UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

FINANCIAL STATEMENTS
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UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 217
Rolla, Kansas 67954

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 217, as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 217 as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 217 as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 217, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 217 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District'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 School District'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 regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 217 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 6, 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 https://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, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 29, 2022

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH–REGULATORY BASIS
For the fiscal year ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$1,317,646	$1,317,646	$ -	$ 37,082	$ 37,082
Supplemental General	57,999	440,096	455,328	42,767	-	42,767
Special Purpose Funds:						
Adult Education	7,561	-	2,134	5,427	-	5,427
Capital Outlay	1,128,277	190,230	227,601	1,090,906	5,740	1,096,646
Driver Training	17,736	2,744	5,175	15,305	-	15,305
Bilingual	10,413	66,671	67,413	9,671	-	9,671
Food Service	25,735	107,208	106,130	26,813	-	26,813
Professional Development	20,256	9,687	8,000	21,943	-	21,943
Special Education	154,184	139,887	134,685	159,386	284	159,670
KPERS Retirement	-	170,516	170,516	-	-	-
Vocational Education	15,527	41,473	57,000	-	-	-
4yr Old at Risk	14,509	20,000	34,509	-	-	-
At Risk	35,210	188,239	166,250	57,199	-	57,199
Recreation Commission General	7,446	88,633	87,198	8,881	-	8,881
Recreation Commission Employees' Benefits	264	194	264	194	-	194
Title II Improving Teacher Quality	-	5,579	5,579	-	-	-
Title I Low Income	-	34,377	34,377	-	-	-
Title IVA ESSA	-	11,688	11,688	-	-	-
Reap	-	10,098	10,098	-	-	-
Contingency Reserve	270,733	13,560	-	284,293	-	284,293
Gifts and Donations	21,845	600	2,750	19,695	-	19,695
Irma Kraber Memorial	105	-	-	105	-	105
Scholarship	10,000	11	11	10,000	-	10,000
Gifts and Grants	101	5,395	5,884	(388)	1,575	1,187
ESSER II	-	56,353	56,353	-	-	-
District Activity Funds	6	20,450	20,450	6	-	6
Total Reporting Entity (Excluding Agency Funds)	$1,797,907	$2,941,335	$2,987,039	$1,752,203	$ 44,681	$1,796,884

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

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH–REGULATORY BASIS
For the fiscal year ended June 30, 2022

Composition of Cash:			
Cash in Checking:			
Board account	$942,813		
Petty cash	800		
Activity Fund	32,286	$975,899	
Investments and Time Deposits:			
Board account	$843,160		
Certificate of deposit	10,000	853,160	
Total Cash			$1,829,059
Agency Funds per Schedule 3			(32,175)
Total Reporting Entity (Excluding Agency Funds)			$1,796,884

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

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 217 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 217 (the municipality). The following related municipal entity is not included in the Unified School District No. 217's reporting entity:

Recreation Commission

Unified School District No. 217 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but Unified School District No. 217 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2022:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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.

Fiduciary Funds:

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America,

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as “cash and cash deposits”.

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances (Continued)

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

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 fiscal year ending June 30 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 municipality 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. Unified School District No. 217 did not hold a revenue neutral rate hearing for this year.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds.

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 79-2935, the current year expenditures of the Gifts and Grants Fund exceeded the adopted budget.

Note 2: Stewardship, Compliance and Accountability (Continued)

Authorized Over-Encumbered Cash Balance – Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 217. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 217 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. Unified School District No. 217 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 217'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. Unified School District No. 217 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 217 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, Unified School District No. 217's deposits may not be returned to it. State statutes require Unified School District No. 217'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%.

Note 3: Deposits and Investments (Continued)

At June 30, 2022, Unified School District No. 217's carrying amount of deposits was $1,829,059 and the bank balance was $1,900,725. Of the bank balance, $510,000 was covered by federal depository insurance, $1,389,870 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 217's name, and the balance of $855 was unsecured under a designated peak period.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Unified School District No. 217 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual	KSA 72-6428	$ 27,000
	Food Service	KSA 72-6428	33,234
	Special Education	KSA 72-6428	77,559
	At Risk	KSA 72-6428	148,239
	Vocational Education	KSA 72-6428	35,200
	Contingency	KSA 72-6428	13,560
	4yr Old at Risk	KSA 72-6428	20,000
	Total		$354,792
Supplemental General Fund	Bilingual	KSA 72-6433	$ 39,671
	Special Education	KSA 72-6433	57,000
	Inservice	KSA 72-6433	9,687
	At Risk	KSA 72-6433	40,000
	Vocational Education	KSA 72-6433	6,273
	Total		$152,631

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 217 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for 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.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $170,516 for the year ended June 30, 2022.

