UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2022

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas as of and for the year ended June 30, 2022, and the related notes to the financial statement.

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

Auditor's Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 212, Almena, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 212, Almena, Kansas, as of June 30, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 212, Almena, Kansas, as of June 30, 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.

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
June 12, 2023

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 0	0	1,668,650	1,668,650	0	106,103	106,103
Supplemental General	58,671	0	497,707	540,610	15,768	12,373	28,141
Special Purpose Funds:							
Preschool-Aged At-Risk	10,301	0	70,000	56,615	23,686	6,577	30,263
At Risk K-12	9,154	0	141,000	137,742	12,412	16,961	29,373
Capital Outlay	162,936	0	182,416	254,064	91,288	0	91,288
Driver Training	2,419	0	5,609	4,086	3,942	0	3,942
Food Service	34,229	0	158,797	156,880	36,146	330	36,476
Professional Development	9,975	0	5,000	7,945	7,030	0	7,030
Special Education	14,173	0	304,673	278,101	40,745	1,644	42,389
Career and Postsecondary Education	11,483	0	76,795	72,507	15,771	9,159	24,930
KPERS Special Retirement Contribution	0	0	182,739	182,739	0	0	0
Contingency Reserve	225,000	0	0	0	225,000	0	225,000
Textbook Rental and Student Material Revolving	19,022	0	23,227	1,210	41,039	0	41,039
Box Tops for Education	2,367	0	4,158	3,960	2,565	0	2,565
Federal Funds	(16,089)	0	143,751	128,270	(608)	7,054	6,446
Gifts and Grants	28,666	0	23,374	33,888	18,152	0	18,152
District Activity Funds	5,076	0	20,336	23,666	1,746	0	1,746
Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity (Excluding Agency Funds)	$ **591,383**	**0**	**3,508,232**	**3,550,933**	**548,682**	**160,201**	**708,883**

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

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Equity Bank, Almena, Kansas		
Checking Account	$	875
NOW Accounts		64,970
First National Bank, Long Island, Kansas		
Checking Account		92,316
NOW Account		486,852
Certificates of Deposit		150,000
Total Cash		795,013
Agency Funds per Schedule 3		(86,130)
Total Reporting Entity (Excluding Agency Funds)	$	**708,883**

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

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

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

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

Budgetary Information

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended in this manner for the year ended June 30, 2022.

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

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

A legal operating budget is not required for trust funds and the following special purpose funds:

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

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

Reimbursed Expenditures

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

2. **Stewardship, Compliance and Accountability**

Cash Violations. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Federal Funds fund incurred indebtedness in excess of the available cash

balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received

3. **Deposits and Investments**

At June 30, 2022, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2021.

At June 30, 2022, the District's carrying amount of deposits was $798,313 and the bank balance was $840,453. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $411,475 was covered by federal depository insurance, and the remaining $428,978 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2022, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **Defined Benefit Pension Plan**

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

Contributions. K.S.A. 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2,

and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2010. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by $64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be $6.4 million dollars per year. The first year payment of $6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by $194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be $19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for 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.

2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School group.

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 $182,739 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 $1,451,377. 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 nonemployer 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 these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. Other Long-Term Obligations

Compensated Absences

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

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

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually; the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified for this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Death and Disability Other Post Employment Benefits

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

6. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance. During the year ended June 30, 2020, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. In-Substance Receipt in Transit

The District received $42,354 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.

8. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-5167	28,447
General	Special Education	K.S.A. 72-5167	283,765
General	Preschool-Aged At-Risk	K.S.A. 72-5167	10,000
General	At Risk K-12	K.S.A. 72-5167	111,000
General	Professional Development	K.S.A. 72-5167	5,000
General	Driver Training	K.S.A. 72-5167	181
General	Career and Postsecondary Education	K.S.A. 72-5167	25,000
Supplemental General	Driver Training	K.S.A. 72-5143	4,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	60,000
Supplemental General	At Risk K-12	K.S.A. 72-5143	30,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	50,000

9. **Subsequent Events**

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

UNIFIED SCHOOL DISTRICT NO. 212
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 212 SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2022

