KANSAS STATE RESEARCH AND EXTENSION COUNCIL – SEDGWICK COUNTY

WICHITA, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2021

Kansas State Research and Extension Council
– Sedgwick County

For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Executive Board
Kansas State Research and Extension Council – Sedgwick County
Wichita, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Kansas State Research and Extension Council – Sedgwick County, Kansas (Council), and its related entity, as of and for the year ended December 31, 2021, and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Council as of December 31, 2021, 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 Opinion and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Audit of the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal

control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council'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 Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council'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 2021 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 schedule of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-related entity, and the schedule of regulatory basis receipts and disbursements-agency fund (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 2021 basic financial statement, but are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Council as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 19, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2021 basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Knudsen, Monroe & Company, LLC

Certified Public Accountants
Newton, Kansas
March 10, 2022

Kansas State Research and Extension Council – Sedgwick County

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 536,287	1,218,437	1,169,076	585,648	15,569	601,217
Related Entity						
Education Foundation	227,866	376,300	346,729	257,437	-	257,437
Total Reporting Entity						
(Excluding Agency Funds)	$ 764,153	1,594,737	1,515,805	843,085	15,569	858,654

Composition of Cash

Intrust Bank	
Checking	$ 376,988
Savings	301,984
Certificates of Deposit	178,882
Petty Cash	800
Total Reporting Entity (Excluding Agency Funds)	$ 858,654

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Kansas State Research and Extension Council – Sedgwick County, Kansas (Council), in cooperation with Kansas State University, provides research based information to help improve quality of life. The four core programs consist of food, nutrition, health and safety; youth, family, and community development; natural resources and environmental management; and agriculture industry competitiveness. The Council is governed by a nine-member executive board. The Council has a related entity, which is the Sedgwick County Education Foundation (Foundation). The Foundation is a separate non-profit entity whose sole purpose is to receive donations to benefit the Council.

Regulatory Basis Fund Types

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

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

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 Council 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 Council to use the regulatory basis of accounting.

Budgetary Information

K.S.A. 2-610 requires the Council to file with the county commission, in the office of the county clerk, on or before July 15th each year:

1. A list of the current council and executive board members.
2. Certification of election of officers.
3. Certification by the Director of Kansas State Research and Extension Council that the Council is properly functioning and entitled to receive the appropriations provided by law.
4. A proposed budget prepared in cooperation with the authorized representative of the Director of Kansas State Research and Extension Council.

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. A budget comparison schedule is presented for the General Fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The legal annual operating budget is 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 Council 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.

2. DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the Council'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 Council has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the Council 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 Council's deposits may not be returned to it. State statutes require the Council's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the Council's carrying amount of deposits was $600,417 and the bank balance was $652,397. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the remaining $402,397 was collateralized with securities held by the pledging financial institution's agents in the Council's name.

At December 31, 2021, the Foundation's carrying amount of deposits was $257,437, and the bank balance was $258,166. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management is not aware of any statutory violation incurred in the year ended December 31, 2021.

4. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the Council allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Council is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the period ended June 30, 2021, with a 0% moratorium for the period July 1, 2021 through December 31, 2021.

Compensated Absences

All personnel working more than 1,000 hours per year, earn vacation leave per the following schedule:

Vacation Hours Earned Per Pay Period Based on Length of Service

Hours worked per month	0-5 Years*	5-10 Years	10-15 Years	15+ Years
84-119	5.00	6.25	7.50	8.75
120-139	6.00	7.50	9.00	10.50
140-159	7.00	8.75	10.50	12.25
160+	8.00	10.00	12.00	14.00
Maximum annual leave that can be earned in a calendar year				
Days	12	15	18	21
Hours	96	120	144	168
Maximum accumulation of annual leave				
Days	18	22	26	30
Hours	144	176	208	240
Maximum annual leave that can be used in a calendar year				
Days	18	22	26	30
Hours	144	176	208	240

* Also sick leave rate regardless of years worked.

Unused vacation and sick leave have not been recorded as a liability in the accompanying financial statement.

Deferred Compensation Plan

As provided by K.S.A. 74-49b01, employees also have the ability to invest in the KPERS 457, an IRC Section 457 plan, which is voluntary and consists of pre-tax payroll deductions (and/or after tax – Roth – contributions). The Plan is available to all employees who qualify under the terms, and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees

4. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

until termination, retirement, death or unforeseeable emergency. The Council does not contribute any resources to the Plan. The actual assets of the Plan are held in trust by an independent trustee, for the exclusive benefit of the Plan's participants and their beneficiaries.

5. DEFINED BENEFIT PENSION PLAN

Plan Description

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

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 (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Council were $15,566 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the Council's proportionate share of the collective net pension liability reported by KPERS was $125,215. 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 Council's proportion of the net pension liability was based on the ratio of the Council's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance for these potential risks. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

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

7. RELATED PARTIES

The Council is affiliated with the Kansas State University Research and Extension Department (K-State). As part of this affiliation, the Council's extension agents are employed directly by K-State and receive the associated employee benefits. The Council reimburses K-State for a portion of the agents' salaries. K-State funding of agent salaries and benefits for the year ending December 31, 2021 was $106,429 and has been reflected as a reimbursement and expense in the financial statement.

