

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
MUNICIPALITY

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 483, Plains, Kansas, a municipality, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of each fund of Unified School District No. 483, Plains, Kansas, a municipality, as of June 30, 2022, and the aggregate cash receipts and expenditures, and budgetary results for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 of 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Unified School District No. 483, Plains, Kansas, a municipality, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

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. 483, Plains, Kansas, a municipality, on the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the financial reporting requirements of the State of Kansas's regulatory basis of accounting and budget laws,

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 of the financial statement and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the financial reporting requirements of the State of Kansas's regulatory basis of accounting and budget laws. 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide* 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 and the *Kansas Municipal Audit and Accounting Guide*, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures – actual and budget, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Such information presented in Schedules 1 through 6, including the Schedule of Expenditures of Federal Awards, 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 supplemental information, including the Schedule of Expenditures of Federal Awards, 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 of the financial statement.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 483, Plains, Kansas, a municipality, as of and for the year ended June 30, 2021, (not presented herein), and have issued our report thereon dated January 5, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information (Graphs 1 through 3 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstatement. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in dark ink that reads "Lewis, Hooper & Dick, LLC". The script is cursive and fluid.

LEWIS, HOOPER & DICK, LLC

September 22, 2022

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Unencumbered Cash (Deficit) Balance July 1, 2021	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2022	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2022
General Funds:							
General	\$ -	\$ -	\$ 6,315,452	\$ 6,315,452	\$ -	\$ 275,643	\$ 275,643
Supplemental General	50,250	-	1,678,008	1,638,258	90,000	94,970	184,970
Special Purpose Funds:							
At Risk (4 year old)	-	-	40,001	40,001	-	5,108	5,108
At Risk (K-12)	100,000	-	729,430	729,430	100,000	62,909	162,909
Bilingual Education	120,000	132,001	532,249	664,250	120,000	51,836	171,836
Capital Outlay	2,019,095	-	682,951	693,823	2,008,223	289,473	2,297,696
Driver Training	35,000	-	11,508	19,211	27,297	5,794	33,091
Food Service	178,648	-	854,609	756,153	277,104	5,347	282,451
Professional Development	7,000	-	10,320	7,000	10,320	-	10,320
Special Education	1,149,762	-	526,515	756,758	919,519	10,520	930,039
Vocational Education	-	-	142,594	142,594	-	9,256	9,256
KPERs Special Retirement	-	-	778,259	778,259	-	-	-
Contingency Reserve	700,000	-	-	-	700,000	-	700,000
Student Material Revolving/ Textbook Rental	374,657	14,419	44,016	110,496	322,596	38,309	360,905
Grant Activity	(11,197)	-	747,934	751,669	(14,932)	28,261	13,329
Recreation Commission	-	-	149,321	148,200	1,121	-	1,121
District Activities	29,918	-	38,742	40,420	28,240	-	28,240
Bond and Interest Funds:							
Bond and Interest	128	-	-	128	-	-	-
Trust Fund:							
Scholarship Fund	106,284	-	32,400	29,838	108,846	-	108,846
Agency Fund:							
Payroll	-	-	2,879,778	2,879,778	-	333,103	333,103
Total Municipality (excluding school activity funds)	<u>\$ 4,859,545</u>	<u>\$ 146,420</u>	<u>\$ 16,194,087</u>	<u>\$ 16,501,718</u>	<u>\$ 4,698,334</u>	<u>\$ 1,210,529</u>	<u>\$ 5,908,863</u>

Composition of Cash:	
Plains State Bank	\$ 5,967,714
Plus deposits in transit	270,008
Less outstanding checks	(223,318)
Total cash - Plains State Bank	<u>6,014,404</u>
Petty cash accounts	<u>4,500</u>
Total cash	6,018,904
Less school activity funds	(110,041)
Total cash (excluding school activity funds)	<u>\$ 5,908,863</u>

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents the Unified School District No. 483, Plains, Kansas (the municipality) only.

The organization discussed below is a related municipal entity of the District because it was established to benefit the District and/or its constituents.

The Recreation Commission has its own Board of Directors, which operates independently from the District. The Recreation Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Recreation Commission are levied by the District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Recreation Commission. The Board of Directors is responsible for the management and fiscal accountability of the Recreation Commission.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide* 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.

C. Regulatory basis fund types

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

General funds – the chief operating funds; used to account for all resources except those required to be accounted for in another fund.

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

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

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

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

Business funds – financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

Trust 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 funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

1. Summary of significant accounting policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), 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 15th.
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.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing on September 13, 2021.

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

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

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, agency funds and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body. Special purpose funds not subject to a legal operating budget include:

Contingency Reserve
Student Material Revolving/Textbook Rental
Grant Activity
District Activities

B. Compliance with finance related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2022. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash

The following fund had deficit unencumbered cash balance as of June 30, 2022:

Grant Activity	\$ 14,931
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Grant funds and other reimbursements were due to the District at year end to cover the deficit in the Grant Activity fund.

3. Detailed note on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	\$ 6,014,404
Cash on hand	4,500
	<hr/>
Total cash	<u>\$ 6,018,904</u>

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no fund warrants; 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 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 does not use designated "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$6,014,404 and the bank balance was \$5,968,214. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$273,771 was covered by federal depository insurance and \$5,694,443 was collateralized with securities held by the pledging financial institution's agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Plains State Bank
FDIC coverage	\$ 273,771
Pledged securities at market value	6,320,029
Total coverage	<u>\$ 6,593,800</u>
Funds on deposit	<u>\$ 5,968,214</u>
Funds at risk	<u>\$ -</u>

Custodial credit risk - investments

Custodial credit risk for an investment 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 of this type at June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

3. Detailed note on all funds (continued)

B. In-substance receipt in transit

The District received \$237,841 subsequent to June 30, 2022, and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

C. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2021	Additions	Reductions/ Payments	Balance June 30, 2022	Interest Paid
Capital leases payable:									
Energy equipment	03/03/2014	3.70%	12/15/2028	\$ 2,250,000	\$ 1,311,623	\$ -	\$ 159,419	\$ 1,152,204	\$ 36,553
Total long-term debt					\$ 1,311,623	\$ -	\$ 159,419	\$ 1,152,204	\$ 36,553

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ 164,186	\$ 31,787	\$ 195,973
2024	169,024	26,948	195,972
2025	174,150	21,823	195,973
2026	179,357	16,615	195,972
2027	184,721	11,252	195,973
2028-2030	280,766	6,483	287,249
Total	\$ 1,152,204	\$ 114,908	\$ 1,267,112

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

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UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

3. Detailed note on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	
General	At Risk (4 year old)	\$ 40,001
General	At Risk (K-12)	564,870
General	Bilingual Education	392,339
General	Capital Outlay	47,768
General	Food Service	245,000
General	Professional Development	10,320
General	Special Education	508,635
General	Vocational Education	142,594
Supplemental General	At Risk (K-12)	164,560
Supplemental General	Bilingual Education	139,910
Supplemental General	Food Service	45,417
Bond and Interest	Capital Outlay	128
		<hr/>
		\$ 2,301,542

4. Other information

A. 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

B. Post-employment health care benefits

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 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 direct 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.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

4. Other information (continued)

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 12 days per year up to a maximum of 75 days; vacation days accumulate at a maximum rate of 40 days per year up to a maximum of 60 days.

