UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST

Highland, Kansas

FINANCIAL STATEMENT

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
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April 1, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
Unified School District No. 111 Doniphan West
Highland, Kansas

Independent Auditor's Report

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. 111, Doniphan West (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District 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 the District as of June 30, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. 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 audits. 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 the 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 District on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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 District'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.

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Cancellation of Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund							
General Fund	$ -	$ -	$ 3,174,273	$ 3,174,273	$ -	$ 10,277	$ 10,277
Supplemental General Fund	95,370	-	939,408	991,998	42,780	-	42,780
Special Purpose Funds							
Federal Funds	(12,660)	-	270,882	258,329	(107)	125	18
Preschool-Aged At-Risk	30	-	81,197	81,197	30	-	30
At-Risk (K-12)	4,653	-	257,878	254,691	7,840	-	7,840
Capital Outlay	244,443	-	675,736	676,273	243,906	12,654	256,560
Driver Training	4,223	-	-	2,032	2,191	-	2,191
Food Service	11,206	-	249,542	250,254	10,494	-	10,494
Professional Development	46,033	-	-	21,278	24,755	-	24,755
Parent Education	-	-	15,000	15,000	-	-	-
Special Education	139,922	-	555,915	591,937	103,900	-	103,900
Career and Postsecondary Education	1,409	-	129,430	129,430	1,409	-	1,409
KPERS Special Retirement Contributio	-	-	375,884	375,884	-	-	-
Textbook Rental	47,963	-	12,030	21,209	38,784	-	38,784
Contingency Reserve	277,798	-	-	1,227	276,571	-	276,571
Gifts and Grants	1,060	-	-	-	1,060	-	1,060
ESSER III	-	-	-	69,995	(69,995)	-	(69,995)
District Activity Funds	36,017	-	57,006	49,853	43,170	-	43,170
Total Reporting Entity (Excluding Agency Funds)	$ 897,467	$ -	$ 6,794,181	$ 6,964,860	$ 726,788	$ 23,056	$ 749,844

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2022

Composition of Cash		
Checking accounts	$	622,674
Certificates of deposit		200,000
Total Cash	$	822,674
Less: Agency Funds per Schedule 3		(72,830)
Total Reporting Entity (Excluding Agency Funds)	$	749,844

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 111 - DONIPHAN WEST
Highland, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 111, Doniphan West, Highland, Kansas (the District) is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 111, Doniphan West, Highland, Kansas. There are no related municipal entities presented.

Fund Descriptions

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 types of funds comprise the financial activities of the District:

Governmental Funds

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

Special Purpose Funds are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Agency Funds is used to report assets held by the District in a purely custodial capacity.

Basis of Presentation

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 balances 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 revenues 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 statutory basis of accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party.

All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Governmental Funds

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

Special Purpose Funds are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Agency Funds is used to report assets held by the District in a purely custodial capacity.

Note 2: Stewardship, Compliance and Accountability

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) and bond and interest funds. 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 twelve month period on or before August 1 of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments this year.

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information (Continued)

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 statements 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Textbook Rental Fund	Gifts and Grants
Contingency Reserve Fund	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.

Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes during the period under examination.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located 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 limits 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.

Note 3: Deposits and Investments (Continued)

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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not utilize peak periods. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $822,674, and the bank balance was $1,119,226. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $340,714 was covered by the federal depository insurance, and the remaining balance 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 position of an outside party. State statues require investments to be adequately secured.

Note 4: Interfund Transfers

From	To	Statutory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-6428	$ 21,197
General	At Risk (K-12)	K.S.A. 72-6428	197,878
General	Parent Education	K.S.A. 72-6428	15,000
General	Special Education	K.S.A. 72-6428	546,549
General	Career and Postsecondary Ed	K.S.A. 72-6428	89,430
General	Food Service	K.S.A. 72-6428	1,050
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6433	60,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	60,000
Supplemental General	Career and Postsecondary Ed	K.S.A. 72-6433	40,000
			$ 1,031,104

Note 5: 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 the Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3803) 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.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million 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 $375,884 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,955,939. 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, is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph.

