UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 200

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2022

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James V. Myers, Chartered

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Tribune, Kansas 67879

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 200
400 W. Lawrence
Tribune, KS 67879

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200 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 my opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions of my 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. 200 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 my 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. 200 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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Unified School District No. 200, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Unified School District No. 200 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 Unified School District No. 200'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

My 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 my 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, I:

- 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 Unified School District No. 200'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 200's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My 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 receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however 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 my 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.

Prior Year Comparative Analysis

I 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. 200 as of and for the year ended June 30, 2021 (not presented herein), and have issued my report thereon dated September 7, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and my 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: http://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 my 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.

James V. Myers
Certified Public Accountant

August 24, 2022

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 5	$ -	$ 2,379,868	$ 2,379,870	$ 3	$ 10,042	$ 10,045
Supplemental General	106,766	-	721,347	737,468	90,645	15,214	105,859
Special Purpose Funds:							
At Risk (4 Year Old)	20,000	-	42,994	42,994	20,000	-	20,000
At Risk (K-12)	85,000	-	313,750	313,750	85,000	-	85,000
Bilingual Education	-	-	73,736	73,736	-	-	-
Capital Outlay	936,795	-	546,114	174,757	1,308,152	25,170	1,333,322
Driver Training	20,014	-	3,252	3,764	19,502	-	19,502
Food Service	49,722	-	174,134	166,660	57,196	-	57,196
Professional Development	20,852	-	7,400	7,501	20,751	-	20,751
Special Education	210,803	-	255,455	248,051	218,207	-	218,207
Career & Postsecondary Education	-	-	58,274	58,274	-	-	-
KPERS Special Retirement Contribution	-	-	248,494	248,494	-	-	-
Gifts & Grants	-	-	9,285	9,285	-	-	-
Contingency Reserve	208,030	-	-	-	208,030	-	208,030
Textbook Rental	33,270	-	19,239	9,169	43,340	2,392	45,732
Title I	-	-	59,343	59,343	-	-	-
Migrant	-	-	-	-	-	-	-
Title II-A	-	-	8,614	8,614	-	-	-
REAP Federal Grant	-	-	19,505	19,505	-	19,505	19,505
Title IV	-	-	12,262	12,262	-	-	-
ESSER	-	-	14,503	40,333	(25,830)	-	(25,830)
KDHE Federal Grant	-	-	40,520	85,461	(44,941)	19,547	(25,394)
District Activity Funds - Schedule 4	41,645	-	104,600	108,511	37,734	-	37,734
Bond and Interest Funds:							
Bond and interest	395,520	-	667,620	621,293	441,847	-	441,847
Total Reporting Entity (excluding Agency Funds)	$ 2,128,422	$ -	$ 5,780,309	$ 5,429,095	$ 2,479,636	$ 91,870	$ 2,571,506

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

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Composition of Cash:	
Checking Account	$ 677,033
School Checking Account	74,693
Savings Account	1,655,239
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	51,452
Total Cash	$ 2,659,917
Agency Funds per Schedule 3	(88,411)
Total Reporting Entity (Excluding Agency Funds)	$ 2,571,506

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

UNIFIED SCHOOL DISTRICT NO. 200
TRIBUNE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2022

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Unified School District No. 200 (USD 200), Tribune, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 200, the primary government. USD 200 does not have any related municipal entities.

B. 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 municipality 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 municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 200:

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 200 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 200; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 200 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

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

Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

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

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 200 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the 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 municipality did not hold a revenue neutral rate hearing for this year.

Note 2: Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

Contingency reserve
Textbook rental
Athletic gate receipts
School projects
Title I
Migrant project
REAP federal grant
Title IV
Title II-A
ESSER
KDHE federal grant

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

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 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. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200'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. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2022 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200'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%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, USD 200's carrying amount of deposits was $2,659,917 and the bank balance was $2,708,990. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $587,862 was covered by federal depository insurance and $2,121,128 was collateralized with securities held by the pledging financial institutions' agents in USD 200'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, USD 200 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. USD 200 had no investments of this type at June 30, 2022.