The District allows employees to accumulate and carryover up to 75 sick days and 60 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment and unused sick leave is payable if the employee is eligible to retire. The District has estimated the dollar amount of accumulated vacation and sick leave pay at June 30, 2022, at \$74,039.

D. 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 (not including 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23% 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.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

4. Other information (continued)

D. Defined benefit pension plan (continued)

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$972,143 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 \$5,902,019. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

4. Other information (continued)

F. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the District's 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 District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for future fiscal years.

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

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended June 30, 2022

	Certified Budget	Adjustments to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	\$ 7,139,473	\$ (824,021)	\$ 6,315,452	\$ 6,315,452	\$ -
Supplemental General	1,700,000	-	1,700,000	1,638,258	(61,742)
Special Purpose Funds:					
At Risk (4 year old)	70,590	-	70,590	40,001	(30,589)
At Risk (K-12)	1,353,644	-	1,353,644	729,430	(624,214)
Bilingual Education	716,812	-	716,812	664,250	(52,562)
Capital Outlay	1,426,000	-	1,426,000	693,823	(732,177)
Driver Training	46,460	-	46,460	19,211	(27,249)
Food Service	851,524	-	851,524	756,153	(95,371)
Professional Development	7,000	-	7,000	7,000	-
Special Education	908,570	-	908,570	756,758	(151,812)
Vocational Education	150,000	-	150,000	142,594	(7,406)
KPERs Special Retirement					
Contribution	988,920	-	988,920	778,259	(210,661)
Recreation Commission	148,200	-	148,200	148,200	-
Bond and Interest Funds:					
Bond and Interest	128	-	128	128	-

