

KANSAS STATE RESEARCH AND  
EXTENSION COUNCIL  
– SEDGWICK COUNTY

WICHITA, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2022

Kansas State Research and Extension Council  
– Sedgwick County

For the Year Ended December 31, 2022

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## INDEPENDENT AUDITOR'S REPORT

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

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Kansas State Research and Extension Council – Sedgwick County, Kansas (Council), and its related entity, as of and for the year ended December 31, 2022, and the related disclosures to the financial statement.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Council as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

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

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

### ***Responsibilities of Management for the Financial Statement***

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

circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2022 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-related entity, and the schedule of regulatory basis receipts and disbursements-agency fund (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2022 basic financial statement, but are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying

supplementary information is fairly stated in all material respects, in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Council as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated March 10, 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 schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2022 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 December 31, 2021, on the basis of accounting described in Note 1.

*Krudsen, Monroe & Company, LLC*

Certified Public Accountants  
Newton, Kansas  
March 14, 2023

Kansas State Research and Extension Council – Sedgwick County  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Fund</b>	\$ 585,648	1,235,847	1,181,081	640,414	43,014	683,428
<b>Related Entity</b>						
Education Foundation	<u>257,437</u>	<u>191,595</u>	<u>178,191</u>	<u>270,841</u>	<u>9,550</u>	<u>280,391</u>
<b>Total Reporting Entity</b>						
(Excluding Agency Funds)	<u>\$ 843,085</u>	<u>1,427,442</u>	<u>1,359,272</u>	<u>911,255</u>	<u>52,564</u>	<u>963,819</u>

**Composition of Cash**

Intrust Bank	
Checking	\$ 434,872
Savings	289,384
Certificates of Deposit	88,540
Credit Union of America	
Certificates of Deposit	150,223
Petty Cash	<u>800</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 963,819</u>

Kansas State Research and Extension Council – Sedgwick County

NOTES TO FINANCIAL STATEMENT

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

Budgetary Information

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

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of

NOTES TO FINANCIAL STATEMENT

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

individual funds. The budget comparison schedule is presented for the General Fund showing actual receipts and expenditures compared to budgeted receipts and expenditures.

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

2. DEPOSITS AND INVESTMENTS

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. State statutes require the Council's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were not legally secured at December 31, 2022.

At December 31, 2022, the Council's carrying amount of deposits was \$682,628 and the bank balance was \$720,721. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$400,223 was covered by federal depository insurance, and the remaining \$320,498 was collateralized with securities held by the pledging financial institution's agents in the Council's name.

At December 31, 2022, the Foundation's carrying amount of deposits was \$280,391, and the bank balance was \$281,113. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance, and the balance of \$31,113 was not covered.



Kansas State Research and Extension Council – Sedgwick County

NOTES TO FINANCIAL STATEMENT

December 31, 2022

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management is not aware of any statutory violation incurred in the year ended December 31, 2022.

4. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the Council allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of the applicable premium.

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the period ended December 31, 2022, with a 0% moratorium for the period January 1 through June 30, 2022.

Compensated Absences

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

Vacation Hours Earned Per Pay Period Based on Length of Service				
<u>Hours worked per month</u>	<u>0-5 Years*</u>	<u>5-10 Years</u>	<u>10-15 Years</u>	<u>15+ Years</u>
84-119	2.50	3.13	3.75	4.38
120-139	3.00	3.75	4.50	5.25
140-159	4.50	4.38	5.25	6.13
160+	4.00	5.00	6.00	7.00
<u>Maximum annual leave that can be earned in a calendar year</u>				
Days	12	15	18	21
Hours	96	120	144	168
<u>Maximum accumulation of annual leave</u>				
Days	18	22	26	30
Hours	144	176	208	240
<u>Maximum annual leave that can be used in a calendar year</u>				
Days	18	22	26	30
Hours	144	176	208	240

\* Also sick leave rate regardless of years worked.

Upon termination, agents shall be paid for any unused or accumulated annual leave earned through the last day worked. If the agent terminates at any time other than the end of the month, annual leave will be earned on a prorated basis for that month. Upon termination all full-time regular and part-time eligible employees shall be paid for all accrued but unused vacation, if they have completed six months of initial service. Upon

NOTES TO FINANCIAL STATEMENT

December 31, 2022

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

termination, agents and eligible employees may also be eligible to receive accrued, unused sick leave. These details are available in the Council's Policies and Procedures Handbook.

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

Deferred Compensation Plan

As provided by K.S.A. 74-49b01, employees also have the ability to invest in KPERS 457, an IRC Section 457 plan, which is voluntary and consists of pre-tax payroll deductions (and/or after tax – Roth – contributions). The Plan is available to all employees who qualify under the terms, and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The Council does not contribute any resources to the Plan. The actual assets of the Plan are held in trust by an independent trustee, for the exclusive benefit of the Plan's participants and their beneficiaries.

5. DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate, with a 0% moratorium for the period January 1 through June 30, 2022 for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the Council were \$12,941 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the Council's proportionate share of the collective net pension liability reported by KPERS was \$161,032. The net pension liability was measured as of June 30, 2022, and the total pension

NOTES TO FINANCIAL STATEMENT

December 31, 2022

5. DEFINED BENEFIT PENSION PLAN (Continued)

liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The Council's proportion of the net pension liability was based on the ratio of the Council's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. RISK MANAGEMENT

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

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

7. RELATED PARTIES

The Council is affiliated with the Kansas State University Research and Extension Department (K-State). As part of this affiliation, the Council's extension agents are employed directly by K-State and receive the associated employee benefits. The Council reimburses K-State for a portion of the agents' salaries. K-State funding of agent salaries and benefits for the year ending December 31, 2022 was \$104,757 and has been reflected as a reimbursement and expense in the financial statement.

