

**UNIFIED SCHOOL DISTRICT NUMBER 418  
MCPHERSON, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2022**



**LOYD GROUP, LLC**

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Certified Public Accountants

**Unified School District Number 418  
McPherson, Kansas**

**Fiscal Year Ended June 30, 2022**

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**Unified School District Number 418  
McPherson, Kansas**

**Fiscal Year Ended June 30, 2022**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District 418  
514 North Main  
McPherson, KS 67460

### ***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 Number 418, Kansas (District), a Municipal Financial Reporting Entity, 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 the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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.

### ***Other Matter***

The prior year's financial statement for the year ended June 30, 2021, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on September 20, 2021.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, 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 disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 418 as of and for the year ended June 30, 2021 (not presented herein), and have issued their report thereon dated September 20, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 418, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement. 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2022, on our consideration of Unified School District Number 418's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Unified School District Number 418's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 418's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
October 5, 2022

**Unified School District Number 418**  
**McPherson, KS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>GENERAL FUNDS:</b>						
General Fund	\$ -	\$ 16,556,446	\$ 16,556,446	\$ -	\$ 1,145,752	\$ 1,145,752
Supplemental General Fund	617,002	5,608,270	5,463,521	761,751	-	761,751
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Year Old) Fund	-	43,185	43,185	-	-	-
At Risk (K-12) Fund	-	2,223,943	2,223,943	-	-	-
Bilingual Education Fund	-	76,535	76,535	-	-	-
Capital Outlay Fund	1,579,790	3,565,684	3,316,128	1,829,346	-	1,829,346
Food Service Fund	172,478	1,983,067	1,747,090	408,455	-	408,455
Professional Development Fund	-	44,594	44,594	-	-	-
Special Education Fund	730,929	5,345,003	5,193,156	882,776	-	882,776
Career and Postsecondary Education Fund	-	502,758	502,758	-	-	-
KPERS Special Retirement Contribution Fund	-	3,031,486	3,031,486	-	-	-
Special Assessments Fund	3,763	41	-	3,804	-	3,804
Special Education Cooperative Fund	1,331,191	10,229,598	9,461,652	2,099,137	-	2,099,137
Recreation Commission Fund	-	1,671,826	1,671,826	-	-	-
Federal Funds Fund	(95,951)	730,997	900,561	(265,515)	-	(265,515)
Carl Perkins Fund	3,134	7,083	6,459	3,758	-	3,758
Contingency Reserve Fund	609,995	-	-	609,995	-	609,995
Early Childhood Passthrough Fund	-	25,669	25,669	-	-	-
Gifts and Grants Fund	211,432	127,537	118,915	220,054	-	220,054
Head Start Program Fund	-	1,351,956	1,351,956	-	-	-
Textbook/Student Materials Revolving Fund	523,385	220,952	373,525	370,812	-	370,812
Title I Fund	-	310,457	299,236	11,221	-	11,221
Title II-A Teacher Quality Fund	-	76,953	74,361	2,592	-	2,592
Title VI-B Discretionary Fund	-	38,785	38,785	-	-	-
Title VI-B Passthrough Fund	-	1,024,671	1,024,671	-	-	-
Gate Receipts	49,475	419,996	429,569	39,902	-	39,902
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	5,950,856	2,201,587	902,461	7,249,982	-	7,249,982
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 11,687,479</u>	<u>\$ 57,419,079</u>	<u>\$ 54,878,488</u>	<u>\$ 14,228,070</u>	<u>\$ 1,145,752</u>	<u>\$ 15,373,822</u>
<b>COMPOSITION OF CASH:</b>						
Board Checking Account						\$ (861,766)
Board Savings Account						841,534
Board Petty Cash Checking						1,500
Board Checking Account						10
Enrollment Checking Account						1,691
Activity Funds Account - High School Checking						128,361
Activity Funds Account - Middle School Checking						30,510
Activity Funds Account - High School Certificates of Deposit						29,978
Lincoln Petty Cash Checking Account						500
Roosevelt Petty Cash Checking Account						500
Washington Petty Cash Checking Account						500
Head Start Petty Cash Account						500
Eisenhower Petty Cash Account						500
Middle School Petty Cash on Hand						1,000
High School Petty Cash on Hand						1,025
Investments - Municipal Investment Pool						<u>15,346,427</u>
<b>Total Cash</b>						15,522,770
<b>Agency Funds per Schedule 3</b>						<u>(148,948)</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<u>\$ 15,373,822</u>

**Unified School District Number 418  
McPherson, KS**

**NOTES TO THE FINANCIAL STATEMENT**

**For the Year Ended June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

Unified School District Number 418 (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 418 (the District), a municipality.

**(b) *Regulatory Basis Fund Types***

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

**Special Purpose Funds**—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 Fund**—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

**(c) *Basis of Accounting***

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

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



## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

### *(d) 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 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.

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the Capital Projects Fund, Trust Funds or the following Special Purpose Funds: Federal Funds, Carl Perkins, Contingency Reserve, Early Childhood Passthrough, Head Start Program, Textbook/Student Materials Revolving, Title I, Title II-A Teacher Quality, Title VI-B Discretionary, Title VI-B Passthrough, Gifts and Grants, and Gate Receipts.

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

## 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds fund has a negative unencumbered cash balance at June 30, 2022, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

## 3. DEPOSITS AND INVESTMENTS

As of June 30, 2022, the District had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity in Years Less than 1</u>	<u>Rating U.S</u>
Kansas Municipal Investment Pool	\$ 15,346,427	\$ 15,346,427	S&P AAAF/SLT

### **3. DEPOSITS AND INVESTMENTS (CONT.)**

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

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

*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. At June 30, 2022, the District held 100% of their investments in the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the carrying amount of the District's deposits, including certificates of deposit, was \$176,343 and the bank balance was \$1,819,810. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,319,810 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 failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2022, the District had invested \$15,346,427 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

### **4. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$268,683 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.

