UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2022

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 208
WaKeeney, Kansas 67672

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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. 208 as of June 30, 2022, or changes in the 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. 208 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. 208, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 208 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 Unified School District No. 208'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 issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 208'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 Unified School District No. 208'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 disbursements-agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

December 6, 2022

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 0	0	3,438,067	3,438,067	0	216,503	216,503
Supplemental General Fund	197,406	0	1,102,120	1,180,440	119,086	31,051	150,137
Special Purpose Funds:							
At-Risk Fund (K-12)	124,304	0	243,186	211,601	155,889	219	156,108
Capital Outlay Fund	809,661	0	482,949	410,983	881,627	5,629	887,256
Driver Training Fund	1,500	0	2,806	3,234	1,072	0	1,072
Food Service Fund	63,328	0	349,856	293,817	119,367	3,409	122,776
Recreation Commission Fund	46,961	0	188,600	174,349	61,212	0	61,212
Recreation Commission Employee Benefits Fund	1,566	0	20,987	20,500	2,053	0	2,053
Special Education Fund	375,803	0	781,277	819,837	337,243	14,382	351,625
Career and Postsecondary Education Fund	71,059	0	115,000	114,326	71,733	18,686	90,419
KPERS Special Retirement Contribution Fund	0	0	418,342	418,342	0	0	0
Gifts and Grants Fund	61,662	0	59,616	81,208	40,070	0	40,070
Textbook and Student Material Revolving Fund	46,089	0	28,006	7,165	66,930	0	66,930
Contingency Reserve Fund	213,650	0	0	0	213,650	0	213,650
Federal Funds	(29,533)	0	301,799	401,949	(129,683)	54,233	(75,450)
District Activity Funds (Schedule 4)	47,027	0	102,495	110,768	38,754	0	38,754
Bond and Interest Funds:							
Bond and Interest Fund	558,071	0	286,447	353,220	491,298	0	491,298
Capital Project Funds:							
Bond Construction Fund	1,390,826	0	0	1,275,826	115,000	581,545	696,545
Total Reporting Entity (excluding Agency Funds)	$ 3,979,380	0	7,921,553	9,315,632	2,585,301	925,657	3,510,958

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

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Composition of Cash:		
District		
Checking Account - Solutions North Bank	$	2,250
NOW Account - Solutions North Bank		114,855
Checking Accounts - Lyons Federal Bank		2,350,605
Money Market Account - Lyons Federal Bank		1,129,610
Total Cash		3,597,320
Agency Funds per Schedule 3		(86,362)
Total Reporting Entity (excluding Agency Funds)	$	3,510,958

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Unified School District No. 208, WaKeeney, 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. This financial statement presents only Unified School District No. 208. The following related municipal entity is not included in Unified School District No. 208's reporting entity:

USD No. 208 Recreation Commission. Unified School District No. 208 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body and has only the powers granted by statute K.S.A. 12-1928. The Board of Education levies taxes on its behalf and appoints four of the five board members. The four board members that are selected by the Board of Education appoint a fifth board member.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the 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 tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

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

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

(d) 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 calendar year on or before August 1st.

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

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Starting with the 2022 budget cycle, the District may hold a revenue neutral rate hearing.

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 budget amendments 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 are presented, Schedules 2 as listed in

the table of contents, 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 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 the following special purpose funds: Contingency Reserve Fund and Textbook and Student Material Revolving Fund.

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

(e) Reimbursements

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

2. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on 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." All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $3,597,320 and the bank balance was $3,957,468. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $625,894 was covered by federal depository insurance and $3,331,574 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2022.

3. 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 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 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $418,342 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,940,840. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

4. 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 carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

5. In-Substance Receipt in Transit

The District received $139,286 subsequent to June 30, 2022, and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

6. Capital Projects

On May 12, 2020, the District adopted a resolution authorizing the sale of general obligation bonds, Series 2020 not to exceed $3,630,000 to pay the costs to construct, furnish, equip, repair, remodel and make additions to buildings and facilities. The general obligation bonds sold at a premium and the District received $3,974,412. As of June 30, 2022, $3,859,412 had been expended for the project.

