

Unified School District Number 452

Johnson City, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2022

Dirks, Anthony & Duncan, LLC
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 452

Johnson City, Kansas

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Dirks, Anthony & Duncan, LLC

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INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 452
Johnson City, Kansas 67855

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 452 which comprise the statement of receipts, expenditures, and unencumbered cash as of 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 452, as of June 30, 2022, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 452, 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* as 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, 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 the Unified School District Number 452, 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 Opinions on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 452, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 financial statement that are 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 the Unified School District Number 452'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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 the Unified School District Number 452'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 the Unified School District Number 452's ability to continue as a going concern for a reasonable period of time.

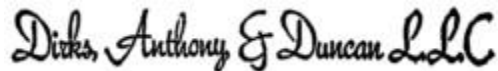
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, 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 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*. 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 the Unified School District Number 452 as of and for the year ended June 30, 2021 (not presented herein), and have issued our reported thereon dated October 4, 2021, 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 web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for the 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.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

October 31, 2022

Unified School District Number 452
Johnson City, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add:	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	And Accounts Payable	Cash Balance
General Funds:							
General	\$ -	\$ -	\$ 4,201,429	\$ 4,201,429	\$ -	\$ 476,646	\$ 476,646
Supplemental General	40,047	-	1,136,378	1,113,347	63,078	3,799	66,877
Special Purpose Funds:							
Preschool-Aged At-Risk	-	-	58,000	58,000	-	5,482	5,482
At-Risk Fund (K-12)	-	-	668,537	668,536	1	5,029	5,030
Bilingual Education	-	-	177,000	177,000	-	706	706
Capital Outlay	1,260,340	15,689	414,791	120,356	1,570,464	71,181	1,641,645
Driver Training	6,145	-	6,863	10,277	2,731	-	2,731
Food Service	60,000	-	340,192	313,248	86,944	3,763	90,707
Professional Development	2,496	-	5,000	1,698	5,798	-	5,798
Special Education	64,859	-	458,822	453,019	70,662	-	70,662
Career and Postsecondary Education	-	-	115,000	115,000	-	2,457	2,457
KPERS Special Retirement	-	-	395,388	395,388	-	-	-
Contingency Reserve	725,675	-	-	-	725,675	-	725,675
Recreation Commission	-	-	152,856	152,856	-	-	-
Rec. Comm. Emp. Benefits	-	-	46,197	45,000	1,197	-	1,197
State, Federal and Other Grants	(12,905)	1,335	259,983	293,977	(45,564)	33,462	(12,102)
District Activity	6,648	-	80,855	83,480	4,023	-	4,023
Trust Fund:							
Scholarship and Awards	1,307	-	28	-	1,335	-	1,335
	<u>\$ 2,154,612</u>	<u>\$ 17,024</u>	<u>\$ 8,517,319</u>	<u>\$ 8,202,611</u>	<u>\$ 2,486,344</u>	<u>\$ 602,525</u>	<u>\$ 3,088,869</u>
Composition of Cash:							
				District Checking			\$ 3,083,452
				High School Checking			138,170
				Grade School Checking			5,046
				Total Cash			3,226,668
				Agency Funds per Schedule 3			(137,799)
				Total Reporting Entity (Excluding Agency Funds)			<u>\$ 3,088,869</u>

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

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 452, Johnson City, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 452 (the District), the municipality but does not include its related municipal entity. The related municipal entity, which was established to benefit the District and/or its constituents, has been elected by the board not to be included in the District's reporting entity.

Related Municipal Entity

1. Recreation Commission – Stanton County Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body, but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

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.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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 District to use the regulatory basis of accounting.

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas Notes to the Financial Statement June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

d) 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 did hold a revenue neutral 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. The District had a budget amendment for Capital Outlay 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.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City 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 projects funds, trust funds and the following special purpose funds:

Contingency Reserve Fund, Scholarships and Awards Fund, and State, Federal and Other Grants Fund.

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

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2022, in the amount of \$150,975 is classified as reimbursed expenses in the General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

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.

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas Notes to the Financial Statement June 30, 2022

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

K.S.A. 12-1675 limits the District's investment 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.

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%. The District does not use designated "peak periods".

At June 30, 2022 the carrying amount of the District's deposits, including certificates of deposit, was \$3,088,869 and the bank balance was \$3,381,760. The entire bank balance was covered by federal depository insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2022.

