**UNIFIED SCHOOL DISTRICT NO. 300**
**Coldwater, Kansas**

# FINANCIAL STATEMENT

**For the Fiscal Year Ended June 30, 2022**

**VONFELDT, BAUER & VONFELDT, CHTD.**
**Certified Public Accountants**
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 300
Coldwater, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 300, Coldwater, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 300 as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 300 as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 300 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 300 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 300's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 300's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 300's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 300, Coldwater, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated January 21, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/ offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

February 3, 2023

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances |
|---|---|---|
| General Funds: | | |
| General Fund | $ 0.27 | $ 0.00 |
| Supplemental General Fund | 177,250.54 | 0.00 |
| Special Purpose Funds: | | |
| Preschool-Aged At-Risk Fund | 0.00 | 0.00 |
| At-Risk Fund | 152,489.23 | 0.00 |
| Capital Outlay Fund | 256,470.00 | 0.00 |
| Driver Training Fund | 9,251.92 | 0.00 |
| Food Service Fund | 74,291.23 | 0.00 |
| Professional Development Fund | 0.00 | 0.00 |
| Special Education Fund | 244,902.68 | 0.00 |
| Career & Postsecondary Education Fund | 12,498.67 | 0.00 |
| Gifts and Grants Fund | 8.00 | 0.00 |
| KPERS Special Retirement Fund | 0.00 | 0.00 |
| Contingency Reserve Fund | 324,028.87 | 0.00 |
| Textbook Rental Fund | 209,436.36 | 0.00 |
| Recreation Commission Fund | 210.11 | 0.00 |
| Title I Fund | 4,522.29 | 0.00 |
| Title II-A Fund | 0.00 | 0.00 |
| Title IV Fund | 2,098.38 | 0.00 |
| REAP Grant Fund | 0.00 | 0.00 |
| ESSER I Grant Fund | 0.00 | 0.00 |
| KDHE K-12 Covid Testing Grant Fund | 0.00 | 0.00 |
| ESSER II Grant Fund | 0.00 | 0.00 |
| ESSER III Grant Fund | 0.00 | 0.00 |
| District Activity Funds | 23,217.04 | 0.00 |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,490,675.59 | $ 0.00 |

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

| Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|
| $ 3,589,677.41 | $ 3,589,677.68 | $ 0.00 | $ 261,987.07 | $ 261,987.07 |
| 955,537.65 | 991,665.20 | 141,122.99 | 2,459.67 | 143,582.66 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 321,381.38 | 328,147.39 | 145,723.22 | 5,494.02 | 151,217.24 |
| 312,207.80 | 321,539.73 | 247,138.07 | 21,409.17 | 268,547.24 |
| 5,318.00 | 5,234.50 | 9,335.42 | 0.00 | 9,335.42 |
| 351,473.08 | 351,269.70 | 74,494.61 | 0.00 | 74,494.61 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 633,895.00 | 649,896.51 | 228,901.17 | 15,873.00 | 244,774.17 |
| 43,674.07 | 43,742.34 | 12,430.40 | 4,504.76 | 16,935.16 |
| 10,443.05 | 7,344.00 | 3,107.05 | 0.00 | 3,107.05 |
| 283,467.44 | 283,467.44 | 0.00 | 0.00 | 0.00 |
| 0.00 | 6,197.41 | 317,831.46 | 0.00 | 317,831.46 |
| 21,274.89 | 4,779.67 | 225,931.58 | 1,406.04 | 227,337.62 |
| 36,828.13 | 34,909.00 | 2,129.24 | 0.00 | 2,129.24 |
| 54,703.00 | 59,225.29 | 0.00 | 13,719.80 | 13,719.80 |
| 9,076.00 | 6,534.15 | 2,541.85 | 0.00 | 2,541.85 |
| 12,667.00 | 6,363.10 | 8,402.28 | 2,952.87 | 11,355.15 |
| 31,606.40 | 31,606.40 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3,123.00 | 3,123.00 | 0.00 | 0.00 | 0.00 |
| 63,992.00 | 63,992.00 | 0.00 | 0.00 | 0.00 |
| 19,455.39 | 170,789.45 | (151,334.06) | 217.22 | (151,116.84) |
| 121,450.50 | 111,677.67 | 32,989.87 | 0.00 | 32,989.87 |
| $ 6,881,251.19 | $ 7,071,181.63 | $ 1,300,745.15 | $ 330,023.62 | $ 1,630,768.77 |

| | |
|---|---|
| NOW Accounts | $ 1,483,483.34 |
| Savings Account | 268,970.28 |
| Petty Cash | 1,500.00 |
| Total Cash | 1,753,953.62 |
| Agency Funds per Schedule 3 | (123,184.85) |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,630,768.77 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2022

## Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. REPORTING ENTITY

Unified School District No. 300, Coldwater, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 300 (the municipality) and does not include any of its related municipal entities.

### B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

### C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

### D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts and a savings account. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

| | |
|---|---|
| Gifts and Grants Fund | REAP Grant Fund |
| Contingency Reserve Fund | ESSER I Grant Fund |
| Textbook Rental Fund | KDHE K-12 Covid Testing Grant Fund |
| Title I Fund | ESSER II Grant Fund |
| Title II-A Fund | ESSER III Grant Fund |
| Title IV Fund | District Activity Funds |

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Funds on deposit at the Bank of Coldwater were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

The ESSER III Grant Fund showed a negative ending unencumbered cash balance of $151,334.06 for the year ended June 30, 2022. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk* . State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Note 4 - DEPOSITS (Cont'd.)

*Custodial credit risk - deposits* . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2022.

At June 30, 2022 the District's carrying amount of deposits was $1,753,953.62 and the bank balance was $1,735,766.05. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $440,058.81 was covered by federal depository insurance, and $1,295,707.24 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $132,630.00 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2022, the statutory limit for the District was $4,888,660.28. The outstanding debt principal represents 1.52% of the District valuation.

Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2022 were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity |
|---|---|---|---|---|
| Financing leases payable: | | | | |
| 2019 Blue Bird Bus | 3.40% | 9/14/2018 | $ 96,223.00 | 9/14/2023 |
| HVAC and Windows | 3.05% | 4/05/2022 | 490,000.00 | 5/01/2032 |

Total contractual indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | 06/30/2023 | 06/30/2024 | 06/30/2025 |
|---|---|---|---|
| Principal: | | | |
| Financing leases payable | $ 61,522.63 | $ 64,522.03 | $ 45,359.77 |
| Total principal | 61,522.63 | 64,522.03 | 45,359.77 |
| Interest: | | | |
| Financing leases payable | 17,076.46 | 14,077.63 | 11,993.89 |
| Total interest | 17,076.46 | 14,077.63 | 11,993.89 |
| Total principal and interest | $ 78,599.09 | $ 78,599.66 | $ 57,353.66 |

| Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|
| $ 59,647.25 | $ 0.00 | $ 19,223.11 | $ 40,424.14 | $ 2,022.32 |
| 0.00 | 490,000.00 | 0.00 | 490,000.00 | 0.00 |
| $ 59,647.25 | $ 490,000.00 | $ 19,223.11 | $ 530,424.14 | $ 2,022.32 |

| 06/30/2026 | 06/30/2027 | 06/30/2028 - 06/30/2032 | Total |
|---|---|---|---|
| $ 46,753.78 | $ 48,190.65 | $ 264,075.28 | $ 530,424.14 |
| 46,753.78 | 48,190.65 | 264,075.28 | 530,424.14 |
| 10,599.88 | 9,163.01 | 22,693.07 | 85,603.94 |
| 10,599.88 | 9,163.01 | 22,693.07 | 85,603.94 |
| $ 57,353.66 | $ 57,353.66 | $ 286,768.35 | $ 616,028.08 |

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General | At-Risk | K.S.A. 72-5167 | $ 254,049.38 |
| General | Special Education | K.S.A. 72-5167 | 407,211.00 |
| Supplemental General | At-Risk | K.S.A. 72-5143 | 67,332.00 |
| Supplemental General | Driver Training | K.S.A. 72-5143 | 3,000.00 |
| Supplemental General | Food Service | K.S.A. 72-5143 | 118,000.00 |
| Supplemental General | Special Education | K.S.A. 72-5143 | 216,000.00 |
| Supplemental General | Career & Postsecondary Education | K.S.A. 72-5143 | 42,000.00 |

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits.* As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Death and Disability Other Post Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

*Compensated Absences.* Each teacher who is under a full-time contract for a full school year will be granted with thirteen leave days cumulative to a maximum of sixty-five days. Such leave days may be used for personal illness, injury or personal business leave, limited to three days per contract year. At the close of the school year, a teacher who ended the year with more than sixty-five unused leave days will be compensated for all unused leave days over sixty-five at the rate of $100.00 per day paid with the final check of the year. Upon a written request teachers can be compensated for unused personal business leave at a rate of $100.00 per day paid with the final check of the year. If payment for unused personal business leave is not elected, the unused personal business leave will be applied to the accumulated illness leave for the next school year provided the maximum limit has not been reached. Therefore, there is no potential liability for leave days as of June 30, 2022.

Full-time classified employees will be granted with thirteen leave days cumulative to a maximum of sixty-five days. Part-time, nine month employees will be granted with twelve leave days cumulative to a maximum of forty-five days. Such leave days may be used for personal illness, injury or personal business leave, limited to three days per contract year for full-time employees and two days per contract year for part-time employees. At the close of the school year, an employee who ended the year with more than sixty-five days of unused leave will be compensated for all unused leave days over sixty-five at the rate of $20.00 per day paid with the final check of the year. Upon written request employees can be compensated for unused personal business leave at a rate of $45.00 per day paid with the final check of the year. If payment for unused personal business leave is not elected, the unused personal business leave will be applied to the accumulated illness leave for the next school year provided the maximum limit has not been reached. Therefore, there is no potential liability for leave days as of June 30, 2022.

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Full-time employees will accrue vacation at the rate of one day per month. Full-time employees with more than five years of uninterrupted service will be granted vacation during Spring Break. Part-time and temporary employees are not eligible for vacation or holiday pay. Vacation pay is equal to the number of hours in the normal work day for each employee. Employees leaving the district shall be paid for accrued vacation time at the employee's regular daily rate of pay. The potential liability for accrued vacation as of June 30, 2022 and 2021 is $39,916.88 and $28,375.46, respectively, which is a net change of $11,541.42.

*Early Retirement.* The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of twenty years full-time employment, the last fifteen years consecutive, in Unified School District No. 300, and is retiring under KPERS. A teacher may apply for early retirement by giving written notice to the Superintendent of Schools and eligibility for early retirement will be determined by the Board of Education. The annual early retirement benefit shall be 20% of the retiree's base contract salary during the last year of employment and is payable for a maximum of five years. All benefits shall terminate when the retiree becomes eligible for full social security benefits or upon death of the retiree. There were no benefits paid during the year. As of June 30, 2022 there were no employees participating in the program and the liability for early retirement payments as of June 30, 2022 is $0.00.

Note 10 - DEFINED BENEFIT PENSION PLAN

*Plan description* . The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions* . K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $283,467.44 and $248,849.99, respectively, for the fiscal year ended June 30, 2022 and 2021.

*Net Pension Liability.* At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,097,429. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## Note 13 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for copiers which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $7,584.19. These expenditures were made from the General Fund.

The District has entered into an operating lease for a postage machine which contains a cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $1,509.84. These expenditures were made from the General Fund.

The District has entered into an operating lease for a dishwasher which contains a cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $1,953.85. These expenditures were made from the Food Service Fund.

## Note 14 - CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its result of operations, financial conditions or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

## Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through February 3, 2023 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 14 above.

# REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

| Funds | Certified Budget | Adjustment to Comply with Legal Max |
|---|---|---|
| General Funds: | | |
| General Fund | $ 3,298,435.00 | $ (111,532.00) |
| Supplemental General Fund | 1,022,460.00 | (34,476.00) |
| Special Purpose Funds: | | |
| Preschool-Aged At-Risk | 25,000.00 | XXXXXXXX |
| At-Risk Fund | 481,489.00 | XXXXXXXX |
| Capital Outlay Fund | 568,338.00 | XXXXXXXX |
| Driver Training Fund | 14,652.00 | XXXXXXXX |
| Food Service Fund | 398,389.00 | XXXXXXXX |
| Professional Development Fund | 15,000.00 | XXXXXXXX |
| Special Education Fund | 962,320.00 | XXXXXXXX |
| Career & Postsecondary Education Fund | 107,499.00 | XXXXXXXX |
| KPERS Special Retirement Fund | 314,795.00 | XXXXXXXX |
| Recreation Commission Fund | 37,000.00 | XXXXXXXX |

| Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|
| $ 405,963.61 | $ 3,592,866.61 | $ 3,589,677.68 | $ (3,188.93) |
| 3,681.20 | 991,665.20 | 991,665.20 | 0.00 |
| 0.00 | 25,000.00 | 0.00 | (25,000.00) |
| 0.00 | 481,489.00 | 328,147.39 | (153,341.61) |
| 0.00 | 568,338.00 | 321,539.73 | (246,798.27) |
| 0.00 | 14,652.00 | 5,234.50 | (9,417.50) |
| 0.00 | 398,389.00 | 351,269.70 | (47,119.30) |
| 0.00 | 15,000.00 | 0.00 | (15,000.00) |
| 0.00 | 962,320.00 | 649,896.51 | (312,423.49) |
| 0.00 | 107,499.00 | 43,742.34 | (63,756.66) |
| 0.00 | 314,795.00 | 283,467.44 | (31,327.56) |
| 0.00 | 37,000.00 | 34,909.00 | (2,091.00) |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Mineral Production Tax | $ 8,462.79 | $ 24,559.80 | $ 15,000.00 | $ 9,559.80 |
| Local Sources: | | | | |
| Reimbursements | 52,558.80 | 405,963.61 | 0.00 | 405,963.61 |
| State Aid: | | | | |
| General State Aid | 2,714,690.00 | 2,751,943.00 | 2,815,835.00 | (63,892.00) |
| Special Education Aid | 390,101.00 | 407,211.00 | 467,600.00 | (60,389.00) |
| Total Receipts | 3,165,812.59 | 3,589,677.41 | $ 3,298,435.00 | $ 291,242.41 |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 930,932.92 | 901,514.76 | 798,570.00 | 102,944.76 |
| Employee Benefits | 442,899.07 | 695,411.22 | 409,562.00 | 285,849.22 |
| Other Purchased Services | 18,067.43 | 24,075.64 | 20,000.00 | 4,075.64 |
| Supplies | 153,199.71 | 119,320.47 | 165,000.00 | (45,679.53) |
| Other | 0.00 | 0.00 | 1,253.00 | (1,253.00) |
| Student Support Services: | | | | |
| Salaries | 64,407.09 | 85,397.00 | 68,275.00 | 17,122.00 |
| Employee Benefits | 13,043.00 | 38,073.44 | 12,300.00 | 25,773.44 |
| Purchased Professional Services | 3,500.00 | 0.00 | 3,500.00 | (3,500.00) |
| Supplies | 0.00 | 196.61 | 0.00 | 196.61 |
| Instructional Support Staff: | | | | |
| Salaries | 31,500.00 | 42,700.00 | 33,400.00 | 9,300.00 |
| Employee Benefits | 2,440.84 | 3,784.77 | 2,625.00 | 1,159.77 |
| Supplies | 4,023.97 | 3,356.69 | 5,000.00 | (1,643.31) |
| General Administration: | | | | |
| Salaries | 130,191.20 | 119,741.93 | 138,025.00 | (18,283.07) |
| Employee Benefits | 39,768.81 | 49,818.90 | 37,075.00 | 12,743.90 |
| Purchased Professional Services | 33,654.73 | 28,121.85 | 35,000.00 | (6,878.15) |
| Other Purchased Services | 7,124.90 | 4,975.37 | 9,000.00 | (4,024.63) |
| Supplies | 13,349.26 | 12,804.24 | 15,000.00 | (2,195.76) |
| Other | 34,524.54 | 30,223.26 | 35,000.00 | (4,776.74) |
| School Administration: | | | | |
| Salaries | 195,885.04 | 208,731.18 | 207,650.00 | 1,081.18 |
| Employee Benefits | 85,484.04 | 116,755.29 | 76,650.00 | 40,105.29 |
| Other Purchased Services | 17,305.46 | 9,685.96 | 20,000.00 | (10,314.04) |
| Supplies | 25,888.88 | 19,157.44 | 26,000.00 | (6,842.56) |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Expenditures (Cont'd.) | | | | |
| Central Services: | | | | |
| Salaries | 38,997.69 | 44,155.92 | 41,350.00 | 2,805.92 |
| Employee Benefits | 10,685.48 | 33,792.68 | 10,175.00 | 23,617.68 |
| Transportation Supervision: | | | | |
| Salaries | 49,992.42 | 49,040.00 | 53,000.00 | (3,960.00) |
| Employee Benefits | 21,551.61 | 0.00 | 19,550.00 | (19,550.00) |
| Other | 115.00 | 0.00 | 125.00 | (125.00) |
| Vehicle Operating Services: | | | | |
| Salaries | 86,756.44 | 94,532.66 | 103,200.00 | (8,667.34) |
| Employee Benefits | 36,636.38 | 80,942.54 | 32,900.00 | 48,042.54 |
| Other Purchased Services | 13,373.00 | 15,071.00 | 15,000.00 | 71.00 |
| Supplies | 38,003.49 | 70,753.79 | 40,000.00 | 30,753.79 |
| Other | 716.28 | 76.28 | 1,000.00 | (923.72) |
| Vehicle & Maintenance Services: | | | | |
| Salaries | 1,403.01 | 4,588.53 | 1,500.00 | 3,088.53 |
| Employee Benefits | 108.73 | 393.83 | 150.00 | 243.83 |
| Purchased Property Services | 24,708.22 | 20,437.05 | 30,000.00 | (9,562.95) |
| Other | 890.50 | 787.00 | 1,000.00 | (213.00) |
| Operating Transfers: | | | | |
| To At-Risk | 168,670.24 | 254,049.38 | 253,000.00 | 1,049.38 |
| To Driver Training | 0.00 | 0.00 | 3,000.00 | (3,000.00) |
| To Professional Development | 0.00 | 0.00 | 15,000.00 | (15,000.00) |
| To Special Education | 406,625.17 | 407,211.00 | 467,600.00 | (60,389.00) |
| To Career & Postsecondary Education | 0.00 | 0.00 | 92,000.00 | (92,000.00) |
| To Contingency Reserve | 19,388.25 | 0.00 | 0.00 | 0.00 |
| Adjustment to Comply with Legal Max | | | (111,532.00) | 111,532.00 |
| Legal General Fund Budget | 3,165,812.80 | 3,589,677.68 | 3,186,903.00 | 402,774.68 |
| Adjustment for Qualifying Budget Credits | | | 405,963.61 | (405,963.61) |
| Total Expenditures | 3,165,812.80 | 3,589,677.68 | $ 3,592,866.61 | $ (3,188.93) |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts Over (Under) Expenditures | (0.21) | (0.27) | | |
| Unencumbered Cash, Beginning | 0.48 | 0.27 | | |
| Unencumbered Cash, Ending | $ 0.27 | $ 0.00 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 817,755.52 | $ 767,499.24 | $ 651,472.00 | $ 116,027.24 |
| Delinquent Tax | 9,420.53 | 6,845.90 | 8,356.00 | (1,510.10) |
| Motor Veh./16-20M Veh. Tax | 57,934.81 | 53,866.69 | 57,391.00 | (3,524.31) |
| Recreational Vehicle Tax | 434.12 | 428.99 | 453.00 | (24.01) |
| Commercial Vehicle Tax | 1,105.47 | 1,199.63 | 1,263.00 | (63.37) |
| Local Sources: | | | | |
| Reimbursements | 0.00 | 3,681.20 | 0.00 | 3,681.20 |
| State Aid: | | | | |
| Supplemental State Aid | 95,764.00 | 122,016.00 | 126,274.00 | (4,258.00) |
| Total Receipts | 982,414.45 | 955,537.65 | $ 845,209.00 | $ 110,328.65 |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 0.00 | 81,873.73 | 0.00 | 81,873.73 |
| Supplies | 8,528.00 | 0.00 | 10,000.00 | (10,000.00) |
| Instructional Support Staff: | | | | |
| Other Purchased Services | 7,183.09 | 118.54 | 7,500.00 | (7,381.46) |
| Operations & Maintenance: | | | | |
| Salaries | 94,088.54 | 122,939.12 | 99,750.00 | 23,189.12 |
| Employee Benefits | 16,847.21 | 73,354.28 | 19,700.00 | 53,654.28 |
| Purchased Property Services | 69,229.83 | 67,719.33 | 73,000.00 | (5,280.67) |
| Other Purchased Services | 66,678.00 | 72,196.00 | 67,000.00 | 5,196.00 |
| Supplies | 118,566.33 | 127,132.20 | 119,000.00 | 8,132.20 |
| Other | 0.00 | 0.00 | 178,510.00 | (178,510.00) |
| Operating Transfers: | | | | |
| To Preschool-Aged At-Risk | 0.00 | 0.00 | 25,000.00 | (25,000.00) |
| To At-Risk | 108,511.00 | 67,332.00 | 76,000.00 | (8,668.00) |
| To Driver Training | 4,000.00 | 3,000.00 | 0.00 | 3,000.00 |
| To Food Service | 104,000.00 | 118,000.00 | 108,000.00 | 10,000.00 |
| To Special Education | 278,000.00 | 216,000.00 | 239,000.00 | (23,000.00) |
| To Career & Postsecondary Education | 43,000.00 | 42,000.00 | 0.00 | 42,000.00 |
| To Textbook Rental | 23,000.00 | 0.00 | 0.00 | 0.00 |
| Adjustment to Comply with Legal Max | | | (34,476.00) | 34,476.00 |
| Legal Supplemental General Fund Budget | 941,632.00 | 991,665.20 | 987,984.00 | 3,681.20 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Adjustment for Qualifying Budget Credits | | | 3,681.20 | (3,681.20) |
| Total Expenditures | 941,632.00 | 991,665.20 | $ 991,665.20 | $ 0.00 |
| Receipts Over (Under) Expenditures | 40,782.45 | (36,127.55) | | |
| Unencumbered Cash, Beginning | 136,468.09 | 177,250.54 | | |
| Unencumbered Cash, Ending | $ 177,250.54 | $ 141,122.99 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
PRESCHOOL-AGED AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From Supplemental General | $ 0.00 | $ 0.00 | $ 25,000.00 | $ (25,000.00) |
| Total Receipts | 0.00 | 0.00 | $ 25,000.00 | $ (25,000.00) |
| Expenditures | | | | |
| Instruction: | | | | |
| Other Purchased Services | 0.00 | 0.00 | 25,000.00 | (25,000.00) |
| Total Expenditures | 0.00 | 0.00 | $ 25,000.00 | $ (25,000.00) |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From General | $ 168,670.24 | $ 254,049.38 | $ 253,000.00 | $ 1,049.38 |
| From Supplemental General | 108,511.00 | 67,332.00 | 76,000.00 | (8,668.00) |
| Total Receipts | 277,181.24 | 321,381.38 | $ 329,000.00 | $ (7,618.62) |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 271,948.73 | 315,137.22 | 288,275.00 | 26,862.22 |
| Employee Benefits | 4,325.82 | 13,010.17 | 24,100.00 | (11,089.83) |
| Other | 0.00 | 0.00 | 169,114.00 | (169,114.00) |
| Total Expenditures | 276,274.55 | 328,147.39 | $ 481,489.00 | $ (153,341.61) |
| Receipts Over (Under) Expenditures | 906.69 | (6,766.01) | | |
| Unencumbered Cash, Beginning | 151,582.54 | 152,489.23 | | |
| Unencumbered Cash, Ending | $ 152,489.23 | $ 145,723.22 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 280,417.57 | $ 271,769.20 | $ 237,652.00 | $ 34,117.20 |
| Delinquent Tax | 3,409.11 | 2,508.37 | 2,862.00 | (353.63) |
| Motor Veh./16-20M Veh. Tax | 20,633.66 | 19,712.02 | 20,864.00 | (1,151.98) |
| Recreational Vehicle Tax | 155.05 | 156.92 | 164.00 | (7.08) |
| Commercial Vehicle Tax | 412.49 | 414.29 | 459.00 | (44.71) |
| Local Sources: | | | | |
| Other Receipts from Local Sources | 39,245.86 | 17,647.00 | 50,000.00 | (32,353.00) |
| Total Receipts | 344,273.74 | 312,207.80 | $ 312,001.00 | $ 206.80 |
| Expenditures | | | | |
| Instruction: | | | | |
| Property (Equip & Furn) | 39,584.23 | 23,713.38 | 50,000.00 | (26,286.62) |
| General Administration: | | | | |
| Property (Equip & Furn) | 0.00 | 15,995.88 | 0.00 | 15,995.88 |
| School Administration: | | | | |
| Property (Equip & Furn) | 15,548.23 | 6,330.75 | 20,000.00 | (13,669.25) |
| Operations & Maintenance: | | | | |
| Salaries | 49,515.71 | 38,414.49 | 52,500.00 | (14,085.51) |
| Employee Benefits | 66,423.97 | 25,736.32 | 54,125.00 | (28,388.68) |
| Purchased Property Services | 0.00 | 12,307.96 | 1,250.00 | 11,057.96 |
| Property (Equip & Furn) | 147,099.66 | 108,882.86 | 150,000.00 | (41,117.14) |
| Vehicle Operating Services: | | | | |
| Property (Equip & Buses) | 0.00 | 76,060.43 | 0.00 | 76,060.43 |
| Vehicle & Maintenance Services: | | | | |
| Purchased Property Services | 5,174.18 | 14,097.66 | 5,500.00 | 8,597.66 |
| Facility Acquis. & Constr. Services: | | | | |
| Building Improvements | 0.00 | 0.00 | 15,000.00 | (15,000.00) |
| Other | 21,245.43 | 0.00 | 219,963.00 | (219,963.00) |
| Total Expenditures | 344,591.41 | 321,539.73 | $ 568,338.00 | $ (246,798.27) |
| Receipts Over (Under) Expenditures | (317.67) | (9,331.93) | | |
| Unencumbered Cash, Beginning | 256,787.67 | 256,470.00 | | |
| Unencumbered Cash, Ending | $ 256,470.00 | $ 247,138.07 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| State Aid: | | | | |
| State Safety Aid | $ 1,836.00 | $ 2,318.00 | $ 2,400.00 | $ (82.00) |
| Operating Transfers: | | | | |
| From General | 0.00 | 0.00 | 3,000.00 | (3,000.00) |
| From Supplemental General | 4,000.00 | 3,000.00 | 0.00 | 3,000.00 |
| Total Receipts | 5,836.00 | 5,318.00 | $ 5,400.00 | $ (82.00) |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 4,648.00 | 4,858.00 | 4,925.00 | (67.00) |