### **5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

#### **(a) Other Post-Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

## 5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### **(b) Death and Disability Other Post Employment Benefits**

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

### **(c) Compensated Absences**

Sick leave is granted to employees in the following manner:

Certified Employees- 15 days at the beginning of each year. Sick leave may accumulate to 75 days or no more than the number of days recorded in excess of 60 days prior to July 3, 1988.

Classified Employees - one day for each month employed. Sick leave may accumulate to 60 days or the number of days accumulated as of September 30, 1988, whichever is greater.

Upon termination of employment, all employees are paid for unused sick leave at an average rate of \$3 per hour for classified employees, and one-half of substitute pay for certified employees.

### **(d) Termination Benefits**

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

The early retirement benefit shall be an annual payment determined by utilization of the percentage opposite the year of benefit utilization on the following table. The percentage for the year of benefit shall be multiplied by the certified employee's last annual contract salary, or the classified employee's annualized salary (hourly rate x daily hours x number of days) in the last 12 months prior to retirement. The payment shall be paid annually into a 403(b) employer funded plan in January or July as selected by the employee. It shall be terminated either at the end of the payment of five years of incentive benefits or at the end of the contract year in which the employee reaches age 65. The employee shall receive no more than five years of benefits according to the following schedule. Staff hired after May 1, 2010 are not eligible.

<u>Retirement Year</u>	<u>1st Year</u>	<u>2nd Year</u>	<u>3rd Year</u>	<u>4th Year</u>	<u>5th Year</u>
2015-2016	15%	13%	11%	9%	7%
2016-2017 (and beyond)	14%	12%	10%	8%	6%

Payments to retired employees under this plan were \$118,261 for the year ended June 30, 2022.

## 6. 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	Defeased	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2013	2.00% to 4.00%	05-30-13	\$ 13,790,000	03-01-26	\$ 3,385,000	\$ -	\$ 625,000	\$ -	\$ 2,760,000	\$ 108,600
Series 2019	2.60%	11-7-19	7,095,000	09-01-33	7,050,000	-	5,000	-	7,045,000	163,861
Total General Obligation Bonds					10,435,000	-	630,000	-	9,805,000	272,461
Capital Leases:										
Computer Equipment	3.23%	07-01-18	390,500	02-01-22	101,017	-	101,017	-	-	3,263
HVAC	3.25%	04-25-17	1,620,000	09-01-37	1,455,000	-	65,000	-	1,390,000	46,231
Computer Equipment	2.74%	07-01-19	278,630	02-01-23	141,512	-	69,800	-	71,712	3,877
Mower	3.60%	08-15-19	22,750	02-01-23	11,558	-	5,677	-	5,881	416
Buses	3.23%	02-14-20	53,920	02-01-23	36,474	-	17,947	-	18,527	1,178
Computer Equipment	1.64%	04-01-20	354,485	04-01-24	268,014	-	87,889	-	180,125	4,396
Bus Lease	3.23%	10-01-21	1,081,067	04-15-31	-	1,081,067	107,660	-	973,407	10,972
Technology Lease	1.64%	07-01-21	149,000	04-01-25	-	149,000	36,864	-	112,136	1,566
Facility Lease	2.65%	06-15-22	3,105,000	09-01-37	-	3,105,000	-	-	3,105,000	-
Total Capital Leases					2,013,575	4,335,067	491,854	-	5,856,788	71,899
Total Contractual Indebtedness					\$ 12,448,575	\$ 4,335,067	\$ 1,121,854	\$ -	\$ 15,661,788	\$ 344,360

## 6. LONG-TERM DEBT (CONT.)

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

Debt Issue	Year								Total
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2037-2040	
Principal:									
General Obligation Bonds:									
Series 2013	\$ 650,000	\$ 680,000	\$ 705,000	\$ 725,000	\$ -	\$ -	\$ -	\$ -	\$ 2,760,000
Series 2019	45,000	45,000	45,000	50,000	4,155,000	2,705,000	-	-	7,045,000
Total General Obligation Bonds	695,000	725,000	750,000	775,000	4,155,000	2,705,000	-	-	9,805,000
Capital Leases:									
HVAC	70,000	70,000	70,000	75,000	405,000	485,000	215,000	-	1,390,000
Computer Equipment	71,712	-	-	-	-	-	-	-	71,712
Mower	5,881	-	-	-	-	-	-	-	5,881
Buses	18,527	-	-	-	-	-	-	-	18,527
Computer Equipment	89,330	90,795	-	-	-	-	-	-	180,125
Bus Lease	100,235	102,129	104,059	106,026	108,030	452,927	-	-	973,406
Technology Lease	36,860	37,376	37,901	-	-	-	-	-	112,137
Facility Lease	-	155,000	175,000	180,000	185,000	1,005,000	1,155,000	250,000	3,105,000
Total Capital Leases	392,545	455,300	386,960	361,026	698,030	1,942,927	1,370,000	250,000	5,856,788
Total Principal	1,087,545	1,180,300	1,136,960	1,136,026	4,853,030	4,647,927	1,370,000	250,000	15,661,788
Interest:									
General Obligation Bonds:									
Series 2013	83,100	56,500	32,325	10,875	-	-	-	-	182,800
Series 2019	143,961	143,039	142,117	141,143	493,487	83,896	-	-	1,147,643
Total General Obligation Bonds	227,061	199,539	174,442	152,018	493,487	83,896	-	-	1,330,443
Capital Leases:									
HVAC	44,038	41,762	39,488	37,131	147,469	75,481	7,069	-	392,438
Computer Equipment	1,965	-	-	-	-	-	-	-	1,965
Mower	212	-	-	-	-	-	-	-	212
Buses	598	-	-	-	-	-	-	-	598
Computer Equipment	2,954	1,489	-	-	-	-	-	-	4,443
Bus Lease	18,397	16,503	14,573	12,606	10,602	21,601	-	-	94,282
Technology Lease	1,570	1,054	531	-	-	-	-	-	3,155
Facility Lease	58,512	80,229	75,856	71,153	66,316	275,334	111,234	3,313	741,947
Total Capital Leases	128,246	141,037	130,448	120,890	224,387	372,416	118,303	3,313	1,239,040
Total Interest	355,307	340,576	304,890	272,908	717,874	456,312	118,303	3,313	2,569,483
Total Principal and Interest	\$ 1,442,852	\$ 1,520,876	\$ 1,441,850	\$ 1,408,934	\$ 5,570,904	\$ 5,104,239	\$ 1,488,303	\$ 253,313	\$ 18,231,271

