UNIFIED SCHOOL DISTRICT NO. 291
GRINNELL, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 291 Grinnell, Kansas
Grinnell, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 291 Grinnell, Kansas**, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 291 Grinnell, Kansas** as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 291 Grinnell, Kansas as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 **Unified School District No. 291 Grinnell, Kansas**, 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 **Unified School District No. 291 Grinnell, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

above+beyond
AdamsBrown, LLC

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 **Unified School District No. 291 Grinnell, Kansas**' 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.

Auditors' 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 judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Unified School District No. 291 Grinnell, Kansas**' 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 **Unified School District No. 291 Grinnell, Kansas**' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

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. 291 Grinnell, Kansas** as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 20, 2021, 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/oar/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 (Schedule 2 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

September 19, 2022

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	1,060,859	1,060,859	**-**	8,963	**8,963**
Supplemental General Fund	15,002	-	252,693	250,000	**17,695**	35	**17,730**
Special Purpose Funds							
At Risk (4 Year Old) Fund	55,875	-	18,000	33,237	**40,638**	480	**41,118**
At Risk (K-12) Fund	1,528	-	69,508	69,245	**1,791**	900	**2,691**
Capital Outlay Fund	305,198	-	143,363	166,422	**282,139**	14,003	**296,142**
Food Service Fund	24,974	-	99,426	93,455	**30,945**	759	**31,704**
Professional Development Fund	8,500	-	2,740	6,724	**4,516**	2,117	**6,633**
Vocational Education Fund	-	-	4,235	4,235	**-**	-	**-**
Special Education Fund	278,501	-	139,167	180,235	**237,433**	-	**237,433**
KPERS Special Retirement Fund	-	-	105,462	105,462	**-**	-	**-**
Contingency Reserve Fund	115,000	6,834	-	-	**121,834**	-	**121,834**
REAP Grant Fund	-	-	14,914	14,914	**-**	-	**-**
Title I Low Income Fund	-	-	21,568	21,568	**-**	-	**-**
Gifts and Grants Fund	3,184	-	9,520	8,959	**3,745**	-	**3,745**
Title IIA (Reap) Fund	-	-	4,434	4,434	**-**	1,275	**1,275**
Title IVA Fund	-	-	10,682	10,682	**-**	-	**-**
ESSER II Fund	-	-	18,230	28,512	**(10,282)**	346	**(9,936)**
District Activity Funds	12,144	-	32,876	25,799	**19,221**	-	**19,221**
Total Reporting Entity (Excluding Agency Funds)	$ 819,906	6,834	2,007,677	2,084,742	**749,675**	28,878	**778,553**

Composition of Cash		
Certificates of Deposit	$	**452,888**
Checking Accounts		**327,551**
Cash on Hand		**225**
Total Cash		**780,664**
Agency Funds per Schedule 3		**(2,111)**
Total Reporting Entity (Excluding Agency Funds)	$	**778,553**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 291 Grinnell, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to 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. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

Regulatory Basis Fund Types

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

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

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

Basis of Accounting

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

If the municipality 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 did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 for this year.

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.

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, REAP Grant Fund, Title I Low Income Fund, Title IIA (Reap) Fund, Title IVA Fund, ESSER Fund, ESSER II Fund, Federal Funds Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 291 Grinnell, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $780,664 and the bank balance was $846,103. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $698,175 was covered by federal depository insurance and $147,928 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 291 Grinnell, Kansas received $28,619 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 291 Grinnell, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2022 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Outlay Fund	K.S.A. 72-5167	$	20,251
General Fund	Special Education Fund	K.S.A. 72-5167		98,357
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167		54,383
General Fund	Vocational Education Fund	K.S.A. 72-5167		4,235
Supplemental General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5143		18,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143		2,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		2,740
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		35,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		15,125

NOTE 6 – LITIGATION

Unified School District No. 291 Grinnell, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 291 Grinnell, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 291 Grinnell, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – SALARY REDUCTION PLAN

$50 per month will be contributed by the District for each part-time employee to the District's Section 125 Plan. In addition, part-time employees also will receive a prorated increase up to $350 annually to the District's Section 125 Plan. $104.17 per month will be contributed by the District for each full-time employee to the District's Section 125 Plan. The employer contribution may be made up of non-elective contributions and/or elective contributions authorized by each participant on a salary reduction basis or taken as cash as designated by the employee. Payments to employees under this plan were $17,671 for the year ended June 30, 2022.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 291 Grinnell, Kansas 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 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million 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 $105,462 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 $858,623. 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.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 291 Grinnell, Kansas** 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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.