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Mineral production tax	\$ 10,393	\$ 27,816	\$ 81,000	\$ (53,184)
Intergovernmental:				
State aid	6,527,251	6,287,636	7,058,473	(770,837)
Total receipts	6,537,644	6,315,452	\$ 7,139,473	\$ (824,021)
Expenditures:				
Instruction	1,251,188	1,479,244	\$ 1,426,142	\$ 53,102
Student support services	224,718	219,198	222,300	(3,102)
Instructional support staff	90,713	93,931	92,200	1,731
General administration	251,636	304,713	245,900	58,813
School administration	579,799	606,361	555,600	50,761
Central services	99,657	95,193	98,400	(3,207)
Operations and maintenance	901,187	950,715	781,035	169,680
Transportation	17,877	27,818	28,550	(732)
Student transportation supervision	127,536	156,292	71,025	85,267
Vehicle operating services	407,777	408,108	433,330	(25,222)
Vehicle services and maintenance services	-	-	70,000	(70,000)
Other support services	10,208	13,361	12,850	511
Community service operations	12,909	8,991	9,000	(9)
Transfers out	2,565,010	1,951,527	3,093,141	(1,141,614)
Adjustment to comply with legal max	-	-	(824,021)	824,021
Total expenditures	6,540,215	6,315,452	\$ 6,315,452	\$ -
Receipts over (under) expenditures	(2,571)	-		
Unencumbered cash, beginning	2,571	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 1,353,282	\$ 1,577,792	\$ 1,705,223	\$ (127,431)
Delinquent tax	18,497	19,034	5,025	14,009
Motor vehicle tax	81,336	75,464	68,858	6,606
Recreational vehicle tax	1,132	1,419	720	699
Commercial vehicle tax	5,601	4,299	4,819	(520)
Total receipts	1,459,848	1,678,008	\$ 1,784,645	\$ (106,637)
Expenditures:				
Instruction:				
Salaries	1,031,057	1,059,661	\$ 931,076	\$ 128,585
Employee benefits	74,670	76,305	75,000	1,305
Purchased professional and technical services	16,938	26,397	15,000	11,397
Supplies	16,629	20,977	55,500	(34,523)
Total instruction	1,139,294	1,183,340	1,076,576	106,764
Operations and maintenance:				
Supplies	25,306	65,000	65,000	-
Vehicle operating services:				
Motor fuel	-	40,031	50,000	(9,969)
Operating transfers out:				
At Risk (K-12)	194,850	164,560	244,910	(80,350)
Food Service	-	45,417	-	45,417
Special Education	-	-	84,534	(84,534)
Bilingual Education	140,550	139,910	178,980	(39,070)
Total operating transfers out	335,400	349,887	508,424	(158,537)
Total expenditures	1,500,000	1,638,258	\$ 1,700,000	\$ (61,742)
Receipts over (under) expenditures	(40,152)	39,750		
Unencumbered cash, beginning	90,402	50,250		
Unencumbered cash, ending	\$ 50,250	\$ 90,000		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 At Risk (4 Year Old) Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 25,129	\$ 40,001	\$ 70,590	\$ (30,589)
Total receipts	<u>25,129</u>	<u>40,001</u>	<u>\$ 70,590</u>	<u>\$ (30,589)</u>
Expenditures:				
Instruction:				
Salaries	23,243	37,158	\$ 64,421	\$ (27,263)
Employee benefits	<u>1,886</u>	<u>2,843</u>	<u>6,169</u>	<u>(3,326)</u>
Total expenditures	<u>25,129</u>	<u>40,001</u>	<u>\$ 70,590</u>	<u>\$ (30,589)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 At Risk (K-12) Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 696,105	\$ 564,870	\$ 1,108,734	\$ (543,864)
Transfer from Supplemental General	194,850	164,560	244,910	(80,350)
Total receipts	<u>890,955</u>	<u>729,430</u>	<u>\$ 1,353,644</u>	<u>\$ (624,214)</u>
Expenditures:				
Instruction:				
Salaries	776,426	600,474	\$ 970,000	\$ (369,526)
Employee benefits	53,977	42,279	70,000	(27,721)
Purchased professional and technical services	34,665	37,038	25,894	11,144
Supplies	5,052	19,178	22,750	(3,572)
Equipment	<u>20,835</u>	<u>30,461</u>	<u>265,000</u>	<u>(234,539)</u>
Total expenditures	<u>890,955</u>	<u>729,430</u>	<u>\$ 1,353,644</u>	<u>\$ (624,214)</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	<u>100,000</u>	<u>100,000</u>		
Unencumbered cash, ending	<u>\$ 100,000</u>	<u>\$ 100,000</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Bilingual Education Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 452,506	\$ 392,339	\$ 537,832	\$ (145,493)
Transfer from Supplemental General	140,550	139,910	178,980	(39,070)
Total receipts	<u>593,056</u>	<u>532,249</u>	<u>\$ 716,812</u>	<u>\$ (184,563)</u>
Expenditures:				
Instruction:				
Salaries	522,497	550,853	\$ 519,695	\$ 31,158
Employee benefits	37,695	41,997	40,000	1,997
Purchased professional and technical services	27,653	36,617	15,000	21,617
Supplies	2,666	10,559	12,000	(1,441)
Equipment	<u>2,545</u>	<u>24,224</u>	<u>130,117</u>	<u>(105,893)</u>
Total expenditures	<u>593,056</u>	<u>664,250</u>	<u>\$ 716,812</u>	<u>\$ (52,562)</u>
Receipts over (under) expenditures	-	(132,001)		
Unencumbered cash, beginning	120,000	120,000		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>132,001</u>		
Unencumbered cash, ending	<u>\$ 120,000</u>	<u>\$ 120,000</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Capital Outlay Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 621,071	\$ 609,165	\$ 611,394	\$ (2,229)
Delinquent tax	3,919	6,845	2,340	4,505
Motor vehicle tax	2,064	13,120	10,800	2,320
Recreational vehicle tax	1,507	926	113	813
Commercial vehicle tax	134	930	756	174
Interest	5,130	4,069	-	4,069
Other	404	-	-	-
Transfer from General	332,406	47,768	276,000	(228,232)
Transfer from Bond and Interest	-	128	-	128
Total receipts	<u>966,635</u>	<u>682,951</u>	<u>\$ 901,403</u>	<u>\$ (218,452)</u>
Expenditures:				
Student support services	114,547	46,517	\$ 100,000	\$ (53,483)
Operations and maintenance	438,355	321,067	1,000,000	(678,933)
Transportation	97,295	102,441	220,000	(117,559)
Facilities acquisition and construction	<u>63,920</u>	<u>223,798</u>	<u>106,000</u>	<u>117,798</u>
Total expenditures	<u>714,117</u>	<u>693,823</u>	<u>\$ 1,426,000</u>	<u>\$ (732,177)</u>
Receipts over (under) expenditures	252,518	(10,872)		
Unencumbered cash, beginning	<u>1,766,577</u>	<u>2,019,095</u>		
Unencumbered cash, ending	<u>\$ 2,019,095</u>	<u>\$ 2,008,223</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Driver Training Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Intergovernmental:				
State aid	\$ 4,080	\$ 7,808	\$ 7,560	\$ 248
Driver education fees	6,500	3,700	3,900	(200)
Transfer from General	30,619	-	-	-
Total receipts	<u>41,199</u>	<u>11,508</u>	<u>\$ 11,460</u>	<u>\$ 48</u>
Expenditures:				
Instruction:				
Salaries	28,059	15,784	\$ 39,160	\$ (23,376)
Employee benefits	2,139	1,207	2,995	(1,788)
Purchased professional and technical services	130	82	304	(222)
Supplies	-	-	501	(501)
Vehicle operations and maintenance services	2,989	2,138	3,000	(862)
Other	-	-	500	(500)
Total expenditures	<u>33,317</u>	<u>19,211</u>	<u>\$ 46,460</u>	<u>\$ (27,249)</u>
Receipts over (under) expenditures	7,882	(7,703)		
Unencumbered cash, beginning	<u>27,118</u>	<u>35,000</u>		
Unencumbered cash, ending	<u>\$ 35,000</u>	<u>\$ 27,297</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Food Service Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Intergovernmental:				
Federal aid	\$ 545,147	\$ 552,125	\$ 504,928	\$ 47,197
State aid	4,930	3,712	3,156	556
Charges for services	17,161	8,355	22	8,333
Transfer from General	158,000	245,000	245,000	-
Transfer from Supplemental General	-	45,417	-	45,417
Total receipts	<u>725,238</u>	<u>854,609</u>	<u>\$ 753,106</u>	<u>\$ 101,503</u>
Expenditures:				
Operations and maintenance:				
Purchased property services	1,862	1,390	\$ 2,054	\$ (664)
Supplies	<u>6,894</u>	<u>7,738</u>	<u>10,920</u>	<u>(3,182)</u>
Total operations and maintenance	<u>8,756</u>	<u>9,128</u>	<u>12,974</u>	<u>(3,846)</u>
Food service operation:				
Salaries	207,514	208,465	250,000	(41,535)
Employee benefits	59,811	51,113	65,550	(14,437)
Supplies	416,483	480,326	503,000	(22,674)
Equipment	3,309	2,238	10,000	(7,762)
Other	<u>5,468</u>	<u>4,883</u>	<u>10,000</u>	<u>(5,117)</u>
Total food service operation	<u>692,585</u>	<u>747,025</u>	<u>838,550</u>	<u>(91,525)</u>
Total expenditures	<u>701,341</u>	<u>756,153</u>	<u>\$ 851,524</u>	<u>\$ (95,371)</u>
Receipts over expenditures	23,897	98,456		
Unencumbered cash, beginning	<u>154,751</u>	<u>178,648</u>		
Unencumbered cash, ending	<u>\$ 178,648</u>	<u>\$ 277,104</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Professional Development Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Intergovernmental:				
State aid	\$ 943	\$ -	\$ -	\$ -
Transfer from General	5,548	10,320	3,200	7,120
Total receipts	6,491	10,320	\$ 3,200	\$ 7,120
Expenditures:				
Instructional support staff:				
Purchased professional and technical services	1,056	300	\$ 5,000	\$ (4,700)
Other purchased services	2,789	4,772	1,375	3,397
Supplies	2,646	1,928	625	(1,303)
Total expenditures	6,491	7,000	\$ 7,000	\$ (2,606)
Receipts over expenditures	-	3,320		
Unencumbered cash, beginning	7,000	7,000		
Unencumbered cash, ending	\$ 7,000	\$ 10,320		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Special Education Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Intergovernmental:				
Federal aid	\$ -	\$ -	\$ 15,466	\$ (15,466)
Other	9,979	17,880	-	17,880
Transfer from General	721,026	508,635	701,785	(193,150)
Transfer from Supplemental General	-	-	84,534	(84,534)
Total receipts	<u>731,005</u>	<u>526,515</u>	<u>\$ 801,785</u>	<u>\$ (275,270)</u>
Expenditures:				
Instruction:				
Salaries	6,828	6,604	\$ 58,320	\$ (51,716)
Employee benefits	301	556	5,125	(4,569)
Other purchased services	737,387	715,999	811,325	(95,326)
Supplies	6,945	9,105	8,000	1,105
Equipment	<u>2,999</u>	<u>4,913</u>	<u>5,000</u>	<u>(87)</u>
Total instruction	<u>754,460</u>	<u>737,177</u>	<u>887,770</u>	<u>(150,593)</u>
Vehicle operating services:				
Salaries	13,771	11,250	15,000	(3,750)
Employee benefits	971	1,100	1,600	(500)
Other purchased services	590	1,380	700	680
Supplies	<u>2,896</u>	<u>5,851</u>	<u>3,500</u>	<u>2,351</u>
Total vehicle operating services	<u>18,228</u>	<u>19,581</u>	<u>20,800</u>	<u>(1,219)</u>
Total expenditures	<u>772,688</u>	<u>756,758</u>	<u>\$ 908,570</u>	<u>\$ (151,812)</u>
Receipts under expenditures	(41,683)	(230,243)		
Unencumbered cash, beginning	<u>1,191,445</u>	<u>1,149,762</u>		
Unencumbered cash, ending	<u>\$ 1,149,762</u>	<u>\$ 919,519</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Vocational Education Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 143,671	\$ 142,594	\$ 150,000	\$ (7,406)
Total receipts	<u>143,671</u>	<u>142,594</u>	<u>\$ 150,000</u>	<u>\$ (7,406)</u>
Expenditures:				
Instruction:				
Salaries	123,450	125,836	\$ 125,500	\$ 336
Employee benefits	10,414	10,696	10,700	(4)
Purchased professional and technical services	1,818	1,218	3,800	(2,582)
Supplies	<u>7,989</u>	<u>4,844</u>	<u>10,000</u>	<u>(5,156)</u>
Total expenditures	<u>143,671</u>	<u>142,594</u>	<u>\$ 150,000</u>	<u>\$ (7,406)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 KPERS Special Retirement Contribution Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Intergovernmental:				
State aid	\$ 749,182	\$ 778,259	\$ 988,920	\$ (210,661)
Total receipts	<u>749,182</u>	<u>778,259</u>	<u>\$ 988,920</u>	<u>\$ (210,661)</u>
Expenditures:				
Instruction	482,150	498,710	\$ 693,762	\$ (195,052)
Student support	29,675	25,795	30,550	(4,755)
Instructional support	8,615	9,724	10,270	(546)
General administration	28,347	27,868	29,504	(1,636)
School administration	65,676	72,540	67,325	5,215
Central services	12,598	12,962	15,677	(2,715)
Operations and maintenance	45,677	48,523	52,131	(3,608)
Student transportation services	45,373	51,797	52,685	(888)
Food services	<u>31,071</u>	<u>30,340</u>	<u>37,016</u>	<u>(6,676)</u>
Total expenditures	<u>749,182</u>	<u>778,259</u>	<u>\$ 988,920</u>	<u>\$ (210,661)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Contingency Reserve Fund
 Statement of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Transfer from General	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Transfer to Supplemental General	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning	700,000	700,000
Unencumbered cash, ending	<u>\$ 700,000</u>	<u>\$ 700,000</u>