7. Stewardship, Compliance and Accountability

(a) Cash violation

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of the State of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Federal Grants Fund incurred indebtedness in excess of the available cash balance by $129,683. However, K.S.A. 12-1663 allows a deficit unencumbered cash balance for federal aid funds. The deficit will be eliminated when the federal funding is received.

(b) Contractor surety bond

K.S.A 60-1111 requires the District to take a surety bond from the contractor when any contract is signed exceeding $100,000 for making repairs on any public buildings. The District did not obtain the appropriate surety bond from Deines Construction for the elementary school remodel project.

(c) Bid procedures

K.S.A. 72-1151 requires the District to follow sealed bid procedures for the construction or purchase of materials or goods exceeding $20,000. The District did not take bids for the 2022 Chevy Suburban that was purchased from Don Hattan Chevrolet.

8. Interfund Transfers

Interfund transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At-Risk Fund (K-12)	$ 182,122	K.S.A. 72-5167
General Fund	Special Education Fund	569,768	K.S.A. 72-5167
General Fund	Career and Postsecondary Education Fund	115,000	K.S.A. 72-5167
Supplemental General Fund	At-Risk Fund (K-12)	61,041	K.S.A. 72-5143
Supplemental General Fund	Food Service Fund	1,671	K.S.A. 72-5143
Supplemental General Fund	Special Education Fund	194,229	K.S.A. 72-5143

9. Other Long-Term Obligations from Operations

(a) Compensated Absences

Certified Staff

Certified full-time employees of the District receive nine days of sick leave per year, accumulative to fifty-nine days. At termination, the District pays an amount equal to $10,000 divided by the number of accumulated sick leave days of all teachers leaving the service of the District or $50, whichever is less, multiplied by the number of such days the teacher has accumulated.

Non-Certified Staff

Non-certified employees of the District employed for a work term of twelve months receive ten days of annual vacation for the first ten years of service and fifteen days after ten years with a maximum of thirty days per year. Vacation days in excess of thirty on June 30 will be paid at the employee's regular rate of pay in the regular July payroll. Vacation days are paid upon termination. As of June 30, 2022, the amount of vacation leave payable totals $23,261. A payable for vacation leave has not been recorded in the financial statement.

Depending on the number of months worked, non-certified employees earn nine to twelve days of sick leave per year, accumulative to fifty-four to seventy-two days. At termination, the District pays non-certified employees, who have worked a minimum of twelve months, 25% of accumulated sick leave at the employee's current rate of pay. As of June 30, 2022, the potential amount of sick leave payable was $15,024. A payable for sick leave has not been recorded in the financial statement.

(b) Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public 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.

(c) Other Post-Employment Benefits

An early retirement benefit is available to professional staff that 1) have reached eighty-five points and/or is eligible for retirement under the Kansas Public Employees Retirement System (KPERS), and 2) have completed a minimum of ten years of continuous and full-time service with the District at the time of their retirement. This benefit consists of thirty-six monthly payments made by the District directly to a 403b account set up in the retiree's name. The amount is equal to the single health insurance premium as negotiated for licensed teaching staff. Retirees have the option of purchasing health insurance for themselves and their spouse through the District's health insurance group. During the year ended June 30, 2022, five retirees participated in this plan, and the District paid $31,549 in contributions for the retirees. The estimated cost of future contributions to the retirees' accounts has not been quantified in this financial statement.

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

10. Subsequent Events

Management has evaluated subsequent events through December 6, 2022, which is the date the financial statement is available to be issued.

11. 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 outbreaks continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Based on current conditions, management in unable to reasonably determine the future potential impacts that COVID-19 outbreak may have on financial conditions and operations.

12. Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2010	2.00%-3.60%	2010	$ 2,145,000	2021	$ 240,000	0	240,000	0	4,320
Series 2020	3.00%	2020	3,630,000	2040	3,630,000	0	0	3,630,000	108,900
Total Contractual Indebtedness					$ 3,870,000	0	240,000	3,630,000	113,220

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

	Year Ended June 30,								
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
Principal:									
General Obligation Bonds	$ 145,000	150,000	155,000	160,000	165,000	885,000	1,030,000	940,000	3,630,000
Total Principal	145,000	150,000	155,000	160,000	165,000	885,000	1,030,000	940,000	3,630,000
Interest:									
General Obligation Bonds	106,725	102,300	97,725	93,000	88,125	363,825	220,050	57,450	1,129,200
Total Interest	106,725	102,300	97,725	93,000	88,125	363,825	220,050	57,450	1,129,200
Total Principal and Interest	$ 251,725	252,300	252,725	253,000	253,125	1,248,825	1,250,050	997,450	4,759,200

