

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 218
Elkhart, Kansas 67950

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. 218, as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 218 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. 218 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. 218, 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.

To the Board of Education
Unified School District No. 218
Elkhart, Kansas 67950

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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. 218 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud 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 School District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

To the Board of Education
Unified School District No. 218
Elkhart, Kansas 67950

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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. 218 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 5, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 19, 2022

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Statement 1

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

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances & Accounts Payable</u>	<u>Ending Cash Balance</u>
General Funds:						
General	\$ -	\$10,401,840	\$10,401,840	\$ -	-	\$ -
Supplemental General	48,372	1,209,640	1,224,854	33,158	-	33,158
Special Purpose Funds:						
At Risk (4 Year Old)	-	63,938	63,938	-	-	-
At Risk (K-12)	-	423,706	423,706	-	-	-
Bilingual Education	-	101,656	101,656	-	-	-
Virtual Education	-	6,430,470	6,430,470	-	-	-
Capital Outlay	1,407,263	301,759	581,444	1,127,578	-	1,127,578
Driver Training	20,777	8,675	5,333	24,119	-	24,119
Extraordinary School Program	30,578	-	407	30,171	-	30,171
Food Service	71,437	290,724	298,768	63,393	-	63,393
Professional Development	-	2,338	1,000	1,338	-	1,338
Special Education	195,832	439,464	448,152	187,144	-	187,144
Vocational Education	-	51,948	51,948	-	-	-
KPERs Retirement Contribution	-	488,735	488,735	-	-	-
Recreation Commission	12,104	109,671	118,875	2,900	-	2,900
Gifts and Grants	29,180	56,210	60,891	24,499	-	24,499
Contingency Reserve	600,000	-	-	600,000	-	600,000
Rural Ed	-	63,652	63,652	-	-	-
Title I Low Income	-	71,513	71,513	-	-	-
Title I Migrant	-	54,750	54,750	-	-	-
Title II Improving Teacher Quality	-	10,488	10,488	-	-	-
Title IVA Student Support	-	13,227	13,227	-	-	-
ESSER Grant	(10,700)	201,457	201,970	(11,213)	-	(11,213)
District Activities	<u>63,404</u>	<u>171,866</u>	<u>155,407</u>	<u>79,863</u>	<u>-</u>	<u>79,863</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$2,468,247</u>	<u>\$20,967,727</u>	<u>\$21,273,024</u>	<u>\$2,162,950</u>	<u>-</u>	<u>\$2,162,950</u>

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the fiscal year ended June 30, 2022

Composition of Cash:	
Cash in Checking:	
Board account	\$2,083,090
Activity Funds:	
Elementary School	4,341
Middle School	13,690
High School	<u>175,585</u>
Total Cash	\$2,276,706
Agency Funds per Schedule 3	<u>(113,756)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$2,162,950</u>

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 218 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 218 (the municipality). The following related municipal entity is not included in the Unified School District No. 218's reporting entity:

Recreation Commission

Unified School District No. 218 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but Unified School District No. 218 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

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

Regulatory Basis Fund Types

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

Governmental Funds:

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

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

Fiduciary Funds:

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

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

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

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

General Fixed Assets

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Vouchers Payable

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

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

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

Bonds Payable

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

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year ending June 30 on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022
(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Unified School District No. 218 did not hold a revenue neutral rate hearing for this year.

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 18% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the School District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

No statutory violations were noted during the audit.

Authorized Over-Encumbered Cash Balance – Federal Funds

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 218. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 218 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Unified School District No. 218 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 218's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Unified School District No. 218 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 218 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 218's deposits may not be returned to it. State statutes require Unified School District No. 218'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%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, Unified School District No. 218's carrying amount of deposits was \$2,276,706 and the bank balance was \$4,700,162. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$4,200,162 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 218'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, Unified School District No. 218 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.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Regulatory Amount</u>
General Fund	Bilingual Education	KSA 72-6428	\$ 101,656
	Virtual Education	KSA 72-6428	6,430,470
	Special Education	KSA 72-6428	417,718
	Vocational Education	KSA 72-6428	51,948
	Professional Development	KSA 72-6428	2,338
	Food Service	KSA 72-6428	<u>10,000</u>
			<u>\$7,014,130</u>
Supplemental General	At-Risk (4 Yr Old)	KSA 72-6433	\$ 63,938
	At-Risk (K-12)	KSA 72-6433	423,706
	Food Service	KSA 72-6433	2,000
	Special Education	KSA 72-6433	<u>4,596</u>
			<u>\$ 494,240</u>
	Total		<u>\$7,508,370</u>

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 218 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 5: 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) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 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.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022
(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$488,735 for the year ended June 30, 2022.