## 7. RELATED-PARTY TRANSACTIONS

Unified School District Number 418 is the taxing authority for the McPherson Recreation Commission. During the fiscal year ended June 30, 2022, the District levied a total tax of 6.00 mills for the Recreation Commission Fund, which in turn is appropriated to the McPherson Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

## 8. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-6478	\$ 43,185
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	1,730,587
General Fund	Bilingual Education Fund	K.S.A. 72-6478	58,505
General Fund	Capital Outlay	K.S.A. 72-6478	930,707
General Fund	Professional Development Fund	K.S.A. 72-6478	44,594
General Fund	Special Education Fund	K.S.A. 72-6478	2,782,604
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	403,500
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	493,356
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	18,030
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	2,406,350
Supplemental General Fund	Textbook/Student Materials Revolving Fund	K.S.A. 72-6478	14,961
Special Education Fund	Special Education Co-op Fund	K.S.A. 72-6478	5,188,954
			<u>\$ 14,115,333</u>

## 9. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% 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.

## 9. DEFINED BENEFIT PENSION PLAN (CONT.)

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$3,031,486 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 \$23,776,646. 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 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](http://www.kpers.org) or can be obtained as described above.

## 10. OPERATING LEASES

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property right or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made. The District paid \$144,570 in expenses in 2022.

## 11. LEASE AGREEMENTS WITH MCPHERSON COLLEGE

### ***Football Stadium Facilities***

The District uses McPherson College's athletic field, stadium, sport center and associated facilities for the District's athletic competitions, athletic training and training for its marching band.

McPherson College has performed renovations of such facilities at substantial cost and the District desired to continue to make use of such facilities and share equitably in the cost of such improvements, together with operating the same.

A lease agreement was executed on August 1, 2012, for a term beginning July 1, 2012 through June 30, 2022. The lease provides for annual payments including portions for rent and renovation and a portion for a projected maintenance fee. Per the agreement addendum on March 11, 2011, the final three years' payments for rent and renovation will not be billed to the District. The agreement also states that the District will still be required to pay the last three maintenance lease payments as listed in the original agreement.

These payments and the future obligation are included in the schedules above. The final payments on this lease will be made by June 30, 2022.

The maintenance and repair fee is intended to reimburse the lessor for one-half of the costs of annual utilities and ordinary maintenance of the stadium facility premises. During fiscal year ended June 30, 2022, the maintenance fee was \$29,057. The maintenance fee shall increase three percent per year unless, because of an unforeseeable circumstance, this annual increase works a substantial unfairness or hardship to either party, in which case the parties shall negotiate to determine the new maintenance and repair fee.

In addition to the maintenance and repair fee, the District shall pay 50% of the cost of repairing or replacing the electronic systems used at the stadium, including without limitation, the sound system, scoreboard, play clocks, as well as the systems used to operate them.

## **12. CLAIMS AND JUDGMENTS**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022, and there were no settlements that exceeded insurance coverage in the past three years.

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

## **13. COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

## **14. CARES ACT FUNDING**

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$213,254 for ESSER I, \$1,070,195 for ESSER II, and \$2,403,506 for ESSER III. As of June 30, 2022 the District spent \$213,254 of ESSER I, \$898,078 of ESSER II, and \$0 of ESSER III.

## **15. SUBSEQUENT EVENTS**

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



**UNIFIED SCHOOL DISTRICT NUMBER 418  
MCPHERSON, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**FISCAL YEAR ENDED JUNE 30, 2022**

**Unified School District Number 418  
McPherson, KS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**(Budgeted Funds Only)**

**For the Year Ended June 30, 2022**

	<b>Certified Budget</b>	<b>Adjustments to Comply with Legal Max</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
<b>GENERAL FUNDS:</b>						
General Fund	\$ 17,699,595	\$ (1,143,416)	\$ 267	\$ 16,556,446	\$ 16,556,446	\$ -
Supplemental General Fund	5,809,940	(346,419)	-	5,463,521	5,463,521	-
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Yr Old) Fund	80,002	-	-	80,002	43,185	(36,817)
At Risk (K-12) Fund	2,350,282	-	-	2,350,282	2,223,943	(126,339)
Bilingual Education Fund	86,910	-	-	86,910	76,535	(10,375)
Virtual Education Fund	88,802	-	-	88,802	-	(88,802)
Capital Outlay Fund	3,578,432	-	-	3,578,432	3,316,128	(262,304)
Driver Training Fund						
Food Service Fund	1,901,436	-	-	1,901,436	1,747,090	(154,346)
Professional Development Fund	150,000	-	-	150,000	44,594	(105,406)
Parent Education Program						
Special Education Fund	6,646,226	-	-	6,646,226	5,193,156	(1,453,070)
Career and Postsecondary Education Fund	750,000	-	-	750,000	502,758	(247,242)
KPERS Special Retirement Contribution Fund	3,560,643	-	-	3,560,643	3,031,486	(529,157)
Special Education Cooperative Fund	12,466,506	-	-	12,466,506	9,461,652	(3,004,854)
Recreation Commission Fund	1,800,000	-	-	1,800,000	1,671,826	(128,174)
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	902,461	-	-	902,461	902,461	-
<b>Total</b>	<b>\$ 57,871,235</b>	<b>\$ (1,489,835)</b>	<b>\$ 267</b>	<b>\$ 56,381,667</b>	<b>\$ 50,234,781</b>	<b>\$ (6,146,886)</b>