Note 4: Compensated Absences

USD 200's policy with regard to vacation leave does not provide for accumulation of benefits from one year to the next. All employees on permanent status earn discretionary leave at the rate of 13 days per year with a maximum accumulation of 90 days. Upon resignation effective at the end of the school year, a permanent status employee shall be paid for all unused discretionary leave up to 90 days at the rate of $25 per day for non-retirees and $35 per day for retirees. A permanent status employee, after accumulating 90 days of discretionary leave and not using all of the current year's 13 days, shall be paid for one-half of the unused discretionary leave days at the rate paid to certified substitute teachers (current rate is $115/day). The total potential liability for discretionary leave is reflected in Footnote 15.

Note 5: Defined Benefit Pension Plan

Plan Description. USD No. 200 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq*. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate 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.

Note 5: Defined Benefit Pension Plan (continued)

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled $248,494 for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, USD 200's proportionate share of the collective net pension liability reported by KPERS was $1,838,715. 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. USD 200's proportion of the net pension liability was based on the ratio of USD 200'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 these financial statements.

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 publically available on the website at www.kpers.org or can be obtained as described above.

Note 6: Deferred Compensation Plan

USD 200 employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of USD 200 (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of USD 200 in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 2022, the market value of the amount on deposit with the plan was $182,688.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

USD 200 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

A. K.S.A. 10-1118 states that the Treasurer shall keep a record of the amount of money on hand in the treasury and of each particular fund. These records were maintained by the Clerk.

Note 10: Interfund Transfers

Operating transfers are as follows:

From	To	Statutory Authority	Amount
General	At Risk (4 Yr Old)	72-6428	$ 10,962
General	At Risk (K-12)	72-6428	228,119
General	Bilingual Education	72-6428	13,518
General	Capital Outlay	72-6428	210,683
General	Career/Postsec. Ed	72-6428	13,893
General	Cont. Reserve	72-6428	---
General	Driver Training	72-6428	---
General	Food Service	72-6428	---
General	Professional Dev	72-6428	---
General	Special Education	72-6428	168,367
Supp. General	At Risk (4 Yr Old)	72-6433	32,032
Supp. General	At Risk (K-12)	72-6433	85,631
Supp. General	Bilingual Education	72-6433	60,218
Supp. General	Career/Postsec. Ed	72-6433	42,881
Supp. General	Driver Training	72-6433	---
Supp. General	Food Service	72-6433	6,754
Supp. General	Professional Dev	72-6433	7,400
Supp. General	Special Education	72-6433	75,000
Title IV	Title I	Federal Funds	12,262
Total			$ 967,720

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 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 these financial statements.

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 USD 200 under this program.

Note 12: Qualified School Construction Bonds

In fiscal year June 30, 2011, the District was awarded Qualified School Construction Bonds and the voters of the District approved issuance of the bonds. The bonds are subsidized by the federal government. The District will make semi-annual interest payments and an annual sinking fund deposit. The sinking fund deposit payments will be held at Security Bank of Kansas City. The annual interest and sinking fund deposit payments are illustrated in Note 15. The District will receive a bond credit in March & September of each year until September 1, 2025.

Note 13: In-Substance Receipt in Transit

USD 200 received $95,094.00 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 14: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 24, 2022, the date which the financial statement was available to be issued.

Note 15: Long-Term Debt

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

Issue	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
Series 2011 Taxable General Obligation Bonds	6.026%	4/1/2011	4,810,000	09/01/2025	$ 1,478,326	$ -	$ 289,232	$ 1,189,094	$ 289,851
Total Contractual Indebtedness					$ 1,478,326	$ -	$ 289,232	$ 1,189,094	$ 289,851
Compensated Absences					19,863	9,968	1,570	28,261	-
Total Long-Term Debt					$ 1,498,189	$ 9,968	$ 290,802	$ 1,217,355	$ 289,851

Note 15: Long-Term Debt (continued)

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

Issue	06/30/2023	06/30/2024	06/30/2025	06/30/2026	06/30/2027	2028 - 2032	2033 - 2037	Total
Principal:								
General obligation bonds	$ 292,413	$ 295,630	$ 298,882	$ 302,169	$ -	$ -	$ -	$ 1,189,094
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	$ 292,413	$ 295,630	$ 298,882	$ 302,169	$ -	$ -	$ -	$ 1,189,094
Interest:								
General obligation bonds	$ 289,851	$ 289,850	$ 289,851	$ 144,925	$ -	$ -	$ -	$ 1,014,477
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	$ 289,851	$ 289,850	$ 289,851	$ 144,925	$ -	$ -	$ -	$ 1,014,477
Total Principal and Interest	$ 582,264	$ 585,480	$ 588,733	$ 447,094	$ -	$ -	$ -	$ 2,203,571