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

8. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to December 31, 2022, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through March 14, 2023, which is the date at which the financial statement was available to be issued.

KANSAS STATE RESEARCH AND EXTENSION COUNCIL  
– SEDGWICK COUNTY

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2022

## Kansas State Research and Extension Council – Sedgwick County

## SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>General Fund</b>	\$ 1,303,105	-	1,303,105	1,181,081	(122,024)

## Kansas State Research and Extension Council – Sedgwick County

**General Fund****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**  
Regulatory Basis

For the Year Ended December 31, 2022

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

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Appropriated Income				
County appropriations	\$ 825,481	825,481	825,481	-
Kansas State University	106,429	104,757	115,000	(10,243)
Interest income	14,964	15,759	-	15,759
Rental income	57,330	57,422	55,000	2,422
Total appropriated income	1,004,204	1,003,419	995,481	7,938
Nonappropriated Income				
4-H programs	28,850	38,137	273,900	(235,763)
Agriculture	1,228	1,567	-	1,567
Family Life	173	700	-	700
Food and Nutrition	243	875	-	875
General sales	4,860	4,050	-	4,050
Horticulture	16,204	14,799	-	14,799
Master Gardener	20,562	39,306	26,100	13,206
Senior programs	1,486	1,704	-	1,704
Soil testing	6,574	6,561	-	6,561
Other	8,544	10,091	-	10,091
Reimbursement from Education Foundation	125,509	114,638	-	114,638
Total nonappropriated income	214,233	232,428	300,000	(67,572)
Total receipts	1,218,437	1,235,847	1,295,481	(59,634)
EXPENDITURES (Page 12)				
Receipts over (under) expenditures	49,361	54,766		
UNENCUMBERED CASH, beginning	536,287	585,648		
UNENCUMBERED CASH, ending	\$ 585,648	640,414		

## Kansas State Research and Extension Council – Sedgwick County

**General Fund****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**

Regulatory Basis

For the Year Ended December 31, 2022

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

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over
EXPENDITURES				(Under)
Educational Services				
4-H programs	\$ 33,293	44,867	273,900	(229,033)
Agriculture	2,170	1,661	-	1,661
Community Relations / Programming	595	623	-	623
Director Program Enhancement	436	13,328	-	13,328
Family Life	759	1,266	-	1,266
Food and Nutrition	789	1,258	-	1,258
General sales	5,550	3,535	-	3,535
Horticulture	6,465	45,707	-	45,707
Master Gardener	21,162	40,574	26,100	14,474
Growing Growers	24,650	19,774	-	19,774
Senior programs	1,759	1,731	-	1,731
Soil testing	6,101	6,382	-	6,382
SHICK	41,273	48,629	-	48,629
Other	39,227	46,188	-	46,188
Educational program supplies	10,423	9,849	18,440	(8,591)
Total educational services	194,652	285,372	318,440	(33,068)
General Expenditures				
Salaries - agents	553,457	506,783	579,670	(72,887)
Salaries - payroll support	206,988	196,074	204,400	(8,326)
Employee benefits	128,204	117,543	119,000	(1,457)
Insurance	6,358	6,448	6,025	423
Occupancy expenses	4,007	2,683	1,250	1,433
Postage, supplies and meter rental	7,159	6,868	14,500	(7,632)
Professional fees	6,875	7,039	7,200	(161)
Telephone	30,425	21,154	17,400	3,754
Travel	8,724	10,535	10,820	(285)
Subsistence	3,038	2,732	5,200	(2,468)
Capital outlay	19,189	17,850	19,200	(1,350)
Total general expenditures	974,424	895,709	984,665	(88,956)
Total expenditures	\$ 1,169,076	1,181,081	1,303,105	(122,024)

## Kansas State Research and Extension Council – Sedgwick County

**Related Entity****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL**  
Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
<b>EDUCATION FOUNDATION</b>		
<b>RECEIPTS</b>		
4-H Council	\$ 53,452	29,631
4-H Livestock	164,721	-
4-H Youth Development	1,889	3,008
Horticulture	48,295	40,773
Family Life	19,030	14,764
Master Gardeners	8,942	9,807
SHICK program	75,455	88,294
Foundation administration	3,528	4,331
General donations and grant income	970	853
Other miscellaneous income	18	134
Total receipts	<u>376,300</u>	<u>191,595</u>
<b>EXPENDITURES</b>		
4-H Council	15,546	22,556
4-H Livestock	168,077	3,098
Family Life	896	7,842
Horticulture		
Operating expenses	10,458	4,331
Reimbursement to Extension Council	24,742	19,502
Master Gardeners	11,821	7,735
SHICK program		
Operating expenses	12,664	16,208
Reimbursement to Extension Council	41,667	50,124
Foundation administration		
Operating expenses	1,758	-
Reimbursement to Extension Council	59,100	44,944
Other miscellaneous expense	-	1,851
Total expenditures	<u>346,729</u>	<u>178,191</u>
Receipts over (under) expenditures	29,571	13,404
UNENCUMBERED CASH, beginning	<u>227,866</u>	<u>257,437</u>
UNENCUMBERED CASH, ending	<u>\$ 257,437</u>	<u>270,841</u>



## Kansas State Research and Extension Council – Sedgwick County

**Agency Fund**

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>SALES TAX</b>	<u>\$ -</u>	<u>2,499</u>	<u>2,499</u>	<u>-</u>