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.

NOTE 13 – COMPENSATED ABSENCES

Sick Leave

All full-time employees are entitled to 10 days of sick leave per year. Any unused sick leave shall be allowed to accumulate to a total of 75 days, which can be carried forward to the new contract year. Any teacher who has taught in the school district for at least 5 years and resigns prior to May 1 of the current school year will be entitled to receive $35 per day for each day of accumulated sick leave with a maximum of $2,625. Teachers with less than 5 years that resign prior to May 1 of the current school year will be entitled to receive $17.50 per day of accumulated sick leave.

Any full-time classified staff that has worked for the District at least 5 years and gives at least a 4 week notice of resignation will be entitled to receive $35 per day for each day of accumulated sick leave with a maximum of $2,625. Any full-time staff member with less than 5 years that gives 4 weeks notice of resignation will be entitled to payment of $17.50 per day of accumulated sick leave.

Compensatory Time

Classified personnel may elect to earn compensatory time for work over 40 hours in a work week at a rate of not less than 1.5 hours for each hour worked over 40 hours in lieu of overtime. At the end of each contract year, unused compensatory time will be paid at the employee's current hourly rate of pay. There was no unused compensatory time at year end.

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 926,141	(63,061)	197,779	1,060,859	**1,060,859**	-
Supplemental General Fund	250,000	-	-	250,000	**250,000**	-
Special Purpose Funds						
At Risk (4 Year Old) Fund	55,874	-	-	55,874	**33,237**	(22,637)
At Risk (K-12) Fund	116,761	-	-	116,761	**69,245**	(47,516)
Capital Outlay Fund	400,141	-	-	400,141	**166,422**	(233,719)
Food Service Fund	129,321	-	-	129,321	**93,455**	(35,866)
Professional Development Fund	15,301	-	-	15,301	**6,724**	(8,577)
Vocational Education Fund	10,000	-	-	10,000	**4,235**	(5,765)
Special Education Fund	399,405	-	-	399,405	**180,235**	(219,170)
KPERS Special Retirement Fund	111,117	-	-	111,117	**105,462**	(5,655)
Gifts and Grants Fund	32,993	-	-	32,993	**8,959**	(24,034)

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	$ 1,383	**3,770**	-	3,770
State Aid - Mentor Teachers	1,481	**575**	-	575
State Aid	829,566	**741,188**	808,141	(66,953)
State Aid - Special Education Aid	116,205	**98,357**	118,000	(19,643)
Federal Aid	-	**267**	-	267
Grants/Reimbursements	230,126	**196,937**	-	196,937
Other Local Revenue	-	**19,765**	-	19,765
Total Receipts	1,178,761	**1,060,859**	926,141	134,718
Expenditures				
Instruction	538,888	**571,468**	402,800	168,668
Student Support Services	91,696	**99,183**	3,300	95,883
Instructional Support Services	863	**2,069**	-	2,069
General Administration	72,934	**76,908**	86,259	(9,351)
School Administration	24,460	**2,177**	78,500	(76,323)
Operations and Maintenance	19,681	**17,592**	19,250	(1,658)
Transportation	72,712	**56,370**	52,859	3,511
Other Support Services	59,794	**57,866**	60,112	(2,246)
Transfers Out	297,733	**177,226**	223,061	(45,835)
Adjustment to Comply With Legal Max	-	**-**	(63,061)	63,061
Legal General Fund Budget	1,178,761	**1,060,859**	863,080	197,779
(a) Adjustment for Qualifying Budget Credits	-	**-**	197,779	(197,779)
Total Expenditures	1,178,761	**1,060,859**	1,060,859	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits	
Grants/Reimbursements Over Amount Budgeted	$ 196,937
State Aid- Mentor Teachers Over Amount Budgeted	575
Federal Aid Over Amount Budgeted	267
Total	$ 197,779