**Unified School District Number 418  
McPherson, KS**

**GENERAL FUND**

**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)**

		<b>2022</b>		<b>Variance Over (Under)</b>
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts:				
Taxes and Shared Revenue -				
Mineral production tax	\$ 6,212	\$ 7,847	\$ -	\$ 7,847
State aid	13,413,822	13,765,729	14,069,595	(303,866)
Special education aid	3,009,633	2,782,603	3,630,000	(847,397)
State reimbursements	-	267	-	267
	<u>16,429,667</u>	<u>16,556,446</u>	<u>\$ 17,699,595</u>	<u>\$ (1,143,149)</u>
Total Receipts				
Expenditures:				
Instruction -				
Certified salaries	6,053,078	5,502,064	\$ 6,469,201	\$ (967,137)
Non-certified salaries	551,865	550,256	399,939	150,317
Insurance	679,778	959,526	706,969	252,557
Social Security	484,964	441,394	503,301	(61,907)
Other employee benefits	60,504	54,622	63,984	(9,362)
Purchased professional services	144,910	166,160	150,000	16,160
Other purchased services	197,958	183,627	201,000	(17,373)
Supplies	129,724	147,056	140,000	7,056
Textbooks	97,091	-	100,000	(100,000)
Technology Related Supplies	-	47,353	-	47,353
Other	2,504	3,906	3,000	906
Student Support Services -				
Certified salaries	363,453	313,783	378,785	(65,002)
Non-certified salaries	50,784	51,986	51,638	348
Insurance	45,104	42,034	46,990	(4,956)
Social Security	30,261	26,564	31,530	(4,966)
Other employee benefits	13,929	6,433	15,000	(8,567)
Purchased professional services	208,507	202,503	210,000	(7,497)
Supplies	20,484	25,830	28,074	(2,244)
Instruction Support Staff -				
Certified salaries	263,963	291,370	274,522	16,848
Non-certified salaries	207,562	188,427	215,864	(27,437)
Insurance	59,692	59,326	62,080	(2,754)
Social Security	37,264	37,668	35,884	1,784
Other employee benefits	179,411	183,434	5,478	177,956
Purchased professional services	-	-	180,150	(180,150)
Other purchased services	4,343	13,350	5,000	8,350
Supplies	55,655	59,447	20,000	39,447

Unified School District Number 418  
McPherson, KS

GENERAL FUND

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)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Instruction Support Staff (cont.) -				
Books and periodicals	\$ -	\$ -	\$ 25,000	\$ (25,000)
Technology supplies	-	-	15,000	(15,000)
Property and equipment	12,264	7,269	15,000	(7,731)
Other	-	-	2,500	(2,500)
General Administration -				
Certified salaries	124,372	124,247	129,347	(5,100)
Non-certified salaries	96,979	68,206	100,858	(32,652)
Insurance	16,087	19,311	16,730	2,581
Social Security	17,786	15,032	18,497	(3,465)
Other employee benefits	8,350	11,546	2,000	9,546
Purchased professional services	104,093	77,523	100,000	(22,477)
Purchased property services	308	807	500	307
Other purchased services	10,466	19,692	13,000	6,692
Supplies	38,508	102,708	50,000	52,708
Property and equipment	5,208	616	5,000	(4,384)
Other	936	3,371	2,000	1,371
School Administration -				
Supplies	12	-	-	-
Operations and Maintenance -				
Purchased professional services	200	-	500	(500)
Other	12	23	100	(77)
Student Transportation Services -				
Supervision -				
Non-certified salaries	172,226	118,711	29,821	88,890
Insurance	39,319	37,566	2,373	35,193
Social Security	18,159	18,499	2,127	16,372
Other employee benefits	10,043	10,306	200	10,106
Other purchased services	674	636	-	636
Property and equipment	-	-	2,000	(2,000)
Other	17,452	5,273	40,000	(34,727)

**Unified School District Number 418  
McPherson, KS**

**GENERAL FUND**

**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)**

	<b>2022</b>			<b>Variance</b>
	<b>2021</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Expenditures (cont.):				
Student Transportation Services (cont):				
Vehicle Operating Services -				
Certified salaries	\$ -	\$ -	\$ 179,115	\$ (179,115)
Non-certified salaries	28,674	27,728	-	27,728
Insurance	2,282	2,399	40,892	(38,493)
Social Security	2,045	2,072	18,885	(16,813)
Other employee benefits	152	159	15,000	(14,841)
Rent of vehicles	40,496	40,817	75,000	(34,183)
Other purchased services	78,870	132,629	70,000	62,629
Motor fuel	30,361	66,418	-	66,418
Property and equipment	1,155	103	-	103
Supplies	31,633	48,359	50,700	(2,341)
Other Support Services -				
Non-certified salaries	28,008	31,767	29,128	2,639
Insurance	1,940	2,611	2,018	593
Social Security	2,240	2,558	2,677	(119)
Other employee benefits	17,441	5,683	15,800	(10,117)
Outgoing Transfers -				
Capital Outlay Fund	500,000	930,707	-	930,707
Professional Development Fund	31,496	44,594	150,000	(105,406)
Special Education Fund	3,116,194	2,782,604	3,630,000	(847,396)
Career and Postsecondary Education Fund	509,250	403,500	400,000	3,500
Textbook/Student Materials Revolving Fund	150,000	-	150,000	(150,000)
At Risk (4 Year Old) Fund	68,437	43,185	80,002	(36,817)
At Risk (K-12) Fund	1,007,414	1,730,587	1,765,221	(34,634)
Bilingual Education Fund	45,337	58,505	65,413	(6,908)
Virtual Education Fund	-	-	88,802	(88,802)
Contingency Reserve Fund	100,000	-	-	-
Adjustment to comply with legal max	-	-	(1,143,416)	1,143,416
Legal General Fund Budget	16,429,667	16,556,446	16,556,179	267
Adjustment for qualifying budget credits	-	-	267	(267)
Total Expenditures	16,429,667	16,556,446	\$ 16,556,446	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418  
McPherson, KS**