Note 6: Other Post Employment Benefits

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

Note 7: Compensated Absences

Employees accrue sick leave at the rate of nine days per year, with a maximum accumulation of seventy five days. All accumulated sick leave of an employee lapses upon retirement or departure of the employee from the District. However, if an employee has worked in the school district for at least ten consecutive years immediately prior to retirement, that employee will be paid for accumulated sick leave, up to a maximum of thirty days, at the rate of $40 per day.

Five days of non-accumulative personal leave shall be granted to each employee at his or her contractual pay rate per year. All personal leave days not taken by the employee shall be converted to sick days and added to the employee's accumulated sick day total at the end of the contract year.

Note 8: Subsequent Event

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

Note 9: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Energy Lease - 425	4.52%	8/1/2007	$ 377,500	7/1/2022	$ 65,988	$ -	$ 32,250	$ 33,738	$ 3,045
Energy Lease - 425	4.95%	8/1/2008	67,017	7/1/2022	12,578	-	6,133	6,445	637
Kitchen Renovation	3.25%	4/13/2020	375,000	7/25/2023	375,000	-	119,469	255,531	14,558
Total Long-Term Debt					$ 453,566	$ -	$ 157,852	$ 295,714	$ 18,240

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

	2023	2024	Total
Principal			
Energy Lease - 425	$ 33,738	$ -	$ 33,738
Energy Lease - 425	6,445	-	6,445
Kitchen Renovation	125,722	129,809	255,531
Total Principal	$ 165,905	$ 129,809	$ 295,714
Interest			
Energy Lease - 425	$ 1,557	$ -	$ 1,557
Energy Lease - 425	326	-	326
Kitchen Renovation	8,305	4,219	12,524
Total Interest	$ 10,188	$ 4,219	$ 14,407
Total Principal and Interest Payments	$ 176,093	$ 134,028	$ 310,121

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

USD 111 - DONIPHAN WEST
Highland, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Fund	$ 3,321,495	$ (262,124)	$ 114,902	$ 3,174,273	$ 3,174,273	$ -
Supplemental General Fund	1,070,776	(78,778)	-	991,998	991,998	-
Special Purpose Funds						
Federal Funds	679,755	-	-	679,755	258,329	(421,426)
Preschool-Aged At-Risk	110,000	-	-	110,000	81,197	(28,803)
At-Risk (K-12)	475,000	-	-	475,000	254,691	(220,309)
Capital Outlay	1,000,553	-	-	1,000,553	676,273	(324,280)
Driver Training	6,023	-	-	6,023	2,032	(3,991)
Food Service	326,046	-	-	326,046	250,254	(75,792)
Professional Development	46,033	-	-	46,033	21,278	(24,755)
Parent Education	18,000	-	-	18,000	15,000	(3,000)
Special Education	632,627	-	-	632,627	591,937	(40,690)
Career and Postsecondary Education	130,000	-	-	130,000	129,430	(570)
KPERS Special Retirement Contribution	413,038	-	-	413,038	375,884	(37,154)
Totals	$ 8,229,346	$ (340,902)	$ 114,902	$ 8,003,346	$ 6,822,576	$ (1,180,770)

