UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 388 Ellis, Kansas
Ellis, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 388 Ellis, Kansas**, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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. 388 Ellis, Kansas** 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. 388 Ellis, Kansas** 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. 388 Ellis, Kansas**, 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. 388 Ellis, 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.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 388 Ellis, Kansas**' 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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 388 Ellis, Kansas**' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 388 Ellis, Kansas**' 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, summary of regulatory basis receipts and disbursements – agency funds, and 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 analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 388 Ellis, Kansas** as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 11, 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

November 14, 2022

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	3,502,849	3,501,536	**1,313**	-	**1,313**
Supplemental General Fund	69,365	-	1,062,315	1,074,255	**57,425**	-	**57,425**
Special Purpose Funds							
At-Risk (Preschool-Aged) Fund	-	-	22,163	22,163	**-**	-	**-**
At-Risk (K-12) Fund	-	-	186,500	186,500	**-**	-	**-**
Capital Outlay Fund	1,330,853	-	512,334	397,008	**1,446,179**	95,584	**1,541,763**
Driver Training Fund	24,109	-	7,222	4,802	**26,529**	-	**26,529**
Food Service Fund	59,006	-	260,046	263,412	**55,640**	-	**55,640**
Professional Development Fund	45,865	-	32,244	32,668	**45,441**	-	**45,441**
Special Education Fund	196,030	-	603,369	644,750	**154,649**	-	**154,649**
Vocational Education Fund	-	-	135,000	135,000	**-**	-	**-**
Recreation Commission Fund	17,503	-	140,775	158,278	**-**	-	**-**
Recreation Commission Employee Benefits Fund	1,590	-	16,257	17,110	**737**	-	**737**
Textbook Rental Fund	40,871	-	6,725	4,505	**43,091**	-	**43,091**
Vo Ag Revolving Fund	5,053	-	1,516	1,576	**4,993**	-	**4,993**
Industrial Arts Fund	2,254	-	5,280	6,074	**1,460**	-	**1,460**
Federal Funds Fund	(69,984)	-	317,712	395,825	**(148,097)**	-	**(148,097)**
Contingency Reserve Fund	179,390	13,872	6,738	-	**200,000**	-	**200,000**
KPERS Special Retirement Contribution Fund	-	-	382,228	382,228	**-**	-	**-**
Gifts and Grants Fund	8,457	-	27,205	17,411	**18,251**	-	**18,251**
Extraordinary School Program Fund	2,000	-	11,999	12,370	**1,629**	-	**1,629**
District Activity Funds	30,535	-	55,850	57,050	**29,335**	-	**29,335**
Total Primary Government (Excluding Agency Funds)	$ 1,942,897	13,872	7,296,327	7,314,521	**1,938,575**	95,584	**2,034,159**

Composition of Cash	Checking Accounts	$ **1,978,464**
	Petty Cash	**1,000**
	Certificate of Deposit	**122,149**
	Total Primary Government	**2,101,613**
	Agency Funds per Schedule 3	**(67,454)**
	Total Primary Government (Excluding Agency Funds)	$ **2,034,159**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 388 Ellis, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Ellis Recreation Commission

Ellis Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2022.

Regulatory Basis Fund Types

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

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

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

Basis of Accounting

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

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

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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Textbook Rental Fund, Vo Ag Revolving Fund, Industrial Arts Fund, Federal Funds Fund, Contingency Reserve Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 388 Ellis, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the District's 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 K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $2,101,613 and the bank balance was $2,056,277. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $460,252 was covered by federal depository insurance and $1,596,025 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. The District had no investments at June 30, 2022.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 388 Ellis, Kansas received $166,885 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 388 Ellis, Kansas**' interfund transfers and regulatory authority for the year ended June 30, 2022 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$	536,669
General Fund	Vocational Education Fund	K.S.A. 72-5167		130,047
General Fund	Professional Development Fund	K.S.A. 72-5167		32,164
General Fund	At-Risk (K-12) Fund	K.S.A. 72-5167		134,866
General Fund	Capital Outlay Fund	K.S.A. 72-5167		77,088
General Fund	Textbook Rental Fund	K.S.A. 72-5167		5,000
General Fund	Food Service Fund	K.S.A. 72-5167		10,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167		6,738
General Fund	At-Risk (Preschool-Aged) Fund	K.S.A. 72-5167		22,163
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		46,646
Supplemental General Fund	At-Risk (K-12) Fund	K.S.A. 72-5143		51,634
Supplemental General Fund	Extraordinary School Program Fund	K.S.A. 72-5143		2,262

NOTE 6 – LITIGATION

Unified School District No. 388 Ellis, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 388 Ellis, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 388 Ellis, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 388 Ellis, Kansas expenditures were not controlled so that no indebtedness was created in excess of budgeted limits in the Recreation Commission Fund, which is in violation of K.S.A. 79-2935.