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

Net Pension Liability

At June 30, 2022, the School District's proportionate share of the collective net pension liability reported by KPERS was \$3,718,897. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

Staff may accumulate up to sixty days of sick leave, ten days of vacation and three days of personal leave. There is no compensation for unused vacation or personal days above the accrued amount. Employees are paid \$25 per day (certified employee) or \$15 (classified employee) for unused sick days above the accrual amount. There is no compensation for any unused days upon end of employment. The School District does not accrue compensated absences. These costs are expensed as paid.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 218 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 218 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 218 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 7: Contingent Liabilities

Unified School District No. 218 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2022. These compliance audits have not been conducted as of September 19, 2022. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: In-Substance Receipt in Transit

The School District received \$496,428 subsequent to June 30, 2022 and as required by KSA 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 9: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Unified School District No. 218's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Unified School District No. 218 is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 9: COVID-19 (Continued)

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to Unified School District No. 218 to assist with the risks and help offset incurred costs of Unified School District No. 218.

Note 10: Subsequent Events

Unified School District No. 218's management has evaluated events and transactions through September 19, 2022, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal 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	\$12,283,628	\$ (2,109,535)	\$227,747	\$10,401,840	\$10,401,840	\$ -
Supplemental General	1,250,740	(51,644)	25,758	1,224,854	1,224,854	-
Special Purpose Funds:						
At Risk (4 Year Old)	75,296	-	-	75,296	63,938	(11,358)
At Risk (K-12)	527,541	-	-	527,541	423,706	(103,835)
Bilingual Education	105,000	-	-	105,000	101,656	(3,344)
Virtual Education	8,340,000	-	-	8,340,000	6,430,470	(1,909,530)
Capital Outlay	1,437,000	-	-	1,437,000	581,444	(855,556)
Driver Training	31,017	-	-	31,017	5,333	(25,684)
Extraordinary School Program	31,078	-	-	31,078	407	(30,671)
Food Service	361,550	-	-	361,550	298,768	(62,782)
Professional Development	1,000	-	-	1,000	1,000	-
Special Education	546,697	-	-	546,697	448,152	(98,545)
Vocational Education	130,000	-	-	130,000	51,948	(78,052)
KPERS Retirement Contribution	554,208	-	-	554,208	488,735	(65,473)
Recreation Commission	118,875	-	-	118,875	118,875	-
Gifts & Grants	94,180	-	-	94,180	60,891	(33,289)

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-1

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Mineral production tax	\$ 41,531	\$ 15,000	\$ 26,531	\$ 10,847
General State Aid	9,871,142	11,973,654	(2,102,512)	11,864,629
Special Education Aid	261,420	294,974	(33,554)	259,030
Reimbursed expenditures	<u>227,747</u>	<u>-</u>	<u>227,747</u>	<u>289,463</u>
Total Receipts	<u>\$10,401,840</u>	<u>\$12,283,628</u>	<u>\$ (1,881,788)</u>	<u>\$12,423,969</u>
<u>Expenditures</u>				
Instruction	\$ 2,179,741	\$ 2,040,140	\$ 139,601	\$ 2,025,470
Student support services	58,757	85,900	(27,143)	95,591
General Administration	216,209	216,100	109	214,592
School Administration	383,448	368,800	14,648	382,468
Central Services	162,988	158,915	4,073	158,006
Operations and maintenance	294,232	232,700	61,532	356,678
Student activities	92,335	75,500	16,835	73,793
Operating transfers	7,014,130	9,105,573	(2,091,443)	9,117,371
Adjustment to comply with legal max	-	(2,109,535)	2,109,535	-
Adjustment for qualifying budget credits	<u>-</u>	<u>227,747</u>	<u>(227,747)</u>	<u>-</u>
Total Expenditures	<u>\$10,401,840</u>	<u>\$10,401,840</u>	<u>-</u>	<u>\$12,423,969</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 200,795	\$ 195,903	\$ 4,892	\$ 272,328
Delinquent tax	3,168	2,083	1,085	3,487
Motor vehicle tax	14,900	17,234	(2,334)	19,110
Recreational vehicle tax	259	248	11	269
Commercial vehicle tax	327	400	(73)	189
In lieu of tax	-	1,621	(1,621)	-
Supplemental State aid	964,433	1,005,970	(41,537)	859,040
Reimbursed expenditures	<u>25,758</u>	<u>-</u>	<u>25,758</u>	<u>36,509</u>
Total Receipts	<u>\$1,209,640</u>	<u>\$1,223,459</u>	<u>\$ (13,819)</u>	<u>\$1,190,932</u>
<u>Expenditures</u>				
Instruction	\$ 149,357	\$ 93,797	\$ 55,560	\$ 78,335
Student support services	3,503	2,500	1,003	2,309
Instructional support staff	79,989	70,200	9,789	75,873
General Administration	65,579	58,500	7,079	58,155
School Administration	18,729	22,000	(3,271)	18,388
Operations and maintenance	351,787	481,834	(130,047)	336,756
Student transportation	36,670	25,570	11,100	24,432
Other support services	25,000	26,000	(1,000)	25,050
Operating transfers	494,240	470,339	23,901	571,524
Adjustment to comply with legal max	-	(51,644)	51,644	-
Adjustment for qualifying budget credits	<u>-</u>	<u>25,758</u>	<u>(25,758)</u>	<u>-</u>
Total Expenditures	<u>\$1,224,854</u>	<u>\$1,224,854</u>	<u>-</u>	<u>\$1,190,822</u>
Receipts Over (Under) Expenditures	\$ (15,214)			\$ 110
Unencumbered Cash, Beginning	<u>48,372</u>			<u>48,262</u>
Unencumbered Cash, Ending	<u>\$ 33,158</u>			<u>\$ 48,372</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-3

