

UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

Financial Statement

For the Year Ended June 30, 2022

Unified School District No. 411
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 411
Goessel, 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. 411, Goessel, Kansas (District), as of and for the year ended June 30, 2022 and the related disclosures 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 the District 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 the District 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 the District, 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 the District 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 Audit of 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 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 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 the 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 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 2022 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 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 2022 basic financial statement, but 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 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated August 27, 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/accounts-reports/local-government/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 2022 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.

Krudsen, Monroe & Company, LLC

Certified Public Accountants
Newton, Kansas
August 4, 2022

Unified School District No. 411

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
General Funds							
General	\$ -	-	2,727,192	2,727,192	-	-	-
Supplemental General	48,860	-	878,252	897,182	29,930	-	29,930
Special Purpose Funds							
At Risk (K-12)	47,728	-	208,000	206,624	49,104	-	49,104
At Risk (Preschool-Aged)	3,830	-	27,500	27,480	3,850	-	3,850
Bilingual	117	-	1,500	1,015	602	-	602
Driver Training	19,831	-	5,694	3,383	22,142	-	22,142
Capital Outlay	637,136	-	254,131	311,458	579,809	-	579,809
Food Service	55,410	-	240,039	223,871	71,578	-	71,578
Professional Development	11,391	-	-	5,432	5,959	-	5,959
Special Education	216,515	-	697,905	689,217	225,203	-	225,203
Career and Postsecondary Education	70,513	-	136,098	138,636	67,975	-	67,975
KPERS Employer Contribution	-	-	281,853	281,853	-	-	-
Recreation Commission	22,801	-	24,509	25,000	22,310	-	22,310
Contingency Reserve	233,863	12,986	-	-	246,849	-	246,849
Textbook & Student Material							
Revolving	22,724	-	-	263	22,461	-	22,461
Gifts and Grants	1,327	-	5	-	1,332	-	1,332
Federal Government Programs	(4,333)	-	182,797	178,464	-	-	-
Bond and Interest Fund	442,680	-	331,327	258,350	515,657	-	515,657
District Activity Funds							
Activity Gate Receipts	17,666	-	55,946	56,075	17,537	-	17,537
School Projects	1,668	-	4,770	3,775	2,663	-	2,663
Total Reporting Entity							
(Excluding Agency Funds)	\$ 1,849,727	12,986	6,057,518	6,035,270	1,884,961	-	1,884,961
Composition of Cash							
Cash on hand							\$ 3,000
Cash in Bank, The Citizens State Bank							
Checking							20,491
Money Market							1,841,270
Activity Funds - High School							41,801
Activity Funds - Grade School							2,376
Scholarship							6
Total Cash							1,908,944
Less Agency Funds (Schedule 3)							23,983
Total Reporting Entity (excluding Agency Funds)							\$ 1,884,961

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

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 411, Goessel, Kansas, is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 411 (District), a municipality.

Regulatory Basis Fund Types

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

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

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

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

Activity Fund – under provisions of K.S.A. 72-1178, the Board of Education adopted a resolution relating to the school activity funds which results in the activity funds being accounted for under policies and procedures of the Board.

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Funds, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. 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 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.

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a hearing on September 14, 2021.

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

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

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 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 Agency Funds or the following Special Purpose Funds: Contingency Reserve, Textbook and Student Material Revolving, Gifts and Grants, and Federal Government Programs.

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.

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 the KMAAG regulatory basis of accounting.

2. DEPOSITS AND INVESTMENTS

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

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;

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

2. DEPOSITS AND INVESTMENTS (Continued)

repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices,

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$1,905,944 and the bank balance was \$1,833,277. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,583,277 was collateralized with securities held by the pledging financial institution's agents in the District's name.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$127,582 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Per K.S.A. 9-1402, the District's financial institution is required to pledge securities for deposits in excess of FDIC coverage. The District's financial institution did not maintain proper records of pledged securities, which resulted in the District's deposits being inadequately secured at various times during the year ended June 30, 2022.

The District does not purchase products or services offered by Kansas industries for the blind and severely disabled, which is a violation of K.S.A. 75-3317 through 75-3322.