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Student Material Revolving/Textbook Rental Fund
 Statement of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Fees	\$ 43,486	\$ 44,016
Total receipts	<u>43,486</u>	<u>44,016</u>
Expenditures:		
Instruction:		
Supplies	21,726	106,629
Student support services:		
Supplies	<u>4,782</u>	<u>3,867</u>
Total expenditures	<u>26,508</u>	<u>110,496</u>
Receipts over (under) expenditures	16,978	(66,480)
Unencumbered cash, beginning	357,679	374,657
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>14,419</u>
Unencumbered cash, ending	<u><u>\$ 374,657</u></u>	<u><u>\$ 322,596</u></u>

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Carl Perkins Program Improvement	Comprehensive Literacy - LiNK
Receipts:		
Intergovernmental:		
Federal aid	\$ 1,500	\$ 1,795
State aid	-	-
Other	-	-
Total receipts	<u>1,500</u>	<u>1,795</u>
Expenditures:		
Administration:		
Other	-	-
Instruction:		
Salaries	-	-
Employee benefits	-	-
Purchased professional and technical services	-	-
Supplies	1,500	-
Equipment	-	-
Other	-	-
Instructional support staff:		
Supplies	-	-
Purchased property services	-	1,795
Support services:		
Supplies	-	-
Equipment	-	-
Student support services:		
Salaries	-	-
Supplies	-	-
Equipment	-	-
Operations and maintenance:		
Salaries	-	-
Employee benefits	-	-
Purchased property services	-	-
Equipment	-	-
Food services:		
Salaries	-	-
Employee benefits	-	-
Total expenditures	<u>1,500</u>	<u>1,795</u>
Receipts over (under) expenditures	-	-
Unencumbered cash (deficit), beginning	-	-
Unencumbered cash (deficit), ending	<u>\$ -</u>	<u>\$ -</u>

(continued)

ESSER	Kansas Preschool Pilot	Title I Low Income	Title II-A Improving Teacher Quality	Title III English Language Acquisition	Title IV-A Student Support
\$ 452,718	\$ 21,734	\$ 174,735	\$ 27,447	\$ 31,048	\$ 18,332
-	18,570	-	-	-	-
-	55	-	-	-	-
452,718	40,359	174,735	27,447	31,048	18,332
-	-	-	-	-	-
66,244	27,639	163,859	25,630	29,022	17,181
5,612	2,076	10,876	1,817	2,026	1,151
90,000	-	-	-	-	-
27,238	7,481	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
141,957	-	-	-	-	-
54,128	-	-	-	-	-
12,072	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,444	-	-	-	-	-
2,777	-	-	-	-	-
14,632	-	-	-	-	-
-	-	-	-	-	-
3,291	-	-	-	-	-
221	-	-	-	-	-
459,616	37,196	174,735	27,447	31,048	18,332
(6,898)	3,163	-	-	-	-
(273)	(10,924)	-	-	-	-
\$ (7,171)	\$ (7,761)	\$ -	\$ -	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Total (Memorandum Only)	Total Prior Year
Receipts:		
Intergovernmental:		
Federal aid	\$ 729,309	\$ 527,553
State aid	18,570	21,000
Other	55	-
Total receipts	<u>747,934</u>	<u>548,553</u>
Expenditures:		
Administration:		
Other	-	2,796
Instruction:		
Salary	329,575	267,228
Employee benefits	23,558	17,750
Purchased professional and technical services	90,000	51,806
Supplies	36,219	56,074
Equipment	-	22,176
Other	-	4,158
Instructional support staff:		
Supplies	-	3,790
Purchased property services	1,795	-
Support services:		
Supplies	141,957	-
Equipment	54,128	-
Student support services:		
Salaries	12,072	-
Supplies	-	3,000
Equipment	-	52,782
Operations and maintenance:		
Salaries	41,444	-
Employee benefits	2,777	-
Purchased property services	14,632	10,271
Equipment	-	42,319
Food services:		
Salaries	3,291	-
Employee benefits	221	-
Total expenditures	<u>751,669</u>	<u>534,150</u>
Receipts over (under) expenditures	(3,735)	14,403
Unencumbered cash (deficit), beginning	<u>(11,197)</u>	<u>(25,600)</u>
Unencumbered cash (deficit), ending	<u>\$ (14,932)</u>	<u>\$ (11,197)</u>

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Recreation Commission
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 141,543	\$ 137,906	\$ 138,818	\$ (912)
Delinquent tax	2,102	1,860	525	1,335
Motor vehicle tax	9,885	8,913	8,197	716
Recreational vehicle tax	131	152	86	66
Commercial vehicle tax	690	490	574	(84)
Total receipts	154,351	149,321	\$ 148,200	\$ 1,121
Expenditures:				
Operations and maintenance	154,351	148,200	\$ 148,200	\$ -
Total expenditures	154,351	148,200	\$ 148,200	\$ -
Receipts over expenditures	-	1,121		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ 1,121		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Bond and Interest Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 55	\$ -	\$ 128	\$ (128)
Delinquent tax	225	-	-	-
Total receipts	280	-	\$ 128	\$ (128)
Expenditures:				
Debt service:				
Other expense	406	-	\$ 128	\$ (128)
Transfer to Capital Outlay	-	128	-	128
Total expenditures	406	128	\$ 128	\$ -
Receipts under expenditures	(126)	(128)		
Unencumbered cash, beginning	254	128		
Unencumbered cash, ending	\$ 128	\$ -		

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 Scholarship Fund
 Statement of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Scholarships and memorials	\$ 42,440	\$ 32,400
Total receipts	<u>42,440</u>	<u>32,400</u>
Expenditures:		
Instruction support staff	<u>20,500</u>	<u>29,838</u>
Total expenditures	<u>20,500</u>	<u>29,838</u>
Receipts over expenditures	21,940	2,562
Unencumbered cash, beginning	<u>84,344</u>	<u>106,284</u>
Unencumbered cash, ending	<u><u>\$ 106,284</u></u>	<u><u>\$ 108,846</u></u>