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Operating transfers	\$ 63,938	\$ <u>75,296</u>	\$ <u>(11,358)</u>	\$ 74,160
<u>Expenditures</u>				
Instruction	<u>63,938</u>	\$ <u>75,296</u>	\$ <u>(11,358)</u>	<u>74,160</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-4

AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Operating transfers	\$423,706	<u>\$527,541</u>	<u>\$ (103,835)</u>	\$433,345
<u>Expenditures</u>				
Instruction	<u>423,706</u>	<u>\$527,541</u>	<u>\$ (103,835)</u>	<u>433,345</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-5

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

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Operating transfers	\$101,656	<u>\$105,000</u>	\$ <u>(3,344)</u>	\$107,477
<u>Expenditures</u>				
Instruction	<u>101,656</u>	<u>\$105,000</u>	\$ <u>(3,344)</u>	<u>107,477</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-6

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Operating transfers	\$6,430,470	<u>\$8,340,000</u>	<u>\$ (1,909,530)</u>	\$8,447,780
<u>Expenditures</u>				
Administration	<u>6,430,470</u>	<u>\$8,340,000</u>	<u>\$ (1,909,530)</u>	<u>8,447,780</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-7

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 135,435	\$ 124,500	\$ 10,935	\$ 127,161
Delinquent tax	1,729	967	762	1,911
Motor vehicle tax	8,480	10,435	(1,955)	9,288
Recreational vehicle tax	463	150	313	134
Commercial vehicle tax	166	391	(225)	124
In lieu of tax	-	981	(981)	-
Interest income	1,725	6,000	(4,275)	1,047
Miscellaneous	16,030	25,000	(8,970)	70,174
Capital outlay state aid	<u>137,731</u>	<u>137,731</u>	<u>-</u>	<u>82,790</u>
Total Receipts	\$ <u>301,759</u>	\$ <u>306,155</u>	\$ <u>(4,396)</u>	\$ <u>292,629</u>
<u>Expenditures</u>				
Instruction	\$ 8,218	\$ 177,000	\$ (168,782)	\$ 49,422
Operations and maintenance	198,784	555,000	(356,216)	158,385
Transportation services	-	300,000	(300,000)	-
Other support services	8,435	150,000	(141,565)	72,272
Facility acquisition	-	235,000	(235,000)	-
Land and building improvement	<u>366,007</u>	<u>20,000</u>	<u>346,007</u>	<u>170,165</u>
Total Expenditures	\$ <u>581,444</u>	\$ <u>1,437,000</u>	\$ <u>(855,556)</u>	\$ <u>450,244</u>
Receipts Over (Under) Expenditures	\$ (279,685)			\$ (157,615)
Unencumbered Cash, Beginning	<u>1,407,263</u>			<u>1,564,878</u>
Unencumbered Cash, Ending	<u>\$1,127,578</u>			<u>\$1,407,263</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-8