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

5. OPERATING LEASES

The District entered into lease agreements for office equipment for periods up to 60 months. Payments, including overage charges of \$37,878 were made in fiscal year 2022. Operating lease obligations for subsequent years are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 26,343
2024	241

6. LONG-TERM DEBT

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reduction /Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
Refunding & School Building Bonds, Series 2013	2.0-3.5%	5/1/2013	\$ 3,760,000	9/1/2031	\$ 2,425,000	-	195,000	2,230,000	63,350

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

	<u>Year ended June 30</u>						<u>Total</u>
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028 - 2032</u>	
General Obligation Bonds							
Principal	\$ 200,000	205,000	205,000	215,000	220,000	1,185,000	2,230,000
Interest	59,400	55,094	50,225	44,975	39,262	96,169	345,125
Total principal & interest	\$ 259,400	260,094	255,225	259,975	259,262	1,281,169	2,575,125

7. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	At-Risk (K-12)	K.S.A. 72-5167	\$ 101,000
General	Special Education	K.S.A. 72-5167	427,341
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	107,000
Supplemental General	At-Risk (Preschool-Aged)	K.S.A. 72-5143	27,500
Supplemental General	Bilingual	K.S.A. 72-5143	1,500
Supplemental General	Special Education	K.S.A. 72-5143	262,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	136,098

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of their applicable premium.

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended June 30, 2022, with a 0% moratorium for the period July 1, 2021 through June 30, 2022.

Compensated Absences

Full-time staff who work all twelve months of the year earn annual vacation time of one to four weeks depending upon position and length of employment. Teachers and other staff working for the District less than twelve months each contract year do not receive paid vacation time.

Full-time certified and classified personnel earn twelve days of sick leave per year cumulative to a maximum of seventy-five days. Regularly employed personnel working less than full time earn sick leave on a pro-rated basis per year cumulative to a maximum of forty-five days. Unused sick leave is not paid to terminating employees.

The District's liability for compensated absences at June 30, 2022, has not been recorded in this financial statement.

Early Retirement Pension Plan

The District provides an early retirement program for certain eligible employees. The plan defines those eligible as employees who are "currently employed in licensed employment or administrative employment with the District." Eligible retirees under this program may receive benefits for up to 5 years. Payments to retired employees under this plan for the year ended June 30, 2022, were \$26,392.

9. DEFINED BENEFIT PENSION PLAN

Plan Description

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

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

9. DEFINED BENEFIT PENSION PLAN (Continued)

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, with a 0% moratorium for the period July 1, 2021 through June 30, 2022) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million 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 \$281,853 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 \$2,245,265. 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.

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

10. RISK MANAGEMENT

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Kansas Educational Risk Management Pool, LLC (KERMP), which is a public entity risk pool operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its property and liability insurance coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated.

The District continues to carry commercial insurance for workers compensation. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three years.

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

11. CORONAVIRUS PANDEMIC

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

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

Unified School District No. 411
NOTES TO FINANCIAL STATEMENT
June 30, 2022

12. RELATED PARTY TRANSACTIONS

The District is the taxing authority for the Goessel Recreation Commission which operates recreational programs within the District. The District and the City of Goessel each appoint two members of the recreation commission board. During the fiscal year ended June 30, 2022, the District levied a total tax of 1.357 mills for the Recreation Commission Fund, which in turn is appropriated to the Goessel Recreation Commission for its operations. The financial activity of the Goessel Recreation Commission is not included in this financial statement.

The District contracted electrical maintenance services with a company for which a board member is the owner. The contracted amount for years ended June 30, 2022 and 2021 was \$3,984 and \$3,495, respectively.

13. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2022, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through August 4, 2022, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 411

GOESSEL, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2022

Unified School District No. 411

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2022

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
GENERAL FUNDS						
General	\$ 2,830,188	(106,826)	3,830	2,727,192	2,727,192	-
Supplemental General	929,779	(32,597)	-	897,182	897,182	-
SPECIAL PURPOSE FUNDS						
At Risk (K-12)	208,931	-	-	208,931	206,624	(2,307)
At Risk (Preschool-Aged)	28,830	-	-	28,830	27,480	(1,350)
Bilingual	1,233	-	-	1,233	1,015	(218)
Driver Training	23,432	-	-	23,432	3,383	(20,049)
Capital Outlay	620,000	-	-	620,000	311,458	(308,542)
Food Service	224,519	-	-	224,519	223,871	(648)
Professional Development	11,390	-	-	11,390	5,432	(5,958)
Special Education	836,674	-	-	836,674	689,217	(147,457)
Career and Postsecondary Education	195,514	-	-	195,514	138,636	(56,878)
KPERS Employer Contribution	326,666	-	-	326,666	281,853	(44,813)
Recreation Commission	25,000	-	-	25,000	25,000	-
BOND AND INTEREST FUND	258,350	-	-	258,350	258,350	-