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 1

WaKeeney, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2022

Fund	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds							
General Fund	$ 3,512,088	(82,355)	8,334	3,438,067	3,438,067	0	
Supplemental General Fund	1,173,388	(3,572)	26,602	1,196,418	1,180,440	(15,978)	
Special Purpose Funds							
At-Risk Fund (K-12)	240,020	0	0	240,020	211,601	(28,419)	
Capital Outlay Fund	669,106	0	0	669,106	410,983	(258,123)	
Driver Training Fund	5,531	0	0	5,531	3,234	(2,297)	
Food Service Fund	303,302	0		303,302	293,817	(9,485)	
Recreation Commission Fund	174,349	0	0	174,349	174,349	0	
Recreation Commission Employee Benefits Fund	20,500	0	0	20,500	20,500	0	
Special Education Fund	819,837	0	0	819,837	819,837	0	
Career and Postsecondary Education Fund	150,654	0	0	150,654	114,326	(36,328)	
KPERS Special Retirement Contribution Fund	468,501	0	0	468,501	418,342	(50,159)	
Gifts and Grants Fund	68,695	0	0	68,695	81,208	12,513	*
Federal Funds	117,852	0	0	117,852	401,949	284,097	**
Bond and Interest Funds							
Bond and Interest Fund	353,220	0	0	353,220	353,220	0	