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 200
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
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 Fund Types:						
General Funds:						
General	$ 2,488,062	$ (126,591)	$ 18,402	$ 2,379,873	$ 2,379,870	$ (3)
Supplemental General	746,902	(9,386)	-	737,516	737,468	(48)
Special Purpose Funds:						
At Risk (4 Year Old)	50,000	-	-	50,000	42,994	(7,006)
At Risk (K-12)	410,000	-	-	410,000	313,750	(96,250)
Bilingual Education	100,000	-	-	100,000	73,736	(26,264)
Capital Outlay	1,215,493	-	-	1,215,493	174,757	(1,040,736)
Driver Training	10,000	-	-	10,000	3,764	(6,236)
Food Service	310,563	-	-	310,563	166,660	(143,903)
Professional Development	35,852	-	-	35,852	7,501	(28,351)
Special Education	450,210	-	-	450,210	248,051	(202,159)
Career & Postsecondary Education	65,000	-	-	65,000	58,274	(6,726)
KPERS Special Retirement Contribution	291,287	-	-	291,287	248,494	(42,793)
Gifts and Grants	200	-	-	200	9,285	9,085
Bond and Interest Funds:						
Bond and interest	621,601	-	-	621,601	621,293	(308)

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Mineral Production Tax	$ 5,106	$ 13,138	$ 10,000	$ 3,138
State Aid				
General State Aid	2,270,271	2,199,961	2,313,650	(113,689)
Special Education Aid	163,431	148,367	164,407	(16,040)
Reimbursements	24,141	18,402	-	18,402
Total Receipts	$ 2,462,949	$ 2,379,868	$ 2,488,057	$ (108,189)
Expenditures:				
Instruction	$ 1,122,520	$ 1,140,649	$ 1,215,970	$ (75,321)
Student Support	52,584	55,582	136,515	(80,933)
Instructional Support	5,232	14,125	2,500	11,625
General Administration	150,023	136,859	177,050	(40,191)
School Administration	213,390	222,566	222,500	66
Operations and Maintenance	-	1,888	-	1,888
Operations and Maintenance (Trans)	2,502	3,217	7,000	(3,783)
Student Transportation Services	153,235	159,442	182,120	(22,678)
Transfer to At Risk (K-12)	80,000	228,119	250,000	(21,881)
Transfer to At Risk (4 Year Old)	30,412	10,962	15,000	(4,038)
Transfer to Bilingual Education Fund	34,658	13,518	50,000	(36,482)
Transfer To Capital Outlay	365,230	210,683	-	210,683
Transfer to Career/Postsecond Ed Fund	26,456	13,893	30,000	(16,107)
Transfer to Contingency Reserve	-	-	-	-
Transfer to Driver Training	-	-	-	-
Transfer to Food Service Fund	38,000	-	30,000	(30,000)
Transfer to Professional Dev Fund	5,400	-	5,000	(5,000)

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 200
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)
Transfer to Special Education Fund	183,431	168,367	164,407	3,960
Adjustment to Comply with Legal Max	-	-	(126,591)	126,591
Legal General Fund Budget	$ 2,463,073	$ 2,379,870	$ 2,361,471	$ 18,399
Adjustment for Qualifying Budget Credits Reimbursements	-	-	18,402	(18,402)
Total Expenditures	$ 2,463,073	$ 2,379,870	$ 2,379,873	$ (3)
Receipts Over (Under) Expenditures	$ (124)	$ (2)		
Unencumbered Cash, Beginning	3	5		
Prior Year Cancelled Encumbrances	126	-		
Unencumbered Cash, Ending	$ 5	$ 3		