**GENERAL FUND**

**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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 3,577,389	\$ 3,878,603	\$ 4,000,221	\$ (121,618)
Delinquent tax	41,115	105,783	55,483	50,300
Motor vehicle tax	300,546	267,028	255,457	11,571
Recreational vehicle tax	5,704	5,480	3,654	1,826
Commercial vehicle tax	18,609	20,462	17,057	3,405
Mineral production tax	-	-	14,662	(14,662)
Supplemental state aid	1,427,686	1,330,914	1,415,301	(84,387)
Total Receipts	5,371,049	5,608,270	\$ 5,761,835	\$ (153,565)
Expenditures:				
Instruction -				
Other employee benefits	-	120	\$ 2,000	\$ (1,880)
Purchased property services	-	6,248	5,000	1,248
Miscellaneous supplies	-	11,211	7,500	3,711
General Administration -				
Purchased professional services	17,644	49,016	35,000	14,016
Dues and fees	-	11,458	-	11,458
School Administration -				
Certified salaries	728,974	720,904	758,133	(37,229)
Non-certified salaries	317,683	333,147	330,390	2,757
Insurance	128,666	140,138	133,813	6,325
Social Security	77,759	78,211	80,716	(2,505)
Other employee benefits	10,290	10,109	7,000	3,109
Purchased professional services	2,422	5,300	10,000	(4,700)
Other purchased services	7,326	5,674	16,000	(10,326)
Supplies	9,687	12,024	10,000	2,024
Operations and Maintenance -				
Non-certified salaries	76,515	80,977	79,576	1,401
Insurance	7,131	(242,503)	7,416	(249,919)
Social Security	5,760	6,077	5,990	87
Other employee benefits	2,746	2,741	3,000	(259)
Purchased professional services	21,426	12,732	25,000	(12,268)