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
State aid	\$ 6,100	\$ 6,240	\$ (140)	\$ 204
Miscellaneous	<u>2,575</u>	<u>4,000</u>	<u>(1,425)</u>	<u>5,227</u>
Total Receipts	<u>\$ 8,675</u>	<u>\$ 10,240</u>	<u>\$ (1,565)</u>	<u>\$ 5,431</u>
<u>Expenditures</u>				
Instruction	\$ 4,840	\$ 30,017	\$ (25,177)	\$ 9,733
Vehicle operations and maintenance	<u>493</u>	<u>1,000</u>	<u>(507)</u>	<u>237</u>
Total Expenditures	<u>\$ 5,333</u>	<u>\$ 31,017</u>	<u>\$ (25,684)</u>	<u>\$ 9,970</u>
Receipts Over (Under) Expenditures	\$ 3,342			\$ (4,539)
Unencumbered Cash, Beginning	<u>20,777</u>			<u>25,316</u>
Unencumbered Cash, Ending	<u>\$ 24,119</u>			<u>\$ 20,777</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-9

EXTRAORDINARY SCHOOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Miscellaneous	\$ -	\$ <u>500</u>	\$ <u>(500)</u>	-
<u>Expenditures</u>				
Instruction	<u>407</u>	\$ <u>31,078</u>	\$ <u>(30,671)</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (407)			\$ -
Unencumbered Cash, Beginning	<u>30,578</u>			<u>30,578</u>
Unencumbered Cash, Ending	\$ <u>30,171</u>			\$ <u>30,578</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-10

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Charges for services	\$ 7,669	\$ 10,917	\$ (3,248)	\$ 11,140
Federal aid	266,275	212,714	53,561	225,832
State aid	1,780	1,483	297	2,665
Grants	3,000	-	3,000	2,990
Operating transfers	<u>12,000</u>	<u>65,000</u>	<u>(53,000)</u>	<u>63,396</u>
Total Receipts	<u>\$290,724</u>	<u>\$290,114</u>	<u>\$ 610</u>	<u>\$306,023</u>
<u>Expenditures</u>				
Operations and maintenance	\$ 4,137	\$ 10,000	\$ (5,863)	\$ 46,475
Food service operation	<u>294,631</u>	<u>351,550</u>	<u>(56,919)</u>	<u>239,271</u>
Total Expenditures	<u>\$298,768</u>	<u>\$361,550</u>	<u>\$ (62,782)</u>	<u>\$285,746</u>
Receipts Over (Under) Expenditures	\$ (8,044)			\$ 20,277
Unencumbered Cash, Beginning	<u>71,437</u>			<u>51,160</u>
Unencumbered Cash, Ending	<u>\$ 63,393</u>			<u>\$ 71,437</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-11

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
State aid	\$ -	\$ -	\$ -	\$ 390
Operating transfers	<u>2,338</u>	<u>1,000</u>	<u>1,338</u>	<u>1,257</u>
Total Receipts	<u>\$ 2,338</u>	<u>\$ 1,000</u>	<u>\$ 1,338</u>	<u>\$ 1,647</u>
<u>Expenditures</u>				
Instruction	\$ 1,000	\$ -	\$ 1,000	\$ 1,390
Support services	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>257</u>
Total Expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>-</u>	<u>\$ 1,647</u>
Receipts Over (Under) Expenditures	\$ 1,338			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,338</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-12

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

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Federal aid	\$ 13,788	\$ 18,788	\$ (5,000)	\$ 4,595
Other revenue	3,362	-	3,362	3,137
Operating transfers	<u>422,314</u>	<u>332,075</u>	<u>90,239</u>	<u>433,411</u>
Total Receipts	<u>\$439,464</u>	<u>\$350,863</u>	<u>\$ 88,601</u>	<u>\$441,143</u>
<u>Expenditures</u>				
Instruction	\$448,142	\$540,497	\$ (92,355)	\$421,515
Student support services	-	5,200	(5,200)	3,807
General Administration	10	-	10	-
Vehicle operating services	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>598</u>
Total Expenditures	<u>\$448,152</u>	<u>\$546,697</u>	<u>\$ (98,545)</u>	<u>\$425,920</u>
Receipts Over (Under) Expenditures	\$ (8,688)			\$ 15,223
Unencumbered Cash, Beginning	<u>195,832</u>			<u>180,609</u>
Unencumbered Cash, Ending	<u>\$187,144</u>			<u>\$195,832</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-13