The State of Kansas contributed 13.33% of covered payroll during fiscal year 2022, excluding the Group Death & Disability Insurance rate. During fiscal year 2023, the State of Kansas will contribute 13.11% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2022, was $593,665,738. *KPERS received $500 million in August 2021 from pension obligation bonds, Series 2021K, issued by the State of Kansas. In addition, per SB421 passed in the 2022 Legislative Session, $600 million in new contributions were transferred to KPERS in May and June of 2022. The transfers from the pension obligation bonds and SB421 were applied to the unfunded actuarial liability of the School group.*

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2022, the School District's proportionate share of the collective net pension liability reported by KPERS was $1,355,092. 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 School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

The School District's policy regarding vacations permits a maximum of three weeks vacation for administration personnel. Support staff are allowed a maximum of two weeks unless employed by the School District for more than ten years, at which time vacation is increased to three weeks. Administration, faculty, and support staff earn two personal days and ten sick days per year. The maximum accumulation of sick leave is ninety days. Accumulation of personal days is six days for administration and four days for faculty and support staff. Upon termination, retirement, or resignation, no unused vacation, personal leave, or sick leave days are paid. The School District does not accrue compensated absences. These costs are expensed as paid.

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 217 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 217 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 217 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits

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

Note 7: Contingent Liabilities

Unified School District No. 217 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2022. These compliance audits have not been conducted as of September 29, 2022. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: In-Substance Receipt in Transit

The School District received $40,605 subsequent to June 30, 2022 and as required by KSA 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 9: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Unified School District No. 217's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Unified School District No. 217 is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to Unified School District No. 217 to assist with the risks and help offset incurred costs of Unified School District No. 217.

Note 10: Subsequent Events

Unified School District No. 217's management has evaluated events and transactions through September 29, 2022, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 1

SUMMARY OF EXPENDITURES–ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal year ended June 30, 2022

Funds	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)
General Funds:						
General	$1,387,329	$ (76,237)	$ 6,554	$1,317,646	$1,317,646	$ -
Supplemental General	477,381	(22,053)	-	455,328	455,328	-
Special Purpose Funds:						
Adult Education	3,750	-	-	3,750	2,134	(1,616)
Capital Outlay	859,500	-	-	859,500	227,601	(631,899)
Driver Training	6,849	-	-	6,849	5,175	(1,674)
Bilingual	67,413	-	-	67,413	67,413	-
Food Service	129,300	-	-	129,300	106,130	(23,170)
Professional Development	17,000	-	-	17,000	8,000	(9,000)
Special Education	144,070	-	-	144,070	134,685	(9,385)
KPERS Retirement Contribution	193,415	-	-	193,415	170,516	(22,899)
Vocational Education	57,000	-	-	57,000	57,000	-
4yr Old at Risk	34,509	-	-	34,509	34,509	-
At Risk	167,300	-	-	167,300	166,250	(1,050)
Recreation Commission General	87,198	-	-	87,198	87,198	-
Recreation Commission Employees' Benefits	264	-	-	264	264	-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET–REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
State Sources:				
Mineral production tax	$ 30,788	$ 9,628	$ 21,160	$ 9,628
Special Education Aid	77,559	87,070	(9,511)	81,451
State aid	1,202,745	1,290,631	(87,886)	1,248,224
Miscellaneous	6,554	-	6,554	4,595
Total Receipts	$1,317,646	$1,387,329	$ (69,683)	$1,343,898
Expenditures				
Instruction	$ 297,099	$ 374,322	$ (77,223)	$ 367,138
Instructional support staff	5,530	9,450	(3,920)	10,426
General administration	230,302	228,904	1,398	228,725
Central Services	9,308	8,000	1,308	8,000
School administration	49,941	51,600	(1,659)	49,407
Operations and maintenance	272,848	274,200	(1,352)	255,618
Transportation	67,478	58,600	8,878	53,999
Student support services	17,112	400	16,712	305
Other support services	13,236	-	13,236	188
Operating transfers	354,792	381,853	(27,061)	371,791
Adjustment to comply with legal max	-	(76,237)	76,237	-
Adjustments for qualifying budget credits	-	6,554	(6,554)	-
Total Expenditures	$1,317,646	$1,317,646	-	$1,345,597
Receipts Over (Under) Expenditures	-			$ (1,699)
Unencumbered Cash, Beginning	-			1,699
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Current	$419,116	$425,616	$ (6,500)	$452,458
Delinquent tax	4,120	4,598	(478)	3,731
In lieu of taxes	2,159	2,945	(786)	1,656
Motor vehicle tax	14,701	15,997	(1,296)	15,439
Total Receipts	$440,096	$449,156	$ (9,060)	$473,284
Expenditures				
Instruction	$302,697	$415,381	$ (112,684)	$295,669
Operating transfers	152,631	62,000	90,631	171,864
Adjustment to comply with legal max	-	(22,053)	22,053	-
Total Expenditures	$455,328	$455,328	-	$467,533
Receipts Over (Under) Expenditures	$ (15,232)			$ 5,751
Unencumbered Cash, Beginning	57,999			52,248
Unencumbered Cash, Ending	$ 42,767			$ 57,999

