UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Fiscal Year Ended June 30, 2023

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 212
Almena, Kansas 67622

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. 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*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 212, Almena, Kansas, 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.

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" paragraph, the 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. 212, Almena, Kansas, as of June 30, 2023, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 212, Almena, Kansas, as of June 30, 2023, 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.

Other Matters
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, 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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
March 11, 2024

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 0	0	1,792,384	1,792,384	0	97,327	97,327
Supplemental General	15,768	0	689,610	627,535	77,843	17,057	94,900
Special Purpose Funds:							
Preschool-Aged At-Risk	23,686	0	52,260	64,535	11,411	4,883	16,294
At Risk K-12	12,412	0	228,000	228,858	11,554	13,243	24,797
Capital Outlay	91,288	0	185,760	156,579	120,469	0	120,469
Driver Training	3,942	0	4,916	3,858	5,000	3,858	8,858
Food Service	36,146	0	151,958	169,146	18,958	373	19,331
Professional Development	7,030	0	15,366	15,467	6,929	0	6,929
Special Education	40,745	0	323,359	338,594	25,510	4,168	29,678
Career and Postsecondary Education	15,771	0	77,010	86,532	6,249	8,464	14,713
KPERS Special Retirement Contribution	0	0	181,782	181,782	0	0	0
Contingency Reserve	225,000	0	0	0	225,000	0	225,000
Textbook Rental and Student Material Revolving	41,039	0	11,650	16,607	36,082	0	36,082
Box Tops for Education	2,565	0	571	1,544	1,592	0	1,592
Federal Funds	(608)	0	24,330	77,438	(53,716)	3,398	(50,318)
Gifts and Grants	18,152	0	29,107	825	46,434	0	46,434
District Activity Funds	1,746	0	32,322	23,570	10,498	0	10,498
Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity (Excluding Agency Funds)	$ **548,682**	**0**	**3,800,385**	**3,785,254**	**563,813**	**152,771**	**716,584**

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

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Equity Bank, Almena, Kansas		
Checking Account	$	875
NOW Accounts		156,547
First National Bank, Long Island, Kansas		
Checking Account		3,615
NOW Account		486,690
Certificates of Deposit		150,000
Total Cash		797,727
Agency Funds per Schedule 3		(81,143)
Total Reporting Entity (Excluding Agency Funds)	$	**716,584**

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 212, Almena, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 212 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2023:

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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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.

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 revenues 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.

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. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.

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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 budget was not amended in this manner for the year ended June 30, 2023.

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 for each fund are presented 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, revenues 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 municipality for future payments and are supported by a documentNote 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 trust funds and the following special purpose funds:

	Statutory Authority for Exemption
Federal Funds	K.S.A. 12-1663
Memorials and Donations	K.S.A. 79-2925
Kansas Coordinated School Health	K.S.A. 12-16,111
Library Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Junior High School Athletics	K.S.A. 72-8208a
Senior High School Athletics	K.S.A. 72-8208a
Greenhouse	K.S.A. 72-8208a

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

Reimbursed Expenditures

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 the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

Cash Violations. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Federal Funds fund incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received

3. **Deposits and Investments**

At June 30, 2023, the District had no investments except for certificates of deposit which are considered to be a component of 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 municipality is located and the banks provide an acceptable rate of return on the 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 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 has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $797,727 and the bank balance was $846,788. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $416,655 was covered by federal depository insurance, and the remaining $416,655 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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. At June 30, 2023, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **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 of 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 the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 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 scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $181,782 for the year ended June 30, 2023.

Net Pension Liability. At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $1,729,332. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. 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.

5. **Other Long-Term Obligations**

Compensated Absences

Sick Leave. The employees of Unified School District No. 212, Almena, Kansas are allowed eleven days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-nine days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers.

Vacation Pay. The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used.

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 for 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. There is no cost to the District under this program.

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, 2023.

6. **Risk Management**

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 for which the District purchases commercial insurance. During the year ended June 30, 2023, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. **Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-5167	25,820
General	Special Education	K.S.A. 72-5167	318,646
General	Preschool-Aged At-Risk	K.S.A. 72-5167	12,260
General	At Risk K-12	K.S.A. 72-5167	168,000
General	Professional Development	K.S.A. 72-5167	12,698
General	Driver Training	K.S.A. 72-5167	3,306
General	Career and Postsecondary Education	K.S.A. 72-5167	25,345
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	40,000
Supplemental General	At Risk K-12	K.S.A. 72-5143	60,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	50,000

8. Long-term Debt

Changes in long-term liabilities for Unified School District No. 212, Almena, Kansas for the year ended June 30, 2023 were as follows:

Issue	Interest Rates	Date Issued	Amount of Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
Building Improvements	1.75%	07/01/21	239,750	07/01/26	159,833	0	39,958	119,875	4,316
Total Long-term Debt					159,833	0	39,958	119,875	4,316

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

	2024	2025	2026	2027	2028	2029-2033	Total
PRINCIPAL							
Finance Leases:							
Building Improvements	39,958	39,958	39,959	0	0	0	119,875
Total Principal	39,958	39,958	39,959	0	0	0	119,875
INTEREST							
Finance Leases:							
Building Improvements	2,098	1,398	699	0	0	0	4,195
Total Interest	2,098	1,398	699	0	0	0	4,195
Total Principal and Interest	$ 42,056	41,356	40,658	0	0	0	124,070

9. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date of which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 212
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 212 SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2023

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	$ 1,836,149	(55,244)	13,569	1,794,474	1,792,384	(2,090)
Supplemental General Fund	631,373	(14,589)	10,751	627,535	627,535	0
Special Purpose Funds:						
Preschool-Aged At-Risk	93,687	0	0	93,687	47,109	(46,578)
At Risk K-12	237,412	0	0	237,412	228,858	(8,554)
Capital Outlay	299,125	0	0	299,125	156,579	(142,546)
Driver Training	6,457	0	0	6,457	3,858	(2,599)
Food Service	169,352	0	0	169,352	169,146	(206)
Professional Development	15,479	0	0	15,479	15,467	(12)
Special Education	339,245	0	4,713	343,958	338,594	(5,364)
Career and Postsecondary Education	91,771	0	0	91,771	86,532	(5,239)
KPERS Special Retirement Contribution	190,049	0	0	190,049	181,782	(8,267)
Federal Funds	124,678	0	0	124,678	77,438	*
Gifts and Grants	20,283	0	0	20,283	825	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Mineral Tax	$ 0	2,000	(2,000)
State Equalization Aid	1,597,929	1,641,374	(43,445)
Special Education Aid	180,886	192,368	(11,482)
Reimbursed Expenses	13,569	0	13,569
Total Receipts	1,792,384	**1,835,742**	**(43,358)**
Expenditures:			
Instruction	731,710	759,849	(28,139)
Instructional Support Staff	36,291	43,800	(7,509)
General Administration	226,458	199,500	26,958
School Administration	80,558	74,500	6,058
Operations and Maintenance	12,888	67,500	(54,612)
Student Transportation Services	138,404	165,000	(26,596)
Transfer to Driver Training	3,306	1,000	2,306
Transfer to Food Service	25,820	30,000	(4,180)
Transfer to Professional Development	12,698	5,000	7,698
Transfer to Career and Postsecondary Education	25,345	25,000	345
Transfer to Special Education	318,646	290,000	28,646
Transfer to Pre-School Aged At-Risk	12,260	10,000	2,260
Transfer to At Risk K-12	168,000	165,000	3,000
Adjustment to Comply with Legal Max			
Legal General Fund Budget	0	(55,244)	55,244
Total Legal General Fund Budget	1,792,384	1,780,905	11,479
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	13,569	(13,569)
Total Expenditures	1,792,384	**1,794,474**	**(2,090)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	11,551	24,627	(13,076)
Current Tax		623,986	619,897	4,089
Delinquent Tax		982	767	215
Motor Vehicle Tax		39,670	30,713	8,957
Recreational Vehicle Tax		686	719	(33)
Commercial Vehicle Tax		1,984	1,129	855
Reimbursed Expense		10,751	0	10,751
Supplemental State Aid		0	0	0
Total Receipts		689,610	**677,852**	**11,758**
Expenditures:				
Instruction		14,506	64,373	(49,867)
Instructional Support Staff		58,105	2,000	56,105
General Administration		86,881	100,000	(13,119)
School Administration		134,195	121,000	13,195
Operations and Maintenance		183,848	170,000	13,848
Transfer to Food Service		0	4,000	(4,000)
Transfer to Career and Postsecondary Education		50,000	50,000	0
Transfer to At Risk K-12		60,000	60,000	0
Transfer to At Preschool-Aged At-Risk		40,000	60,000	(20,000)
Adjustment to Comply with Legal Max				
Legal Supplemental General Fund Budget		0	(14,589)	14,589
Total Legal Supplemental General Fund Budget		627,535	616,784	10,751
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		0	10,751	(10,751)
Total Expenditures		627,535	**627,535**	**0**
Receipts Over (Under) Expenditures		62,075		
Unencumbered Cash, Beginning		15,768		
Unencumbered Cash, Ending	$	**77,843**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Preschool-Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 12,260	10,000	2,260
Transfer from Supplemental General	40,000	60,000	(20,000)
Total Receipts	52,260	**70,000**	**(17,740)**
Expenditures:			
Instruction	47,109	93,687	(46,578)
Operations and Maintenance	17,426	0	17,426
Total Expenditures	64,535	**93,687**	**(29,152)**
Receipts Over (Under) Expenditures	(12,275)		
Unencumbered Cash, Beginning	23,686		
Unencumbered Cash, Ending	$ **11,411**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 168,000	165,000	3,000
Transfer from Supplemental General	60,000	60,000	0
Total Receipts	228,000	**225,000**	**3,000**
Expenditures:			
Instruction	218,535	211,000	7,535
Student Support	0	10,000	(10,000)
Instructional Support Staff	0	16,412	(16,412)
Operations and Maintenance	10,323	0	10,323
Total Expenditures	228,858	**237,412**	**(8,554)**