NOTE 3 – RETIREMENT PLAN

General Information about the 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 before 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 contribution 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 the 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. The 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 dollars 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 schedule to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas Notes to the Financial Statement June 30, 2022

NOTE 3 – RETIREMENT PLAN, CONTINUED

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 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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$299,980 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,116,001. 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 contribution 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 the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the 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 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

- a) *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 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.

- b) *Vacation Leave and Sick Leave.* The District allows certified staff to accumulate thirty (30) hours of unused sick leave. Earned personal leave is generally required to be used within one year of accrual. Classified staff is allowed to accumulate sick and personal leave based on years of service with the District. Upon the employee's separate, for either certified or classified staff, no leave is paid out.

NOTE 5 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$174,794 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 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 – COMMITMENTS AND CONTINGENCIES

The District has two (4) employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or nurse. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of \$10,000 for one teacher. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: the teacher must work for the USD for three (3) year from the date they have earned their teaching certificate. The District have three (3) other employees that

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas Notes to the Financial Statement June 30, 2022

NOTE 6 – COMMITMENTS AND CONTINGENCIES, CONTINUED

have participated in this program and have received their certifications and are now completing their time to fulfill the service requirement of the contract. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses.

NOTE 7 – COMPLIANCE WITH KANSAS STATUTES

Reference made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and interpretation by legal repetition of the District.

There are no cash law violation or budget law violations for the year ending June 30, 2022.

NOTE 8 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual Education	K.S.A. 72-6428	\$ 52,000
General Fund	Capital Outlay	K.S.A. 72-6428	183,652
General Fund	Food Service	K.S.A. 72-6428	1,983
General Fund	Professional Development	K.S.A. 72-6428	5,000
General Fund	Special Education	K.S.A. 72-6428	342,252
General Fund	Career and Postsecondary Education	K.S.A. 72-6428	25,000
General Fund	Preschool-Aged At-Risk	K.S.A. 72-6428	33,000
General Fund	At Risk (K-12)	K.S.A. 72-6428	544,955
Supplemental General Fund	Bilingual Education	K.S.A. 72-6428	125,000
Supplemental General Fund	Special Education	K.S.A. 72-6428	105,000
Supplemental General Fund	Career and Postsecondary Education	K.S.A. 72-6428	90,000
Supplemental General Fund	Preschool-Aged At-Risk	K.S.A. 72-6428	25,000
Supplemental General Fund	At Risk (K-12)	K.S.A. 72-6428	123,582

NOTE 9 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2022 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas

Notes to the Financial Statement

June 30, 2022

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Unified School District Number 452
Johnson City, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2022

Funds	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<u>General Funds:</u>						
General	\$4,297,990	\$ (247,536)	\$ 150,975	\$4,201,429	\$ 4,201,429	\$ -
Supplemental General	1,113,347	-	-	1,113,347	1,113,347	-
<u>Special Purpose Funds:</u>						
Preschool-Aged At-Risk	58,000			58,000	58,000	-
At-Risk Fund (K-12)	668,537			668,537	668,536	(1)
Bilingual Education	177,000			177,000	177,000	-
Capital Outlay	420,000			426,214	120,356	(305,858)
Driver Training	11,008			11,008	10,277	(731)
Food Service	551,270			551,270	313,248	(238,022)
Professional Development	7,497			7,497	1,698	(5,799)
Special Education	474,347			474,347	453,019	(21,328)
Career and Postsecondary Education	115,000			115,000	115,000	-
KPERS Special Retirement	455,638			455,638	395,388	(60,250)
Recreation Commission	179,150			179,150	152,856	(26,294)
Rec. Comm. Emp. Benefits	45,000			45,000	45,000	-

Unified School District Number 452
Johnson City, 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)