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

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Operating transfers	\$ 51,948	<u>\$130,000</u>	<u>\$ (78,052)</u>	\$128,069
<u>Expenditures</u>				
Instruction	<u>51,948</u>	<u>\$130,000</u>	<u>\$ (78,052)</u>	<u>128,069</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-14

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
State aid	\$488,735	<u>\$554,208</u>	\$ <u>(65,473)</u>	\$489,151
<u>Expenditures</u>				
Employees' Benefits	<u>488,735</u>	<u>\$554,208</u>	\$ <u>(65,473)</u>	<u>489,151</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-15

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$101,568	\$ 93,374	\$ 8,194	\$ 95,371
Delinquent taxes	1,271	726	545	1,350
Motor vehicle tax	6,596	7,824	(1,228)	6,967
RV tax	111	112	(1)	100
Commercial vehicle tax	125	181	(56)	93
In lieu of tax	-	736	(736)	-
Other income	<u>-</u>	<u>3,900</u>	<u>(3,900)</u>	<u>-</u>
Total Receipts	\$109,671	<u>\$106,853</u>	<u>\$ 2,818</u>	\$103,881
<u>Expenditures</u>				
Appropriation	<u>118,875</u>	<u>\$118,875</u>	<u>-</u>	<u>109,645</u>
Receipts Over (Under) Expenditures	\$ (9,204)			\$ (5,764)
Unencumbered Cash, Beginning	<u>12,104</u>			<u>17,868</u>
Unencumbered Cash, Ending	<u>\$ 2,900</u>			<u>\$ 12,104</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-16

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

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Grants	\$ 51,000	\$ 60,000	\$ (9,000)	\$ 51,608
Contributions/donations	<u>5,210</u>	<u>5,000</u>	<u>210</u>	<u>5,000</u>
Total Receipts	<u>\$ 56,210</u>	<u>\$ 65,000</u>	<u>\$ (8,790)</u>	<u>\$ 56,608</u>
<u>Expenditures</u>				
Instruction	\$ 31	\$ 18,680	\$ (18,649)	\$ 140
Support services	<u>60,860</u>	<u>75,500</u>	<u>(14,640)</u>	<u>54,354</u>
Total Expenditures	<u>\$ 60,891</u>	<u>\$ 94,180</u>	<u>\$ (33,289)</u>	<u>\$ 54,494</u>
Receipts Over (Under) Expenditures	\$ (4,681)			\$ 2,114
Unencumbered Cash, Beginning	<u>29,180</u>			<u>27,066</u>
Unencumbered Cash, Ending	<u>\$ 24,499</u>			<u>\$ 29,180</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-17

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>600,000</u>	<u>600,000</u>
Unencumbered Cash, Ending	<u>\$600,000</u>	<u>\$600,000</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-18

RURAL ED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal aid	\$ 63,652	\$ 38,906
<u>Expenditures</u>		
Instruction	<u>63,652</u>	<u>38,906</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-19

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal aid	\$ 71,513	\$ 68,015
<u>Expenditures</u>		
Instruction	<u>71,513</u>	<u>68,015</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-20

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal aid	\$ <u>54,750</u>	\$ <u>54,750</u>
<u>Expenditures</u>		
Instruction	\$ 47,015	\$ 47,016
Instructional support staff	<u>7,735</u>	<u>7,734</u>
Total Expenditures	\$ <u>54,750</u>	\$ <u>54,750</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-21

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal aid	\$ 10,488	\$ 9,038
<u>Expenditures</u>		
Instruction	<u>10,488</u>	<u>9,038</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-22

CCLC GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Grant	-	\$ 65,000
<u>Expenditures</u>		
Instruction	<u>-</u>	<u>79,967</u>
Receipts Over (Under) Expenditures	-	\$ (14,967)
Unencumbered Cash, Beginning	<u>-</u>	<u>14,967</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-23

TITLE IVA STUDENT SUPPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal aid	\$ 13,227	\$ 13,022
<u>Expenditures</u>		
Instruction	<u>13,227</u>	<u>13,022</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-24

ESSER GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal aid	\$ <u>201,457</u>	\$ <u>23,194</u>
<u>Expenditures</u>		
Instruction	\$135,562	\$ 14,657
Support services	<u>66,408</u>	<u>19,237</u>
Total Expenditures	\$ <u>201,970</u>	\$ <u>33,894</u>
Receipts Over (Under) Expenditures	\$ (513)	\$ (10,700)
Unencumbered Cash, Beginning	<u>(10,700)</u>	<u>-</u>
Unencumbered Cash, Ending	\$ <u>(11,213)</u>	\$ <u>(10,700)</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 3