NOTE 10 – DEFERRED COMPENSATION PLAN

Unified School District No. 388 Ellis, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 388 Ellis, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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%, respectively, for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million 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 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 $382,228 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $3,024,731. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since 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 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 388 Ellis, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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 13 – TERMINATION BENEFITS

Unified School District No. 388 Ellis, Kansas provides an early retirement program for certain eligible employees retiring under the KPERS Plan, or at age 60 or older with at least 10 years of full-time employment with the District. Those eligible under this program receive 10% of their highest salary earned as an employee of the District. Eligible employees receive benefits for up to 5 years or until age 65. Payments are made to a 403(b) Plan that is administered by American Fidelity Insurance Company. Payments made on behalf of one certified retired employee under this plan totaled $21,388 for the year ended June 30, 2022.

NOTE 14 – COMPENSATED ABSENCES

Vacation

The District's policy regarding vacation is that non-certified employees with a 12-month work term are entitled to 12 days annual vacation for the first 10 years of employment. After 10 years of employment, they receive 15 days of vacation per year. The District employees are required to use all vacation before the end of the year or it is lost.

Sick Leave

The District's policy for sick leave is that employees working a 12-month work term are entitled to 12 days of sick leave per year. All other employees are entitled to 10 days per year. In both cases, sick leave accumulates up to a maximum of 100 days. Accumulated sick leave for personnel who retire will be paid $50 per day for a maximum of 90 days.

NOTE 15 – LONG-TERM DEBT

Unified School District No. 388 Ellis, Kansas has the following type of long-term debt.

Lease Obligations

The District has entered into a lease agreement with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
2009 District Wide Energy Conservation Program	3.290%	04/19/16	$ 1,186,753	09/01/23	$ 471,678	-	(152,165)	**319,513**	15,518

Current maturities of long-term debt and interest through maturity are as follows:

	YEAR		
	2023	2024	**Total**
Principal			
Finance Lease			
2016 District Wide Energy Conservation Program	$ 157,171	162,342	**319,513**
Interest			
Finance Lease			
2016 District Wide Energy Conservation Program	10,512	5,341	**15,853**
Total Principal and Interest	$ **167,683**	**167,683**	**335,366**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 3,534,206	(73,884)	41,214	3,501,536	**3,501,536**	-
Supplemental General Fund	1,092,624	(22,904)	4,535	1,074,255	**1,074,255**	-
Special Purpose Funds						
At-Risk (Preschool-Aged) Fund	23,530	-	-	23,530	**22,163**	(1,367)
At-Risk (K-12) Fund	186,500	-	-	186,500	**186,500**	-
Capital Outlay Fund	1,673,488	-	-	1,673,488	**397,008**	(1,276,480)
Driver Training Fund	27,229	-	-	27,229	**4,802**	(22,427)
Food Service Fund	322,066	-	-	322,066	**263,412**	(58,654)
Professional Development Fund	45,864	-	-	45,864	**32,668**	(13,196)
Special Education Fund	661,470	-	-	661,470	**644,750**	(16,720)
Vocational Education Fund	135,000	-	-	135,000	**135,000**	-
Recreation Commission Fund	151,255	-	-	151,255	**158,278**	7,023
Recreation Commission Employee Benefits Fund	17,110	-	-	17,110	**17,110**	-
KPERS Special Retirement Contribution Fund	443,211	-	-	443,211	**382,228**	(60,983)
Gifts and Grants Fund	83,457	-	-	83,457	**17,411**	(66,046)
Extraordinary School Program Fund	13,000	-	-	13,000	**12,370**	(630)