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Mineral Taxes	\$ 364	\$ 27,650	\$ -	\$ 27,650
State Special Education Aid	268,682	268,774	297,252	(28,478)
General State Aid	3,766,752	3,754,030	4,000,738	(246,708)
Reimbursed Expenses	<u>132,617</u>	<u>150,975</u>	<u>-</u>	<u>150,975</u>
Total Receipts	<u>4,168,415</u>	<u>4,201,429</u>	<u>\$ 4,297,990</u>	<u>\$ (96,561)</u>
Expenditures				
Instruction	1,317,395	972,033	1,519,000	(546,967)
Student Support Services	63,674	14,928	65,325	(50,397)
Instructional Support Staff	2,512	-	2,600	(2,600)
General Administration	262,306	288,846	273,700	15,146
School Administration	370,135	352,834	385,600	(32,766)
Central Services	63,818	74,842	71,758	3,084
Operations and Maintenance	722,685	759,411	651,200	108,211
Student Transportation Services - Supervision	12,552	1,441	126,100	(124,659)
Vehicle Operating Services	152,514	513,271	162,500	350,771
Vehicle & Maintenance Services	25,312	35,981	33,000	2,981
Other Support Services	969	-	-	-
Funds Transfer	1,174,543	1,187,842	1,007,207	180,635
Adjustment to Comply with Legal Max	-	-	(247,536)	247,536
Legal General Fund Budget	<u>4,168,415</u>	<u>4,201,429</u>	<u>4,050,454</u>	<u>150,975</u>
Adjustment for Qualifying Budget Credits			<u>150,975</u>	<u>(150,975)</u>
Total Expenditures	<u>4,168,415</u>	<u>4,201,429</u>	<u>\$ 4,201,429</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ (96,561)</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
Johnson City, 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Advalorem Taxes	\$ 872,437	\$ 822,555	\$ 881,337	\$ (58,782)
Back Tax Collections	13,521	19,193	5,257	13,936
Motor Vehicle Tax Collections	82,181	79,261	56,169	23,092
Recreational Vehicle Tax Collections	561	567	423	144
Commercial Vehicle Tax	4,520	8,053	3,832	4,221
Supplemental State Aid	<u>123,603</u>	<u>206,749</u>	<u>206,749</u>	<u>-</u>
Total Receipts	<u>1,096,823</u>	<u>1,136,378</u>	<u>\$ 1,153,767</u>	<u>\$ (17,389)</u>
Expenditures				
Instruction	405,929	640,626	510,640	129,986
Instructional Support Staff	2,959	-	10,000	(10,000)
General Administration	127	191	1,125	(934)
School Administration	11,753	140	20,500	(20,360)
Operations and Maintenance	94,228	3,808	102,500	(98,692)
Fund Transfers	710,004	468,582	468,582	-
Adjustment to Comply with Legal Max			-	-
Legal Supplemental Fund Budget	<u>1,225,000</u>	<u>1,113,347</u>	<u>1,113,347</u>	<u>-</u>
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	<u>1,225,000</u>	<u>1,113,347</u>	<u>\$ 1,113,347</u>	<u>-</u>
Receipts Over (Under) Expenditures	(128,177)	23,031		<u>\$ (17,389)</u>
Unencumbered Cash, Beginning	<u>168,224</u>	<u>40,047</u>		
Unencumbered Cash, Ending	<u>\$ 40,047</u>	<u>\$ 63,078</u>		

Unified School District Number 452
 Johnson City, 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Transfers In	\$ 60,000	\$ 58,000	\$ 58,000	-
Total Receipts	60,000	58,000	<u>\$ 58,000</u>	<u>\$ -</u>
Expenditures				
Instruction	60,000	58,000	58,000	-
Total Expenditures	60,000	58,000	<u>\$ 58,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
At Risk (K-12) 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Transfers In	<u>\$ 530,004</u>	<u>\$ 668,537</u>	<u>\$ 668,537</u>	<u>\$ -</u>
Total Receipts	<u>530,004</u>	<u>668,537</u>	<u>\$ 668,537</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>530,004</u>	<u>668,536</u>	<u>668,537</u>	<u>(1)</u>
Total Expenditures	<u>530,004</u>	<u>668,536</u>	<u>\$ 668,537</u>	<u>(1)</u>
Receipts Over (Under) Expenditures	-	1		<u>\$ 1</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1</u>		

Unified School District Number 452
 Johnson City, Kansas
Bilingual 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Transfers In	\$ 177,000	\$ 177,000	\$ 177,000	\$ -
Total Receipts	<u>177,000</u>	<u>177,000</u>	<u>\$ 177,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>177,000</u>	<u>177,000</u>	<u>177,000</u>	<u>-</u>
Total Expenditures	<u>177,000</u>	<u>177,000</u>	<u>\$ 177,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
Johnson City, 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)