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-3

ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ -	-	-	$ 5,000
Expenditures				
Instruction	2,134	$ 3,750	$ (1,616)	1,617
Receipts Over (Under) Expenditures	$ (2,134)			$ 3,383
Unencumbered Cash, Beginning	7,561			4,178
Unencumbered Cash, Ending	$ 5,427			$ 7,561

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-4

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax Levied:				
Current	$ 134,847	$129,851	$ 4,996	$ 167,154
Delinquent tax	1,749	1,696	53	1,768
In lieu of taxes	796	1,311	(515)	809
Motor vehicle tax	6,293	7,122	(829)	7,162
Interest on idle funds	3,981	-	3,981	2,801
Miscellaneous income	3,010	-	3,010	1,227
Rental income	39,554	-	39,554	48,967
Total Receipts	$ 190,230	$139,980	$ 50,250	$ 229,888
Expenditures				
Instruction	$ 8,004	$ 35,000	$ (26,996)	$ 20,084
Support services	-	20,500	(20,500)	-
General administration	-	5,000	(5,000)	2,756
School administration	-	50,000	(50,000)	5,387
Central services	1,483	-	1,483	38
Operations and maintenance	113,678	149,000	(35,322)	144,052
Transportation	11,328	150,000	(138,672)	14,775
Land improvement	-	100,000	(100,000)	-
Building improvements	92,946	200,000	(107,054)	157,996
Site improvement	162	100,000	(99,838)	11,948
Other	-	50,000	(50,000)	-
Total Expenditures	$ 227,601	$859,500	$ (631,899)	$ 357,036
Receipts Over (Under) Expenditures	$ (37,371)			$ (127,148)
Unencumbered Cash, Beginning	1,128,277			1,255,425
Unencumbered Cash, Ending	$1,090,906			$1,128,277

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-5

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Driver Education tuition	$ 1,524	$ -	$ 1,524	$ 1,548
State Sources:				
State safety aid	1,220	1,680	(460)	-
Total Receipts	$ 2,744	$ 1,680	$ 1,064	$ 1,548
Expenditures				
Instruction	$ 4,849	$ 6,849	$ (2,000)	$ 5,359
Operations and maintenance	326	-	326	293
Total Expenditures	$ 5,175	$ 6,849	$ (1,674)	$ 5,652
Receipts Over (Under) Expenditures	$ (2,431)			$ (4,104)
Unencumbered Cash, Beginning	17,736			21,840
Unencumbered Cash, Ending	$ 15,305			$ 17,736

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-6

BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ 27,000	$ 41,000	$ (14,000)	$ 21,949
Supplemental General	39,671	16,000	23,671	23,051
Total Receipts	$ 66,671	$ 57,000	$ 9,671	$ 45,000
Expenditures				
Instruction	67,413	$ 67,413	-	44,587
Receipts Over (Under) Expenditures	$ (742)			$ 413
Unencumbered Cash, Beginning	10,413			10,000
Unencumbered Cash, Ending	$ 9,671			$ 10,413