* Exempt from budget law per K.S.A. 72-8210

** Exempt from budget law per K.S.A. 12-1663

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
General Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
General Fund			
Receipts:			
Mineral Tax	$ **19,111**	0	19,111
General State Aid	**3,015,813**	3,045,915	(30,102)
Special Education Aid	**394,809**	466,173	(71,364)
State Aid Reimbursement	**1,325**	0	1,325
Reimbursements	**7,009**	0	7,009
Total Receipts	**3,438,067**	3,512,088	(74,021)
Expenditures:			
Instruction	**1,634,985**	1,447,055	187,930
Student Support Services	**103,590**	144,425	(40,835)
Instructional Support Staff	**129,163**	124,780	4,383
General Administration	**203,632**	221,681	(18,049)
School Administration	**282,186**	286,796	(4,610)
Central Services	**94,155**	88,150	6,005
Operations and Maintenance	**113,699**	300,112	(186,413)
Operations and Maintenance-Transportation	**9,767**	9,892	(125)
Transfer to At-Risk Fund (K-12)	**182,122**	205,182	(23,060)
Transfer to Food Service Fund	**0**	15,375	(15,375)
Transfer to Special Education Fund	**569,768**	466,173	103,595
Transfer to Career and Postsecondary Education Fund	**115,000**	117,121	(2,121)
Transfer to Contingency Reserve Fund	**0**	85,346	(85,346)
Adjustment to Comply with Legal Max	**0**	(82,355)	82,355
Legal General Fund Budget	**3,438,067**	3,429,733	8,334
Adjustment for Qualifying Budget Credits			
State Aid Reimbursement	**0**	1,325	(1,325)
Reimbursements	**0**	7,009	(7,009)
Total Expenditures	**3,438,067**	3,438,067	0
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
General Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Supplemental General Fund				
Receipts:				
Ad Valorem Tax	$	**994,751**	901,292	93,459
Delinquent Tax		**6,404**	11,066	(4,662)
Motor Vehicle and 16/20M Vehicle Tax		**65,736**	60,548	5,188
Recreational Vehicle Tax		**2,166**	1,745	421
Commercial Vehicle Tax		**6,447**	5,478	969
Rental Excise Tax		**14**	0	14
Reimbursements		**26,602**	0	26,602
Total Receipts		**1,102,120**	980,129	121,991
Expenditures:				
Instruction		**474,825**	411,240	63,585
Student Support Services		**118**	250	(132)
Instructional Support Staff		**91**	180	(89)
General Administration		**295**	7,600	(7,305)
School Administration		**413**	1,000	(587)
Operations and Maintenance		**226,201**	210,500	15,701
Student Transportation Services-Supervision		**27,221**	65,000	(37,779)
Vehicle Operating Services		**189,350**	167,210	22,140
Vehicle Services & Maintenance Services		**3,231**	18,000	(14,769)
Other Student Transportation Services		**1,754**	2,800	(1,046)
Transfer to At-Risk Fund (K-12)		**61,041**	98,000	(36,959)
Transfer to Food Service Fund		**1,671**	3,000	(1,329)
Transfer to Special Education Fund		**194,229**	188,608	5,621
Adjustment to Comply with Legal Max		**0**	(3,572)	3,572
Legal Supplemental General Fund Budget		**1,180,440**	1,169,816	10,624
Adjustment for Qualifying Budget Credits				
Reimbursements		**0**	26,602	(26,602)
Total Expenditures		**1,180,440**	1,196,418	(15,978)
Receipts Over (Under) Expenditures		**(78,320)**		
Unencumbered Cash, Beginning		**197,406**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**119,086**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
At-Risk Fund (K-12)				
Receipts:				
Transfer from General Fund	$	**182,122**	205,182	23,060
Transfer from Supplemental General Fund		**61,064**	98,000	36,936
Total Receipts		**243,186**	303,182	(59,996)
Expenditures:				
Instruction		**161,708**	240,020	(78,312)
Student Support Services		**49,893**	0	49,893
Total Expenditures		**211,601**	240,020	(28,419)
Receipts Over (Under) Expenditures		**31,585**		
Unencumbered Cash, Beginning		**124,304**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**155,889**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Capital Outlay Fund			
Receipts:			
Ad Valorem Tax	$ **411,927**	380,984	30,943
Delinquent Tax	**2,795**	4,395	(1,600)
Motor Vehicle and 16/20M Vehicle Tax	**29,716**	27,161	2,555
Recreational Vehicle Tax	**957**	782	175
Commercial Vehicle Tax	**2,634**	2,458	176
Interest on Idle Funds	**3,941**	0	3,941
Other Revenue from Local Source	**30,979**	0	30,979
Total Receipts	**482,949**	415,780	67,169
Expenditures:			
Instruction	**30,306**	63,106	(32,800)
Student Support Services	**30**	40,000	(39,970)
Instructional Support Staff	**0**	20,000	(20,000)
General Administration	**4,852**	70,000	(65,148)
Operations and Maintenance	**75,808**	70,000	5,808
Transportation	**45,400**	150,000	(104,600)
Site Improvement	**53,843**	100,000	(46,157)
Building Improvements	**200,744**	156,000	44,744
Total Expenditures	**410,983**	669,106	(258,123)
Receipts Over (Under) Expenditures	**71,966**		