		Current Year		Variance Over (Under)
	Prior Year Actual	Actual	Budget	(Under)
Receipts				
Advalorem Property Taxes	\$ 164,990	\$ 154,511	\$ 165,660	\$ (11,149)
Back Tax Collections	2,573	3,685	1,490	2,195
Motor Vehicle Tax Collections	15,528	14,965	15,945	(980)
Recreational Vehicle Tax Collections	106	107	120	(13)
Commercial Vehicle Tax	856	1,556	1,088	468
Interest	7,576	9,325	-	9,325
Rent Income	15,850	18,659	-	18,659
Sale of Property	5,750	260	-	260
Capital Outlay State Aid	-	21,857	21,872	(15)
Transfers In	528,194	183,652	-	183,652
Reimbursements	-	6,214	-	6,214
Total Receipts	<u>741,423</u>	<u>414,791</u>	<u>\$ 206,175</u>	<u>\$ 208,616</u>
Expenditures				
Instruction	6,902	6,201	25,000	(18,799)
General Administration	-	1,750	20,000	(18,250)
Operations and Maintenance	3,357	3,824	105,000	(101,176)
Facility Acquisition & Construction Services	<u>156,380</u>	<u>108,581</u>	<u>270,000</u>	<u>(161,419)</u>
Legal Capital Outlay Budget	<u>166,639</u>	<u>120,356</u>	<u>420,000</u>	<u>(299,644)</u>
Adjustment for Qualifying Budget Credits			<u>6,214</u>	<u>(6,214)</u>
Total Expenditures	<u>166,639</u>	<u>120,356</u>	<u>\$ 426,214</u>	<u>(305,858)</u>
Receipts Over (Under) Expenditures	574,784	294,435		<u>\$ 514,474</u>
Unencumbered Cash, Beginning	685,556	1,260,340		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>15,689</u>		
Unencumbered Cash, Ending	<u>\$ 1,260,340</u>	<u>\$ 1,570,464</u>		

Unified School District Number 452
 Johnson City, 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
State Aid	\$ -	\$ 3,416	\$ 4,800	\$ (1,384)
Fee Income	-	2,300	-	2,300
Miscellaneous Income	-	1,147	-	1,147
	<u>-</u>	<u>6,863</u>	<u>\$ 4,800</u>	<u>\$ 2,063</u>
Total Receipts	<u>-</u>	<u>6,863</u>	<u>\$ 4,800</u>	<u>\$ 2,063</u>
Expenditures				
Instruction	62	8,573	11,008	(2,435)
Operations & Maintenance	132	1,704	-	1,704
	<u>194</u>	<u>10,277</u>	<u>\$ 11,008</u>	<u>(731)</u>
Total Expenditures	<u>194</u>	<u>10,277</u>	<u>\$ 11,008</u>	<u>(731)</u>
Receipts Over (Under) Expenditures	(194)	(3,414)		<u>\$ 2,794</u>
Unencumbered Cash, Beginning	<u>6,339</u>	<u>6,145</u>		
Unencumbered Cash, Ending	<u>\$ 6,145</u>	<u>\$ 2,731</u>		

Unified School District Number 452
 Johnson City, 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)

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
State Aid	\$ 4,099	\$ 2,258	\$ 2,340	\$ (82)
Federal Aid	442,786	323,086	438,930	(115,844)
Charge for Services	24,964	12,865	-	12,865
Transfers In	<u>45,668</u>	<u>1,983</u>	<u>50,000</u>	<u>(48,017)</u>
Total Receipts	<u>517,517</u>	<u>340,192</u>	<u>\$ 491,270</u>	<u>\$ (151,078)</u>
Expenditures				
Operations and Maintenance	325	-	500	(500)
Food Service Operation	<u>514,281</u>	<u>313,248</u>	<u>550,770</u>	<u>(237,522)</u>
Total Expenditures	<u>514,606</u>	<u>313,248</u>	<u>\$ 551,270</u>	<u>(238,022)</u>
Receipts Over (Under) Expenditures	2,911	26,944		<u>\$ 86,944</u>
Unencumbered Cash, Beginning	<u>57,089</u>	<u>60,000</u>		
Unencumbered Cash, Ending	<u>\$ 60,000</u>	<u>\$ 86,944</u>		