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 681,311	$ 638,784	$ 641,698	$ (2,914)
Delinquent Tax	12,171	44,825	10,510	34,315
Motor Vehicle Tax	36,556	35,857	31,831	4,026
Antique Tax	255	251	-	251
Recreational Vehicle Tax	466	454	377	77
16/20M Tax	1,058	1,176	-	1,176
Reimbursements	2,546	-	-	-
Total Receipts	$ 734,363	$ 721,347	$ 684,416	$ 36,931
Expenditures				
Instruction	$ 76,926	$ 19,511	$ 92,442	$ (72,931)
General Administration	1,174	1,342	1,500	(158)
Operations and Maintenance	334,694	406,699	357,960	48,739
Transfer to At Risk (K-12)	151,069	85,631	75,000	10,631
Transfer to At Risk (4 Year Old)	11,431	32,032	15,000	17,032
Transfer to Bilingual Education Fund	40,116	60,218	50,000	10,218
Transfer to Career/Postsecond Ed Fund	26,385	42,881	35,000	7,881
Transfer to Driver Training Fund	5,000	-	5,000	(5,000)
Transfer to Food Service Fund	9,305	6,754	30,000	(23,246)
Transfer to Professional Dev Fund	9,600	7,400	10,000	(2,600)
Transfer to Special Education	75,000	75,000	75,000	-
Adjustment to Comply with Legal Max	-	-	(9,386)	9,386
Legal Supplemental Fund Budget	$ 740,700	$ 737,468	$ 737,516	$ (48)

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
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)
Adjustment for Qualifying Budget Credits Reimbursements	-	-	-	-
Total Expenditures	$ 740,700	$ 737,468	$ 737,516	$ (48)
Receipts Over (Under) Expenditures	$ (6,337)	$ (16,121)		
Unencumbered Cash, Beginning	113,103	106,766		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 106,766	$ 90,645		

Schedule 2-C

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (4 Year Old)
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				
Transfer from General Fund	$ 30,412	$ 10,962	$ 15,000	$ (4,038)
Transfer from Supplemental General	11,431	32,032	15,000	17,032
Total Receipts	$ 41,843	$ 42,994	$ 30,000	$ 12,994
Expenditures				
Instruction	$ 41,843	$ 42,994	$ 50,000	$ (7,006)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	$ 20,000	$ 20,000		

Schedule 2-D

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (K-12)
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				
Transfer from General Fund	$ 80,000	$ 228,119	$ 250,000	$ (21,881)
Transfer from Supplemental General	151,069	85,631	75,000	10,631
Total Receipts	$ 231,069	$ 313,750	$ 325,000	$ (11,250)
Expenditures				
Instruction	$ 231,069	$ 313,750	$ 410,000	$ (96,250)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	85,000	85,000		
Unencumbered Cash, Ending	$ 85,000	$ 85,000		

Schedule 2-E

UNIFIED SCHOOL DISTRICT NO. 200
Bilingual 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 34,658	$ 13,518	$ 50,000	$ (36,482)
Transfer from Supplemental General	40,116	60,218	50,000	10,218
Total Receipts	$ 74,774	$ 73,736	$ 100,000	$ (26,264)
Expenditures				
Instruction	$ 74,774	$ 73,736	$ 100,000	$ (26,264)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-F

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 281,578	$ 266,355	$ 260,860	$ 5,495
Delinquent Tax	4,722	18,108	4,311	13,797
Motor Vehicle Tax	15,425	15,063	13,369	1,694
Antique Tax	105	105	-	105
Recreational Vehicle Tax	196	191	159	32
16/20M Tax	445	500	-	500
Donations	-	4,000		4,000
Interest	2,510	1,992	-	1,992
Reimbursements	-	845	-	845
Rental Income	-	11,000		11,000
Sale of Asset	-	17,272	-	17,272
Transfer from General	365,230	210,683	-	210,683
Total Receipts	$ 670,211	$ 546,114	$ 278,699	$ 267,415
Expenditures				
Instruction	$ -	$ 31,986	$ 408,593	$ (376,607)
Operations and Maintenance	59,541	47,722	220,250	(172,528)
Operations and Maintenance (Trans)	182,735	55,249	200,000	(144,751)
Vehicle and Maintenance Services	-	-	86,650	(86,650)
Facility Acquisition & Const. Service	84,283	39,800	300,000	(260,200)
Total Expenditures	$ 326,559	$ 174,757	$ 1,215,493	$ (1,040,736)
Receipts Over (Under) Expenditures	$ 343,652	$ 371,357		
Unencumbered Cash, Beginning	579,131	936,795		
Prior Year Cancelled Encumbrances	14,012	-		
Unencumbered Cash, Ending	$ 936,795	$ 1,308,152		