| Employee Benefits | 360.23 | 376.50 | 400.00 | (23.50) |
| Other | 0.00 | 0.00 | 9,327.00 | (9,327.00) |
| Total Expenditures | 5,008.23 | 5,234.50 | $ 14,652.00 | $ (9,417.50) |
| Receipts Over (Under) Expenditures | 827.77 | 83.50 | | |
| Unencumbered Cash, Beginning | 8,424.15 | 9,251.92 | | |
| Unencumbered Cash, Ending | $ 9,251.92 | $ 9,335.42 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources: | | | | |
| Interest on Idle Funds | $ 17,894.09 | $ 7,160.91 | $ 10,000.00 | $ (2,839.09) |
| Food Sales | 22,210.56 | 11,474.96 | 22,820.00 | (11,345.04) |
| Other Receipts from Local Sources | 2,407.89 | 1,353.12 | 5,000.00 | (3,646.88) |
| State Aid: | | | | |
| State Food Assistance | 2,183.16 | 1,602.49 | 1,325.00 | 277.49 |
| Federal Aid: | | | | |
| Child Nutrition Program | 164,913.82 | 200,749.16 | 176,953.00 | 23,796.16 |
| Other Federal Aid | 0.00 | 11,132.44 | 0.00 | 11,132.44 |
| Operating Transfers: | | | | |
| From Supplemental General | 104,000.00 | 118,000.00 | 108,000.00 | 10,000.00 |
| Total Receipts | 313,609.52 | 351,473.08 | $ 324,098.00 | $ 27,375.08 |
| Expenditures | | | | |
| Operations & Maintenance: | | | | |
| Purchased Property Services | 0.00 | 0.00 | 5,000.00 | (5,000.00) |
| Food Service Operation: | | | | |
| Salaries | 84,442.05 | 90,056.11 | 89,525.00 | 531.11 |
| Employee Benefits | 56,739.23 | 89,263.62 | 54,350.00 | 34,913.62 |
| Other Purchased Services | 0.00 | 0.00 | 1,000.00 | (1,000.00) |
| Food & Supplies | 161,885.39 | 165,082.70 | 165,000.00 | 82.70 |
| Property (Equip & Furn) | 3,297.36 | 1,022.53 | 5,000.00 | (3,977.47) |
| Other | 4,874.42 | 5,844.74 | 78,514.00 | (72,669.26) |
| Total Expenditures | 311,238.45 | 351,269.70 | $ 398,389.00 | $ (47,119.30) |
| Receipts Over (Under) Expenditures | 2,371.07 | 203.38 | | |
| Unencumbered Cash, Beginning | 71,920.16 | 74,291.23 | | |
| Unencumbered Cash, Ending | $ 74,291.23 | $ 74,494.61 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From General | $ 0.00 | $ 0.00 | $ 15,000.00 | $ (15,000.00) |
| Total Receipts | 0.00 | 0.00 | $ 15,000.00 | $ (15,000.00) |
| Expenditures | | | | |
| Instructional Support Staff: | | | | |
| Salaries | 0.00 | 0.00 | 5,000.00 | (5,000.00) |
| Other Purchased Services | 0.00 | 0.00 | 10,000.00 | (10,000.00) |
| Total Expenditures | 0.00 | 0.00 | $ 15,000.00 | $ (15,000.00) |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Local Sources: | | | | |
| Other Receipts from Local Sources | $ 721.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Federal Sources: | | | | |
| CARES Act | 6,609.00 | 0.00 | 0.00 | 0.00 |
| ESSER II | 0.00 | 10,684.00 | 10,684.00 | 0.00 |
| Operating Transfers: | | | | |
| From General | 406,625.17 | 407,211.00 | 467,600.00 | (60,389.00) |
| From Supplemental General | 278,000.00 | 216,000.00 | 239,000.00 | (23,000.00) |
| Total Receipts | 691,955.17 | 633,895.00 | $ 717,284.00 | $ (83,389.00) |
| Expenditures | | | | |
| Instruction: | | | | |
| Employee Benefits | 1,825.79 | 0.00 | 0.00 | 0.00 |
| Other Purchased Services | | | | |
| Assessments | 235,513.69 | 228,694.04 | 229,000.00 | (305.96) |
| Flow-thru | 379,405.00 | 389,681.00 | 426,000.00 | (36,319.00) |
| Other | 6,609.00 | 10,684.44 | 10,684.00 | 0.44 |
| Supplies | 1,486.01 | 632.53 | 0.00 | 632.53 |
| Other | 0.00 | 0.00 | 244,636.00 | (244,636.00) |
| Vehicle Operating Services: | | | | |
| Salaries | 17,841.82 | 12,805.50 | 29,500.00 | (16,694.50) |
| Employee Benefits | 1,569.18 | 187.00 | 2,500.00 | (2,313.00) |
| Purchased Property Services | 3,176.30 | 0.00 | 0.00 | 0.00 |
| Other Purchased Services | 1,162.00 | 962.00 | 9,000.00 | (8,038.00) |
| Supplies | 1,733.06 | 6,250.00 | 11,000.00 | (4,750.00) |
| Total Expenditures | 650,321.85 | 649,896.51 | $ 962,320.00 | $ (312,423.49) |
| Receipts Over (Under) Expenditures | 41,633.32 | (16,001.51) | | |
| Unencumbered Cash, Beginning | 203,269.36 | 244,902.68 | | |
| Unencumbered Cash, Ending | $ 244,902.68 | $ 228,901.17 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Local Sources: | | | | |
| Other Receipts from Local Sources | $ 1,478.98 | $ 174.07 | $ 1,500.00 | $ (1,325.93) |
| Federal Aid: | | | | |
| Other Federal Aid Grants Thru State | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| Operating Transfers: | | | | |
| From General | 0.00 | 0.00 | 92,000.00 | (92,000.00) |
| From Supplemental General | 43,000.00 | 42,000.00 | 0.00 | 42,000.00 |
| Total Receipts | 45,978.98 | 43,674.07 | $ 95,000.00 | $ (51,325.93) |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 24,995.28 | 18,913.44 | 74,100.00 | (55,186.56) |
| Employee Benefits | 9,638.26 | 11,480.66 | 9,425.00 | 2,055.66 |
| Supplies | 10,402.79 | 13,348.24 | 11,000.00 | 2,348.24 |
| Other | 0.00 | 0.00 | 12,974.00 | (12,974.00) |
| Total Expenditures | 45,036.33 | 43,742.34 | $ 107,499.00 | $ (63,756.66) |
| Receipts Over (Under) Expenditures | 942.65 | (68.27) | | |
| Unencumbered Cash, Beginning | 11,556.02 | 12,498.67 | | |
| Unencumbered Cash, Ending | $ 12,498.67 | $ 12,430.40 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Local Sources: | | |
| Other Receipts from Local Sources | $ 0.00 | $ 10,443.05 |
| Total Receipts | 0.00 | 10,443.05 |
| Expenditures | | |
| Operations & Maintenance: | | |
| Purchased Professional Services | 0.00 | 7,344.00 |
| Total Expenditures | 0.00 | 7,344.00 |
| Receipts Over (Under) Expenditures | 0.00 | 3,099.05 |
| Unencumbered Cash, Beginning | 8.00 | 8.00 |
| Unencumbered Cash, Ending | $ 8.00 | $ 3,107.05 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| State Aid: | | | | |
| KPERS Aid | $ 248,849.99 | $ 283,467.44 | $ 314,795.00 | $ (31,327.56) |
| Total Receipts | 248,849.99 | 283,467.44 | $ 314,795.00 | $ (31,327.56) |
| Expenditures | | | | |
| Instruction: | | | | |
| Employee Benefits | 149,361.90 | 172,229.17 | 178,228.00 | (5,998.83) |
| Student Support Services: | | | | |
| Employee Benefits | 7,582.93 | 10,403.45 | 10,106.00 | 297.45 |
| Instructional Support Staff: | | | | |
| Employee Benefits | 3,708.64 | 5,201.91 | 5,684.00 | (482.09) |
| General Administration: | | | | |
| Employee Benefits | 15,327.99 | 14,587.50 | 20,429.00 | (5,841.50) |
| School Administration: | | | | |
| Employee Benefits | 23,062.42 | 25,428.58 | 30,735.00 | (5,306.42) |
| Central Services: | | | | |
| Employee Benefits | 4,591.37 | 5,379.27 | 6,120.00 | (740.73) |
| Operations & Maintenance: | | | | |
| Employee Benefits | 16,907.17 | 19,656.83 | 22,535.00 | (2,878.17) |
| Student Transportation Services: | | | | |
| Employee Benefits | 18,365.83 | 19,609.69 | 27,708.00 | (8,098.31) |
| Food Service: | | | | |
| Employee Benefits | 9,941.74 | 10,971.04 | 13,250.00 | (2,278.96) |
| Total Expenditures | 248,849.99 | 283,467.44 | $ 314,795.00 | $ (31,327.56) |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Operating Transfers: | | |
| From General | $ 19,388.25 | $ 0.00 |
| Total Receipts | 19,388.25 | 0.00 |
| Expenditures | | |
| Operations & Maintenance: | | |
| Supplies | 0.00 | 6,197.41 |
| Total Expenditures | 0.00 | 6,197.41 |
| Receipts Over (Under) Expenditures | 19,388.25 | (6,197.41) |
| Unencumbered Cash, Beginning | 304,640.62 | 324,028.87 |
| Unencumbered Cash, Ending | $ 324,028.87 | $ 317,831.46 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Local Sources: | | |
| Rental Fees & Books | $ 23,652.95 | $ 21,274.89 |
| Operating Transfers: | | |
| From Supplemental General | 23,000.00 | 0.00 |
| Total Receipts | 46,652.95 | 21,274.89 |
| Expenditures | | |
| Instruction: | | |
| Supplies | 46,291.75 | 4,779.67 |
| Total Expenditures | 46,291.75 | 4,779.67 |
| Receipts Over (Under) Expenditures | 361.20 | 16,495.22 |
| Unencumbered Cash, Beginning | 209,075.16 | 209,436.36 |
| Unencumbered Cash, Ending | $ 209,436.36 | $ 225,931.58 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 35,051.97 | $ 33,979.93 | $ 29,707.00 | $ 4,272.93 |
| Delinquent Tax | 426.08 | 313.48 | 358.00 | (44.52) |
| Motor Veh./16-20M Veh. Tax | 2,579.44 | 2,463.32 | 2,608.00 | (144.68) |
| Recreational Vehicle Tax | 19.39 | 19.62 | 20.00 | (0.38) |
| Commercial Vehicle Tax | 51.54 | 51.78 | 57.00 | (5.22) |
| Local Sources: | | | | |
| Other Receipts from Local Sources | 0.00 | 0.00 | 5,000.00 | (5,000.00) |
| Total Receipts | 38,128.42 | 36,828.13 | $ 37,750.00 | $ (921.87) |
| Expenditures | | | | |
| Community Service Operations | 46,000.00 | 34,909.00 | 37,000.00 | (2,091.00) |
| Total Expenditures | 46,000.00 | 34,909.00 | $ 37,000.00 | $ (2,091.00) |
| Receipts Over (Under) Expenditures | (7,871.58) | 1,919.13 | | |
| Unencumbered Cash, Beginning | 8,081.69 | 210.11 | | |
| Unencumbered Cash, Ending | $ 210.11 | $ 2,129.24 | | |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 56,223.00 | $ 54,703.00 |
| Total Receipts | 56,223.00 | 54,703.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 30,352.17 | 30,583.36 |
| Employee Benefits | 18,683.38 | 24,235.21 |
| Other Purchased Services | 795.00 | 4,165.00 |
| Supplies | 6,140.25 | 241.72 |
| Property (Equip & Furn) | 8,938.32 | 0.00 |
| Total Expenditures | 64,909.12 | 59,225.29 |
| Receipts Over (Under) Expenditures | (8,686.12) | (4,522.29) |
| Unencumbered Cash, Beginning | 13,208.41 | 4,522.29 |
| Unencumbered Cash, Ending | $ 4,522.29 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 8,750.00 | $ 9,076.00 |
| Total Receipts | 8,750.00 | 9,076.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 5,756.46 | 1,867.41 |
| Employee Benefits | 1,371.88 | 542.50 |
| Other Purchased Services | 223.59 | 4,124.24 |
| Instructional Support Staff: | | |
| Other Purchased Services | 1,398.07 | 0.00 |
| Total Expenditures | 8,750.00 | 6,534.15 |
| Receipts Over (Under) Expenditures | 0.00 | 2,541.85 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 2,541.85 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 12,044.00 | $ 12,667.00 |
| Total Receipts | 12,044.00 | 12,667.00 |
| Expenditures | | |
| Instruction: | | |
| Supplies | 19,617.19 | 6,363.10 |
| Total Expenditures | 19,617.19 | 6,363.10 |
| Receipts Over (Under) Expenditures | (7,573.19) | 6,303.90 |
| Unencumbered Cash, Beginning | 9,671.57 | 2,098.38 |
| Unencumbered Cash, Ending | $ 2,098.38 | $ 8,402.28 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| US Department of Education | $ 29,385.45 | $ 31,606.40 |
| Total Receipts | 29,385.45 | 31,606.40 |
| Expenditures | | |
| Instruction: | | |
| Supplies | 29,385.45 | 31,606.40 |
| Total Expenditures | 29,385.45 | 31,606.40 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
ESSER I GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 37,055.00 | $ 0.00 |
| Total Receipts | 37,055.00 | 0.00 |
| Expenditures | | |
| Instruction: | | |
| Supplies | 17,360.00 | 0.00 |
| Central Services: | | |
| Purchased Professional Services | 17,236.18 | 0.00 |
| Operations & Maintenance: | | |
| Purchased Property Services | 2,458.82 | 0.00 |
| Total Expenditures | 37,055.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
KDHE K-12 COVID TESTING GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 0.00 | $ 3,123.00 |
| Total Receipts | 0.00 | 3,123.00 |
| Expenditures | | |
| Student Support Services: | | |
| Supplies | 0.00 | 3,123.00 |
| Total Expenditures | 0.00 | 3,123.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
ESSER II GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 0.00 | $ 63,992.00 |
| Total Receipts | 0.00 | 63,992.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 0.00 | 59,000.00 |
| Supplies | 0.00 | 4,992.00 |
| Total Expenditures | 0.00 | 63,992.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
ESSER III GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