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	$ 1,647,571	0	21,079	1,668,650	1,668,650	0
Supplemental General Fund	531,036	0	16,527	547,563	540,610	(6,953)
Special Purpose Funds:						
Preschool-Aged At-Risk	80,301	0	0	80,301	56,615	(23,686)
At Risk K-12	169,551	0	0	169,551	137,742	(31,809)
Capital Outlay	317,645	0	0	317,645	254,064	(63,581)
Driver Training	6,739	0	0	6,739	4,086	(2,653)
Food Service	192,108	0	0	192,108	156,880	(35,228)
Professional Development	19,975	0	0	19,975	7,945	(12,030)
Special Education	323,876	0	20,908	344,784	278,101	(66,683)
Career and Postsecondary Education	111,484	0	0	111,484	72,507	(38,977)
KPERS Special Retirement Contribution	210,777	0	0	210,777	182,739	(28,038)
Federal Funds	126,836	0	0	126,836	128,270	*
Gifts and Grants	99,797	0	0	99,797	33,888	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Mineral Tax	$	3,390	0	3,390
State Equalization Aid		1,481,210	1,465,880	15,330
Special Education Aid		162,971	181,691	(18,720)
Reimbursed Expenses		21,079	0	21,079
Total Receipts		1,668,650	**1,647,571**	**21,079**
Expenditures:				
Instruction		746,291	691,514	54,777
Instructional Support Staff		40,023	32,420	7,603
General Administration		182,189	170,230	11,959
School Administration		67,438	67,955	(517)
Operations and Maintenance		48,307	26,500	21,807
Student Transportation Services		121,009	120,375	634
Transfer to Driver Training		181	0	181
Transfer to Food Service		28,447	50,000	(21,553)
Transfer to Professional Development		5,000	5,000	0
Transfer to Career and Postsecondary Education		25,000	40,000	(15,000)
Transfer to Special Education		283,765	323,177	(39,412)
Transfer to Pre-School Aged At-Risk		10,000	10,000	0
Transfer to At Risk K-12		111,000	110,400	600
Adjustment to Comply with Legal Max				
Legal General Fund Budget		0	0	0
Total Legal General Fund Budget		1,668,650	1,647,571	21,079
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		0	21,079	(21,079)
Total Expenditures		1,668,650	**1,668,650**	**0**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 7,876	29,141	(21,265)
Current Tax	438,258	407,982	30,276
Delinquent Tax	2,036	820	1,216
Motor Vehicle Tax	31,377	31,262	115
Recreational Vehicle Tax	752	665	87
Commercial Vehicle Tax	881	1,404	(523)
Reimbursed Expense	16,527	0	16,527
Supplemental State Aid	0	0	0
Total Receipts	497,707	**471,274**	**26,433**
Expenditures:			
Instruction	54,826	14,600	40,226
Instructional Support Staff	1,244	5,000	(3,756)
General Administration	107,879	100,000	7,879
School Administration	140,234	118,000	22,234
Operations and Maintenance	92,427	105,436	(13,009)
Transfer to Driver Training	4,000	3,000	1,000
Transfer to Food Service	0	10,000	(10,000)
Transfer to Professional Development	0	5,000	(5,000)
Transfer to Career and Postsecondary Education	50,000	60,000	(10,000)
Transfer to At Risk K-12	30,000	50,000	(20,000)
Transfer to At Preschool-Aged At-Risk	60,000	60,000	0
Adjustment to Comply with Legal Max			
Legal Supplemental General Fund Budget	0	0	0
Total Legal Supplemental General Fund Budget	540,610	531,036	9,574
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	16,527	(16,527)
Total Expenditures	540,610	**547,563**	**(6,953)**
Receipts Over (Under) Expenditures	(42,903)		
Unencumbered Cash, Beginning	58,671		
Unencumbered Cash, Ending	$ **15,768**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Preschool-Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 10,000	10,000	0
Transfer from Supplemental General	60,000	60,000	0
Total Receipts	70,000	**70,000**	**0**
Expenditures:			
Instruction	56,615	80,301	(23,686)
School Administration	0	0	0
Total Expenditures	56,615	**80,301**	**(23,686)**
Receipts Over (Under) Expenditures	13,385		
Unencumbered Cash, Beginning	10,301		
Unencumbered Cash, Ending	$ **23,686**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$	111,000	110,400	600
Transfer from Supplemental General		30,000	50,000	(20,000)
Total Receipts		141,000	**160,400**	**(19,400)**
Expenditures:				
Instruction		137,742	169,551	(31,809)
School Administration		0	0	0
Total Expenditures		137,742	**169,551**	**(31,809)**
Receipts Over (Under) Expenditures		3,258		
Unencumbered Cash, Beginning		9,154		
Unencumbered Cash, Ending	$	**12,412**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 2,658	10,075	(7,417)