The Council entered into an agreement with Sedgwick County that defines their respective rights, responsibilities, and obligations with regard to the operation and administration of the Extension office. This agreement primarily identifies that Sedgwick County will provide office space for the Council at 7001 W 21st Street N, Wichita, KS 67205, for a fee of $1 per year.

8. CORONAVIRUS PANDEMIC

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Council's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Council 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.

9. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to December 31, 2021, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through March 10, 2022, which is the date at which the financial statement was available to be issued.

KANSAS STATE RESEARCH AND EXTENSION COUNCIL
– SEDGWICK COUNTY

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 1

Kansas State Research and Extension Council – Sedgwick County

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 1,328,295	-	1,328,295	1,169,076	(159,219)

SCHEDULE 2

Kansas State Research and Extension Council – Sedgwick County

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Appropriated Income				
County appropriations	$ 825,481	825,481	825,481	-
Kansas State University	96,050	106,429	115,432	(9,003)
Interest income	10,609	14,964	55,000	(40,036)
Rental income	37,366	57,330	-	57,330
Total appropriated income	969,506	1,004,204	995,913	8,291
Nonappropriated Income				
4-H programs	9,324	28,850	-	28,850
4-H Military Grant	1,144	-	-	-
Agriculture	1,963	1,228	-	1,228
Community Relations / Programming	2,700	-	-	-
Family Life	600	173	-	173
Food and Nutrition	1,097	243	-	243
General sales	4,522	4,860	292,100	(287,240)
Horticulture	15,507	16,204	-	16,204
Master Gardener	6,652	20,562	7,900	12,662
Senior programs	908	1,486	-	1,486
Soil testing	4,359	6,574	-	6,574
Other	1,820	8,544	-	8,544
Reimbursement from Education Foundation	82,371	125,509	-	125,509
Total nonappropriated income	132,967	214,233	300,000	(85,767)
Total receipts	1,102,473	1,218,437	1,295,913	(77,476)
EXPENDITURES (Page 12)	1,092,193	1,169,076		
Receipts over (under) expenditures	10,280	49,361		
UNENCUMBERED CASH, beginning	526,007	536,287		
UNENCUMBERED CASH, ending	$ 536,287	585,648		

SCHEDULE 2

Kansas State Research and Extension Council – Sedgwick County

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES				
Educational Services				
4-H programs	$ 17,127	33,293	-	33,293
Agriculture	2,148	2,170	-	2,170
Community Relations / Programming	335	595	-	595
Director Program Enhancement	9,331	436	-	436
Family Life	756	759	-	759
Food and Nutrition	1,086	789	-	789
General sales	3,834	5,550	-	5,550
Horticulture	7,866	6,465	-	6,465
Master Gardener	19,050	21,162	19,550	1,612
Growing Growers	19,383	24,650	-	24,650
Senior programs	627	1,759	-	1,759
Soil testing	4,214	6,101	-	6,101
SHICK	46,170	41,273	-	41,273
Other	17,522	39,227	280,450	(241,223)
Educational program supplies	12,414	10,423	11,220	(797)
Total educational services	161,863	194,652	311,220	(116,568)
General Expenditures				
Salaries - agents	481,309	553,457	560,000	(6,543)
Salaries - payroll support	248,758	206,988	262,000	(55,012)
Employee benefits	116,456	128,204	117,000	11,204
Insurance	5,256	6,358	2,900	3,458
Occupancy expenses	13,777	4,007	1,450	2,557
Postage, supplies and meter rental	13,143	7,159	16,825	(9,666)
Professional fees	6,765	6,875	6,650	225
Telephone	15,793	30,425	16,800	13,625
Travel	6,039	8,724	11,850	(3,126)
Subsistence	401	3,038	-	3,038
Capital outlay	22,633	19,189	21,600	(2,411)
Total general expenditures	930,330	974,424	1,017,075	(42,651)
Total expenditures	$ 1,092,193	1,169,076	1,328,295	(159,219)

Kansas State Research and Extension Council – Sedgwick County

Related Entity

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
EDUCATION FOUNDATION		
RECEIPTS		
4-H Council	$ 20,238	53,403
4-H Livestock	108,056	164,721
4-H Youth Development	7,510	1,938
Horticulture	27,922	48,295
Family Life	-	19,030
Master Gardeners	16,843	8,942
SHICK program	87,180	75,455
Foundation administration	1,741	3,528
General donations and grant income	1,117	970
Other miscellaneous income	-	18
Total receipts	270,607	376,300
EXPENDITURES		
4-H Council	20,225	15,546
4-H Livestock	109,190	168,077
Family Life	-	896
Horticulture		
Operating expenses	4,454	10,458
Reimbursement to Extension Council	18,989	24,742
Master Gardeners	6,889	11,821
SHICK program		
Operating expenses	6,638	12,664
Reimbursement to Extension Council	46,439	41,667
Foundation administration		
Operating expenses	2,047	1,758
Reimbursement to Extension Council	16,943	59,100
Total expenditures	231,814	346,729
Receipts over (under) expenditures	38,793	29,571
UNENCUMBERED CASH, beginning	189,073	227,866
UNENCUMBERED CASH, ending	$ 227,866	257,437

SCHEDULE 4

Kansas State Research and Extension Council – Sedgwick County

Agency Fund

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
SALES TAX	$ -	1,178	1,178	-