Unified School District No. 411

General Funds**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			Variance
	Actual	Actual	Budget	Over
				(Under)
GENERAL				
RECEIPTS				
Mineral production tax	\$ 16	68	-	68
General state aid	2,315,520	2,320,855	2,360,029	(39,174)
Special Education state aid	424,950	402,439	470,159	(67,720)
Reimbursements	4,385	3,830	-	3,830
Total receipts	2,744,871	2,727,192	2,830,188	(102,996)
EXPENDITURES				
Instruction	1,094,713	1,165,698	927,000	238,698
Student support services	78,691	81,257	126,900	(45,643)
Instructional support	4,788	6,567	5,250	1,317
General administration	248,104	165,432	205,350	(39,918)
School administration	290,185	260,486	280,250	(19,764)
Operation and maintenance	345,940	318,614	459,675	(141,061)
Student transportation services	113,869	136,786	137,575	(789)
Other support services	63,465	64,011	72,085	(8,074)
Transfer to				
At-Risk (K-12)	-	101,000	120,944	(19,944)
At Risk (Preschool-Aged)	31,885	-	25,000	(25,000)
Special Education	473,231	427,341	470,159	(42,818)
	2,744,871	2,727,192	2,830,188	(102,996)
Adjustment to comply with legal max	-	-	(106,826)	106,826
Legal general fund budget	2,744,871	2,727,192	2,723,362	3,830
Adjustment for qualifying budget credits	-	-	3,830	(3,830)
Total expenditures	2,744,871	2,727,192	2,727,192	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	-		

Unified School District No. 411

General FundsSCHEDULE 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)
SUPPLEMENTAL GENERAL				
RECEIPTS				
Taxes				
Ad valorem tax	\$ 314,495	292,290	320,821	(28,531)
Delinquent tax	5,352	4,849	4,852	(3)
Motor vehicle tax	41,286	38,685	36,045	2,640
Recreational vehicle tax	874	743	655	88
Commerical vehicle tax	1,345	2,030	1,767	263
State aid	548,631	539,655	559,262	(19,607)
Total receipts	911,983	878,252	923,402	(45,150)
EXPENDITURES				
Instruction	457,764	363,084	608,949	(245,865)
Operation and maintenance	11,745	-	4,455	(4,455)
Transfer to				
At Risk (K-12)	78,941	107,000	40,259	66,741
At Risk (Preschool-Aged)	-	27,500	-	27,500
Bilingual	2,444	1,500	1,116	384
Special Education	225,000	262,000	150,000	112,000
Career and Postsecondary Education	135,000	136,098	125,000	11,098
	910,894	897,182	929,779	(32,597)
Adjustment to comply with legal max	-	-	(32,597)	32,597
Total expenditures	910,894	897,182	897,182	-
Receipts over (under) expenditures	1,089	(18,930)		
Unencumbered cash, beginning	47,771	48,860		
Unencumbered cash, ending	\$ 48,860	29,930		

Unified School District No. 411

Special Purpose Funds

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)
AT RISK (K-12)				
RECEIPTS				
Transfer from				
General	\$ -	101,000	120,944	(19,944)
Supplemental General	78,941	107,000	40,259	66,741
Total receipts	78,941	208,000	161,203	46,797
EXPENDITURES				
Salaries and benefits	90,462	206,624	206,431	193
Other	1,067	-	2,500	(2,500)
Total expenditures	91,529	206,624	208,931	(2,307)
Receipts over (under) expenditures	(12,588)	1,376		
Unencumbered cash, beginning	60,316	47,728		
Unencumbered cash, ending	\$ 47,728	49,104		
AT RISK (PRESCHOOL-AGED)				
RECEIPTS				
Transfer from				
General	\$ 31,885	-	25,000	(25,000)
Supplemental General	-	27,500	-	27,500
Total receipts	31,885	27,500	25,000	2,500
EXPENDITURES				
Salaries and benefits	33,055	27,480	28,830	(1,350)
Receipts over (under) expenditures	(1,170)	20		
Unencumbered cash, beginning	5,000	3,830		
Unencumbered cash, ending	\$ 3,830	3,850		