Current Tax	153,335	141,146	12,189
Delinquent Tax	707	277	430
Motor Vehicle Tax	11,490	11,113	377
Recreational Vehicle Tax	266	236	30
Commercial Vehicle Tax	0	499	(499)
Other Revenue - Local Sources	13,960	4,033	9,927
Transfer from General	0	0	0
Total Receipts	182,416	**167,379**	**15,037**
Expenditures:			
Instruction	25,656	35,000	(9,344)
School Administration	3,585	0	3,585
Operations and Maintenance	139,907	198,000	(58,093)
Transportation	0	39,645	(39,645)
Facility Acquisition and Construction	84,916	45,000	39,916
Total Expenditures	254,064	**317,645**	**(63,581)**
Receipts Over (Under) Expenditures	(71,648)		
Unencumbered Cash, Beginning	162,936		
Unencumbered Cash, Ending	$ **91,288**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$	1,098	1,320	(222)
Other Revenue - Local Sources		330	0	330
Transfer from General		181	0	181
Transfer from Supplemental General		4,000	3,000	1,000
Total Receipts		5,609	**4,320**	**1,289**
Expenditures:				
Instruction		4,086	6,739	(2,653)
Vehicle Operations & Maintenance		0	0	0
Total Expenditures		4,086	**6,739**	**(2,653)**
Receipts Over (Under) Expenditures		1,523		
Unencumbered Cash, Beginning		2,419		
Unencumbered Cash, Ending	$	**3,942**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	$ 126,214	106,927	19,287
State Aid	0	591	(591)
Food Service	3,097	11,428	(8,331)
Miscellaneous	534	0	534
Interest on Idle Funds	505	0	505
Transfer from General	28,447	50,000	(21,553)
Transfer from Supplemental General	0	10,000	(10,000)
Total Receipts	158,797	**178,946**	**(20,149)**
Expenditures:			
Operations and Maintenance	845	17,608	(16,763)
Food Service Operations	156,035	174,500	(18,465)
Total Expenditures	156,880	**192,108**	**(35,228)**
Receipts Over (Under) Expenditures	1,917		
Unencumbered Cash, Beginning	34,229		
Unencumbered Cash, Ending	$ **36,146**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	5,000	5,000	0
Transfer from Supplemental General	0	5,000	(5,000)
Total Receipts	5,000	**10,000**	**(5,000)**
Expenditures:			
Instructional Support Staff	7,945	**19,975**	**(12,030)**
Receipts Over (Under) Expenditures	(2,945)		
Unencumbered Cash, Beginning	9,975		
Unencumbered Cash, Ending	$ **7,030**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Reimbursed Expense	$	20,908	0	20,908
Transfer from General		283,765	310,000	(26,235)
Total Receipts		304,673	**310,000**	**(5,327)**
Expenditures:				
Instruction		278,101	323,876	(45,775)
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		0	20,908	(20,908)
Total Expenditures		278,101	**344,784**	**(66,683)**
Receipts Over (Under) Expenditures		26,572		
Unencumbered Cash, Beginning		14,173		
Unencumbered Cash, Ending	$	**40,745**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 1,665	0	1,665
User Charges	130	0	130
Transfer from General	25,000	40,000	(15,000)
Transfer from Supplemental General	50,000	60,000	(10,000)
Total Receipts	76,795	**100,000**	**(23,205)**
Expenditures:			
Instruction	65,128	90,484	(25,356)
Operations and Maintenance	7,379	21,000	(13,621)
Total Expenditures	72,507	**111,484**	**(38,977)**
Receipts Over (Under) Expenditures	4,288		
Unencumbered Cash, Beginning	11,483		
Unencumbered Cash, Ending	$ **15,771**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 182,739	**210,777**	**(28,038)**
Expenditures:			
Instruction	115,307	133,000	(17,693)
Student Support	6,069	7,000	(931)
Instructional Support	6,069	7,000	(931)
General Administration	13,005	15,000	(1,995)
School Administration	19,074	22,000	(2,926)
Operations and Maintenance	13,005	15,000	(1,995)
Student Transportation Services	867	1,000	(133)
Food Service	9,343	10,777	(1,434)
Total Expenditures	182,739	**210,777**	**(28,038)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Total Legal General Fund Budget
For the Fiscal Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	143,751	**129,729**	**14,022**
Expenditures:				
Instruction		84,176	51,836	32,340
Student Support Services		32,571	5,000	27,571
Instructional Support Staff		0	0	0
Operations & Maintenance		11,523	70,000	(58,477)
Total Expenditures		128,270	**126,836**	**1,434**
Receipts Over (Under) Expenditures		15,481		
Unencumbered Cash, Beginning		(16,089)		
Unencumbered Cash, Ending	$	**(608)**		