Unified School District Number 452
 Johnson City, 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
State Aid	\$ 888	\$ -	\$ -	\$ -
Transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Receipts	<u>5,888</u>	<u>5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Expenditures				
Instructional Support Staff	<u>3,750</u>	<u>1,698</u>	<u>7,497</u>	<u>(5,799)</u>
Total Expenditures	<u>3,750</u>	<u>1,698</u>	<u>\$ 7,497</u>	<u>(5,799)</u>
Receipts Over (Under) Expenditures	2,138	3,302		<u>\$ 5,799</u>
Unencumbered Cash, Beginning	<u>358</u>	<u>2,496</u>		
Unencumbered Cash, Ending	<u>\$ 2,496</u>	<u>\$ 5,798</u>		

Unified School District Number 452
 Johnson City, 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
CARES Act Revenue	\$ 4,558	\$ 5,032	\$ 7,236	\$ (2,204)
Medicaid	-	6,538	-	6,538
General Fund Transfer of State Aid	-	268,774	297,252	(28,478)
Transfers In	423,682	178,478	105,000	73,478
	<u>428,240</u>	<u>458,822</u>	<u>\$ 409,488</u>	<u>\$ 49,334</u>
Total Receipts				
Expenditures				
Cooperative Special Education	437,673	440,362	469,906	(29,544)
ESSERS Payment - CARES Act	4,558	5,032	4,441	591
Instruction	1,150	6,664	-	6,664
Vehicle Services & Maintenance Services	-	961	-	961
	<u>443,381</u>	<u>453,019</u>	<u>\$ 474,347</u>	<u>(21,328)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(15,141)	5,803		<u>\$ 70,662</u>
Unencumbered Cash, Beginning	<u>80,000</u>	<u>64,859</u>		
Unencumbered Cash, Ending	<u>\$ 64,859</u>	<u>\$ 70,662</u>		

Unified School District Number 452
 Johnson City, Kansas
Career and 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Transfers In	\$ 115,000	\$ 115,000	\$ 115,000	\$ -
Total Receipts	<u>115,000</u>	<u>115,000</u>	<u>\$ 115,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>115,465</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Total Expenditures	<u>115,465</u>	<u>115,000</u>	<u>\$ 115,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(465)	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>465</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
 KPERS Special Retirement Contribution 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
KPERS State Aid	\$ 390,770	\$ 395,388	\$ 455,638	\$ (60,250)
Total Receipts	<u>390,770</u>	<u>395,388</u>	<u>\$ 455,638</u>	<u>\$ (60,250)</u>
Expenditures				
KPERS Employee Benefits	<u>390,770</u>	<u>395,388</u>	<u>455,638</u>	<u>(60,250)</u>
Total Expenditures	<u>390,770</u>	<u>395,388</u>	<u>\$ 455,638</u>	<u>(60,250)</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
Johnson City, 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)

	<u>Prior Year</u>	<u>Current Year</u>
Receipts		
Transfers In	\$ -	\$ -
	<hr/>	<hr/>
Total Receipts	-	-
	<hr/>	<hr/>
Expenditures		
Equipment	-	-
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	-	-
	<hr/>	<hr/>
Unencumbered Cash, Beginning	725,675	725,675
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 725,675	\$ 725,675
	<hr/> <hr/>	<hr/> <hr/>

Schedule 2-14

Unified School District Number 452
 Johnson City, Kansas
Recreation 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		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Ad Valorem Taxes	\$ 144,365	\$ 135,196	\$ 144,924	\$ (9,728)
Back Taxes	2,019	3,094	1,304	1,790
Motor Vehicle Tax	13,586	13,110	13,934	(824)
Recreation Tax	93	94	105	(11)
Commercial Vehicle Tax	748	1,362	951	411
Other Revenue from Local Source	<u>-</u>	<u>-</u>	<u>34,000</u>	<u>(34,000)</u>
Total Receipts	<u>160,811</u>	<u>152,856</u>	<u>\$ 195,218</u>	<u>\$ (42,362)</u>
Expenditures				
Transfer to Recreation Commission	<u>163,784</u>	<u>152,856</u>	<u>179,150</u>	<u>(26,294)</u>
Total Expenditures	<u>163,784</u>	<u>152,856</u>	<u>\$ 179,150</u>	<u>(26,294)</u>
Receipts Over (Under) Expenditures	(2,973)	-		<u>\$ (16,068)</u>
Unencumbered Cash, Beginning	<u>2,973</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
Recreation Commission Employee Benefits 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		Variance
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Ad Valorem Taxes	\$ 48,885	\$ 41,735	\$ 42,216	\$ (481)
Back Taxes	374	913	428	485
Motor Vehicle Tax	1,371	3,176	2,291	885
Recreation Tax	9	20	17	3
Commercial Vehicle Tax	64	353	156	197
Other Revenue from Local Source	-	-	4,200	(4,200)
Total Receipts	<u>50,703</u>	<u>46,197</u>	<u>\$ 49,308</u>	<u>\$ (3,111)</u>
Expenditures				
Transfer to Recreation Commission	<u>52,192</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Total Expenditures	<u>52,192</u>	<u>45,000</u>	<u>\$ 45,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,489)	1,197		<u>\$ (3,111)</u>
Unencumbered Cash, Beginning	<u>1,489</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,197</u>		