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Supplemental 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 221,325	**236,984**	240,229	(3,245)
Delinquent Tax	1,696	**2,238**	2,795	(557)
Motor Vehicle Tax	14,023	**13,198**	11,677	1,521
Recreational Vehicle Tax	223	**273**	179	94
Total Receipts	237,267	**252,693**	254,880	(2,187)
Expenditures				
Instruction	7,076	**167**	53,500	(53,333)
General Administration	83,263	**124,559**	73,800	50,759
Operations and Maintenance	46,661	**52,409**	101,000	(48,591)
Transportation	777	**-**	-	-
Transfers Out	92,223	**72,865**	21,700	51,165
Total Expenditures	230,000	**250,000**	250,000	-
Receipts Over (Under) Expenditures	7,267	**2,693**		
Unencumbered Cash - Beginning	7,735	**15,002**		
Unencumbered Cash - Ending	$ 15,002	**17,695**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
At Risk (4 Year Old) 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 39,991	**18,000**	-	18,000
Expenditures				
Instruction	28,824	**33,237**	55,874	(22,637)
Receipts Over (Under) Expenditures	11,167	**(15,237)**		
Unencumbered Cash - Beginning	44,708	**55,875**		
Unencumbered Cash - Ending	$ 55,875	**40,638**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
At Risk (K-12) 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 81,280	**69,508**	116,761	(47,253)
Expenditures				
Instruction	80,069	**69,245**	116,761	(47,516)
Receipts Over (Under) Expenditures	1,211	**263**		
Unencumbered Cash - Beginning	317	**1,528**		
Unencumbered Cash - Ending	$ 1,528	**1,791**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Capital Outlay 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 101,462	**101,615**	96,635	4,980
Delinquent Tax	732	**1,043**	1,278	(235)
Motor Vehicle Tax	4,713	**6,281**	5,599	682
Recreational Vehicle Tax	74	**130**	85	45
Transfers In	11,296	**20,251**	-	20,251
Insurance Proceeds	174,072	**-**	-	-
Other Local Revenue	8,118	**14,043**	-	14,043
Total Receipts	300,467	**143,363**	103,597	39,766
Expenditures				
Instruction	54,603	**11,254**	75,641	(64,387)
Student Support Services	-	**-**	2,500	(2,500)
Instructional Support Services	-	**-**	7,500	(7,500)
General Administration	-	**5,708**	20,000	(14,292)
School Administration	-	**332**	10,000	(9,668)
Central Services	-	**1,192**	7,500	(6,308)
Other Support Services	351	**-**	-	-
Operations and Maintenance	319,215	**147,936**	277,000	(129,064)
Total Expenditures	374,169	**166,422**	400,141	(233,719)
Receipts Over (Under) Expenditures	(73,702)	**(23,059)**		
Unencumbered Cash - Beginning	378,900	**305,198**		
Unencumbered Cash - Ending	$ 305,198	**282,139**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Food Service 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 744	**509**	571	(62)
Federal Aid	74,249	**91,994**	85,279	6,715
Services	2,318	**2,978**	3,497	(519)
Interest	2,691	**1,945**	-	1,945
Miscellaneous	-	**-**	15,000	(15,000)
Transfers In	8,462	**2,000**	-	2,000
Total Receipts	88,464	**99,426**	104,347	(4,921)
Expenditures				
Operations and Maintenance	-	**218**	20,321	(20,103)
Food Service Operation	83,759	**93,237**	109,000	(15,763)
Total Expenditures	83,759	**93,455**	129,321	(35,866)
Receipts Over (Under) Expenditures	4,705	**5,971**		
Unencumbered Cash - Beginning	20,269	**24,974**		
Unencumbered Cash - Ending	$ 24,974	**30,945**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Professional Development 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 534	**-**	-	-
Other Local Sources	-	**-**	10,000	(10,000)
Transfers In	3,199	**2,740**	-	2,740
Total Receipts	3,733	**2,740**	10,000	(7,260)
Expenditures				
Instructional Support Services	3,444	**6,724**	15,301	(8,577)
Receipts Over (Under) Expenditures	289	**(3,984)**		
Unencumbered Cash - Beginning	8,211	**8,500**		
Unencumbered Cash - Ending	$ 8,500	**4,516**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Vocational Education 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 3,198	**4,235**	10,000	(5,765)
Expenditures				
Instruction	3,198	**4,235**	10,000	(5,765)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Special Education 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources	$ 2,822	**-**	-	-
Intergovernmental Revenues				
Federal Aid	2,192	**5,810**	2,905	2,905
Transfers In	231,773	**133,357**	118,000	15,357
Total Receipts	236,787	**139,167**	120,905	18,262
Expenditures				
Instruction	208,353	**180,235**	399,405	(219,170)
Receipts Over (Under) Expenditures	28,434	**(41,068)**		
Unencumbered Cash - Beginning	250,067	**278,501**		
Unencumbered Cash - Ending	$ 278,501	**237,433**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
KPERS Special Retirement 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 96,205	**105,462**	111,117	(5,655)
Expenditures				
Instruction	69,132	**75,785**	78,878	(3,093)
General Administration	7,103	**7,786**	13,616	(5,830)
School Administration	5,660	**6,204**	6,537	(333)
Other Supplemental Services	4,245	**4,653**	460	4,193
Operations and Maintenance	6,429	**7,048**	7,425	(377)
Food Service Operation	3,636	**3,986**	4,201	(215)
Total Expenditures	96,205	**105,462**	111,117	(5,655)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Contingency Reserve Fund
Schedule 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	**Current Year Actual**
Receipts			
Transfers In	$	10,757	**-**
Expenditures			
Instructional		10,181	**-**
Receipts Over (Under) Expenditures		576	**-**
Unencumbered Cash - Beginning		114,424	**115,000**
Prior Year Cancelled Encumbrance		-	**6,834**
Unencumbered Cash - Ending	$	115,000	**121,834**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
REAP Grant Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	3,600	**14,914**
Expenditures			
Instruction		3,600	**14,914**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Title I Low Income Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	14,374	**21,568**
Expenditures			
Instruction		14,374	**21,568**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Gifts and Grants 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Donations	$ 11,953	**9,520**	25,000	(15,480)
Intergovernmental Revenues				
State Aid	2,509	**-**	5,000	(5,000)
Total Receipts	14,462	**9,520**	30,000	(20,480)
Expenditures				
Instruction	13,489	**8,959**	32,993	(24,034)
Receipts Over (Under) Expenditures	973	**561**		
Unencumbered Cash - Beginning	2,211	**3,184**		
Unencumbered Cash - Ending	$ 3,184	**3,745**		