| | 2021 | 2022 |
|---|---|---|
| Receipts | | |
| Local Sources: | | |
| Other Receipts from Local Sources | $ 0.00 | $ 151.39 |
| Federal Aid: | | |
| Other Federal Grants Thru State | 0.00 | 19,304.00 |
| Total Receipts | 0.00 | 19,455.39 |
| Expenditures | | |
| Instruction: | | |
| Supplies | 0.00 | 15,872.45 |
| Operations & Maintenance: | | |
| Purchased Property Services | 0.00 | 154,917.00 |
| Total Expenditures | 0.00 | 170,789.45 |
| Receipts Over (Under) Expenditures | 0.00 | (151,334.06) |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending (See Note 3) | $ 0.00 | $ (151,334.06) |

UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| South Central High School: | | | | |
| FCCLA | $ 1,757.61 | $ 2,390.22 | $ 1,624.90 | $ 2,522.93 |
| Forensics | 6,328.65 | 2,870.72 | 3,858.95 | 5,340.42 |
| National Honor Society | 2,168.49 | 466.36 | 559.90 | 2,074.95 |
| After Prom | 6,983.42 | 8,252.40 | 6,779.33 | 8,456.49 |
| STUCO | 4,448.02 | 9,548.45 | 7,901.36 | 6,095.11 |
| Journalism | 6,066.65 | 3,890.00 | 5,129.02 | 4,827.63 |
| Culinary Applications | 150.00 | 0.00 | 0.00 | 150.00 |
| FCA | 2,225.74 | 0.00 | 42.00 | 2,183.74 |
| FFA | 21,782.98 | 37,415.60 | 32,027.32 | 27,171.26 |
| Cheerleaders | 18,881.72 | 30,751.07 | 27,836.62 | 21,796.17 |
| Class of 2021 | 1,122.21 | 0.00 | 1,122.21 | 0.00 |
| Class of 2022 | 2,027.91 | 0.00 | 1,779.16 | 248.75 |
| Class of 2023 | 7,186.16 | 1,676.92 | 7,478.52 | 1,384.56 |
| Class of 2024 | 2,044.91 | 12,260.49 | 2,995.40 | 11,310.00 |
| Class of 2025 | 0.00 | 7,403.69 | 4,641.40 | 2,762.29 |
| Student Activity | 2,801.29 | 982.13 | 395.16 | 3,388.26 |
| Faculty | 41.60 | 130.00 | 66.83 | 104.77 |
| Vocal Music | 12,009.26 | 874.00 | 37.50 | 12,845.76 |
| Scholars Bowl | 2,463.80 | 215.00 | 12.50 | 2,666.30 |
| Total South Central High School | 100,490.42 | 119,127.05 | 104,288.08 | 115,329.39 |
| South Central Elementary/Middle School: | | | | |
| Cheerleaders | 805.96 | 5,189.90 | 8,130.44 | (2,134.58) |
| Pep Club | 5,379.27 | 0.00 | 1,135.22 | 4,244.05 |
| Band | 4,304.57 | 0.00 | 111.00 | 4,193.57 |
| Student Activity | 417.91 | 1,859.86 | 2,247.14 | 30.63 |
| Faculty | 754.01 | 410.00 | 607.42 | 556.59 |
| Vocal Music | 798.77 | 166.43 | 0.00 | 965.20 |
| Total South Central Elem./Middle Schoo | 12,460.49 | 7,626.19 | 12,231.22 | 7,855.46 |
| Total Agency Funds | $ 112,950.91 | $ 126,753.24 | $ 116,519.30 | $ 123,184.85 |

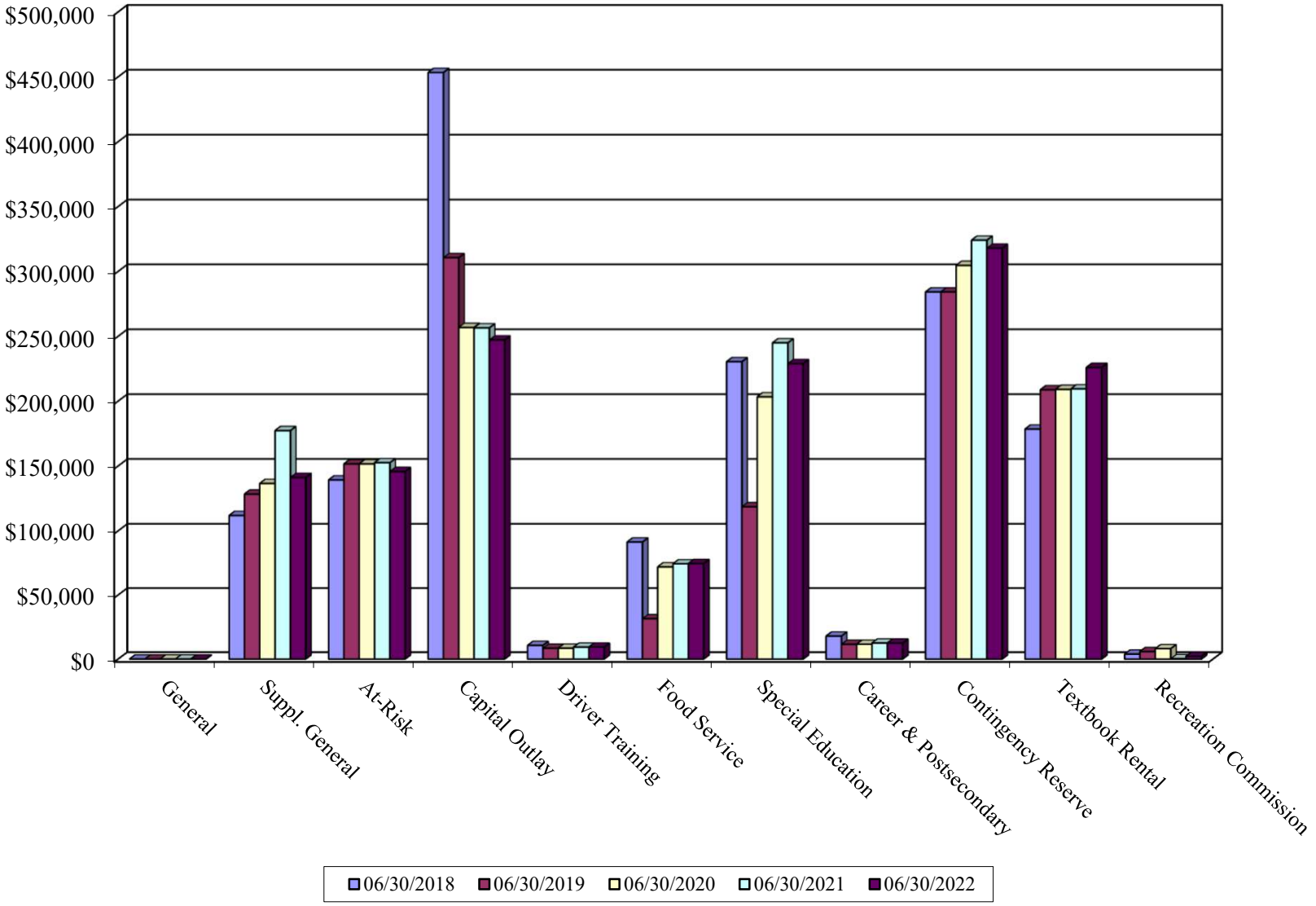
UNIFIED SCHOOL DISTRICT NO. 300, COLDWATER, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts |
|---|---|---|---|
| South Central High School: | | | |
| Athletics | $ 5,840.72 | $ 0.00 | $ 14,850.71 |
| Concessions | 540.48 | 0.00 | 19,446.16 |
| Library | 886.43 | 0.00 | 10.00 |
| Student Fees | 757.25 | 0.00 | 10,366.55 |
| Annual | 0.00 | 0.00 | 2,804.23 |
| Interest | 3,278.29 | 0.00 | 705.53 |
| Sales Tax | 121.58 | 0.00 | 6,683.94 |
| South Central Community Grant | 4,244.16 | 0.00 | 200.00 |
| Revtrak Fees | 65.51 | 0.00 | 0.00 |
| Total South Central High School | 15,734.42 | 0.00 | 55,067.12 |
| South Central Elementary/Middle School: | | | |
| Athletics | 0.00 | 0.00 | 5,917.49 |
| Trip Fund | 777.10 | 0.00 | 2,320.41 |
| Student Fees | 1,966.40 | 0.00 | 33,129.70 |
| Interest | 1,382.23 | 0.00 | 173.59 |
| Big G Box Tops | 558.14 | 0.00 | 90.60 |
| Sales Tax | 0.00 | 0.00 | 1,492.97 |
| Concessions | 40.33 | 0.00 | 14,368.62 |
| F.O.L.K.S. | 2,611.48 | 0.00 | 1,390.00 |
| Pupil Enrichment Program | 10.59 | 0.00 | 0.00 |
| South Central Community Grant | 131.34 | 0.00 | 7,500.00 |
| Revtrak Fee | 5.01 | 0.00 | 0.00 |
| Total South Central Elem./Middle School | 7,482.62 | 0.00 | 66,383.38 |
| Total District Activity Funds | $ 23,217.04 | $ 0.00 | $ 121,450.50 |