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disburse- ments	Balance June 30, 2022
<u>Student Organization Accounts</u>				
<u>High School</u>				
Food Service	\$ 12	\$ 1,749	\$ 1,201	\$ 560
Cheerleaders	3,954	7,487	8,537	2,904
Kayettes	1,750	6,730	6,551	1,929
Library Club	560	-	-	560
Cross Country Team	114	845	840	119
Drama Club	455	-	-	455
Golf	1,001	1,863	1,550	1,314
FCCLA	11,474	8,257	10,028	9,703
Track	211	329	349	191
Mustang Singers	5,732	438	883	5,287
Volleyball Team	1,514	8,517	8,380	1,651
Football Team	1,375	4,055	3,712	1,718
Boys Basketball	2,028	18,772	11,848	8,952
Girls Basketball	488	15,585	9,052	7,021
Strength and Conditioning	3,804	2,418	2,968	3,254
FFA	21,720	30,564	33,181	19,103
Fellowship for Christian Athletes	-	593	59	534
Mass Media	-	59	50	9
Band Club	17,196	9,216	14,117	12,295
National Honor Society	3,072	7,010	5,679	4,403
Scholars' Bowl	739	479	679	539
Video Production	1,843	-	-	1,843
Forensics	121	560	494	187
Student Council	2,841	4,072	4,703	2,210
Sales Tax	827	6,403	6,410	820
Breece Scholars	230	-	230	-
Class of 2023	-	22,971	16,596	6,375
Class of 2022	6,898	111	6,888	121
Class of 2021	4,744	-	3,706	1,038
Class of 2020	1,573	-	-	1,573
Class of 2019	485	-	-	485
Class of 2018	861	-	-	861
Class of 2017	521	-	-	521
Class of 2016	107	-	-	107
Total High School	98,250	159,083	158,691	98,642
<u>Junior High School</u>				
Flower Club	66	-	66	-
NJHS	232	-	-	232
Cheerleaders	54	563	242	375
Sales Tax	-	835	835	-
Teacher Concessions	44	8,668	8,712	-
Special Ed Concessions	37	-	37	-
Special Ed Class	23	415	-	438
Girls Volleyball	1,938	521	1,294	1,165
Girls Basketball	1,825	1,359	2,367	817
Football JH	895	1,396	1,423	868
Total Junior High School	5,114	13,757	14,976	3,895

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disburse- ments	Balance June 30, 2022
(continued)				
<u>Student Organization Accounts</u>				
<u>Kismet Elementary School</u>				
Food Service	\$ -	\$ 153	\$ 153	\$ -
Concessions	-	203	-	203
Sales Tax	-	12	12	-
Library	2,099	-	-	2,099
	<hr/>	<hr/>	<hr/>	<hr/>
Total Kismet Elementary School	2,099	368	165	2,302
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Plains Elementary School</u>				
Food Service	-	1,567	1,567	-
Concessions	1,408	50	448	1,010
Sales Tax	-	147	147	-
Flower Account	157	227	-	384
Band/Music	1,370	413	425	1,358
Book Orders	-	164	164	-
Box Tops	1,982	10	557	1,435
Library	1,016	1,959	1,960	1,015
	<hr/>	<hr/>	<hr/>	<hr/>
Total Plains Elementary School	5,933	4,537	5,268	5,202
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Organization Accounts	<u>\$ 111,396</u>	<u>\$ 177,745</u>	<u>\$ 179,100</u>	<u>\$ 110,041</u>

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Unencumbered Cash Balance July 1, 2021	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2022	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2022
<u>Gate Receipts</u>						
High School Athletics	\$ 1,069	\$ 19,777	\$ 19,468	\$ 1,378	\$ -	\$ 1,378
Junior High Athletics	35	1,658	1,593	100	-	100
Total Gate Receipts	1,104	21,435	21,061	1,478	-	1,478
<u>High School Projects</u>						
Yearbook	2,174	1,342	2,324	1,192	-	1,192
Softball	2,900	4,127	4,854	2,173	-	2,173
Student Athletics	917	6,736	6,438	1,215	-	1,215
Total High School Projects	5,991	12,205	13,616	4,580	-	4,580
<u>Student Services</u>						
High School	11,081	338	714	10,705	-	10,705
Junior High	370	3,012	2,415	967	-	967
Kismet Elementary	10,818	652	1,473	9,997	-	9,997
Plains Elementary	554	1,100	1,141	513	-	513
Total Student Services	22,823	5,102	5,743	22,182	-	22,182
Total District Activity Funds	\$ 29,918	\$ 38,742	\$ 40,420	\$ 28,240	\$ -	\$ 28,240

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Instruction:				
Salaries	\$ 656,329	\$ 839,077	\$ 812,497	\$ 26,580
Employee benefits	399,123	387,300	414,445	(27,145)
Purchased professional and technical services	12,000	18,608	6,300	12,308
Other purchased services	48,680	74,211	49,000	25,211
Supplies	11,627	17,842	13,700	4,142
Equipment	7,109	4,539	3,500	1,039
Other	116,320	137,667	126,700	10,967
Total instruction	1,251,188	1,479,244	1,426,142	53,102
Student support services:				
Salaries	199,721	192,333	194,000	(1,667)
Employee benefits	17,394	21,759	21,400	359
Other purchased services	696	-	2,000	(2,000)
Supplies	3,235	5,106	4,900	206
Equipment	3,672	-	-	-
Total student support services	224,718	219,198	222,300	(3,102)
Instructional support staff:				
Salaries	66,698	67,414	69,700	(2,286)
Employee benefits	18,674	18,703	18,500	203
Supplies	5,341	7,814	4,000	3,814
Total instructional support staff	90,713	93,931	92,200	1,731
General administration:				
Salaries	186,766	193,334	187,700	5,634
Employee benefits	26,459	28,302	21,200	7,102
Purchased professional and technical services	33,583	78,654	29,500	49,154
Other purchased services	522	1,345	2,500	(1,155)
Supplies	4,306	3,078	5,000	(1,922)
Total general administration	251,636	304,713	245,900	58,813
School administration:				
Salaries	471,661	493,886	464,000	29,886
Employee benefits	87,366	85,465	59,000	26,465
Other purchased services	20,772	27,010	32,600	(5,590)
Total school administration	579,799	606,361	555,600	50,761

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
(continued)				
Central services:				
Salaries	\$ 86,624	\$ 81,934	\$ 85,000	\$ (3,066)
Employee benefits	13,033	13,259	13,400	(141)
Total central services	99,657	95,193	98,400	(3,207)
Operations and maintenance:				
Salaries	383,359	392,859	394,000	(1,141)
Employee benefits	127,323	142,333	147,750	(5,417)
Purchased property services	67,801	60,386	102,106	(41,720)
Other purchased services	90,609	84,004	84,500	(496)
Supplies	232,095	271,133	52,679	218,454
Total operations and maintenance	901,187	950,715	781,035	169,680
Transportation:				
Purchased property services	1,372	1,819	2,000	(181)
Other purchased services	1,284	1,472	2,000	(528)
Supplies	12,034	20,397	21,550	(1,153)
Other	3,187	4,130	3,000	1,130
Total transportation	17,877	27,818	28,550	(732)
Student transportation services:				
Salaries	64,253	73,982	59,500	14,482
Employee benefits	11,794	12,574	11,525	1,049
Supplies	51,489	69,736	-	69,736
Total student transportation services	127,536	156,292	71,025	85,267
Vehicle operating services:				
Salaries	271,939	299,843	302,000	(2,157)
Employee benefits	60,955	40,781	62,350	(21,569)
Other purchased services	24,352	22,474	23,500	(1,026)
Motor fuel	50,531	45,010	45,480	(470)
Total vehicle operating services	407,777	408,108	433,330	(25,222)
Vehicle services and maintenance services:				
Supplies	-	-	70,000	(70,000)