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	$ 7,864	**10,351**	-	10,351
Equalization Aid	3,050,799	**3,050,473**	3,133,455	(82,982)
State Aid	399,156	**391,399**	400,751	(9,352)
Other State Aid	1,443	**-**	-	-
Federal Aid	200	**-**	-	-
Other Local Sources				
Miscellaneous Revenue	-	**9,412**	-	9,412
Reimbursements	57,719	**41,214**	-	41,214
Total Receipts	3,517,181	**3,502,849**	3,534,206	(31,357)
Expenditures				
Instruction	1,978,643	**1,902,465**	2,085,412	(182,947)
Student Support Services	135,167	**134,196**	144,184	(9,988)
Instructional Support Services	168,968	**171,751**	181,000	(9,249)
Operations and Maintenance	107,511	**130,113**	112,350	17,763
Student Transportation Services	113,972	**98,936**	96,575	2,361
Vehicle Operating Services	110,969	**108,124**	141,500	(33,376)
Vehicle and Maintenance Services	5,827	**1,216**	-	1,216
Transfers Out	896,124	**954,735**	773,185	181,550
Adjustment to Comply With Legal Max	-	**-**	(73,884)	73,884
Legal General Fund Budget	3,517,181	**3,501,536**	3,460,322	41,214
(a) Adjustment for Qualifying Budget Credits	-	**-**	41,214	(41,214)
Total Expenditures	3,517,181	**3,501,536**	3,501,536	-
Receipts Over (Under) Expenditures	-	**1,313**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**1,313**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 41,214

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 617,251	**622,090**	605,275.00	16,815
Intergovernmental Revenues				
State Aid	430,765	**435,690**	446,228	(10,538)
Reimbursements	8,417	**4,535**	-	4,535
Total Receipts	1,056,433	**1,062,315**	1,051,503	10,812
Expenditures				
Instruction	35,465	**39,757**	36,700	3,057
General Administration	280,400	**314,296**	274,610	39,686
School Administration	272,700	**281,714**	283,200	(1,486)
Central Services	43,723	**42,981**	47,034	(4,053)
Operations and Maintenance	277,207	**294,965**	307,300	(12,335)
Transfers Out	142,665	**100,542**	143,780	(43,238)
Adjustment to Comply With Legal Max	-	**-**	(22,904)	22,904
Legal Supplemental General Fund Budget	1,052,160	**1,074,255**	1,069,720	4,535
(a) Adjustment for Qualifying Budget Credits	-	**-**	4,535	(4,535)
Total Expenditures and Legal Supplemental General Fund Budget	1,052,160	**1,074,255**	1,074,255	-
Receipts Over (Under) Expenditures	4,273	**(11,940)**		
Unencumbered Cash - Beginning	65,092	**69,365**		
Unencumbered Cash - Ending	$ 69,365	**57,425**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 4,535