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Title IIA (Reap) Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	3,453	**4,434**
Expenditures			
Instruction		3,453	**4,434**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Title IVA Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	10,441	**10,682**
Expenditures			
Instruction		10,441	**10,682**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
ESSER Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	8,002	**-**
Expenditures			
Instruction		8,002	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
ESSER II Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	-	**18,230**
Expenditures			
Instruction		-	**28,512**
Receipts Over (Under) Expenditures		-	**(10,282)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(10,282)**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Federal Funds Fund
Schedule 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	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	51,600	**-**
Expenditures			
Instruction		51,600	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Student Organizations				
JH Cheerleaders	$ 30	20	-	**50**
JH Student Council	805	1,477	1,767	**515**
Total Student Organizations	835	1,497	1,767	**565**
Non-Student Organizations				
Flower Fund	224	-	113	**111**
Greenhouse Fund	845	596	24	**1,417**
Board Flower Fund	18	80	80	**18**
Total Non-Student Organizations	1,087	676	217	**1,546**
Total	$ 1,922	2,173	1,984	**2,111**

UNIFIED SCHOOL DISTRICT NO. 291 GRINNELL, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Middle School							
Athletics	$ 269	-	16,903	13,512	**3,660**	-	**3,660**
Concessions	6,409	-	8,706	10,127	**4,988**	-	**4,988**
Total Middle school	6,678	-	25,609	23,639	**8,648**	-	**8,648**
School Projects							
Annual	533	-	-	15	**518**	-	**518**
Accelerated Reader	866	-	-	-	**866**	-	**866**
Grade School	4,067	-	7,267	2,145	**9,189**	-	**9,189**
Total School Projects	5,466	-	7,267	2,160	**10,573**	-	**10,573**
Total District Activity Funds	$ 12,144	-	32,876	25,799	**19,221**	-	**19,221**