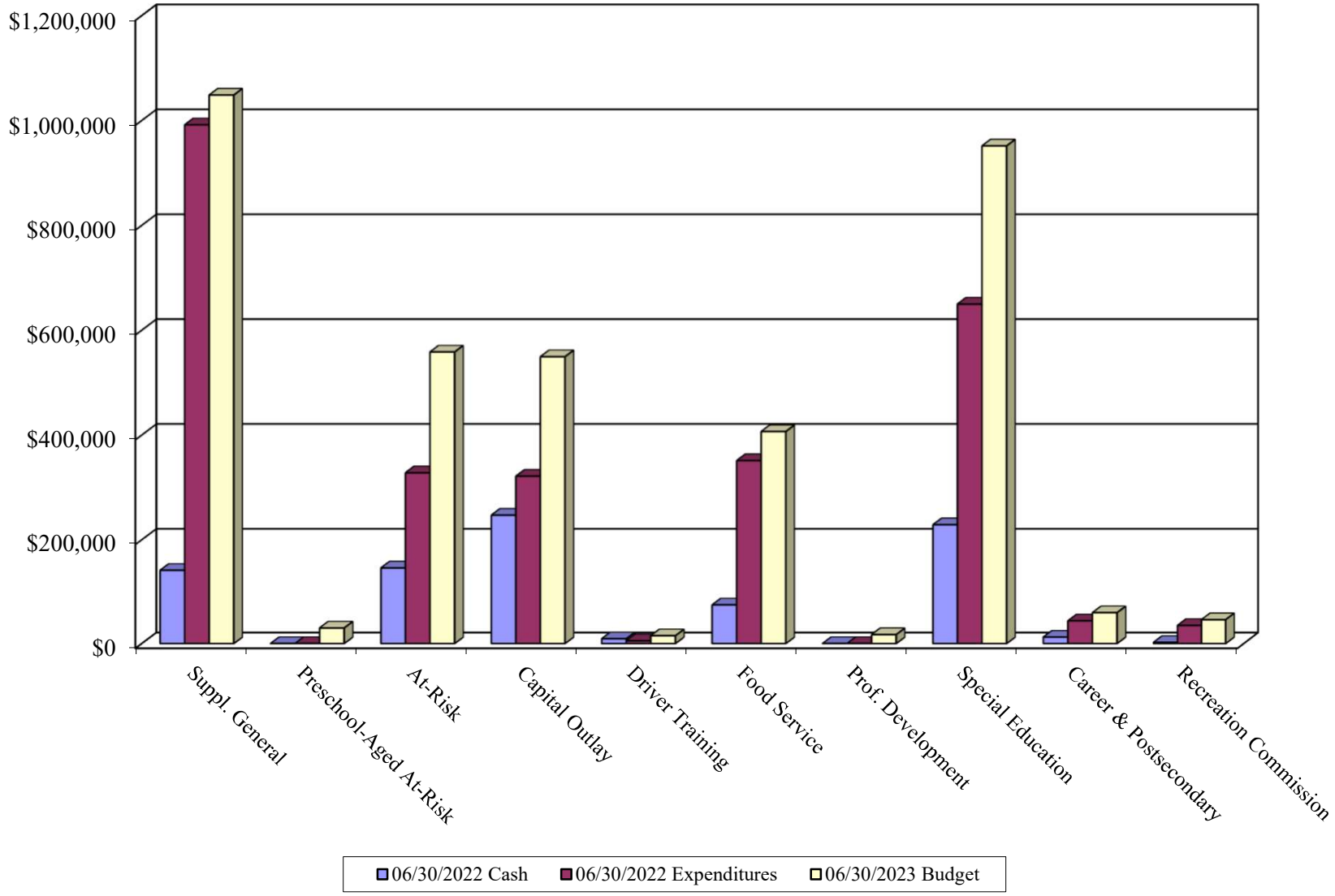
| Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|
| $ 16,123.67 | $ 4,567.76 | $ 0.00 | $ 4,567.76 |
| 19,390.03 | 596.61 | 0.00 | 596.61 |
| 0.00 | 896.43 | 0.00 | 896.43 |
| 9,157.70 | 1,966.10 | 0.00 | 1,966.10 |
| 670.15 | 2,134.08 | 0.00 | 2,134.08 |
| 377.29 | 3,606.53 | 0.00 | 3,606.53 |
| 6,690.73 | 114.79 | 0.00 | 114.79 |
| 108.40 | 4,335.76 | 0.00 | 4,335.76 |
| 0.00 | 65.51 | 0.00 | 65.51 |
| 52,517.97 | 18,283.57 | 0.00 | 18,283.57 |
| 5,702.71 | 214.78 | 0.00 | 214.78 |
| 2,731.26 | 366.25 | 0.00 | 366.25 |
| 29,218.83 | 5,877.27 | 0.00 | 5,877.27 |
| 0.00 | 1,555.82 | 0.00 | 1,555.82 |
| 5.00 | 643.74 | 0.00 | 643.74 |
| 1,486.11 | 6.86 | 0.00 | 6.86 |
| 13,983.51 | 425.44 | 0.00 | 425.44 |
| 1,075.99 | 2,925.49 | 0.00 | 2,925.49 |
| 0.00 | 10.59 | 0.00 | 10.59 |
| 4,951.28 | 2,680.06 | 0.00 | 2,680.06 |
| 5.01 | 0.00 | 0.00 | 0.00 |
| 59,159.70 | 14,706.30 | 0.00 | 14,706.30 |
| $ 111,677.67 | $ 32,989.87 | $ 0.00 | $ 32,989.87 |

# SUPPLEMENTARY INFORMATION

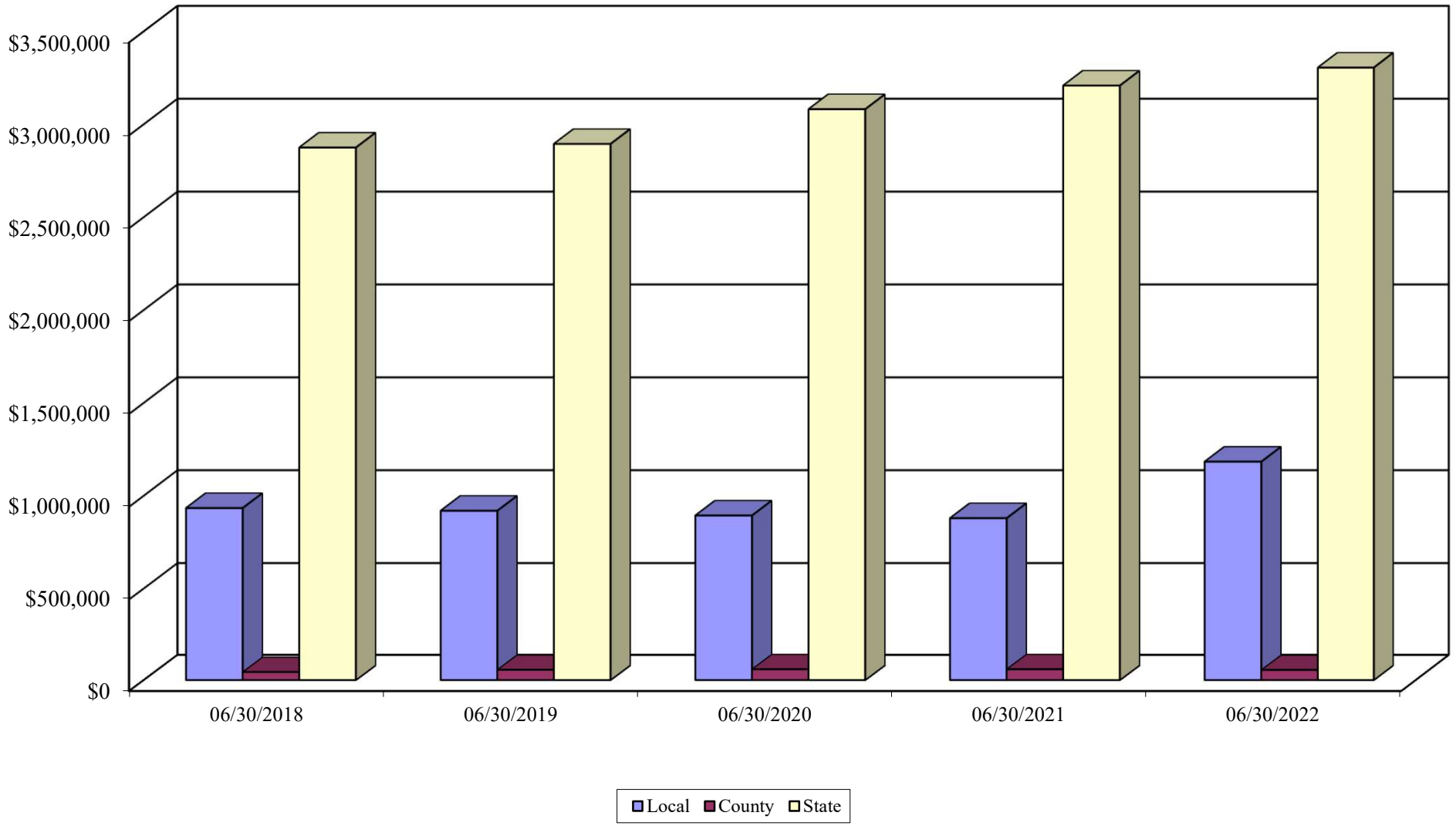
# Unified School District No. 300
# Coldwater, Kansas
# Unencumbered Cash Balance - Selected Funds



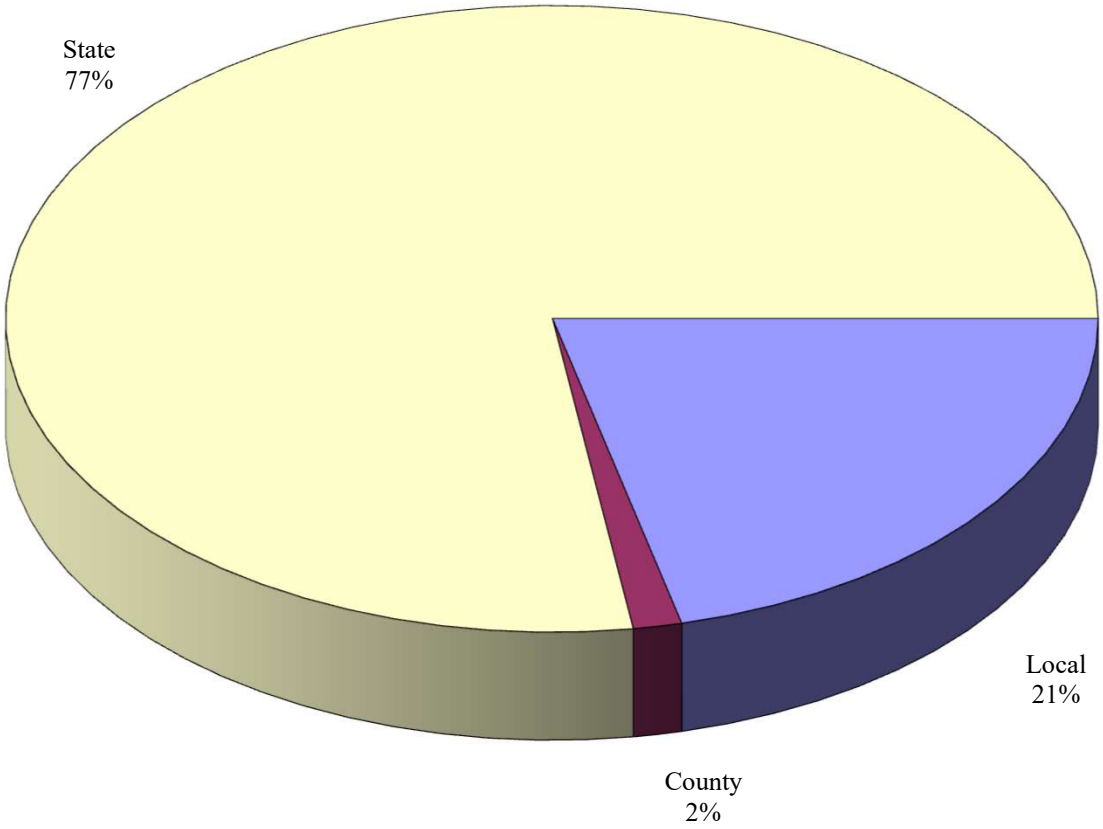
# Unified School District No. 300
# Coldwater, Kansas
# Unencumbered Cash Compared to Expenditures - Selected Funds



# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Receipts

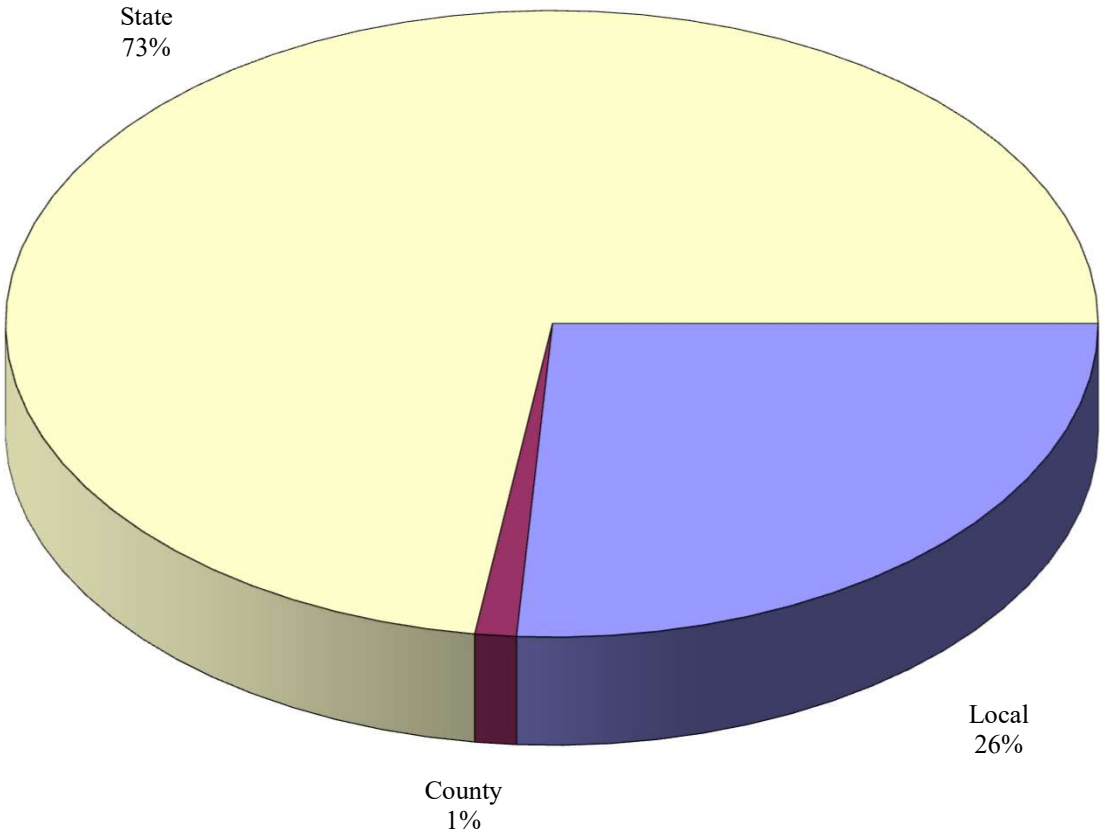


# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Receipts



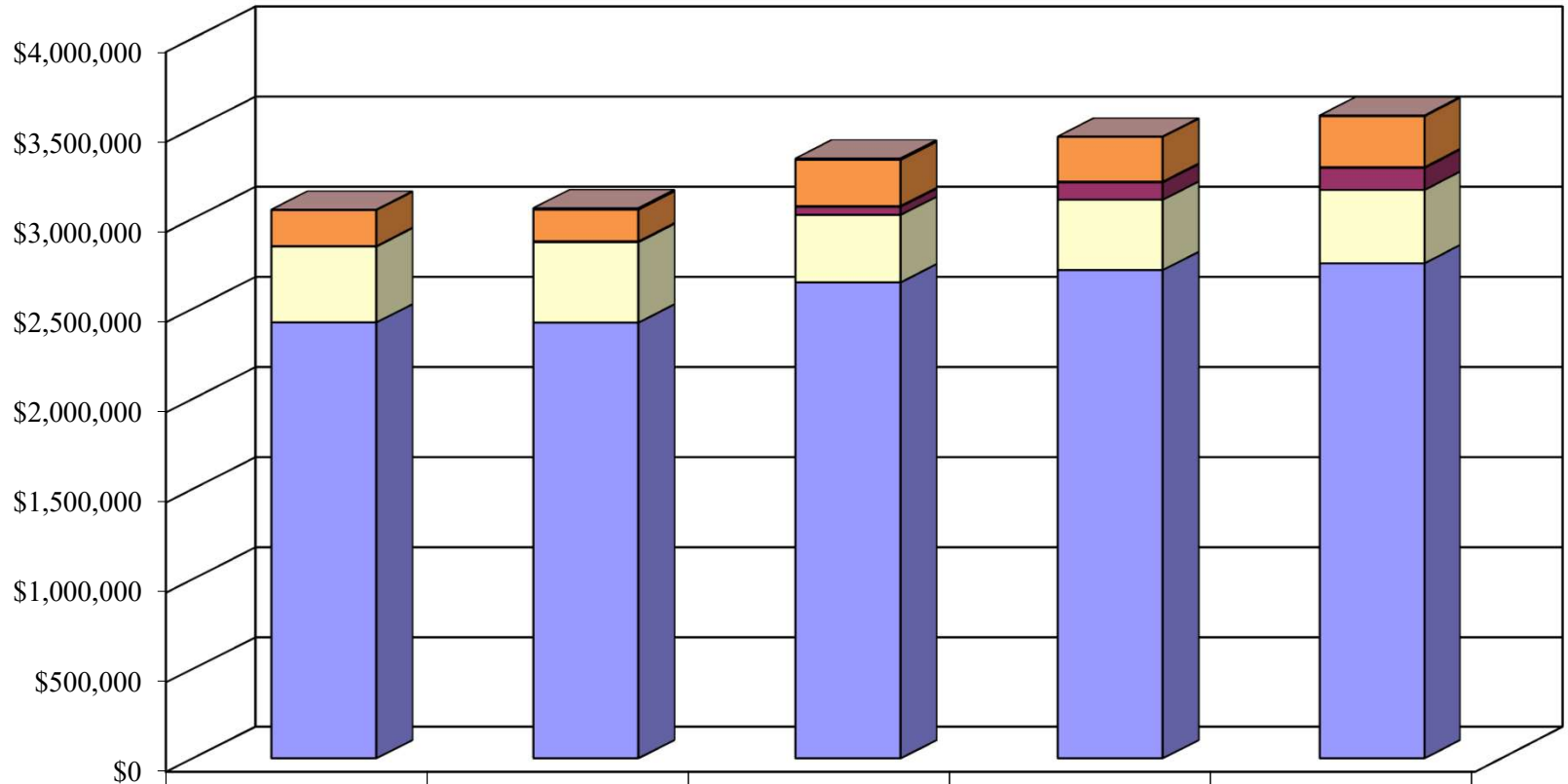

## 06/30/2021

# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Receipts



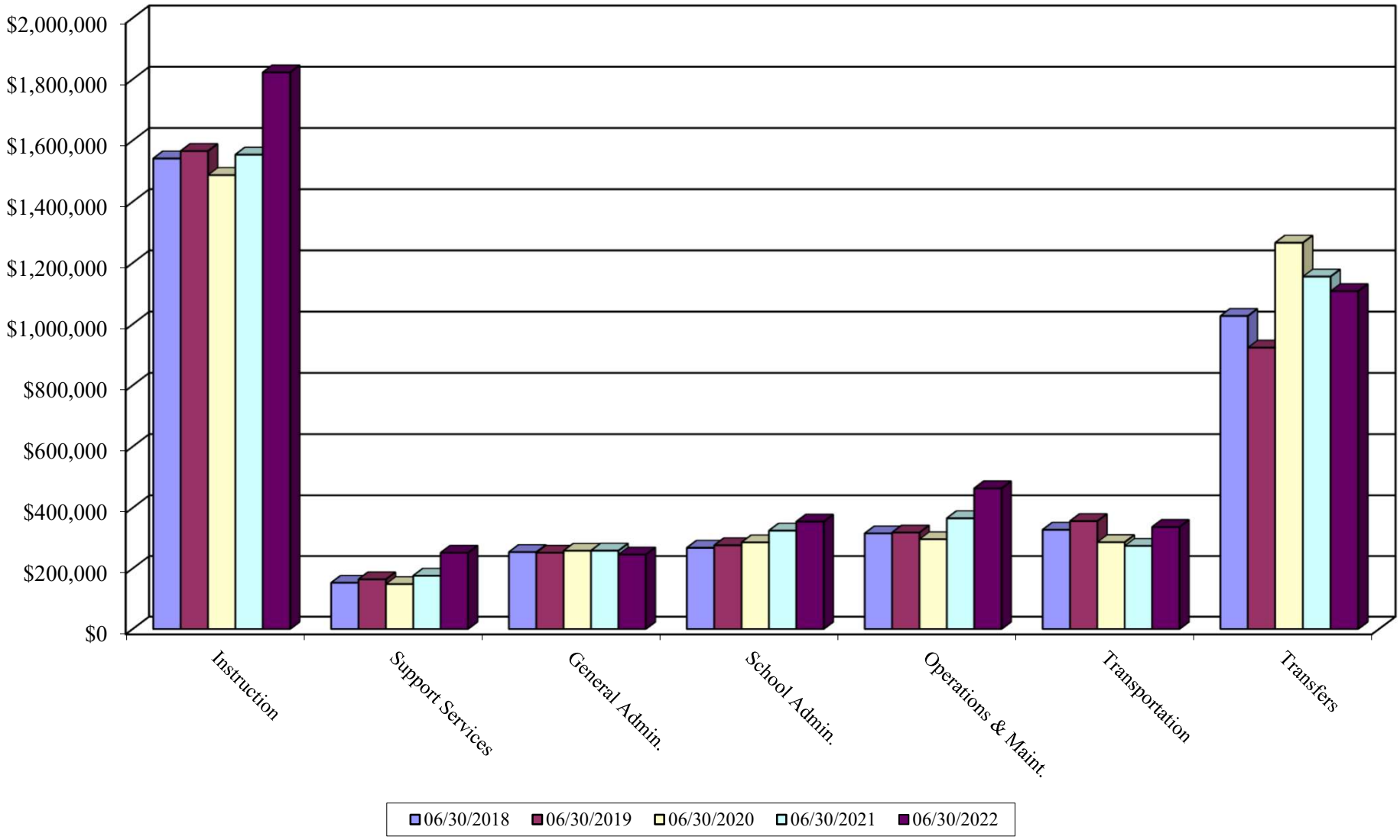

## 06/30/2022

# Unified School District No. 300
# Coldwater, Kansas
# State Aid

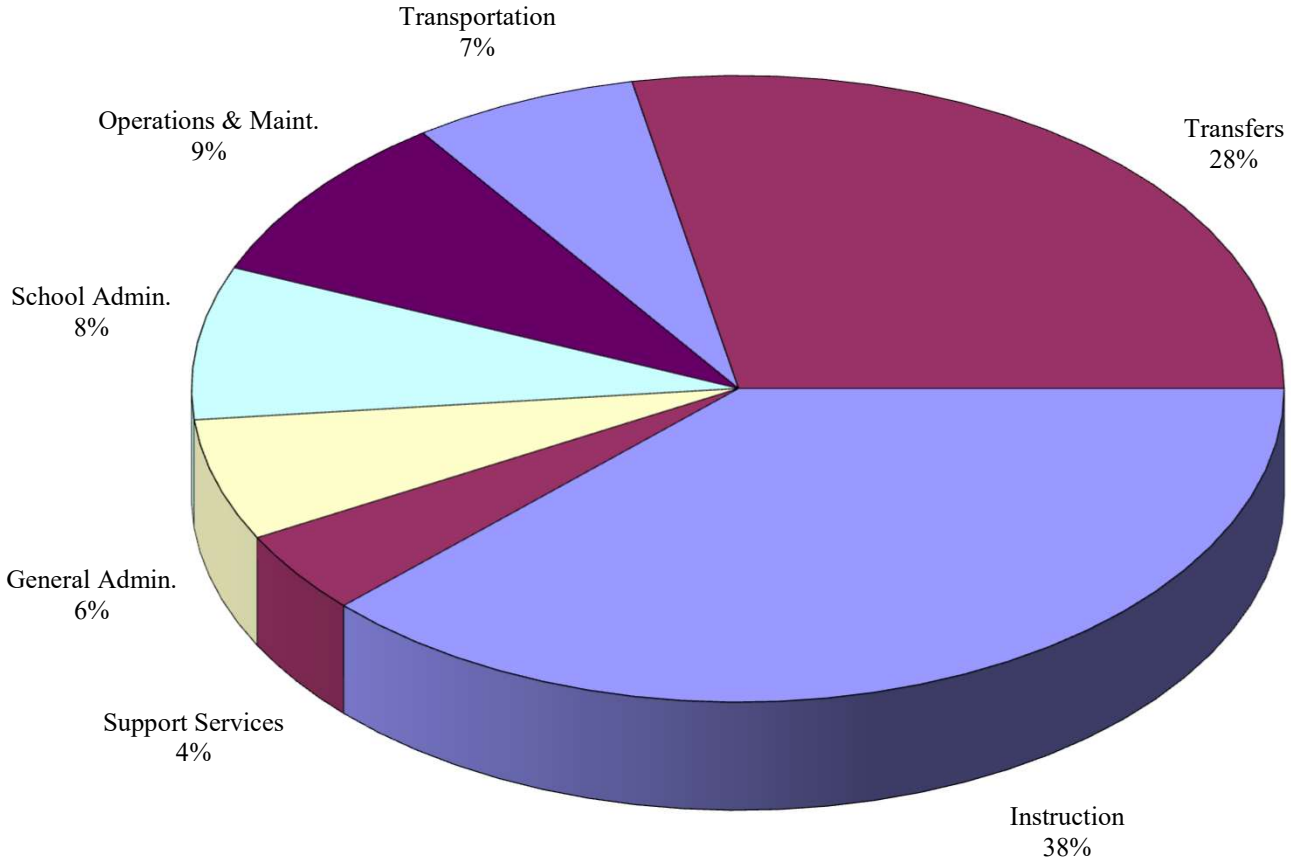



| | 06/30/2018 | 06/30/2019 | 06/30/2020 | 06/30/2021 | 06/30/2022 |
|---|---|---|---|---|---|
| Other | 990 | 7,626 | 7,509 | 1,000 | 2,784 |
| KPERS Special Retirement | 200,246 | 175,826 | 255,837 | 248,850 | 283,467 |
| Food Assistance | 1,840 | 1,766 | 2,120 | 2,183 | 1,602 |
| State Safety | 0 | 2,499 | 2,080 | 1,836 | 2,318 |
| Supplemental | 375 | 0 | 45,247 | 95,764 | 122,016 |
| Special Education | 421,358 | 446,313 | 374,073 | 390,101 | 407,211 |
| General | 2,424,071 | 2,423,381 | 2,646,248 | 2,714,690 | 2,751,943 |

# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Expenditures

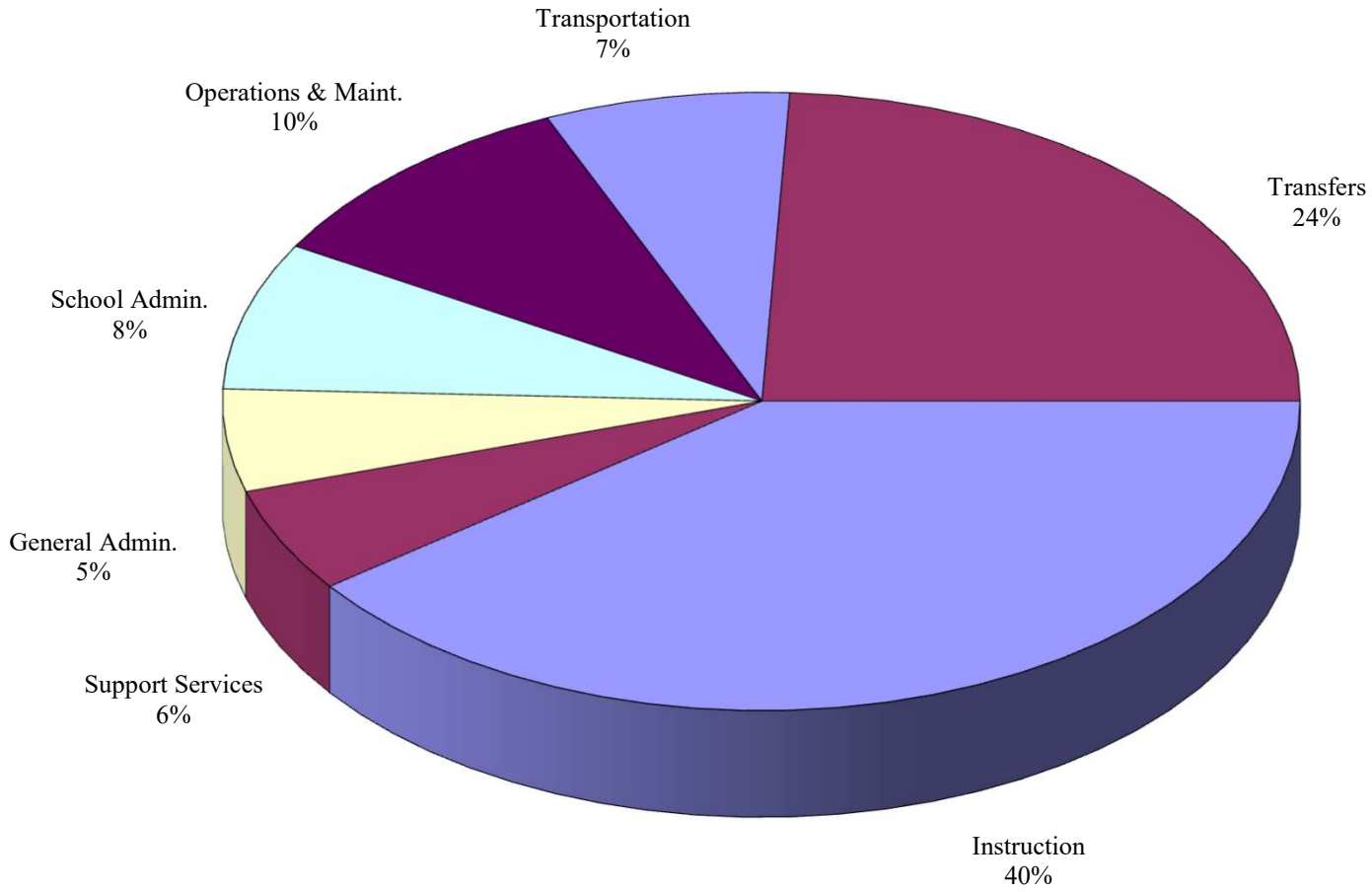


# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Expenditures



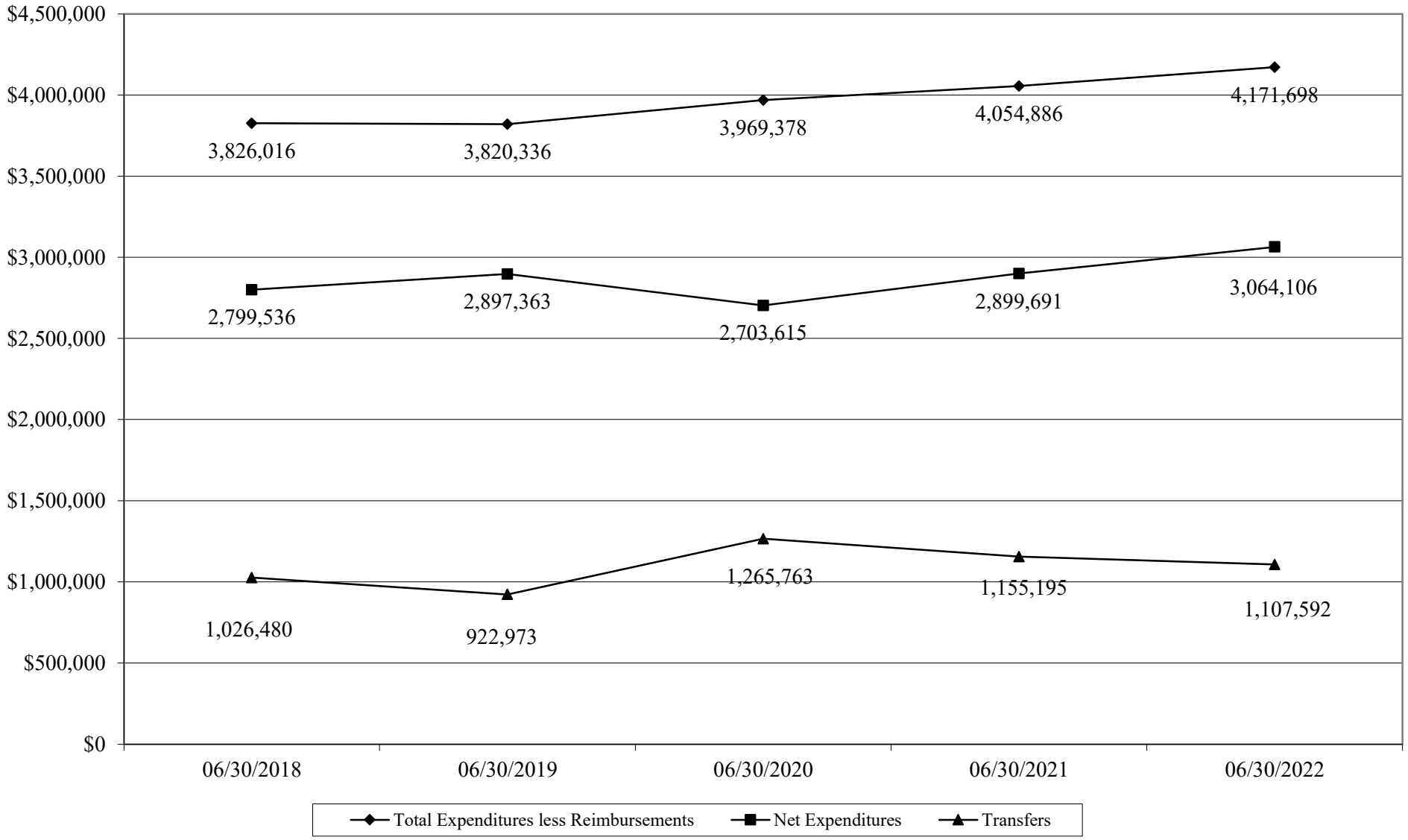

## 06/30/2021

# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Expenditures

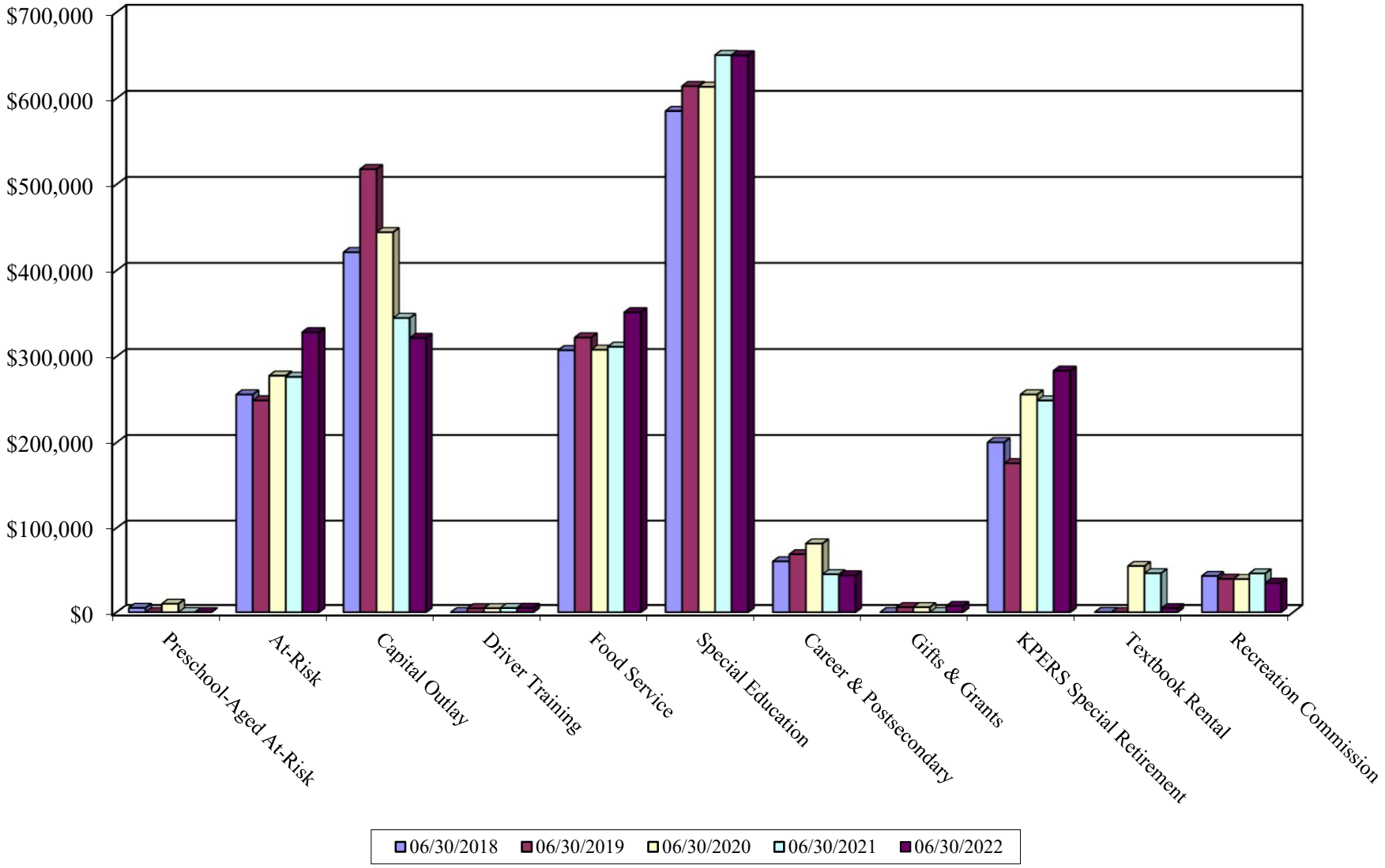



## 06/30/2022

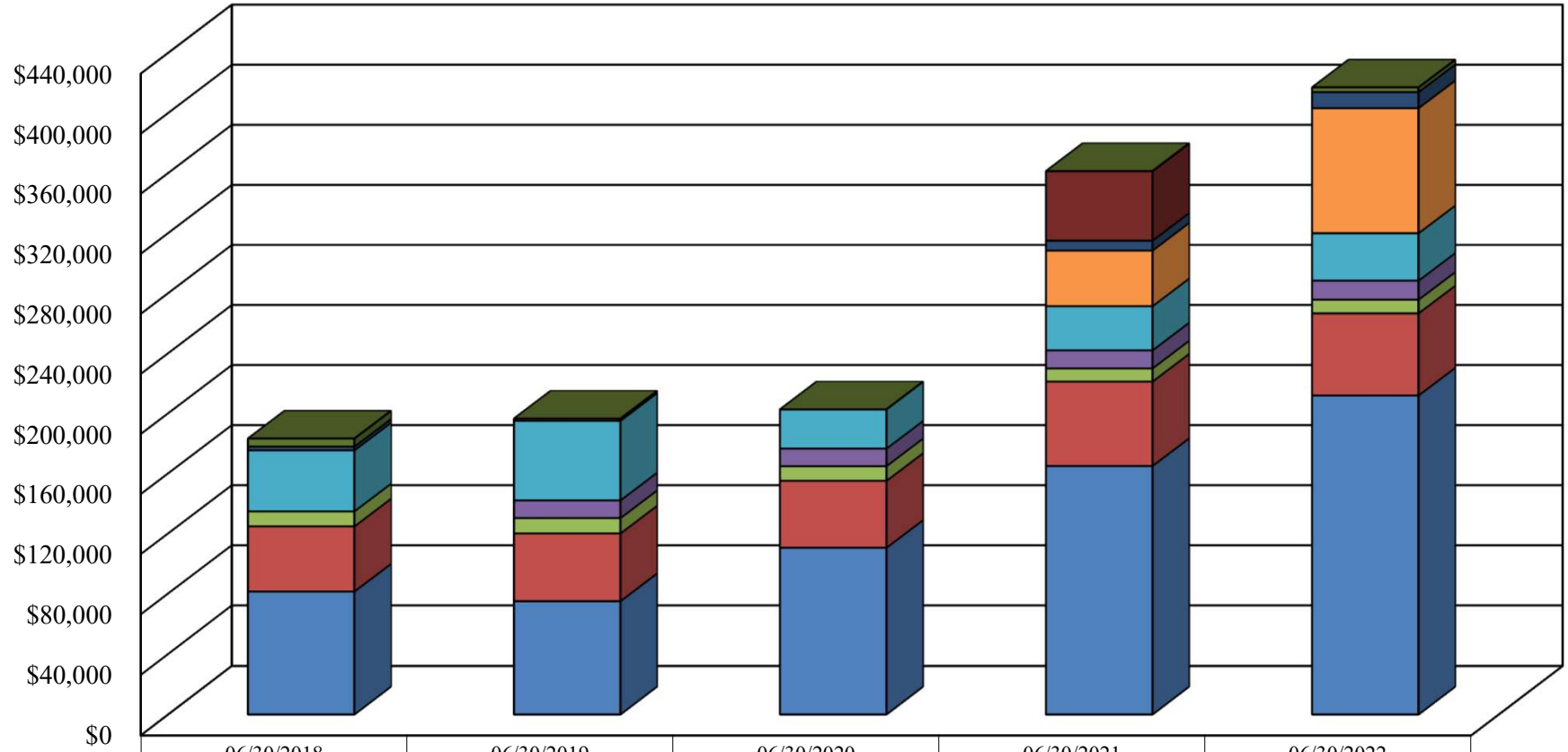
# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund Expenditures