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS AND TRANSFERS			
Equalization aid	$ 2,644,555	$ 2,898,695	$ (254,140)
Special education services	414,816	422,800	(7,984)
Reimbursed expenses	114,902	-	114,902
Total Cash Receipts	$ 3,174,273	$ 3,321,495	$ (147,222)
EXPENDITURES			
Instruction	$ 929,780	$ 1,061,847	$ (132,067)
Student support services	160,168	157,000	3,168
Instructional support staff	4,967	106,500	(101,533)
General administration	168,208	165,500	2,708
School administration	337,899	328,500	9,399
Operations and maintenance	385,808	150,648	235,160
Student transportation services	316,339	348,500	(32,161)
Transfers out	871,104	1,003,000	(131,896)
Adjustment to comply with legal max	-	(262,124)	262,124
Legal general fund budget	$ 3,174,273	$ 3,059,371	$ 114,902
Adjustment for qualifying budget credits	-	114,902	(114,902)
Total Expenditures	$ 3,174,273	$ 3,174,273	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Ad valorem tax	$ 898,385	$ 29,222	$ 869,163
Delinquent tax	-	9,720	(9,720)
Motor vehicle tax	34,133	43,426	(9,293)
Recreational vehicle tax	947	911	36
Commercial vehicle tax	5,943	1,190	4,753
Transfers in	-	64,500	(64,500)
Total Cash Receipts	$ 939,408	$ 148,969	$ 790,439
EXPENDITURES			
Instruction	$ 831,998	$ 790,776	$ 41,222
Transfers out	160,000	280,000	(120,000)
Adjustment to comply with legal max	-	(78,778)	78,778
Total Expenditures	$ 991,998	$ 991,998	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (52,590)		
UNENCUMBERED CASH - BEGINNING	95,370		
UNENCUMBERED CASH - ENDING	$ 42,780		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
FEDERAL FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Title I Low Income	$ 50,030	$ 55,579	$ (5,549)
Title II Improving Teacher Quality	9,131	9,136	(5)
Title IV	25,315	12,634	12,681
ESSER II	186,406	186,406	-
ESSER III	-	416,000	(416,000)
Total Cash Receipts	$ 270,882	$ 679,755	$ (408,873)
EXPENDITURES			
Instruction	$ 258,329	$ 679,755	$ (421,426)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,553		
UNENCUMBERED CASH - BEGINNING	(12,660)		
UNENCUMBERED CASH - ENDING	$ (107)		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 81,197	$ 110,000	$ (28,803)
EXPENDITURES			
Instruction	$ 81,197	$ 110,000	$ (28,803)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	30		
UNENCUMBERED CASH - ENDING	$ 30		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 257,878	$ 475,000	$ (217,122)
EXPENDITURES			
Instruction	$ 254,691	$ 475,000	$ (220,309)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,187		
UNENCUMBERED CASH - BEGINNING	4,653		
UNENCUMBERED CASH - ENDING	$ 7,840		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Ad valorem property tax	$ 625,116	$ 612,199	$ 12,917
Delinquent tax	2,015	5,520	(3,505)
Motor vehicle tax	19,568	24,533	(4,965)
Recreational vehicle tax	2,877	515	2,362
Commercial vehicle tax	-	671	(671)
Interest on idle funds	-	5,000	(5,000)
Local sources - other	26,160	130,000	(103,840)
Total Cash Receipts	$ 675,736	$ 778,438	$ (102,702)
EXPENDITURES AND TRANSFERS			
Instruction	$ 70,665	$ 120,553	$ (49,888)
Operations and maintenance	512,133	770,000	(257,867)
Student transportation services	93,475	90,000	3,475
Facility acquisition & construction	-	20,000	(20,000)
Total Reimbursements	$ 676,273	$ 1,000,553	$ (324,280)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (537)		
UNENCUMBERED CASH - BEGINNING	244,443		
UNENCUMBERED CASH - ENDING	$ 243,906		