Schedule 2-G

UNIFIED SCHOOL DISTRICT NO. 200
Driver Training 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 Revenue	$ 1,800	$ 1,300	$ 2,000	$ (700)
State Aid	1,734	1,952	3,000	(1,048)
Transfer from General	-	-	-	-
Transfer from Supplemental General	5,000	-	5,000	(5,000)
Total Receipts	$ 8,534	$ 3,252	$ 10,000	$ (6,748)
Expenditures				
Instruction	$ 5,205	$ 3,764	$ 9,000	$ (5,236)
Operations and Maintenance	-	-	1,000	(1,000)
Total Expenditures	$ 5,205	$ 3,764	$ 10,000	$ (6,236)
Receipts Over (Under) Expenditures	$ 3,329	$ (512)		
Unencumbered Cash, Beginning	16,685	20,014		
Unencumbered Cash, Ending	$ 20,014	$ 19,502		

Schedule 2-H

UNIFIED SCHOOL DISTRICT NO. 200
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				
Charges for Services	$ 17,101	$ 13,191	$ 26,500	$ (13,309)
Federal Sources	126,869	151,678	173,100	(21,422)
Miscellaneous Revenue	-	-	-	-
State Aid	1,694	2,511	1,240	1,271
Transfer from General Fund	38,000	-	30,000	(30,000)
Transfer from Supplemental General	9,305	6,754	30,000	(23,246)
Total Receipts	$ 192,969	$ 174,134	$ 260,840	$ (86,706)
Expenditures				
Operations and Maintenance	$ -	$ 3,183	$ -	$ 3,183
Food Service Operation	193,773	163,477	310,563	(147,086)
Total Expenditures	$ 193,773	$ 166,660	$ 310,563	$ (143,903)
Receipts Over (Under) Expenditures	$ (804)	$ 7,474		
Unencumbered Cash, Beginning	50,526	49,722		
Unencumbered Cash, Ending	$ 49,722	$ 57,196		

Schedule 2-I

UNIFIED SCHOOL DISTRICT NO. 200
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				
Transfer from General Fund	$ 5,400	$ -	$ 5,000	$ (5,000)
Transfer from Supplemental General	9,600	7,400	10,000	(2,600)
Total Receipts	$ 15,000	$ 7,400	$ 15,000	$ (7,600)
Expenditures				
Instructional Support	$ 13,029	$ 7,501	$ 35,852	$ (28,351)
Receipts Over (Under) Expenditures	$ 1,971	$ (101)		
Unencumbered Cash, Beginning	18,881	20,852		
Unencumbered Cash, Ending	$ 20,852	$ 20,751		

Schedule 2-J

UNIFIED SCHOOL DISTRICT NO. 200
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				
Federal Aid	$ 2,887	$ 4,191	$ -	$ 4,191
Miscellaneous Revenue	4,666	7,897	-	7,897
Transfer from General Fund	183,431	168,367	164,407	3,960
Transfer from Supplemental General	75,000	75,000	75,000	-
Total Receipts	$ 265,984	$ 255,455	$ 239,407	$ 16,048
Expenditures				
Instruction	$ 269,002	$ 248,051	$ 450,210	$ (202,159)
Receipts Over (Under) Expenditures	$ (3,018)	$ 7,404		
Unencumbered Cash, Beginning	213,821	210,803		
Unencumbered Cash, Ending	$ 210,803	$ 218,207		

Schedule 2-K

UNIFIED SCHOOL DISTRICT NO. 200
Career and Postsecondary 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				
Federal Aid	$ 539	$ -	$ -	$ -
Miscellaneous Revenue	1,463	1,500	-	1,500
Transfer from General	26,456	13,893	30,000	(16,107)
Transfer from Supplemental General	26,385	42,881	35,000	7,881
Total Receipts	$ 54,843	$ 58,274	$ 65,000	$ (6,726)
Expenditures				
Instruction	$ 54,843	$ 58,274	$ 65,000	$ (6,726)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-L