Unencumbered Cash, Beginning	**809,661**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **881,627**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Driver Training Fund				
Receipts:				
State Aid	$	**2,806**	5,400	2,594
Expenditures				
Instruction		**3,234**	5,531	(2,297)
Receipts Over (Under) Expenditures		**(428)**		
Unencumbered Cash, Beginning		**1,500**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**1,072**		
Food Service Fund				
Receipts:				
Student Sales	$	**2,539**	0	2,539
Food Program Sales (Non-Reimbursable)		**4,290**	12,000	(7,710)
Federal Aid		**336,297**	244,980	91,317
State Aid		**2,450**	1,880	570
Transfer from General Fund		**0**	15,375	(15,375)
Transfer from Supplemental General Fund		**1,671**	3,000	(1,329)
Other Revenue from Local Source		**2,609**	0	2,609
Total Receipts		**349,856**	277,235	72,621
Expenditures:				
Operations and Maintenance		**0**	552	(552)
Food Service Operation		**293,817**	302,750	(8,933)
Total Expenditures		**293,817**	303,302	(9,485)
Receipts Over (Under) Expenditures		**56,039**		
Unencumbered Cash, Beginning		**63,328**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**119,367**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Recreation Commission Fund				
Receipts:				
Ad Valorem Tax	$	**171,494**	158,657	12,837
Delinquent Tax		**1,287**	1,858	(571)
Motor Vehicle and 16/20M Vehicle Tax		**14,219**	13,574	645
Recreational Vehicle Tax		**449**	392	57
Commercial Vehicle Tax		**1,148**	1,228	(80)
Rental Excise Tax		**3**	0	3
Total Receipts		**188,600**	175,709	12,891
Expenditures:				
Community Service Operations		**174,349**	174,349	0
Receipts Over (Under) Expenditures		**14,251**		
Unencumbered Cash, Beginning		**46,961**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**61,212**		
Recreation Commission Employee Benefits Fund				
Receipts:				
Ad Valorem Tax	$	**19,637**	18,127	1,510
Delinquent Tax		**99**	185	(86)
Motor Vehicle and 16/20M Vehicle Tax		**1,107**	1,013	94
Recreational Vehicle Tax		**36**	29	7
Commercial Vehicle Tax		**108**	92	16
Total Receipts		**20,987**	19,446	1,541
Expenditures:				
Community Service Operations		**20,500**	20,500	0
Receipts Over (Under) Expenditures		**487**		
Unencumbered Cash, Beginning		**1,566**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**2,053**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Special Education Fund				
Receipts:				
Other Revenue from Local Source	$	**17,303**	40,000	(22,697)
Transfer from General Fund		**569,768**	466,173	103,595
Transfer from Supplemental General Fund		**194,206**	188,608	5,598
Total Receipts		**781,277**	694,781	86,496
Expenditures:				
Instruction		**806,026**	803,464	2,562
Instructional Support Staff		**13,317**	5,773	7,544
Operations and Maintenance		**106**	10,000	(9,894)
Student Transportation Services-Supervision		**388**	600	(212)
Total Expenditures		**819,837**	819,837	0
Receipts Over (Under) Expenditures		**(38,560)**		
Unencumbered Cash, Beginning		**375,803**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**337,243**		
Career and Postsecondary Education Fund				
Receipts:				
Transfer from General Fund	$	**115,000**	117,121	(2,121)
Expenditures:				
Instruction		**114,326**	140,854	(26,528)
Operations and Maintenance		**0**	9,800	(9,800)
Total Expenditures		**114,326**	150,654	(36,328)
Receipts Over (Under) Expenditures		**674**		
Unencumbered Cash, Beginning		**71,059**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**71,733**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund			
Receipts:			
State Aid	$ **418,342**	468,501	(50,159)
Expenditures:			
Instruction	**280,782**	351,949	(71,167)
Student Support Services	**13,826**	12,510	1,316
Instructional Support	**16,926**	14,658	2,268
General Administration	**14,684**	14,713	(29)
School Administration	**28,987**	28,595	392
Central Services	**9,514**	8,355	1,159
Operations and Maintenance	**21,285**	16,273	5,012
Student Transportation Services	**18,127**	11,711	6,416
Food Service	**14,211**	9,737	4,474
Total Expenditures	**418,342**	468,501	(50,159)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
Gifts and Grants Fund			
Receipts:			
Other Revenue from Local Source	$ **59,580**	54,660	4,920
Interest on Idle Funds	**36**	0	36
Total Receipts	**59,616**	54,660	4,956
Expenditures:			
Instruction	**76,942**	52,602	24,340
Student Support Services	**0**	16,093	(16,093)
Operations and Maintenance	**4,266**	0	4,266
Total Expenditures	**81,208**	68,695	12,513
Receipts Over (Under) Expenditures	**(21,592)**		
Unencumbered Cash, Beginning	**61,662**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **40,070**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