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

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	$ 23,374	0	0	23,374	**60,000**	**(36,626)**
Expenditures:						
Instruction	13,888	0	0	13,888	19,797	(5,909)
Operations and Maintenance	0	0	0	0	80,000	(80,000)
Facilities Acquisition and Construction	20,000	0	0	20,000	0	20,000
Total Expenditures	33,888	0	0	33,888	**99,797**	**(65,909)**
Receipts Over (Under) Expenditures	(10,514)	0	0	(10,514)		
Unencumbered Cash, Beginning	25,797	1,958	911	28,666		
Unencumbered Cash, Ending	$ **15,283**	**1,958**	**911**	**18,152**		

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

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Contingency Reserve	Textbook Rental and Student Material Revolving	Box Tops for Education	Maxine Sebelius Memorial Scholarship
Receipts:				
Fees	$ 0	23,227	0	0
Donations	0	0	4,158	0
Transfer from General	0	0	0	0
Total Receipts	0	23,227	4,158	0
Expenditures:				
Instruction	0	1,210	3,960	0
Instructional Support Staff	0	0	0	0
Operations & Maintenance	0	0	0	0
Total Expenditures	0	1,210	3,960	0
Receipts Over (Under) Expenditures	0	22,017	198	0
Unencumbered Cash, Beginning	225,000	19,022	2,367	14,000
Unencumbered Cash, Ending	$ **225,000**	**41,039**	**2,565**	**14,000**

UNIFIED SCHOOL DISTRICT NO. 212 SCHEDULE 3

Almena, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	$ 2,162	18,169	15,230	5,101
High School:				
Student Council	6,912	2,141	1,506	7,547
Kayettes	1,669	7,193	5,845	3,017
Hi Lighters	1,774	150	0	1,924
FFA	18,532	33,882	33,019	19,395
Class of 2014	2,839	0	0	2,839
Class of 2015	1,341	0	0	1,341
Class of 2016	27	0	0	27
Class of 2019	2,004	0	0	2,004
Class of 2021	1,747	23	3	1,767
Class of 2022	3,909	502	4,309	102
Class of 2023	2,626	17,517	12,910	7,233
Class of 2024	3,433	957	303	4,087
Class of 2025	0	1,750	136	1,614
Yearbook	15,915	6,308	5,668	16,555
Scholars Bowl	89	0	0	89
Dance Team	8,470	8,915	12,015	5,370
Drama Club	990	460	0	1,450
Technology Club	829	0	0	829
FCCLA	66	0	0	66
Volleyball Club	2,363	412	1,095	1,680
FACS	620	298	23	895
Interactive Media	1,122	2,642	2,566	1,198
Total High School	77,277	83,150	79,398	81,029
Other Agency Funds:				
Sales Tax	0	0	0	0
Total Other Agency Funds	0	0	0	0
Total Agency Funds	$ **79,439**	**101,319**	**94,628**	**86,130**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior High School Athletics	$ 1,030	0	3,791	4,358	463	0	463
Senior High School Athletics	4,004	0	16,545	19,308	1,241	0	1,241
Greenhouse	42	0	0	0	42	0	42
Total District Activity Funds	$ **5,076**	**0**	**20,336**	**23,666**	**1,746**	**0**	**1,746**