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-7

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Charges for services	$ 3,496	$ -	$ 3,496	$ 5,118
State Sources:				
School food assistance	514	491	23	792
Federal Sources:				
Child nutrition programs	63,241	63,225	16	60,188
Other restricted grants in aid	6,723	-	6,723	-
Operating Transfers:				
General Fund	33,234	39,849	(6,615)	36,400
Total Receipts	$107,208	$103,565	$ 3,643	$102,498
Expenditures				
Operations and maintenance	$ 6,940	$ 8,100	$ (1,160)	$ 5,827
Food service operations	99,190	121,200	(22,010)	98,384
Total Expenditures	$106,130	$129,300	$ (23,170)	$104,211
Receipts Over (Under) Expenditures	$ 1,078			$ (1,713)
Unencumbered Cash, Beginning	25,735			27,448
Unencumbered Cash, Ending	$ 26,813			$ 25,735

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General	$ 9,687	$ 6,000	$ 3,687	$ 8,000
Expenditures				
Support staff	$ 725	$ -	$ 725	$ -
Other support services	7,275	17,000	(9,725)	7,830
Total Expenditures	$ 8,000	$ 17,000	$ (9,000)	$ 7,830
Receipts Over (Under) Expenditures	$ 1,687			$ 170
Unencumbered Cash, Beginning	20,256			20,086
Unencumbered Cash, Ending	$ 21,943			$ 20,256

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-9

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ 5,328	$ -	$ 5,328	$ 3,033
Operating Transfers:				
General Fund	77,559	90,000	(12,441)	135,807
Supplemental General	57,000	-	57,000	-
Total Receipts	$139,887	$ 90,000	$ 49,887	$138,840
Expenditures				
Instruction	134,685	$144,070	$ (9,385)	134,304
Receipts Over (Under) Expenditures	$ 5,202			$ 4,536
Unencumbered Cash, Beginning	154,184			149,648
Unencumbered Cash, Ending	$159,386			$154,184

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-10

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Contributions	$170,516	$193,415	$ (22,899)	$164,329
Expenditures				
KPERS payment	170,516	$193,415	$ (22,899)	164,329
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-11

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ 35,200	$ 41,473	$ (6,273)	$ 20,029
Supplemental General	6,273	-	6,273	35,000
Total Receipts	$ 41,473	$ 41,473	-	$ 55,029
Expenditures				
Instruction	57,000	$ 57,000	-	49,502
Receipts Over (Under) Expenditures	$ (15,527)			$ 5,527
Unencumbered Cash, Beginning	15,527			10,000
Unencumbered Cash, Ending	-			$ 15,527

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-12

4YR OLD AT RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ 20,000	$ 20,000	-	$ 21,923
Supplemental General	-	-	-	20,000
Total Expenditures	$ 20,000	$ 20,000	-	$ 41,923
Expenditures				
Instruction	34,509	$ 34,509	-	27,414
Receipts Over (Under) Expenditures	$ (14,509)			$ 14,509
Unencumbered Cash, Beginning	14,509			-
Unencumbered Cash, Ending	-			$ 14,509

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-13

AT RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$148,239	$149,531	$ (1,292)	$ 40,500
Supplemental General Fund	40,000	40,000	-	85,813
Total Receipts	$188,239	$189,531	$ (1,292)	$126,313
Expenditures				
Instruction	166,250	$167,300	$ (1,050)	120,000
Receipts Over (Under) Expenditures	$ 21,989			$ 6,313
Unencumbered Cash, Beginning	35,210			28,897
Unencumbered Cash, Ending	$ 57,199			$ 35,210

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-14

RECREATION COMMISSION GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Current	$ 84,214	$ 81,142	$ 3,072	$ 83,588
Delinquent tax	875	848	27	873
In lieu of taxes	398	656	(258)	404
Motor vehicle tax	3,146	3,560	(414)	3,581
Total Receipts	$ 88,633	$ 86,206	$ 2,427	$ 88,446
Expenditures				
Appropriation	87,198	$ 87,198	-	81,000
Receipts Over (Under) Expenditures	$ 1,435			$ 7,446
Unencumbered Cash, Beginning	7,446			-
Unencumbered Cash, Ending	$ 8,881			$ 7,446