Receipts Over (Under) Expenditures	(858)		
Unencumbered Cash, Beginning	12,412		
Unencumbered Cash, Ending	$ **11,554**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	4,064	8,575	(4,511)
Current Tax		150,699	136,558	14,141
Delinquent Tax		348	268	80
Motor Vehicle Tax		13,587	10,498	3,089
Recreational Vehicle Tax		236	245	(9)
Commercial Vehicle Tax		702	386	316
Other Revenue - Local Sources		16,124	4,000	12,124
Transfer from General		0	0	0
Total Receipts		185,760	**160,530**	**25,230**
Expenditures:				
Instruction		42,810	30,000	12,810
Instructional Support Staff		431	0	431
Student Support		0	4,000	(4,000)
General Administration		0	50,000	(50,000)
School Administration		0	10,000	(10,000)
Operations and Maintenance		23,320	205,125	(181,805)
Transportation		32,750	0	32,750
Facility Acquisition and Construction		57,268	0	57,268
Total Expenditures		156,579	**299,125**	**(142,546)**
Receipts Over (Under) Expenditures		29,181		
Unencumbered Cash, Beginning		91,288		
Unencumbered Cash, Ending	$	**120,469**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 1,400	1,215	185
Other Revenue - Local Sources	210	300	(90)
Transfer from General	3,306	1,000	2,306
Transfer from Supplemental General	0	0	0
Total Receipts	4,916	**2,515**	**2,401**
Expenditures:			
Instruction	3,858	6,457	(2,599)
Vehicle Operations & Maintenance	0	0	0
Total Expenditures	3,858	**6,457**	**(2,599)**
Receipts Over (Under) Expenditures	1,058		
Unencumbered Cash, Beginning	3,942		
Unencumbered Cash, Ending	$ **5,000**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	$ 84,638	63,479	21,159
State Aid	751	657	94
Food Service	34,365	49,270	(14,905)
Miscellaneous	298	300	(2)
Interest on Idle Funds	6,086	400	5,686
Transfer from General	25,820	30,000	(4,180)
Transfer from Supplemental General	0	4,000	(4,000)
Total Receipts	151,958	**148,106**	**3,852**
Expenditures:			
Operations and Maintenance	630	2,000	(1,370)
Food Service Operations	168,516	167,352	1,164
Total Expenditures	169,146	**169,352**	**(206)**
Receipts Over (Under) Expenditures	(17,188)		
Unencumbered Cash, Beginning	36,146		
Unencumbered Cash, Ending	$ **18,958**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	0	900	(900)
Miscellaneous	2,668	0	2,668
Transfer from General	12,698	5,000	7,698
Transfer from Supplemental General	0	0	0
Total Receipts	15,366	**5,900**	**9,466**
Expenditures:			
Instructional Support Staff	15,467	**15,479**	**(12)**
Receipts Over (Under) Expenditures	(101)		
Unencumbered Cash, Beginning	7,030		
Unencumbered Cash, Ending	$ **6,929**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursed Expense	$ 4,713	0	4,713
Other Revenue from Local Sources	0	20,000	(20,000)
Transfer from General	318,646	290,000	28,646
Total Receipts	323,359	**310,000**	**13,359**
Expenditures:			
Instruction	323,321	337,034	(13,713)
School Administration	250	2,211	(1,961)
Operations and Maintenance	15,023	0	15,023
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	4,713	(4,713)
Total Expenditures	338,594	**343,958**	**(5,364)**
Receipts Over (Under) Expenditures	(15,235)		
Unencumbered Cash, Beginning	40,745		
Unencumbered Cash, Ending	$ **25,510**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 1,395	1,000	395
User Charges	270	0	270
Transfer from General	25,345	25,000	345
Transfer from Supplemental General	50,000	50,000	0
Total Receipts	77,010	**76,000**	**1,010**
Expenditures:			
Instruction	63,321	73,000	(9,679)
Operations and Maintenance	23,211	18,771	4,440
Total Expenditures	86,532	**91,771**	**(5,239)**
Receipts Over (Under) Expenditures	(9,522)		
Unencumbered Cash, Beginning	15,771		
Unencumbered Cash, Ending	$ **6,249**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 181,782	**190,049**	**(8,267)**
Expenditures:			
Instruction	116,339	121,631	(5,292)
Student Support	5,453	5,701	(248)
Instructional Support	5,453	5,701	(248)
General Administration	11,816	12,353	(537)
School Administration	19,087	19,955	(868)
Operations and Maintenance	13,634	14,254	(620)
Student Transportation Services	909	950	(41)
Food Service	9,091	9,504	(413)
Total Expenditures	181,782	**190,049**	**(8,267)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Total Legal General Fund Budget
For the Fiscal Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	$ 24,330	**112,089**	**(87,759)**
Expenditures:			
Instruction	62,616	65,000	(2,384)
Student Support Services	0	59,678	(59,678)
Instructional Support Staff	0	0	0
Operations & Maintenance	14,822	0	14,822
Total Expenditures	77,438	**124,678**	**(47,240)**
Receipts Over (Under) Expenditures	(53,108)		
Unencumbered Cash, Beginning	(608)		
Unencumbered Cash, Ending	$ **(53,716)**		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	$ 29,107	0	0	29,107	**0**	**29,107**
Expenditures:						
Instruction	825	0	0	825	16,000	(15,175)
Student Support	0	0	0	0	4,283	(4,283)
Total Expenditures	825	0	0	825	**20,283**	**(19,458)**
Receipts Over (Under) Expenditures	28,282	0	0	28,282		
Unencumbered Cash, Beginning	15,283	1,958	911	18,152		
Unencumbered Cash, Ending	$ **43,565**	**1,958**	**911**	**46,434**		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