Unified School District No. 411

Special Purpose Funds

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		Variance Over (Under)
		Actual	Budget	
BILINGUAL				
RECEIPTS				
Transfer from Supplemental General	\$ 2,444	1,500	1,116	384
EXPENDITURES				
Salaries and benefits	3,163	1,015	1,233	(218)
Receipts over (under) expenditures	(719)	485		
Unencumbered cash, beginning	836	117		
Unencumbered cash, ending	\$ 117	602		
DRIVER TRAINING				
RECEIPTS				
State aid	\$ 1,938	2,074	3,600	(1,526)
Supplies and other	2,700	3,620	-	3,620
Total receipts	4,638	5,694	3,600	2,094
EXPENDITURES				
Salaries and benefits	5,093	3,259	7,015	(3,756)
Other	122	124	16,417	(16,293)
Total expenditures	5,215	3,383	23,432	(20,049)
Receipts over (under) expenditures	(577)	2,311		
Unencumbered cash, beginning	20,408	19,831		
Unencumbered cash, ending	\$ 19,831	22,142		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year			Over
	Actual	Actual	Budget	(Under)
CAPITAL OUTLAY				
RECEIPTS				
Taxes				
Ad valorem tax	\$ 127,367	126,630	124,280	2,350
Delinquent tax	1,463	1,789	1,990	(201)
Motor vehicle tax	13,344	13,205	12,405	800
Recreational vehicle tax	282	256	225	31
Commercial vehicle tax	425	785	608	177
State Aid	67,773	75,050	76,080	(1,030)
Interest	5,403	4,954	-	4,954
Other	9,441	31,462	-	31,462
Reimbursements	371,842	-	-	-
Total receipts	597,340	254,131	215,588	38,543
EXPENDITURES				
Instruction	5,241	8,979	50,000	(41,021)
Student transportation services	187,635	122,291	235,000	(112,709)
Operations and maintenance	464,119	180,188	335,000	(154,812)
Total expenditures	656,995	311,458	620,000	(308,542)
Receipts over (under) expenditures	(59,655)	(57,327)		
Unencumbered cash, beginning	696,791	637,136		
Unencumbered cash, ending	\$ 637,136	579,809		

Unified School District No. 411

Special Purpose FundsSCHEDULE 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)
FOOD SERVICE				
RECEIPTS				
Student sales	\$ 16,751	10,490	-	10,490
Adult sales	9,113	6,421	-	6,421
Federal aid	175,569	219,975	169,109	50,866
State aid	2,250	1,828	-	1,828
Other	-	1,325	-	1,325
Total receipts	<u>203,683</u>	<u>240,039</u>	<u>169,109</u>	<u>70,930</u>
EXPENDITURES				
Salaries and benefits	93,449	97,208	105,278	(8,070)
Food	98,432	113,204	103,000	10,204
Supplies and other	<u>6,877</u>	<u>13,459</u>	<u>16,241</u>	<u>(2,782)</u>
Total expenditures	<u>198,758</u>	<u>223,871</u>	<u>224,519</u>	<u>(648)</u>
Receipts over (under) expenditures	4,925	16,168		
Unencumbered cash, beginning	<u>50,485</u>	<u>55,410</u>		
Unencumbered cash, ending	\$ 55,410	71,578		

Unified School District No. 411

Special Purpose Funds

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		Variance Over (Under)
		Actual	Budget	
PROFESSIONAL DEVELOPMENT				
RECEIPTS	\$ -	-	-	-
EXPENDITURES				
Professional and technical services	5,652	5,432	11,390	(5,958)
Receipts over (under) expenditures	(5,652)	(5,432)		
Unencumbered cash, beginning	17,043	11,391		
Unencumbered cash, ending	\$ 11,391	5,959		
SPECIAL EDUCATION				
RECEIPTS				
Federal Aid	\$ 5,503	2,388	-	2,388
Reimbursements	-	6,176	-	6,176
Transfer from				
General	473,231	427,341	470,159	(42,818)
Supplemental General	225,000	262,000	150,000	112,000
Total receipts	703,734	697,905	620,159	77,746
EXPENDITURES				
Instruction	538	-	24,050	(24,050)
Student support services	6,808	15,161	25,735	(10,574)
Transportation	1,108	3,355	1,250	2,105
Special Education Coop assessments	270,959	282,997	315,480	(32,483)
Special Education Coop flowthrough	422,501	387,704	470,159	(82,455)
Total expenditures	701,914	689,217	836,674	(147,457)
Receipts over (under) expenditures	1,820	8,688		
Unencumbered cash, beginning	214,695	216,515		
Unencumbered cash, ending	\$ 216,515	225,203		