**Unified School District Number 418  
McPherson, KS**

**GENERAL FUND**

**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)**

		<b><u>2022</u></b>		
	<b><u>2021</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Variance</u></b>
	<b><u>Actual</u></b>			<b><u>Over</u></b>
				<b><u>(Under)</u></b>
Expenditures (cont.):				
Operations and Maintenance (cont):				
Purchased property services	\$ 349	\$ -	\$ -	\$ -
Water/sewer	51,264	61,621	55,000	6,621
Cleaning	58,958	59,681	65,000	(5,319)
Repairs and maintenance	22,917	26,902	25,000	1,902
Rentals	-	-	1,000	(1,000)
Other purchased services	188,371	212,280	195,906	16,374
Supplies	257,712	299,789	275,000	24,789
Heating	97,720	110,277	110,000	277
Electricity	243,367	309,865	260,000	49,865
Motor fuel	6,581	9,395	20,000	(10,605)
Other	-	-	500	(500)
Other Supplemental Services -				
Non-certified salaries	76,757	78,954	79,827	(873)
Insurance	11,338	7,830	11,792	(3,962)
Social Security	5,199	5,518	5,500	18
Other employee benefits	112,156	87,154	120,000	(32,846)
Other purchased services	-	17,974	12,323	5,651
Outgoing Transfers -				
Bilingual Education Fund	19,655	18,030	21,497	(3,467)
Special Education Fund	2,372,384	2,406,350	2,200,000	206,350
Career and Postsecondary Education Fund	-	-	250,000	(250,000)
Textbook & Student Materials Revolving Fun	-	14,961	-	14,961
At Risk (K-12) Fund	520,846	493,356	585,061	(91,705)
Adjustment to comply with legal max	-	-	(346,419)	346,419
Total Expenditures	<u>5,459,603</u>	<u>5,463,521</u>	<u>\$ 5,463,521</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(88,554)	144,749		
Unencumbered Cash, Beginning	<u>705,556</u>	<u>617,002</u>		
Unencumbered Cash, Ending	<u>\$ 617,002</u>	<u>\$ 761,751</u>		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**AT RISK (4 YEAR OLD) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 68,437	\$ 43,185	\$ 80,002	\$ (36,817)
Expenditures:				
Instruction -				
Certified salaries	53,148	28,837	\$ 55,000	\$ (26,163)
Insurance	6,514	5,911	10,000	(4,089)
Social Security	3,968	4,141	5,000	(859)
Other employee benefits	283	299	500	(201)
Supplies	4,524	3,997	1,502	2,495
Central services -				
Non-certified salaries	-	-	8,000	(8,000)
Total Expenditures	68,437	43,185	\$ 80,002	\$ (36,817)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		<b>Variance</b>
	<b>2021</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 1,007,414	\$ 1,730,587	\$ 1,765,221	\$ (34,634)
Transfer from Supplemental General Fund	520,846	493,356	585,061	(91,705)
Total Receipts	1,528,260	2,223,943	\$ 2,350,282	\$ (126,339)
Expenditures:				
Instruction -				
Certified salaries	1,046,678	1,690,622	\$ 1,500,000	\$ 190,622
Non-certified salaries	51,061	38,433	100,000	(61,567)
Insurance	131,013	217,935	160,000	57,935
Social Security	80,109	125,330	100,000	25,330
Other employee benefits	5,809	9,297	10,000	(703)
Other purchased services	-	-	5,000	(5,000)
Purchased professional services	11,000	11,000	15,000	(4,000)
Supplies	20,232	5,115	220,000	(214,885)
Other	-	748	-	748
Student Support Services -				
Certified salaries	69,934	106,269	85,000	21,269
Insurance	5,701	9,290	7,000	2,290
Social Security	5,110	7,685	7,000	685
Other employee benefits	370	574	4,000	(3,426)
Purchased professional services	2,405	1,645	-	1,645
Instructional Support Staff -				
Certified salaries	-	-	12,782	(12,782)
School Administration -				
Certified salaries	85,004	-	90,000	(90,000)
Insurance	6,537	-	7,000	(7,000)
Social Security	6,246	-	7,000	(7,000)
Other employee benefits	451	-	500	(500)
Other purchased services	600	-	20,000	(20,000)
Total Expenditures	1,528,260	2,223,943	\$ 2,350,282	\$ (126,339)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 45,337	\$ 58,505	\$ 65,413	\$ (6,908)
Transfer from Supplemental General Fund	19,655	18,030	21,497	(3,467)
Total Receipts	64,992	76,535	\$ 86,910	\$ (10,375)
Expenditures:				
Instruction -				
Certified salaries	51,466	54,578	\$ 60,000	\$ (5,422)
Insurance	7,165	7,569	8,000	(431)
Social Security	3,836	4,051	4,000	51
Other employee benefits	781	1,024	1,400	(376)
Purchased professional services	558	-	2,000	(2,000)
Supplies	1,186	9,313	11,510	(2,197)
Total Expenditures	64,992	76,535	\$ 86,910	\$ (10,375)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**VIRTUAL 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)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ -	\$ -	\$ 88,802	\$ (88,802)
Expenditures:				
Instruction -				
Purchased property services	-	-	\$ 88,802	\$ (88,802)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b><u>2022</u></b>		
	<b><u>2021</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Variance</u></b>
	<b><u>Actual</u></b>			<b><u>Over</u></b>
				<b><u>(Under)</u></b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,991,758	\$ 2,028,382	\$ 1,834,207	\$ 194,175
Delinquent tax	15,392	51,806	30,703	21,103
Motor vehicle tax	124,228	143,386	136,566	6,820
Recreational vehicle tax	2,337	2,932	1,953	979
Mineral Production tax	-	-	7,838	(7,838)
Commercial vehicle tax	65,375	11,333	9,118	2,215
Interest on idle funds	1,506	18,396	-	18,396
Miscellaneous revenue	38,109	378,742	-	378,742
State aid	82,878	-	-	-
Transfer from General Fund	500,000	930,707	-	930,707
Total Receipts	<u>2,821,583</u>	<u>3,565,684</u>	<u>\$ 2,020,385</u>	<u>\$ 1,545,299</u>
Expenditures:				
Instruction -				
Property, equipment and furniture	553,600	731,590	\$ 562,110	\$ 169,479
General Administration -				
Other purchased services	1,550	1,550	-	1,550
Supplies	10,406	26,349	-	26,349
Property, equipment and furniture	(32,146)	-	10,000	(10,000)
School Administration -				
Property, equipment and furniture	-	3,841	-	3,841
Operations and Maintenance -				
Non-certified salaries	1,094,535	1,179,660	1,138,316	41,344
Insurance	202,875	206,550	210,086	(3,536)
Social Security	79,503	85,967	83,583	2,384
Other employee benefits	38,567	39,183	40,000	(817)
Other purchased services	2,440	2,440	7,500	(5,060)
Other	-	150	-	150
Property and equipment	61,619	16,017	85,000	(68,983)
Student Transportation Services -				
Property and equipment	125,505	137,757	150,000	(12,243)
Facility Acquisition and Construction Services -				
Architectural and engineering services	242,798	41,891	30,000	11,891
Site improvement	29,000	34,680	800,000	(765,320)
Repair and remodeling buildings	134,987	808,503	461,837	346,666
Total Expenditures	<u>2,545,239</u>	<u>3,316,128</u>	<u>\$ 3,578,432</u>	<u>\$ (262,304)</u>
Receipts Over (Under) Expenditures	276,345	249,556		
Unencumbered Cash, Beginning	<u>1,303,445</u>	<u>1,579,790</u>		
Unencumbered Cash, Ending	<u>\$ 1,579,790</u>	<u>\$ 1,829,346</u>		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 14,494	\$ 11,419	\$ 11,200	\$ 219
Federal aid	1,588,938	1,864,856	1,620,158	244,698
Student sales - lunch	24,494	32,740	-	32,740
Adult sales - lunch	32	2,637	97,600	(94,963)
Ala carte meals	-	3,915	-	3,915
Miscellaneous revenue	9,681	67,500	-	67,500
Total Receipts	1,637,639	1,983,067	\$ 1,728,958	\$ 254,109
Expenditures:				
Instruction -				
Other	50	-	\$ -	\$ -
Food Service Operations -				
Non-certified salaries	539,317	557,813	650,000	(92,187)
Insurance	87,879	79,868	110,000	(30,132)
Social Security	39,537	40,715	45,000	(4,285)
Other employee benefits	16,208	20,284	18,000	2,284
Purchased professional services	4,174	1,973	-	1,973
Repairs and maintenance	22,403	35,457	-	35,457
Other purchased services	676	879	38,000	(37,121)
Food and milk	713,361	847,084	-	847,084
Supplies	81,580	93,561	1,000,000	(906,439)
Miscellaneous supplies	-	-	-	-
Property and equipment	21,907	65,584	35,000	30,584
Other	3,876	3,872	5,436	(1,564)
Total Expenditures	1,530,968	1,747,090	\$ 1,901,436	\$ (154,346)
Receipts Over (Under) Expenditures	106,671	235,977		
Unencumbered Cash, Beginning	65,807	172,478		
Unencumbered Cash, Ending	\$ 172,478	\$ 408,455		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 14,257	\$ -	\$ -	\$ -
Transfer from General Fund	31,496	44,594	150,000	(105,406)
Total Receipts	45,753	44,594	\$ 150,000	\$ (105,406)
Expenditures:				
Instruction -				
Certified Salaries	-	-	\$ 6,650	\$ (6,650)
Non-certified salaries	-	-	6,650	(6,650)
Social Security	-	-	300	(300)
Other employee benefits	-	-	50	(50)
Instructional Support Staff -				
Certified salaries	380	-	-	-
Non-certified salaries	6,372	-	-	-
Purchased property services	803	100	1,500	(1,400)
Purchased professional services	26,827	10,185	125,000	(114,815)
Other purchased services	5,243	6,570	5,000	1,570
Supplies	5,912	24,927	4,850	20,077
School Administration -				
Other	51	660	-	660
Books	165	2,152	-	2,152
Total Expenditures	45,753	44,594	\$ 150,000	\$ (98,756)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 19,725	\$ 156,049	\$ -	\$ 156,049
Federal aid	-	-	85,296	(85,296)
Transfer from General Fund	3,116,194	2,782,604	3,630,000	(847,396)
Transfer from Supplemental General Fund	2,372,384	2,406,350	2,200,000	206,350
Total Receipts	5,508,303	5,345,003	\$ 5,915,296	\$ (570,293)
Expenditures:				
Vehicle Operating Services -				
Mandated SP Ed Instr Oth Suppl Dst	-	2,839	\$ -	\$ 2,839
Mandated SE Oth Parent Srv Activ Dst	-	1,363	-	1,363
Transfer to Special Education				
Cooperative Fund	5,382,017	5,188,954	6,646,226	(1,457,272)
Total Expenditures	5,382,017	5,193,156	\$ 6,646,226	\$ (1,453,070)
Receipts Over (Under) Expenditures	126,286	151,847		
Unencumbered Cash, Beginning	604,643	730,929		
Unencumbered Cash, Ending	\$ 730,929	\$ 882,776		