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
At-Risk (Preschool-Aged) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Transfers In	$ -	**22,163**	23,530	(1,367)
Expenditures				
Instruction	-	**22,163**	23,530	(1,367)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
At-Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Transfers In	$ 113,635	**186,500**	245,742	(59,242)
Miscellaneous Revenue	3,682	**-**	-	-
Total Receipts	117,317	**186,500**	245,742	(59,242)
Expenditures				
Instruction	117,317	**186,500**	186,500	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 280,197	**281,331**	267,475	13,856
Intergovernmental Revenues				
State Aid	60,369	**75,363**	75,160	203
Other Local Sources				
Miscellaneous Revenue	115,809	**70,050**	-	70,050
Transfers In	120,978	**77,088**	-	77,088
Interest on Idle Funds	7,604	**8,502**	-	8,502
Total Receipts	584,957	**512,334**	342,635	169,699
Expenditures				
Instruction	10,949	**8,861**	378,488	(369,627)
Student Support Services	-	**275**	445,000	(444,725)
Operations and Maintenance	224,284	**40,896**	230,000	(189,104)
Transportation	57,725	**4,463**	170,000.00	(165,537)
Facility Acquisition and Construction	96,928	**342,513**	450,000	(107,487)
Total Expenditures	389,886	**397,008**	1,673,488	(1,276,480)
Receipts Over (Under) Expenditures	195,071	**115,326**		
Unencumbered Cash - Beginning	1,135,782	**1,330,853**		
Unencumbered Cash - Ending	$ 1,330,853	**1,446,179**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,652	**3,172**	3,120	52
Other Local Sources				
Student Fees	3,850	**4,050**	-	4,050
Total Receipts	6,502	**7,222**	3,120	4,102
Expenditures				
Instruction	11,367	**3,554**	24,829	(21,275)
Vehicle and Maintenance Services	892	**1,248**	2,400	(1,152)
Total Expenditures	12,259	**4,802**	27,229	(22,427)
Receipts Over (Under) Expenditures	(5,757)	**2,420**		
Unencumbered Cash - Beginning	29,866	**24,109**		
Unencumbered Cash - Ending	$ 24,109	**26,529**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,826	**1,885**	2,000	(115)
Federal Aid	223,300	**236,922**	253,800	(16,878)
Other Local Sources				
Lunch Receipts - Students	10,047	**1,675**	-	1,675
Adult and Student Sales (Non-reimbursable)	8,394	**8,782**	5,760	3,022
Miscellaneous Revenue	10	**782**	-	782
Transfers In	1,000	**10,000**	1,500	8,500
Total Receipts	245,577	**260,046**	263,060	(3,014)
Expenditures				
Operations and Maintenance	7,715	**18,140**	20,000	(1,860)
Food Service Operation	219,276	**245,272**	302,066	(56,794)
Total Expenditures	226,991	**263,412**	322,066	(58,654)
Receipts Over (Under) Expenditures	18,586	**(3,366)**		
Unencumbered Cash - Beginning	40,420	**59,006**		
Unencumbered Cash - Ending	$ 59,006	**55,640**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 4,965	**-**	-	-
Other Local Sources				
Miscellaneous Revenue	-	**80**	-	80
Transfers In	24,777	**32,164**	-	32,164
Total Receipts	29,742	**32,244**	-	32,244
Expenditures				
Instructional Support Services	29,082	**32,668**	45,864	(13,196)
Receipts Over (Under) Expenditures	660	**(424)**		
Unencumbered Cash - Beginning	45,205	**45,865**		
Unencumbered Cash - Ending	$ 45,865	**45,441**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 6,862	**20,054**	10,027	10,027
State Aid	30,438	**-**	-	-
Other Local Sources				
Transfers In	596,816	**583,315**	494,193	89,122
Total Receipts	634,116	**603,369**	504,220	99,149
Expenditures				
Instruction	620,214	**627,776**	606,370	21,406
Vehicle Operating Services	14,943	**14,174**	55,100	(40,926)
Student Transportation Services	2,071	**2,800**	-	2,800
Total Expenditures	637,228	**644,750**	661,470	(16,720)
Receipts Over (Under) Expenditures	(3,112)	**(41,381)**		
Unencumbered Cash - Beginning	199,142	**196,030**		
Unencumbered Cash - Ending	$ 196,030	**154,649**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Transfers In	$ 132,161	**130,047**	135,000	(4,953)
Miscellaneous Revenue	2,839	**4,953**	-	4,953
Total Receipts	135,000	**135,000**	135,000	-
Expenditures				
Instruction	135,000	**135,000**	135,000	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 140,099	**140,775**	133,752	7,023
Expenditures				
Community Service Operations	130,695	**158,278**	151,255	7,023
Receipts Over (Under) Expenditures	9,404	**(17,503)**		
Unencumbered Cash - Beginning	8,099	**17,503**		
Unencumbered Cash - Ending	$ 17,503	**-**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 17,821	**16,257**	15,520	737
Expenditures				
Community Service Operations	17,084	**17,110**	17,110	-
Receipts Over (Under) Expenditures	737	**(853)**		
Unencumbered Cash - Beginning	853	**1,590**		
Unencumbered Cash - Ending	$ 1,590	**737**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Other Local Sources			
Rental Fees	$	2,025	**1,725**
Transfers In		16,984	**5,000**
Total Receipts		19,009	**6,725**
Expenditures			
Textbooks		13,555	**4,505**
Receipts Over (Under) Expenditures		5,454	**2,220**
Unencumbered Cash - Beginning		35,417	**40,871**
Unencumbered Cash - Ending	$	40,871	**43,091**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Vo Ag Revolving Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Local Sources		
Reimbursements	$ 44	**1,516**
Expenditures		
Instruction	-	**1,576**
Receipts Over (Under) Expenditures	44	**(60)**
Unencumbered Cash - Beginning	5,009	**5,053**
Unencumbered Cash - Ending	$ 5,053	**4,993**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Industrial Arts Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Local Sources		
Reimbursements	$ 7,341	**5,280**
Expenditures		
Instruction	5,087	**6,074**
Receipts Over (Under) Expenditures	2,254	**(794)**
Unencumbered Cash - Beginning	-	**2,254**
Unencumbered Cash - Ending	$ 2,254	**1,460**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid - TITLE I	$	55,707	**54,998**
Federal Aid - TITLE II		12,726	**12,750**
Federal Aid - TITLE IV		12,527	**12,643**
Federal Aid - ESSER I		16,803	**20,000**
Federal Aid - ESSER II		-	**105,152**
Federal Aid - SPARKS		49,176	**-**
Federal Aid - REAP Grant		31,731	**35,601**
Federal Aid - KDHE		-	**49,895**
Federal Aid - ECF Grant		-	**26,673**
Total Receipts		178,670	**317,712**
Expenditures			
Instructional Support Services		247,188	**382,027**
Student Support Services		-	**13,798**
Total Expenditures		247,188	**395,825**
Receipts Over (Under) Expenditures		(68,518)	**(78,113)**
Unencumbered Cash - Beginning		(2,636)	**(69,984)**
Prior Year Cancelled Encumbrances		1,170	**-**
Unencumbered Cash - Ending	$	(69,984)	**(148,097)**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**6,738**
Expenditures		
Operations and Maintenance	20,610	**-**
Receipts Over (Under) Expenditures	(20,610)	**6,738**
Unencumbered Cash - Beginning	200,000	**179,390**
Prior Year Cancelled Encumbrances	-	**13,872**
Unencumbered Cash - Ending	$ 179,390	**200,000**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 380,113	**382,228**	443,211	(60,983)
Expenditures				
Instruction	236,431	**237,745**	275,677	(37,932)
Student Support Services	14,444	**14,525**	16,842	(2,317)
Instructional Support Services	18,245	**18,347**	21,274	(2,927)
General Administration	17,105	**17,200**	19,945	(2,745)
School Administration	31,169	**31,343**	36,343	(5,000)
Central Services	5,702	**5,733**	6,648	(915)
Operations and Maintenance	24,327	**24,463**	28,366	(3,903)
Student Transportation Services	22,807	**22,934**	26,593	(3,659)
Food Service	9,883	**9,938**	11,523	(1,585)
Total Expenditures	380,113	**382,228**	443,211	(60,983)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Donations	$ 12,628	**27,205**	75,000	(47,795)
Expenditures				
Instruction	17,625	**12,481**	83,457	(70,976)
Operations and Maintenance	171	**4,930**	-	4,930
Total Expenditures	17,796	**17,411**	83,457	(66,046)
Receipts Over (Under) Expenditures	(5,168)	**9,794**		
Unencumbered Cash - Beginning	13,625	**8,457**		
Unencumbered Cash - Ending	$ 8,457	**18,251**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Extraordinary School Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Tuition	$ 7,713	**9,737**	9,000	737
Transfers In	2,000	**2,262**	2,000	262
Total Receipts	9,713	**11,999**	11,000	999
Expenditures				
Instruction	7,075	**11,852**	10,100	1,752
Operations and Maintenance	638	**518**	2,900	(2,382)
Total Expenditures	7,713	**12,370**	13,000	(630)
Receipts Over (Under) Expenditures	2,000	**(371)**		
Unencumbered Cash - Beginning	-	**2,000**		
Unencumbered Cash - Ending	$ 2,000	**1,629**		