Unified School District No. 411

Special Purpose Funds

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		Variance Over (Under)
		Actual	Budget	
CAREER AND POSTSECONDARY EDUCATION				
RECEIPTS				
Transfer from Supplemental General	\$ 135,000	136,098	<u>125,000</u>	<u>11,098</u>
EXPENDITURES				
Salaries and benefits	<u>138,350</u>	<u>138,636</u>	<u>195,514</u>	<u>(56,878)</u>
Receipts over (under) expenditures	(3,350)	(2,538)		
Unencumbered cash, beginning	<u>73,863</u>	<u>70,513</u>		
Unencumbered cash, ending	<u>\$ 70,513</u>	<u>67,975</u>		
KPERS EMPLOYER CONTRIBUTION				
RECEIPTS				
State aid	\$ <u>269,972</u>	<u>281,853</u>	<u>326,666</u>	<u>(44,813)</u>
EXPENDITURES				
Instruction	186,281	194,478	225,400	(30,922)
General administration	21,598	22,548	26,134	(3,586)
School administration	18,898	19,730	19,600	130
Other supplemental services	8,099	8,456	9,800	(1,344)
Operations and maintenance	16,198	16,911	19,600	(2,689)
Student transportation services	8,099	8,456	9,800	(1,344)
Food service	<u>10,799</u>	<u>11,274</u>	<u>16,332</u>	<u>(5,058)</u>
Total expenditures	<u>269,972</u>	<u>281,853</u>	<u>326,666</u>	<u>(44,813)</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>-</u>		

Unified School District No. 411

Special Purpose FundsSCHEDULE 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)
RECREATION COMMISSION				
RECEIPTS				
Taxes				
Current tax	\$ 22,319	21,516	21,115	401
Delinquent tax	341	342	348	(6)
Motor vehicle tax	3,201	2,463	2,309	154
Recreational vehicle tax	67	48	42	6
Commercial vehicle tax	83	140	113	27
Total receipts	26,011	24,509	23,927	582
EXPENDITURES				
Appropriation to recreation commission	25,000	25,000	25,000	-
Receipts over (under) expenditures	1,011	(491)		
Unencumbered cash, beginning	21,790	22,801		
Unencumbered cash, ending	\$ 22,801	22,310		

Unified School District No. 411

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL

Regulatory Basis

For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
CONTINGENCY RESERVE		
RECEIPTS	\$ -	-
EXPENDITURES		
Operations and maintenance	<u>12,986</u>	<u>-</u>
Receipts over (under) expenditures	(12,986)	-
Unencumbered cash, beginning	246,849	233,863
Prior year cancelled encumbrance	<u>-</u>	<u>12,986</u>
Unencumbered cash, ending	<u>\$ 233,863</u>	<u>246,849</u>
 TEXTBOOK AND STUDENT MATERIAL REVOLVING		
RECEIPTS	\$ 2,422	-
EXPENDITURES		
Materials	<u>-</u>	<u>263</u>
Receipts over (under) expenditures	2,422	(263)
Unencumbered cash, beginning	<u>20,302</u>	<u>22,724</u>
Unencumbered cash, ending	<u>\$ 22,724</u>	<u>22,461</u>
 GIFTS AND GRANTS		
RECEIPTS	\$ -	5
EXPENDITURES	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	-	5
Unencumbered cash, beginning	<u>1,327</u>	<u>1,327</u>
Unencumbered cash, ending	<u>\$ 1,327</u>	<u>1,332</u>

Unified School District No. 411

Special Purpose Funds**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL**
Regulatory BasisFor the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Current Year						
	Prior Year Total	Title I Low Income	Supporting Effective Instruction	Student Support and Academic Enrichment	Small Rural Schools	Elementary & Secondary School Emergency Relief ESSER II	Total
FEDERAL GOVERNMENT PROGRAMS							
RECEIPTS							
Federal and state grants	\$ 200,280	26,163	5,231	11,246	35,600	88,080	166,320
Reallocation of grant proceeds	15,859	16,477	-	-	-	-	16,477
Total receipts	216,139	42,640	5,231	11,246	35,600	88,080	182,797
EXPENDITURES							
Salaries and benefits	64,954	42,640	-	-	-	83,747	126,387
Equipment and supplies	139,659	-	-	-	35,600	-	35,600
Reallocation of grant proceeds	15,859	-	5,231	11,246	-	-	16,477
Total expenditures	220,472	42,640	5,231	11,246	35,600	83,747	178,464
Receipts over (under) expenditures	(4,333)	-	-	-	-	4,333	4,333
Unencumbered cash, beginning	-	-	-	-	-	(4,333)	(4,333)
Unencumbered cash, ending	\$ (4,333)	-	-	-	-	-	-