UNIFIED SCHOOL DISTRICT NO. 200
KPERS Special Retirement Contribution 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				
State Sources	$ 240,733	$ 248,494	$ 291,287	$ (42,793)
Expenditures				
Instruction	$ 158,941	$ 175,262	$ 190,787	$ (15,525)
Student Support	9,000	10,000	15,000	(5,000)
Instructional Support	-	-	-	-
General Administration	12,000	10,000	15,000	(5,000)
School Administration	20,000	12,232	22,000	(9,768)
Central Services	-	-	-	-
Operations & Maintenance	14,000	15,000	17,500	(2,500)
Student Transportation	17,792	17,500	20,000	(2,500)
Food Service	9,000	8,500	11,000	(2,500)
Total Expenditures	$ 240,733	$ 248,494	$ 291,287	$ (42,793)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-M

UNIFIED SCHOOL DISTRICT NO. 200
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				
Contributions/Donations	$ -	$ -	$ 200	$ (200)
Co-op Reimbursement	9,000	9,000	-	9,000
Federal Aid	20,391	-	-	-
State Aid	105	285	-	285
Total Receipts	$ 29,496	$ 9,285	$ 200	$ 9,085
Expenditures				
Operations and Maintenance	$ 29,496	$ 9,285	$ 200	$ 9,085
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-N

UNIFIED SCHOOL DISTRICT NO. 200
Bond and Interest 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				
Ad Valorem Property Tax	$ 345,539	$ 388,155	$ 384,676	$ 3,479
Delinquent Tax	5,983	21,800	5,334	16,466
Motor Vehicle Tax	17,691	17,709	15,720	1,989
Antique Tax	125	122	-	122
Recreational Vehicle Tax	225	223	186	37
16/20M Tax	511	573	-	573
Federal Tax Credit	239,855	239,038	240,000	(962)
Total Receipts	$ 609,929	$ 667,620	$ 645,916	$ 21,704
Expenditures				
Principal	$ 314,127	$ 328,692	$ 329,000	$ (308)
Interest	289,851	289,851	289,851	-
Commission, Postage, Miscellaneous	2,750	2,750	2,750	-
Total Expenditures	$ 606,728	$ 621,293	$ 621,601	$ (308)
Receipts Over (Under) Expenditures	$ 3,201	$ 46,327		
Unencumbered Cash, Beginning	392,319	395,520		
Unencumbered Cash, Ending	$ 395,520	$ 441,847		

Schedule 2-O

UNIFIED SCHOOL DISTRICT NO. 200
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		
Transfer from General	$ -	$ -
Expenditures		
Contractual Services	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	208,030	208,030
Unencumbered Cash, Ending	$ 208,030	$ 208,030

Schedule 2-P

UNIFIED SCHOOL DISTRICT NO. 200
Textbook Rental 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		
Book Rental Fees	$ 11,045	$ 19,239
Reimbursements	9,025	-
Total Receipts	$ 20,070	$ 19,239
Expenditures		
Instruction	$ 35,396	$ 9,169
Receipts Over (Under) Expenditures	$ (15,326)	$ 10,070
Unencumbered Cash, Beginning	48,594	33,270
Prior Year Cancelled Encumbrances	2	-
Unencumbered Cash, Ending	$ 33,270	$ 43,340

Schedule 2-Q

UNIFIED SCHOOL DISTRICT NO. 200
Title I 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		
Federal Aid	$ 47,687	$ 47,081
Transfer from Title IV	12,118	12,262
Total Receipts	$ 59,805	$ 59,343
Expenditures		
Instruction	$ 59,805	$ 59,343
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-R

UNIFIED SCHOOL DISTRICT NO. 200
Migrant Project 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		
Federal Aid	$ -	$ -
Reimbursements	-	-
Total Receipts	$ -	$ -
Expenditures		
Instruction	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-S

UNIFIED SCHOOL DISTRICT NO. 200
Title II-A 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		
Federal Aid	$ 9,144	$ 8,614
Expenditures		
Instruction	$ 9,144	$ 8,614
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-T