		Actual
Textbook and Student Material Revolving Fund		
Receipts:		
Miscellaneous	$	**28,006**
Expenditures:		
Instruction		**1,311**
Student Support Services		**5,854**
Total Expenditures		**7,165**
Receipts Over (Under) Expenditures		**20,841**
Unencumbered Cash, Beginning		**46,089**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**66,930**
Contingency Reserve Fund		
Receipts	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**213,650**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**213,650**

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Federal Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	REAP Grant	Title I	Title II A	Title IV	ESSER II (CARES ACT)	**Total**	Budget	Over (Under)
Receipts:								
Federal Aid	$ 21,555	62,799	12,810	7,935	182,027	**287,126**	301,204	(14,078)
Reimbursements	0	0	14,673	0	0	**14,673**	0	14,673
Total Receipts	21,555	62,799	27,483	7,935	182,027	**301,799**	301,204	595
Expenditures:								
Instruction	50,087	66,791	31,154	0	227,427	**375,459**	112,639	262,820
Student Support Services	7,194	0	0	0	1,449	**8,643**	0	8,643
School Administration	0	0	8,132	0	0	**8,132**	3,655	4,477
Operation and Maintenance	0	0	0	0	9,715	**9,715**	1,558	8,157
Total Expenditures	57,281	66,791	39,286	0	238,591	**401,949**	117,852	284,097
Receipts Over (Under) Expenditures	(35,726)	(3,992)	(11,803)	7,935	(56,564)	**(100,150)**		
Unencumbered Cash, Beginning	0	3,992	(4,000)	0	(29,525)	**(29,533)**		
Prior Year Cancelled Encumbrances	0	0	0	0	0	**0**		
Unencumbered Cash, Ending	$ (35,726)	0	(15,803)	7,935	(86,089)	**(129,683)**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Bond and Interest Fund				
Receipts:				
Ad Valorem Tax	$	**266,702**	246,919	19,783
Delinquent Tax		**1,658**	2,681	(1,023)
Motor Vehicle and 16/20M Vehicle Tax		**15,996**	14,753	1,243
Recreational Vehicle Tax		**526**	425	101
Commercial Vehicle Tax		**1,561**	1,335	226
Rental Excise Tax		**4**	0	4
Total Receipts		**286,447**	266,113	20,334
Expenditures:				
Principal		**240,000**	240,000	0
Interest		**113,220**	113,220	0
Total Expenditures		**353,220**	353,220	0
Receipts Over (Under) Expenditures		**(66,773)**		
Unencumbered Cash, Beginning		**558,071**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**491,298**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Capital Project Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

		Actual
Bond Construction Fund		
Receipts	$	**0**
Expenditures:		
Project Costs		**1,275,826**
Receipts Over (Under) Expenditures		**(1,275,826)**
Unencumbered Cash, Beginning		**1,390,826**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**115,000**

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 3

WaKeeney, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2022	3,411	0	3,411	0
Class of 2023	869	4,159	2,699	2,329
Class of 2024	305	390	0	695
Class of 2025	0	863	0	863
Band	947	1,092	602	1,437
Cheerleaders	716	990	728	978
FFA	26,514	38,165	43,540	21,139
Trap Shooting Club	9,971	22,074	20,497	11,548
FCCLA	4,806	2,155	3,356	3,605
Danceline	882	1,798	1,274	1,406
KAYS	3,622	2,768	2,909	3,481
National Honor Society	464	471	728	207
FCA	2,615	1,379	1,498	2,496
Science Club	3,753	0	106	3,647
Student Council	3,125	2,140	1,933	3,332
T-Club	5,540	3,617	2,808	6,349
Weight Club	406	7,035	3,832	3,609
TCHS Business	10,058	25,886	26,738	9,206
Sales Tax Clearing	0	8,130	8,130	0
Elementary:				
Interest Income	42	6	38	10
8th Grade	99	0	84	15
TGS Classes	4,253	94	1,595	2,752
Pep Club	1,536	3,880	3,165	2,251
Playground Fund	374	0	0	374
TJH School Store	0	849	112	737
KAYS	5,444	6,029	8,881	2,592
Sales Tax Clearing	0	696	696	0
District:				
Sales Tax Clearing	0	9,901	8,597	1,304
Total Agency Funds	$ 89,752	144,567	147,957	86,362

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 4

WaKeeney, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	$ 23,512	53,214	57,249	19,477	0	19,477
Forensics/Drama	1,516	1,526	1,913	1,129	0	1,129
Vocal	3,373	0	470	2,903	0	2,903
Elementary:						
Athletics	122	3,502	3,624	0	0	0
School Projects						
High School:						
Concessions	13,871	33,380	38,279	8,972	0	8,972
Yearbook	1,842	4,320	2,548	3,614	0	3,614
Renaissance	1,927	5,521	5,017	2,431	0	2,431
Elementary:						
Library Revolving	24	230	254	0	0	0
Yearbook	840	802	1,414	228	0	228
Total District Activity Funds	$ 47,027	102,495	110,768	38,754	0	38,754