UNIFIED SCHOOL DISTRICT NO. 111 DONIPHAN WEST
Highland, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State aid	$ -	$ 1,800	$ (1,800)
EXPENDITURES AND TRANSFERS			
Instruction	$ 2,032	$ 6,023	$ (3,991)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,032)		
UNENCUMBERED CASH- BEGINNING	4,223		
UNENCUMBERED CASH - ENDING	$ 2,191		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Charges for services	$ 4,152	$ -	$ 4,152
State aid	612	1,920	(1,308)
Federal aid	243,728	283,200	(39,472)
Transfers in	1,050	30,000	(28,950)
Total Receipts	$ 249,542	$ 315,120	$ (65,578)
EXPENDITURES AND TRANSFERS			
Operations and maintenance	$ -	$ 162,000	$ (162,000)
Food service operations	250,254	164,046	86,208
Total Expenditures	$ 250,254	$ 326,046	$ (75,792)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (712)		
UNENCUMBERED CASH- BEGINNING	11,206		
UNENCUMBERED CASH - ENDING	$ 10,494		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State aid	$ -	$ -	$ -
EXPENDITURES			
Instructional support staff	$ 21,278	$ 46,033	$ (24,755)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,278)		
UNENCUMBERED CASH - BEGINNING	46,033		
UNENCUMBERED CASH - ENDING	$ 24,755		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 15,000	$ 18,000	$ (3,000)
EXPENDITURES			
Student support services	$ 15,000	$ 18,000	$ (3,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Federal aid	$ 9,366	$ -	$ 9,366
Transfers in	546,549	520,000	26,549
Total Cash Receipts	$ 555,915	$ 520,000	$ 35,915
EXPENDITURES			
Instruction	$ 591,937	$ 625,027	$ (33,090)
Student transportation services	-	7,600	(7,600)
Total Expenditures	$ 591,937	$ 632,627	$ (40,690)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (36,022)		
UNENCUMBERED CASH - BEGINNING	139,922		
UNENCUMBERED CASH - ENDING	$ 103,900		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 129,430	$ 130,000	$ (570)
EXPENDITURES			
Instruction	$ 129,430	$ 129,500	$ (70)
Student support services	-	500	(500)
Total Expenditures	$ 129,430	$ 130,000	$ (570)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	1,409		
UNENCUMBERED CASH - ENDING	$ 1,409		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
State Sources			
KPERS retirement contributions	$ 375,884	$ 413,038	$ (37,154)
EXPENDITURES			
Instruction	$ 296,947	$ 315,000	$ (18,053)
Student support services	7,518	8,500	(982)
Instructional support staff	11,277	13,038	(1,761)
General administration	3,759	5,500	(1,741)
School administration	22,553	26,000	(3,447)
Operations and maintenance	15,035	20,000	(4,965)
Student transportation services	7,518	12,000	(4,482)
Food service	11,277	13,000	(1,723)
Total Expenditures	$ 375,884	$ 413,038	$ (37,154)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022

	Textbook Rental	Contingency Reserve	Gifts and Grants	ESSER III
RECEIPTS				
Local sources - other	$ 12,030	$ -	$ -	$ -
EXPENDITURES				
Instruction	$ 21,209	$ 1,227	$ -	$ 69,995
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,179)	$ (1,227)	$ -	$ (69,995)
UNENCUMBERED CASH - BEGINNING	47,963	277,798	1,060	-
UNENCUMBERED CASH - ENDING	$ 38,784	$ 276,571	$ 1,060	$ (69,995)

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Doniphan West High School	$ 40,329	$ 83,923	80,758	43,494
Doniphan West Middle School	4,682	9,904	11,713	2,873
Doniphan West Elementary School	1,450	2,725	2,662	1,513
Flexible Spending	8,828	15,919	19,585	5,162
Payroll Clearing	9,114	$ 3,237,942	3,227,268	19,788
Total Agency Funds	$ 64,403	$ 3,350,413	$ 3,341,986	$ 72,830

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST
Highland, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Expenditures	Add Unencumbered and Accounts Payable	Ending Cash Balance
Gate Receipts						
Doniphan West High School	$ 9,927	$ 29,140	$ 26,721	$ 12,346	$ -	$ 12,346
School Projects						
Doniphan West High School	$ 11,070	$ 6,144	2,629	$ 14,585	$ -	$ 14,585
Doniphan West Middle School	495	-	-	495	-	495
Doniphan West Elementary School	14,525	21,722	20,503	15,744	-	15,744
Subtotal School Projects	$ 26,090	$ 27,866	$ 23,132	$ 30,824	$ -	$ 30,824
Total District Activities	$ 36,017	$ 57,006	$ 49,853	$ 43,170	$ -	$ 43,170