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Miscellaneous income	\$ 39,952	\$ 99,258	\$ 100,000	\$ (742)
Transfer from General Fund	509,250	403,500	400,000	3,500
Transfer from Supplemental General Fund	-	-	250,000	(250,000)
Total Receipts	<u>549,202</u>	<u>502,758</u>	<u>\$ 750,000</u>	<u>\$ (247,242)</u>
Expenditures:				
Instruction -				
Certified salaries	423,546	382,819	\$ 480,000	\$ (97,181)
Insurance	43,890	37,410	50,000	(12,590)
Social Security	31,720	28,784	37,000	(8,216)
Other employee benefits	2,247	2,065	3,000	(935)
Purchased professional services	4,907	7,036	-	7,036
Purchased property services	1,158	1,909	5,000	(3,091)
Supplies	17,064	31,408	20,000	11,408
Textbooks	17,317	10,586	90,000	(79,414)
Property and equipment	7,353	741	25,000	(24,259)
Other	-	-	40,000	(40,000)
Total Expenditures	<u>549,202</u>	<u>502,758</u>	<u>\$ 750,000</u>	<u>\$ (247,242)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 2,942,680	\$ 3,031,486	\$ 3,560,643	\$ (529,157)
Expenditures:				
Employee Benefits -				
Instruction	1,877,430	1,934,088	\$ 2,272,000	\$ (337,912)
Student Support Services	132,421	136,417	161,043	(24,626)
Instruction Support Staff	108,879	112,165	132,000	(19,835)
General Administration	191,274	197,047	232,000	(34,953)
School Administration	223,644	230,393	271,000	(40,607)
Other Supplemental Services	32,369	33,346	40,000	(6,654)
Operations and Maintenance	282,497	291,023	342,000	(50,977)
Student Transportation Services	2,943	3,031	3,600	(569)
Food Service Operations	91,223	93,976	107,000	(13,024)
Total Expenditures	2,942,680	3,031,486	\$ 3,560,643	\$ (529,157)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**SPECIAL ASSESSMENTS 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)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Delinquent tax	\$ 77	\$ 40	\$ -	\$ 40
Motor vehicle tax	1,635	1	-	1
Recreational vehicle tax	32	-	-	-
Commercial vehicle tax	14	-	-	-
Total Receipts	<u>1,758</u>	<u>41</u>	<u>\$ -</u>	<u>\$ 41</u>
Expenditures:				
Appropriation to McPherson Recreation Commission	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	1,758	41		
Unencumbered Cash, Beginning	<u>2,005</u>	<u>3,763</u>		
Unencumbered Cash, Ending	<u>\$ 3,763</u>	<u>\$ 3,804</u>		

**Unified School District Number 418**  
**McPherson, KS**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

		<b>2022</b>		<b>Variance</b>
	<b>2021</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Payments from other school districts	\$ 2,339,157	\$ 2,296,094	\$ 4,395,620	\$ (2,099,526)
State aid	2,465,027	2,186,053	-	2,186,053
State aid - MMIS	444,337	558,497	1,540,331	(981,834)
Transfer from Special Education Fund	5,382,017	5,188,954	6,210,762	(1,021,808)
Total Receipts	10,630,538	10,229,598	\$ 12,146,713	\$ (1,917,115)
Expenditures:				
Instruction -				
Certified salaries	2,132,169	2,252,908	\$ 3,040,701	\$ (787,793)
Non-certified salaries	2,342,899	2,042,482	2,436,615	(394,133)
Insurance	983,222	923,443	1,156,694	(233,251)
Social Security	329,097	318,536	396,719	(78,183)
Other employee benefits	36,399	40,195	50,000	(9,805)
Purchased professional services	42,733	60,860	50,000	10,860
Rent	15,452	15,600	16,000	(400)
Other purchased services	26,537	28,584	28,000	584
Supplies	19,951	23,935	50,000	(26,065)
Technology supplies	240	2,542	-	2,542
Equipment	29,162	8,933	50,000	(41,067)
Other	-	129	250,000	(249,871)
Student Support Services -				
Certified salaries	1,808,924	1,807,557	1,987,466	(179,909)
Non-certified salaries	305,363	312,630	316,417	(3,787)
Insurance	251,407	255,313	274,104	(18,791)
Social Security	161,983	159,562	172,134	(12,572)
Other employee benefits	17,304	35,254	30,000	5,254
Purchased professional services	359,094	209,944	450,000	(240,056)
Other purchased services	76,858	37,349	-	37,349
Supplies	27,440	44,998	63,000	(18,002)
Other	-	-	250,000	(250,000)
Equipment	11,648	13,646	12,000	1,646