		Contingency Reserve	Textbook Rental and Student Material Revolving	Box Tops for Education	Maxine Sebelius Memorial Scholarship
Receipts:					
Fees	$	0	11,650	0	0
Donations		0	0	571	0
Total Receipts		0	11,650	571	0
Expenditures:					
Instruction		0	16,607	1,544	0
Operations & Maintenance		0	0	0	0
Total Expenditures		0	16,607	1,544	0
Receipts Over (Under) Expenditures		0	(4,957)	(973)	0
Unencumbered Cash, Beginning		225,000	41,039	2,565	14,000
Unencumbered Cash, Ending	$	**225,000**	**36,082**	**1,592**	**14,000**

UNIFIED SCHOOL DISTRICT NO. 212 SCHEDULE 3

Almena, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	$ 5,101	14,402	17,561	1,942
High School:				
Student Council	7,547	2,391	1,189	8,749
Kayettes	3,017	5,321	3,823	4,515
Hi Lighters	1,924	0	0	1,924
FFA	19,395	30,257	29,393	20,259
Class of 2014	2,839	0	0	2,839
Class of 2015	1,341	0	0	1,341
Class of 2016	27	0	0	27
Class of 2019	2,004	0	0	2,004
Class of 2021	1,767	0	0	1,767
Class of 2022	102	0	0	102
Class of 2023	7,233	460	7,292	401
Class of 2024	4,087	21,088	15,762	9,413
Class of 2025	1,614	607	250	1,971
Class of 2026	0	2,398	0	2,398
Class of 2027	0	406	200	206
Yearbook	16,555	7,034	6,787	16,802
Scholars Bowl	89	0	0	89
Dance Team	5,370	10,043	14,282	1,131
Drama Club	1,450	375	215	1,610
Technology Club	829	0	0	829
FCCLA	66	0	0	66
Volleyball Club	1,680	2,215	2,783	1,112
FACS	895	0	0	895
Interactive Media	1,198	4,727	7,174	(1,249)
Total High School	81,029	87,322	89,150	79,201
Other Agency Funds:				
Sales Tax	0	0	0	0
Total Other Agency Funds	0	0	0	0
Total Agency Funds	$ **86,130**	**101,724**	**106,711**	**81,143**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior High School Athletics	$ 463	0	4,406	3,946	923	0	923
Senior High School Athletics	1,241	0	27,916	19,624	9,533	0	9,533
Greenhouse	42	0	0	0	42	0	42
Total District Activity Funds	$ **1,746**	**0**	**32,322**	**23,570**	**10,498**	**0**	**10,498**