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
 PLAINS, KANSAS
 General Fund
 Schedule of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
(continued)				
Other support services:				
Salaries	\$ 9,495	\$ 12,135	\$ 12,000	\$ 135
Employee benefits	713	1,226	850	376
Total other support services	10,208	13,361	12,850	511
Community service operations	12,909	8,991	9,000	(9)
Operating transfers out:				
At Risk (4 year old)	25,129	40,001	70,590	(30,589)
At Risk (K-12)	696,105	564,870	1,108,734	(543,864)
Bilingual Education	452,506	392,339	537,832	(145,493)
Capital Outlay	332,406	47,768	276,000	(228,232)
Food Service	158,000	245,000	245,000	-
Drivers Education	30,619	-	-	-
Professional Development	5,548	10,320	3,200	7,120
Special Education	721,026	508,635	701,785	(193,150)
Vocational Education	143,671	142,594	150,000	(7,406)
Total operating transfers out	2,565,010	1,951,527	3,093,141	(1,141,614)
Adjustment to comply with legal max	-	-	(824,021)	824,021
Total expenditures	<u>\$ 6,540,215</u>	<u>\$ 6,315,452</u>	<u>\$ 6,315,452</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Agency / Program	Federal Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<u>U.S. Department of Agriculture</u>				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553		\$ -	\$ 150,583
National School Lunch Program	10.555		\$ -	\$ 378,220
COVID-19 National School Lunch Program	10.555		-	1,948
Summer Food Service Program for Children	10.559		-	20,759
Total Child Nutrition Cluster				551,510
COVID-19 State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649		-	614
Total U.S. Department of Agriculture				552,124
<u>U.S. Department of Education</u>				
Passed through Kansas Department of Education:				
Title I Grants to Local Educational Agencies:				
Title I	84.010	S010A200016	-	174,735
English Language Acquisition State Grants:				
Title III - English Language Learners	84.365	S365A210016	-	31,048
Supporting Effective Instruction State Grants:				
Title II-A - Supporting Effective Instruction	84.367	S367A210015	-	27,447
Student Support and Academic Enrichment Program:				
Title IV Part A	84.424A	S424A210017	-	18,332
COVID-19 Education Stabilization Fund:				
ESSER I	84.425D	S425D200002	-	97,122
COVID-19 Education Stabilization Fund:				
ESSER II	84.425D	S425D210002	-	349,891
COVID-19 Education Stabilization Fund:				
ESSER II - SPED	84.425D	S425D210002	-	12,604
Total Passed through Kansas Department of Education				711,179
Passed through Southwest Kansas Area Cooperative:				
Career and Technical Education - Basic Grants to States:				
Carl Perkins Program Improvement	84.048		-	1,500
Comprehensive Literacy Development:				
Striving Readers - LiNK	84.371		-	1,795
Total Passed through Southwest Kansas Area Cooperative				3,295
Total U.S. Department of Education				714,474
<u>U.S. Department of Health and Human Services</u>				
Passed through Kansas Department of Education:				
Temporary Assistance for Needy Families:				
TANF - Preschool Pilot	93.558	2022	-	18,570

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<u>U.S. Department of Health and Human Services</u> (continued)				
Passed through Kansas Department of Health and Human Services:				
Children's Health Insurance Program	93.767		\$ 4,013	\$ 4,013
Medical Assistance Program	93.778		14,491	<u>33,115</u>
				<u>\$ 37,128</u>
Total U.S. Department of Health and Human Services				<u>55,698</u>
TOTAL FEDERAL GRANTS				<u>\$ 1,322,296</u>

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 483, Plains, Kansas, a municipality. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

3. Relationship to regulatory basis financial statements

Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

General Funds:

Food Service (Schedule 2-H):

Food service operation	\$ 552,125
------------------------	------------

Special Education (Schedule 2-J):

Kansas Medicaid Administrative Payments	18,625
---	--------

Kansas Medicaid Assistance Payments	14,491
-------------------------------------	--------

Kansas CHIP Payments	4,013
----------------------	-------

Grant Activity (Schedule 2-O):

Total expenditures	751,669
--------------------	---------

Less expenditures from other sources	<u>(18,627)</u>
--------------------------------------	-----------------

Total expenditures of federal awards	<u><u>\$ 1,322,296</u></u>
--------------------------------------	----------------------------

4. De minimis cost rate

The District has not elected to use the 10% de minimis cost rate.

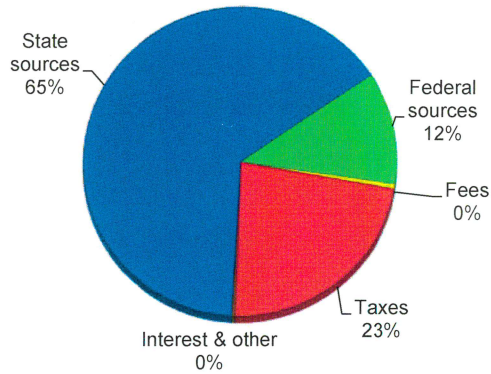
5. National School Lunch Program

The unencumbered cash balance in the Food Service fund at June 30, 2022, is local money. Federal and state funds included in the Food Service fund are expended first.

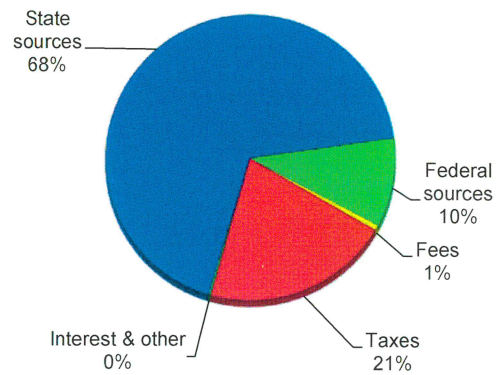
OTHER SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Receipts
For the Years Ended June 30