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-15

RECREATION COMMISSION EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax Levied:				
Current	$ -	$ -	$ -	$ 48
Delinquent tax	44	-	44	58
In lieu of taxes	-	39	(39)	34
Motor vehicle tax	150	211	(61)	124
Total Receipts	$ 194	$ 250	$ (56)	$ 264
Expenditures				
Appropriation	264	$ 264	-	4,895
Receipts Over (Under) Expenditures	$ (70)			$ (4,631)
Unencumbered Cash, Beginning	264			4,895
Unencumbered Cash, Ending	$ 194			$ 264

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-16

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Federal Sources:		
Federal aid	$ 5,579	$ 7,164
Expenditures		
Instruction	$ 3,900	$ 5,054
Professional development	1,679	2,110
Total Expenditures	$ 5,579	$ 7,164
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-17

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Federal Sources:		
Federal aid	$ 34,377	$ 35,583
Expenditures		
Instruction	34,377	35,583
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-18

TITLE IVA ESSA FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Federal Sources:		
Federal aid	$ 11,688	$ 11,646
Expenditures		
Instruction	$ 9,136	$ 11,647
Support services	2,300	-
Other supplemental services	252	-
Total Expenditures	$ 11,688	$ 11,647
Receipts Over (Under) Expenditures	-	$ (1)
Unencumbered Cash, Beginning	-	1
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-19

REAP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Federal Sources:		
Federal aid	$ 10,098	$ 10,817
Expenditures		
Instruction	10,098	10,817
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-20

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Operating Transfers:		
General Fund	$ 13,560	$ 90,183
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 13,560	$ 90,183
Unencumbered Cash, Beginning	270,733	180,550
Unencumbered Cash, Ending	$284,293	$270,733

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-21

GIFTS AND DONATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Local Sources:		
Gifts and donations	$ 600	$ 1,762
Expenditures		
Donor directed expenditures	2,750	1,076
Receipts Over (Under) Expenditures	$ (2,150)	$ 686
Unencumbered Cash, Beginning	21,845	21,159
Unencumbered Cash, Ending	$ 19,695	$ 21,845

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-22

IRMA KRABER MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	105	105
Unencumbered Cash, Ending	$ 105	$ 105

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-23

SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Interest income	$ 11	$ 19
Expenditures		
Scholarship	11	19
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	10,000	10,000
Unencumbered Cash, Ending	$ 10,000	$ 10,000

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 2-24

GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Donations	$ 5,395	-
Expenditures		
Support services	5,884	-
Receipts Over (Under) Expenditures	$ (489)	$ -
Unencumbered Cash, Beginning	101	101
Unencumbered Cash, Ending	$ (388)	$ 101

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Schedule 2-25

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Federal Sources:		
Federal aid	-	$ 29,830
Expenditures		
Instruction	-	$ 23,583
Student Support Services	-	6,048
Operations and maintenance	-	199
Total Expenditures	-	$ 29,830
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

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Rolla, Kansas

Schedule 2-26

ESSER II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	6-30-22	6-30-21
Receipts		
Federal Sources:		
Federal aid	$ 56,353	-
Expenditures		
Instruction	$ 54,703	-
Student Support Services	1,650	-
Total Expenditures	$ 56,353	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Class of 2021	$ 2,284	$ -	$ 2,284	$ -
Class of 2022	2,061	10,338	12,399	-
Class of 2023	5,252	21,742	13,957	13,037
Class of 2024	361	1,460	350	1,471
Class of 2025	-	2,632	1,391	1,241
Concession stand	3,328	1,001	449	3,880
High School Cheerleaders	2,911	6,131	8,117	925
Junior High Student Council	550	615	520	645
High School Student Council	1,566	2,465	2,224	1,807
NHS	(8)	-	-	(8)
Volleyball	112	234	252	94
Student Activity Fund	1,405	6,336	5,480	2,261
Junior High Football	100	-	-	100
High School Football	4,092	-	510	3,582
6-Man All-Star Football	825	50	120	755
Girls HS Basketball	722	390	634	478
Boys HS Basketball	814	45	45	814
Track	294	433	441	286
Miscrosoft	529	-	-	529
Book Fair	5	2,430	2,187	248
William Allen White Fund	250	20	269	1
Sales Tax	29	3,097	3,097	29
Total Student Organization Funds	$ 27,482	$ 59,419	$ 54,726	$ 32,175

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 217
Rolla, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate receipts	$ 6	$ 20,450	$ 20,450	$ 6