Unified School District Number 452
 Johnson City, Kansas
 State, Federal and Other Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022

	Title I	Supporting Effective Instruction	English Language Acquisition	Student Support and Academic Enrichment Program	Federal REAP Monies	KDHE K-12 COVID Testing Grant
Receipts						
Federal Grants	\$104,080	\$ 11,900	\$ 11,299	\$ 15,075	\$ -	\$ 15,042
State Aid & Donations	-	-	-	-	-	-
Total Receipts	<u>104,080</u>	<u>11,900</u>	<u>11,299</u>	<u>15,075</u>	<u>-</u>	<u>15,042</u>
Expenditures						
Instruction	<u>104,080</u>	<u>11,900</u>	<u>11,299</u>	<u>15,070</u>	<u>20,711</u>	<u>18,710</u>
Total Expenditures	<u>104,080</u>	<u>11,900</u>	<u>11,299</u>	<u>15,070</u>	<u>20,711</u>	<u>18,710</u>
Receipts Over (Under) Expenditures	-	-	-	5	(20,711)	(3,668)
Unencumbered Cash, Beginning	-	-	-	-	-	-
Prior Year Cancelled Encumbrances	-	-	-	-	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ (20,711)</u>	<u>\$ (3,668)</u>

Unified School District Number 452
Johnson City, Kansas
State, Federal and Other Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019

Schedule 2-16

	ESSER/ Cares Act	Safe & Supportive Schools	Pre-K Pilot Grant(CIF)	Pre-K Pilot Grant(TANF)	LINKS Grant	Contribution and Donations	Total
Receipts							
Federal Grants	\$ 3,801	\$ -	\$ -	\$ 17,400	\$ -	\$ -	\$ 178,597
State Aid & Donations	-	2,714	17,400	-	25,572	35,700	81,386
Total Receipts	3,801	2,714	17,400	17,400	25,572	35,700	259,983
Expenditures							
Instruction	34,698	2,714	17,400	17,400	-	39,995	\$ 293,977
Total Expenditures	34,698	2,714	17,400	17,400	-	39,995	\$ 293,977
Receipts Over (Under) Expenditures	(30,897)	-	-	-	25,572	(4,295)	(33,994)
Unencumbered Cash, Beginning	9,707	-	-	-	(26,907)	4,295	(12,905)
Prior Year Cancelled Encumbrances	-	-	-	-	1,335	-	-
Unencumbered Cash, Ending	\$ (21,190)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,564)

Unified School District Number 452

Johnson City, Kansas

Scholarships and Awards Fund

Regulatory Basis

For the Year Ended June 30, 2022

	9-12 <u>Awards</u>	Gifts <u>Elementary</u>	<u>Total</u>
Receipts			
Interest	\$ 58	\$ -	\$ 58
Miscellaneous Income	-	28	28
	<u>58</u>	<u>28</u>	<u>28</u>
Total Receipts	<u>58</u>	<u>28</u>	<u>28</u>
Expenditures			
Scholarships/Awards	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	58	28	86
Unencumbered Cash, Beginning	<u>1,286</u>	<u>21</u>	<u>1,307</u>
Unencumbered Cash, Ending	<u><u>\$ 1,344</u></u>	<u><u>\$ 49</u></u>	<u><u>\$ 1,393</u></u>