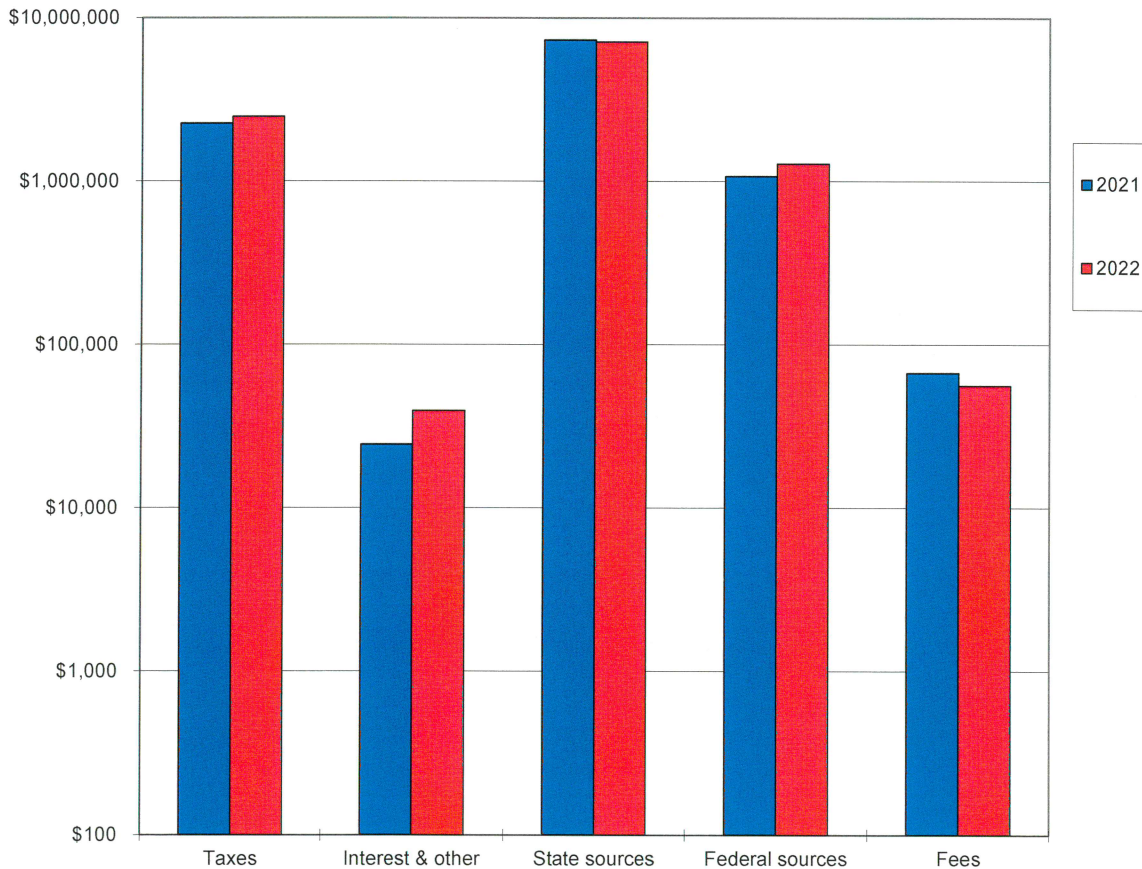
2022 Regulatory Receipts- All Funds
(excluding transfers between funds)



2021 Receipts- All Funds
(excluding transfers between funds)

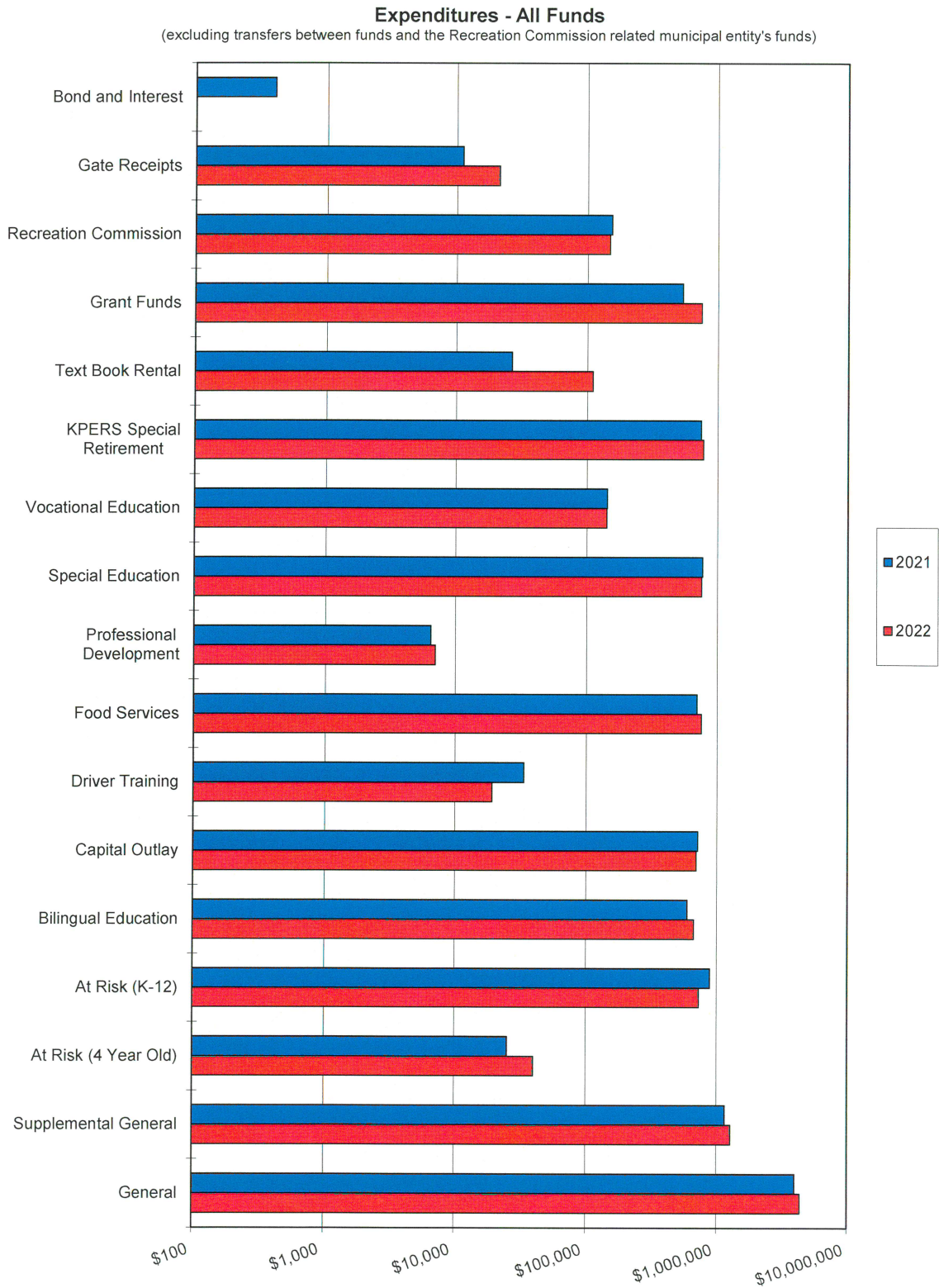


Comparison of Receipts - All Funds
(excluding transfers between funds)