UNIFIED SCHOOL DISTRICT NO. 200
REAP Federal 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		
Federal Aid	$ 19,257	$ 19,505
Expenditures		
Project Expense	$ 19,257	$ 19,505
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-U

UNIFIED SCHOOL DISTRICT NO. 200
Title IV 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		
Federal Aid	$ 12,118	$ 12,262
Expenditures		
Transfer to Title I	$ 12,118	$ 12,262
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-V

UNIFIED SCHOOL DISTRICT NO. 200
ESSER Act 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		
Federal Aid	$ 20,380	$ 14,503
Expenditures		
Instruction	$ 15,826	$ 40,333
Instructional Support	3,227	-
Total Expenditures	$ 19,053	$ 40,333
Receipts Over (Under) Expenditures	$ 1,327	$ (25,830)
Unencumbered Cash, Beginning	(16,325)	-
Prior Year Cancelled Encumbrances	14,998	-
Unencumbered Cash, Ending	$ -	$ (25,830)

Schedule 2-W

UNIFIED SCHOOL DISTRICT NO. 200
KDHE Federal 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		
Federal Aid	$ -	$ 40,520
Expenditures		
Instruction	$ -	$ 28,638
Student Support	-	56,823
Total Expenditures	$ -	$ 85,461
Receipts Over (Under) Expenditures	$ -	$ (44,941)
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ (44,941)

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2021	$ 561	$ 198	$ 759	$ -
Class of 2022	4,980	5,136	10,116	-
Class of 2023	1,405	9,806	9,070	2,141
Class of 2024	700	7,662	2,453	5,909
Class of 2025	-	4,514	1,618	2,896
Archery	1,150	500	508	1,142
Art Club/Art	479	-	-	479
Book Fair	-	2,350	2,350	-
Box Tops	2,067	-	978	1,089
Cheerleaders	3,057	4,053	3,498	3,612
Child in Need	1,397	-	50	1,347
Computer	145	-	-	145
Drama Club	3,858	1,015	210	4,663
ET Wear	113	-	113	-
FCA	779	-	779	-
Federal Program	329	86	415	-
FFA	4,257	22,096	23,388	2,965
Honor Card/Alternative Days	6,720	583	545	6,758
LYT Group	369	-	-	369
Music	2,871	1,100	-	3,971
National Honor Society	1	783	258	526
Quiz Bowl	333	-	-	333
Robert Brandl Memorial	4,015	2,925	2,748	4,192
S.A.D.D.	305	658	386	577
Scholarship Fund	18,344	125	-	18,469
School Donations	227	1,490	-	1,717
School Employee Fund	45	-	45	-
School Gym	-	5,000	-	5,000
School Play	405	885	-	1,290
Sign Donations	5,413	290	2,500	3,203
Student Assistance	939	-	-	939
Student Council	1,918	1,139	1,593	1,464
Trap Shoot Club	23,371	9,190	23,755	8,806

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (continued)				
Vocal Trip	-	7,422	7,162	260
YEC	500	250	86	664
Jr. High School				
Jr. High Cheerleaders	213	2,098	1,843	468
Jr. High Field Studies	1,765	904	1,458	1,211
Jr. High Stuco	715	346	496	565
Language Arts	1,015	-	1,015	-
Quiz Bowl	900	-	-	900
Grade School				
Achievement Account	88	978	1,066	-
Fifth Grade	875	-	640	235
Fourth Grade	77	-	-	77
Kindergarten	40	134	170	4
Music	14	-	-	14
Third Grade	11	-	-	11
Total	96,766	93,716	102,071	88,411

UNIFIED SCHOOL DISTRICT NO. 200
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	$ 26,820	$ 84,316	$ 84,504	$ 26,632	$ -	$ 26,632
Concessions	14,341	19,074	22,488	10,927	-	10,927
Total Gate Receipts	$ 41,161	$ 103,390	$ 106,992	$ 37,559	$ -	$ 37,559
School Projects						
Yearbook	-	1,210	1,210	-	-	-
K.C. Handicap Child	484	-	309	175	-	175
Total School Projects	$ 484	$ 1,210	$ 1,519	$ 175	$ -	$ 175
Total District Activity Funds	$ 41,645	$ 104,600	$ 108,511	$ 37,734	$ -	$ 37,734