Unified School District Number 452

Schedule 3

Johnson City, Kansas

Agency Funds

Schedule of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>Student Organizations</u>				
Elementary:				
Library	\$ 93	\$ 2,847	\$ 2,574	\$ 366
S.E.T	471	136	-	607
Subtotal Elementary	564	2,983	2,574	973
Middle/High School:				
Staff	1,139	-	60	1,079
Industrial Arts	261	-	-	261
FCCLA	367	-	-	367
Golf	447	-	251	196
Cheerleader	(83)	4,379	1,166	3,130
Drama	327	474	90	711
Band	1,940	381	450	1,871
Vocal	683	-	-	683
Student Council	5,551	55	1,458	4,148
Volleyball	9,637	5,736	13,599	1,774
National Honor Society	326	251	-	577
Girls BBall	2,220	7,556	5,849	3,927
FBLA	3,904	11,992	10,082	5,814
Boys BBall	2,072	-	2,374	(302)
Football	12,884	1,060	6,941	7,003
JH Entrepreneur	-	-	-	-
Dance	253	300	-	553
TSA	408	-	408	-
Cross Country	48,218	28,932	17,978	59,172
Scholars Bowl	18	27	-	45
Track	1,185	8,250	3,361	6,074
Art	1,447	2,148	3,258	337
Forensics	854	-	-	854
Softball	1,523	1,244	614	2,153
Spanish Club	1,954	-	-	1,954
KAY	3,842	863	1,040	3,665
Girls Golf	4,079	-	-	4,079
Art Club	-	2,791	2,553	238
Jr. High Athletics/ Activities	188	-	-	188
Jr. High Cheerleading	1,676	1,249	928	1,997
JR H Girls Basketball	133	102	903	(668)
JR H Boys Basketball	330	360	-	690
JR H Track	981	2,261	2,737	505
Library	282	-	-	282
FFA	12,968	27,507	31,574	8,901
JR. High Football	1,769	3,399	3,229	1,939
JR High Student Council	655	-	655	-
JR High Girls Volleyball	154	778	35	897
High School Office Expense	-	149	-	149
Powerlifting	-	4,537	3,428	1,109
Prior Year Seniors	-	348	-	348
Seniors	361	1,453	1,311	503
Juniors	1,801	4,881	3,279	3,403
Sophmores	785	1,384	105	2,064
Freshman	3,864	5,596	5,819	3,641
Subtotal Middle/High School	131,403	130,443	125,535	136,311
Sales Tax	1,958	3,318	4,761	515
Total Agency Funds	\$ 133,925	\$ 136,744	\$ 132,870	\$ 137,799

Unified School District Number 452
Johnson City, Kansas
District Activity Fund
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects:						
Elementary						
Box Tops	\$ 549	\$ 33	\$ -	582	\$ -	\$ 582
Band Supplies	-	15	15	-	-	-
Textbook	-	135	135	-	-	-
Elementary Student Fund	5,862	15,487	18,951	2,398	-	2,398
Pop	1,211	691	893	1,009	-	1,009
Faculty	35	-	-	35	-	35
Subtotal	<u>7,657</u>	<u>16,361</u>	<u>19,994</u>	<u>4,024</u>	<u>-</u>	<u>4,024</u>
High/Middle School						
Concessions	-	11,841	11,841	-	-	-
Gate Receipts	-	11,599	11,599	-	-	-
Athletics	(1,519)	8,601	7,082	-	-	-
Lunch Merchant Deposit	(375)	375	-	-	-	-
Yearbook	-	1,723	1,723	-	-	-
Petty Cash	(25)	928	903	-	-	-
Shop	-	2,407	2,407	-	-	-
Textbook	-	6,360	6,360	-	-	-
Chromebook	-	3,158	3,158	-	-	-
Activity Fee	-	2,945	2,945	-	-	-
Band Instrument	672	590	1,263	(1)	-	(1)
PE Shorts/Shirt	-	924	924	-	-	-
Drivers Education	-	93	93	-	-	-
Officals	(17)	12,950	12,933	-	-	-
Middle School Concessions	255	-	255	-	-	-
Subtotal	<u>(1,009)</u>	<u>64,494</u>	<u>63,486</u>	<u>(1)</u>	<u>-</u>	<u>(1)</u>
Total District Activity Fund	<u>\$ 6,648</u>	<u>\$ 80,855</u>	<u>\$ 83,480</u>	<u>\$ 4,023</u>	<u>\$ -</u>	<u>\$ 4,023</u>