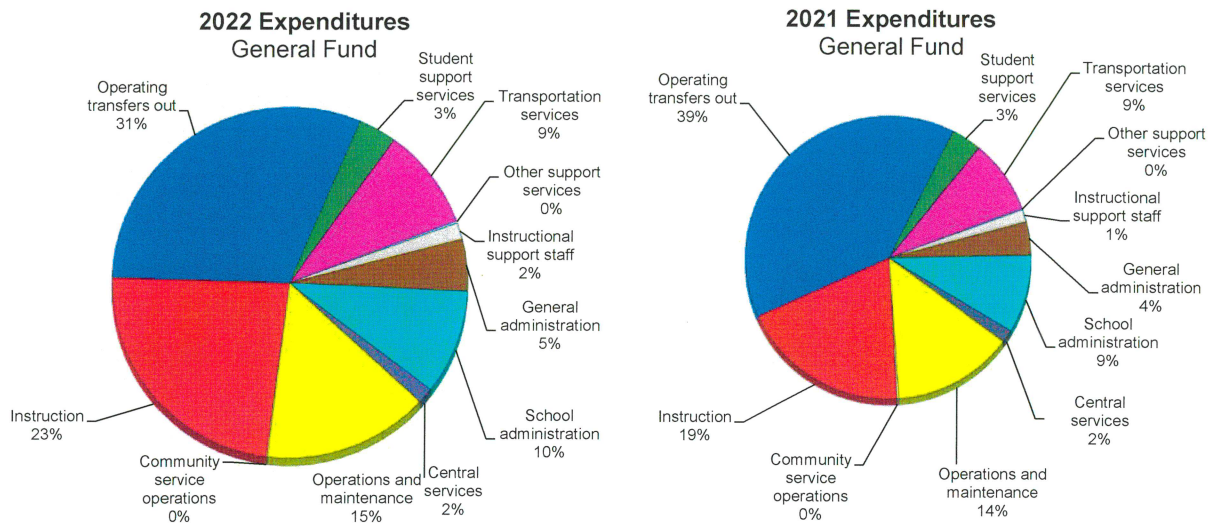
Note: Vertical axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures
For the Years Ended June 30

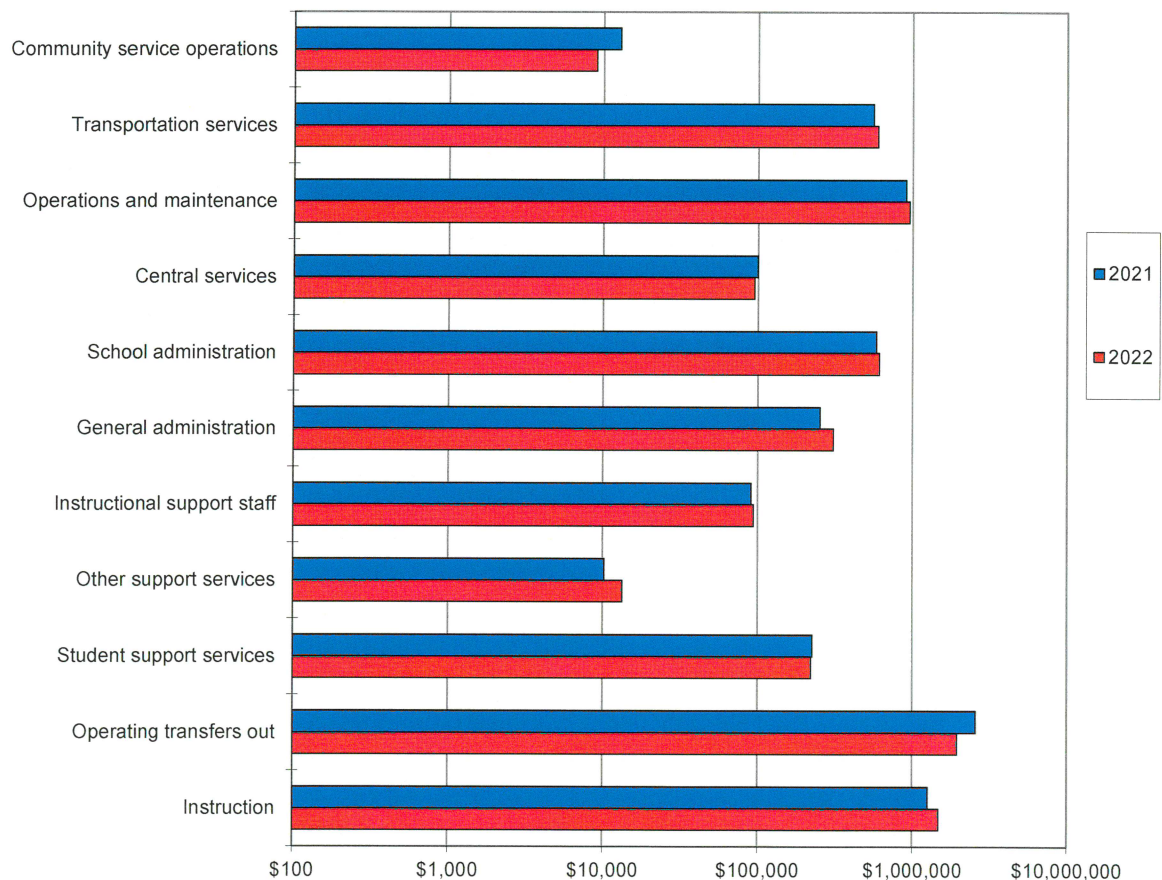


Note: Horizontal axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Year Ended June 30



Comparison of Expenditures
General Fund



Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT



INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Unified School District No. 483
Plains, Kansas 67869

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District No. 483, Plains, Kansas, a municipality, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated September 22, 2022. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink that reads "Lewis, Hooper & Dick, LLC". The script is cursive and somewhat stylized.

LEWIS, HOOPER & DICK, LLC

September 22, 2022



INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 483, Plains, Kansas, a municipality, compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of

laws, statutes, regulations, rules and provision of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore it is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in dark ink that reads "Lewis, Hooper & Dick, LLC". The script is cursive and fluid.

LEWIS, HOOPER & DICK, LLC

September 22, 2022

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
Unmodified (Regulatory Basis)
- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:
 - Are any material weaknesses identified? No
 - Are any significant deficiencies identified? None reported
 - Is any noncompliance material to financial statement noted? No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:
 - Are any material weaknesses identified? No
 - Are any significant deficiencies identified? None reported
- Type of auditor's report issued on compliance for major programs: Unmodified
- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None
- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 150,583
National School Lunch Program	10.555	378,220
COVID-19 National School Lunch Program	10.555	1,948
Summer Food Service Program	10.559	20,759

- Dollar threshold used to distinguish between type A and B programs: \$750,000
- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Unified School District No. 483

(620) 563-7102 / (620) 563-7103 / PO BOX 760 / PLAINS, KANSAS 67869 - 0760

Plains Kismet

DAN FRISBY
SUPERINTENDENT

Corrective Action Plan and Comments on Audit Resolution Matters Relating to the Federal Award Programs June 30, 2022

BOARD MEMBERS
JASON JENNINGS
RON EAKES
ANTONIO ARELLANO
STAN REISS
CLAY LOUDERBACK
SHARLA ARRINGTON
FRANK FRIESEN

SOUTHWESTERN HEIGHTS
RYAN KISNER, Principal
SOUTHWESTERN HEIGHTS JR. HIGH
KURT STANFIELD, Principal
PLAINS ELEM. SCHOOL
JR MENDOZA, Principal
KISMET ELEM. SCHOOL
JERRILYNN WOOD, Principal

September 22, 2022

Department of Education

Unified School District No. 483, Plains, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2021, through June 30, 2022

The findings from the June 30, 2022, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Dan Frisby at 620-563-7102.

Sincerely,



Dan Frisby
Superintendent