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Vocal Music	$ 9,749	1,245	1,669	**9,325**
Class of 2021	5,806	-	5,806	**-**
Class of 2022	11,776	2,392	11,745	**2,423**
Class of 2023	7,224	460	2,489	**5,195**
Class of 2024	287	24,040	12,633	**11,694**
Class of 2025	-	60	-	**60**
Band Association	169	94	221	**42**
FCCLA	4,289	3,789	4,084	**3,994**
FFA	1,979	18,394	15,133	**5,240**
EHS Drama Club	2,676	683	1,343	**2,016**
Yearbook	666	8,015	5,484	**3,197**
Kayettes	5,539	4,862	5,140	**5,261**
Junior High Kayettes	428	137	64	**501**
Photography	259	609	304	**564**
Student Council	11,102	3,254	2,222	**12,134**
Multi-Media	3,706	-	-	**3,706**
Cheerleaders - High School	1,520	12,630	12,048	**2,102**
Total	$ 67,175	80,664	80,385	**67,454**

UNIFIED SCHOOL DISTRICT NO. 388 ELLIS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 27,772	-	55,230	56,044	**26,958**	-	**26,958**
School Projects							
High School							
Miscellaneous Donations	276	-	-	172	**104**	-	**104**
Elementary School							
Box Tops for Education	585	-	98	162	**521**	-	**521**
Fundraiser	134	-	33	-	**167**	-	**167**
Miscellaneous Activity	480	-	-	-	**480**	-	**480**
Yearbook	1,288	-	489	672	**1,105**	-	**1,105**
Total School Projects	2,763	-	620	1,006	**2,377**	-	**2,377**
Total District Activity Funds	$ 30,535	-	55,850	57,050	**29,335**	-	**29,335**