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
High School:				
Student Council	\$ 3,733	\$ 11,019	\$ 7,153	\$ 7,599
Cheerleaders	-	8,684	7,372	1,312
National Honor Society	1,323	139	75	1,387
Softball	5,377	3,463	1,572	7,268
Girls Basketball	193	1,266	955	504
Boys Basketball	2,520	716	2,130	1,106
Student Council Pink	12,681	5,071	5,299	12,453
Track	-	1,571	875	696
Cross Country	2,509	1,574	-	4,083
Volleyball	1,673	1,574	-	3,247
Golf	1,158	3,006	1,969	2,195
Baseball	425	7,670	6,594	1,501
Class of 2020	908	-	-	908
Class of 2021	10,990	-	56	10,934
Class of 2022	3,210	-	1,912	1,298
Class of 2023	2,057	15,383	12,592	4,848
Class of 2024	378	3,464	1,485	2,357
Class of 2025	1,706	1,130	1,706	1,130
Science Human A & P	73	120	129	64
Senior Gifts	7,391	1,706	416	8,681
E Club	3,114	4,213	3,178	4,149
Band	9,188	1,533	1,492	9,229
Curtain Callers	11,185	7,762	6,248	12,699
Scholars Bowl	1,226	-	-	1,226
Lunch	-	507	507	-
Sales Tax	-	4,991	4,991	-
Sub-total High School	\$ <u>83,018</u>	\$ <u>86,562</u>	\$ <u>68,706</u>	\$ <u>100,874</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Middle School:				
Student Council	\$ 6,832	\$ 22,406	\$ 24,148	\$ 5,090
Cheerleaders	4,391	4,547	5,415	3,523
Volleyball	297	540	545	292
Builders Club	200	-	-	200
Concession stand	472	250	419	303
SPED	167	-	-	167
Activities	1,667	655	985	1,337
YEC	271	-	-	271
Lunch	-	3,296	3,296	-
Sales tax	-	<u>2,220</u>	<u>2,220</u>	-
Sub-total Middle School	\$ <u>14,297</u>	\$ <u>33,914</u>	\$ <u>37,028</u>	\$ <u>11,183</u>
Elementary School:				
Book Club	\$ -	\$ 1,672	\$ 1,672	\$ -
School Supplies	68	4,438	4,507	(1)
G S Teachers	167	-	-	167
Memorial Fund	73	-	-	73
Community Service	183	-	-	183
Student Fundraising	1,151	-	-	1,151
Children's Theater	-	1,500	1,500	-
Guided Reading	102	-	-	102
Music	4	1,000	980	24
Lunch	-	<u>3,392</u>	<u>3,392</u>	-
Sub-total Elementary School	\$ <u>1,748</u>	\$ <u>12,002</u>	\$ <u>12,051</u>	\$ <u>1,699</u>
Total Agency Funds	\$ <u>99,063</u>	\$ <u>132,478</u>	\$ <u>117,785</u>	\$ <u>113,756</u>

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 4

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 4

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

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>
Gate Receipts:				
Athletics – High School	\$ <u>22,318</u>	\$ <u>102,291</u>	\$ <u>97,179</u>	\$ <u>27,430</u>
School Projects:				
High School:				
General Club	\$ 632	\$ 2,497	\$ 2,058	\$ 1,071
English	1,460	-	200	1,260
FFA	12,552	46,769	37,285	22,036
Shop	778	265	134	909
Home Economics Club	1,207	3,336	2,211	2,332
Art	3,421	3,167	1,529	5,059
Music	1,726	1,173	1,179	1,720
Key Club	2,487	440	575	2,352
Yearbook	7,926	8,882	9,488	7,320
Library	146	25	-	171
PRA Activity	1,469	-	-	1,469
MAD	78	-	-	78
Business	670	-	264	406
Banner Expense	70	870	796	144
Special Education	958	-	-	958
Middle School:				
General Fund	1,635	734	-	2,369
Library	137	-	-	137
Elementary School:				
General Fund	<u>3,734</u>	<u>1,417</u>	<u>2,509</u>	<u>2,642</u>
Subtotal School Projects	\$ <u>41,086</u>	\$ <u>69,575</u>	\$ <u>58,228</u>	\$ <u>52,433</u>
Total District Activity Funds	\$ <u>63,404</u>	\$ <u>171,866</u>	\$ <u>155,407</u>	\$ <u>79,863</u>