Unified School District No. 411

Bond and Interest 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		Variance Over (Under)
		Actual	Budget	
BOND AND INTEREST				
RECEIPTS				
Taxes				
Ad Valorem	\$ 153,138	169,271	166,699	2,572
Delinquent tax	2,197	2,300	2,389	(89)
Motor vehicle tax	18,131	16,393	15,381	1,012
Recreational vehicle tax	381	318	280	38
Commercial vehicle tax	540	952	754	198
State aid	133,744	142,093	142,093	-
Total receipts	<u>308,131</u>	<u>331,327</u>	<u>327,596</u>	<u>3,731</u>
EXPENDITURES				
Principal	190,000	195,000	195,000	-
Interest	<u>67,200</u>	<u>63,350</u>	<u>63,350</u>	-
Total expenditures	<u>257,200</u>	<u>258,350</u>	<u>258,350</u>	-
Receipts over (under) expenditures	50,931	72,977		
Unencumbered cash, beginning	<u>391,749</u>	<u>442,680</u>		
Unencumbered cash, ending	<u>\$ 442,680</u>	<u>515,657</u>		

Unified School District No. 411

Agency Funds**SUMMARY OF RECEIPTS AND DISBURSEMENTS**

Regulatory Basis

For the Year Ended June 30, 2022

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
STUDENT ORGANIZATIONS				
JUNIOR HIGH AND HIGH SCHOOL				
Student council - High School	\$ 601	867	890	578
Student council - Junior High School	1,063	5,276	5,674	665
Class of 2021	-	1,438	753	685
Class of 2022	4,112	2,038	6,009	141
Class of 2023	1,121	4,588	2,077	3,632
Class of 2024	1,323	837	72	2,088
FFA	1,612	20,601	19,752	2,461
FCCLA	2,540	12,599	10,746	4,393
Elbiata	913	1,708	851	1,770
Concessions	807	9,540	9,989	358
Trip fund	13,974	27,277	38,347	2,904
SEE	374	-	-	374
Other	<u>1,246</u>	<u>15,503</u>	<u>14,760</u>	<u>1,989</u>
Total Junior High and High School				
Student Organizations	<u>29,686</u>	<u>102,272</u>	<u>109,920</u>	<u>22,038</u>
 GRADE SCHOOL				
Student council	511	357	579	289
4th, 5th and 6th Grade	-	350	350	-
Early Childhood	-	726	598	128
Family Reading Night	-	1,497	989	508
Nature grant	118	-	-	118
Computer	752	-	-	752
Other	<u>(30)</u>	<u>805</u>	<u>625</u>	<u>150</u>
Total Grade School Student Organizations	<u>1,351</u>	<u>3,735</u>	<u>3,141</u>	<u>1,945</u>
Total Agency Funds	<u>\$ 31,037</u>	<u>106,007</u>	<u>113,061</u>	<u>23,983</u>

Unified School District No. 411

District Activity Funds**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**
Regulatory Basis

For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
ACTIVITY GATE RECEIPTS						
JUNIOR HIGH AND HIGH SCHOOL						
Athletics	\$ 15,198	54,193	54,285	15,106	-	15,106
Plays	2,468	1,753	1,790	2,431	-	2,431
Total Activity Gate Receipts	<u>\$ 17,666</u>	<u>55,946</u>	<u>56,075</u>	<u>17,537</u>	<u>-</u>	<u>17,537</u>
SCHOOL PROJECTS						
JUNIOR HIGH AND HIGH SCHOOL						
Yearbooks	\$ 1,648	1,102	1,040	1,710	-	1,710
Other	409	1,170	1,057	522	-	522
GRADE SCHOOL						
Other	(389)	2,498	1,678	431	-	431
Total School Projects	<u>\$ 1,668</u>	<u>4,770</u>	<u>3,775</u>	<u>2,663</u>	<u>-</u>	<u>2,663</u>