# Unified School District No. 300
# Coldwater, Kansas
# Special Purpose Fund Expenditures - Selected Funds

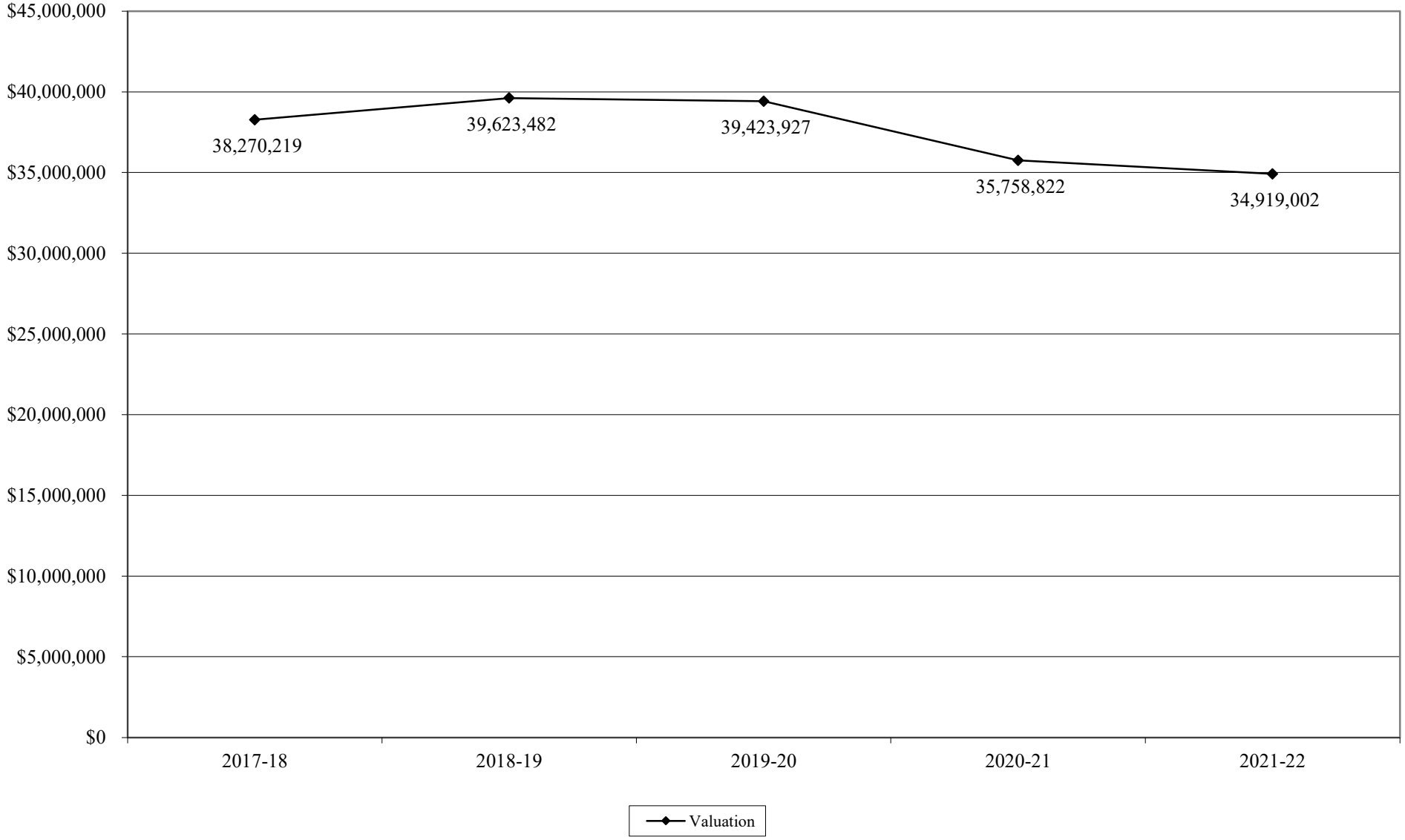


# Unified School District No. 300
# Coldwater, Kansas
# Federal Aid

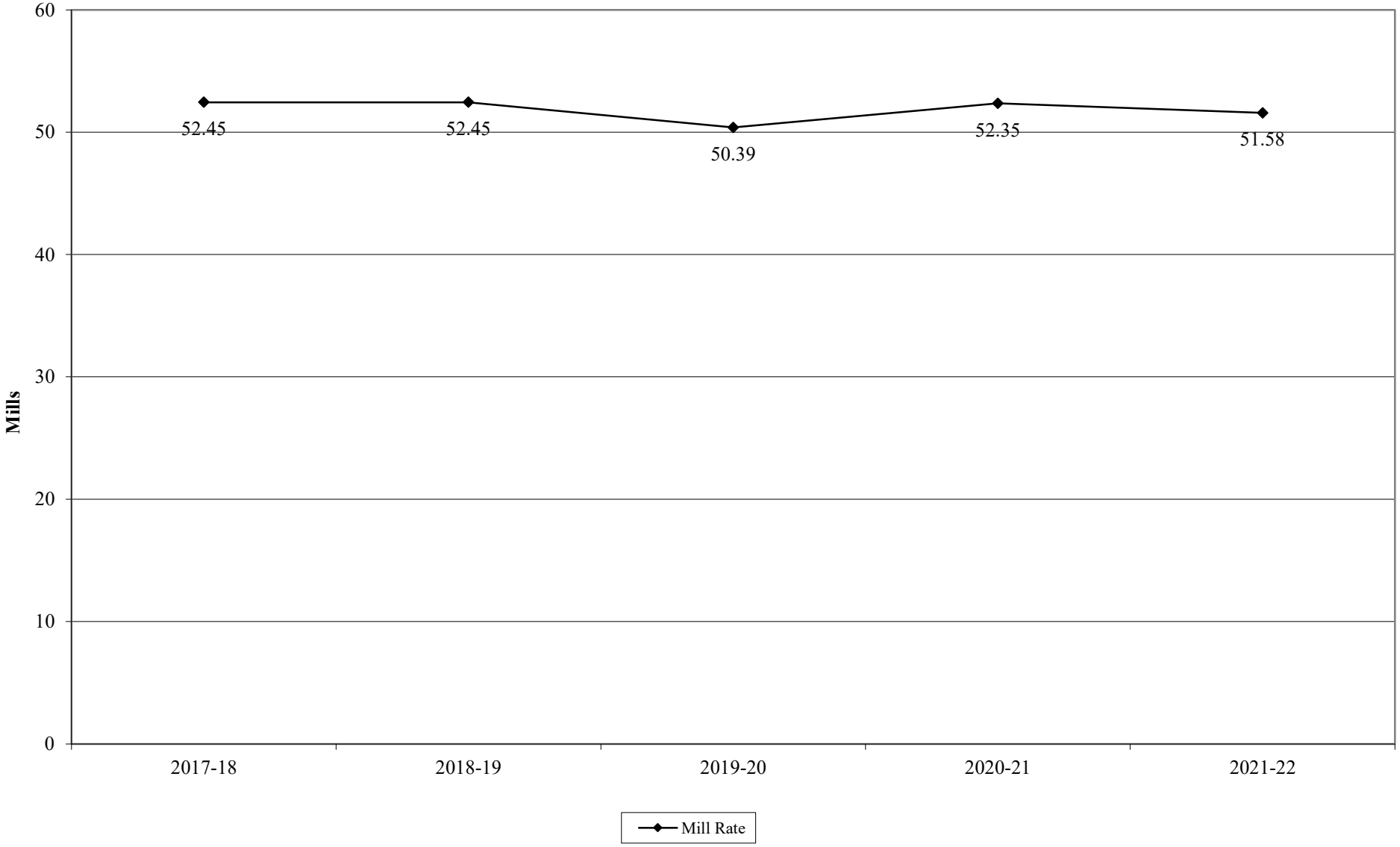



| | 06/30/2018 | 06/30/2019 | 06/30/2020 | 06/30/2021 | 06/30/2022 |
|---|---|---|---|---|---|
| Other | 5,370 | 1,457 | 0 | 100 | 3,123 |
| SPARK | 0 | 0 | 0 | 46,218 | 0 |
| Special Education | 2,483 | 0 | 0 | 6,609 | 10,684 |
| ESSER | 0 | 0 | 0 | 37,055 | 83,296 |
| REAP Grant | 40,616 | 52,974 | 26,101 | 29,385 | 31,606 |
| Title IV | 0 | 11,834 | 11,698 | 12,044 | 12,667 |
| Title II-A | 9,995 | 10,212 | 9,780 | 8,750 | 9,076 |
| Title I | 43,392 | 45,089 | 44,590 | 56,223 | 54,703 |
| Child Nutrition | 81,302 | 74,881 | 110,426 | 164,914 | 211,882 |

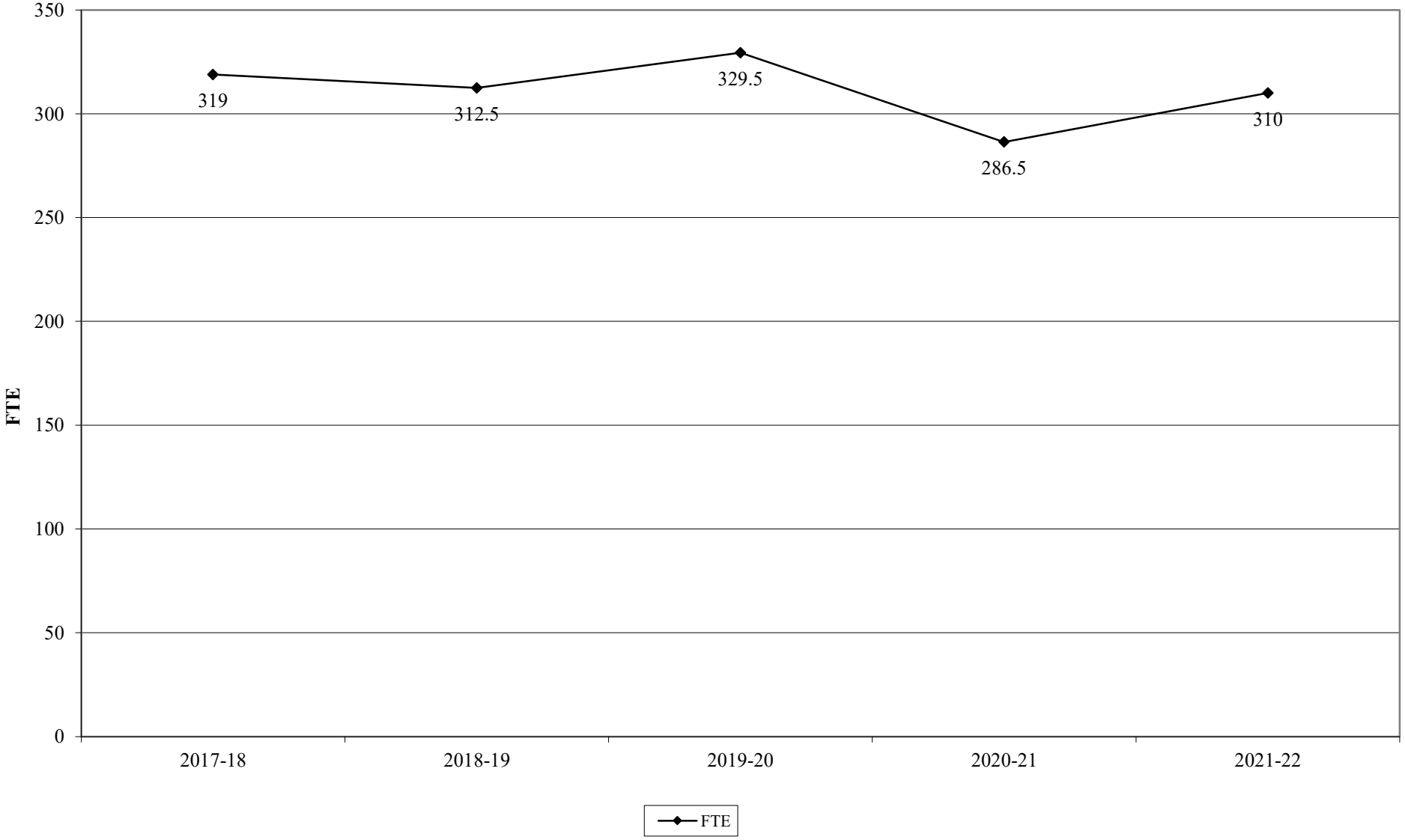
# Unified School District No. 300
# Coldwater, Kansas
# Valuation



# Unified School District No. 300
# Coldwater, Kansas
# Mill Rate



# Unified School District No. 300
# Coldwater, Kansas
# FTE



# Unified School District No. 300
# Coldwater, Kansas
# General & Supplemental General Fund
# Expenditures per Pupil