**Unified School District Number 418**  
**4522 SCHEDULE 2 - PT2**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

	<b>2022</b>			<b>Variance Over (Under)</b>
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
Instructional Support Staff -				
Certified salaries	\$ 21,320	\$ 22,134	\$ 22,173	\$ (39)
Non-certified salaries	76,286	74,298	79,337	(5,039)
Insurance	8,919	7,569	9,454	(1,885)
Other employee benefits	11,251	25,972	8,308	17,664
Other purchased services	-	-	4,000	(4,000)
Supplies	7,561	11,215	10,000	1,215
Equipment	20,193	39,533	-	39,533
Other	-	-	250,000	(250,000)
Special Area Administrative Service -				
Certified salaries	182,803	190,546	190,115	431
Non-certified salaries	109,952	115,976	114,350	1,626
Insurance	31,882	33,080	33,718	(638)
Social Security	20,767	22,071	21,598	473
Other employee benefits	13,962	5,505	2,000	3,505
Purchased professional services	-	4,902	28,775	(23,873)
Purchased property services	427	460	500	(40)
Other purchased services	6,901	9,779	15,000	(5,221)
Supplies	12,133	12,365	15,000	(2,635)
Other	312	360	350	10
School Administration -				
Certified salaries	17,814	17,786	18,528	(742)
Insurance	1,037	1,337	1,099	238
Social Security	1,291	1,265	1,343	(78)
Other employee benefits	94	95	100	(5)
Business Support Services -				
Non-certified salaries	62,425	62,857	64,922	(2,065)
Insurance	8,320	6,261	8,819	(2,558)
Social Security	4,584	4,659	4,767	(108)
Other employee benefits	330	4,130	400	3,730
Operations and Maintenance -				
Non-certified salaries	858	1,164	892	272
Insurance	58	95	62	33
Other purchased services	7,733	15,378	8,000	7,378
Supplies	18,173	25,669	30,200	(4,531)
General supplies	4,700	360	-	360
Heating	6,157	12,659	7,200	5,459
Property and equipment	3,717	6,343	10,000	(3,657)

**Unified School District Number 418**  
**4522 SCHEDULE 2 - PT2**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

		<b>2022</b>		<b>Variance</b>
	<b>2021</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Expenditures (cont.):				
Student Transportation Services -				
Non-certified salaries	\$ 99,555	\$ 91,267	\$ 103,537	\$ (12,270)
Insurance	33,739	15,897	35,841	(19,944)
Social Security	7,406	6,889	7,702	(813)
Other employee benefits	3,283	3,243	5,500	(2,257)
Contracting of bus services	9,667	7,911	14,500	(6,589)
Supplies	2,470	3,666	5,000	(1,334)
Other Support Services -				
Non-certified salaries	1,826	-	1,900	(1,900)
Social Security	140	-	146	(146)
Other employee benefits	11	-	20	(20)
Purchased property services	-	-	1,500	(1,500)
Supplies	-	-	250,000	(250,000)
Food Service Operations -				
Food	6,623	2,556	-	2,556
Building Improvements -				
Purchased property services	1,040	-	-	-
<b>Total Expenditures</b>	<b>9,805,602</b>	<b>9,461,652</b>	<b>\$ 12,466,506</b>	<b>\$ (3,004,854)</b>
Receipts Over (Under) Expenditures	824,936	767,946		
Unencumbered Cash, Beginning	506,255	1,331,191		
Unencumbered Cash, Ending	<u>\$ 1,331,191</u>	<u>\$ 2,099,137</u>		

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**RECREATION COMMISSION 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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,501,515	\$ 1,508,553	\$ 1,383,205	\$ 125,348
Delinquent tax	13,750	43,061	23,319	19,742
Motor vehicle tax	98,574	107,973	103,245	4,728
Recreational vehicle tax	4,058	2,208	1,477	731
Mineral production tax	16,910	1,513	300,000	(298,487)
Commercial vehicle tax	7,340	8,518	6,894	1,624
In Lieu of Taxes IRBs/Rental Excise	-	-	5,925	(5,925)
Total Receipts	1,642,147	1,671,826	<u>\$ 1,824,065</u>	<u>\$ (152,239)</u>
Expenditures:				
Appropriation to McPherson Recreation Commission	1,642,147	1,671,826	<u>\$ 1,800,000</u>	<u>\$ (128,174)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**FEDERAL FUNDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Elementary and Secondary School Emergency Relief Federal aid	\$ 179,378	\$ 730,997
Coronavirus Relief Federal aid	1,009,200	-
	<u>1,188,578</u>	<u>730,997</u>
Total Receipts		
Expenditures:		
Instruction -		
Certified salaries	149,926	333,559
Non-certified salaries	17,225	146,429
Insurance	-	7,613
Social Security	9,672	35,518
Other employee benefits	463	82,704
Purchased property services	77,664	-
Supplies	726	262,528
Other	66,324	3,891
Student Support Services -		
Certified salaries	2,870	-
Social Security	237	-
Supplies	-	17,438
Instruction Support Staff -		
Non-certified salaries	-	1,758
Social Security	-	1,219
Other employee benefits	-	5,623
General Administration -		
Certified salaries	478	-
Non-certified salaries	1,914	-
Social Security	197	-
Supplies	323	-

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**FEDERAL FUNDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Expenditures (cont.):		
Operations and Maintenance -		
Other	\$ 878,928	\$ -
Student Transportation Services -		
Non-certified salaries	-	2,109
Social Security	-	161
Other employee benefits	-	11
	<u>1,206,947</u>	<u>900,561</u>
Total Expenditures		
	<u>1,206,947</u>	<u>900,561</u>
Receipts Over (Under) Expenditures	(18,369)	(169,564)
Unencumbered Cash, Beginning	<u>(77,582)</u>	<u>(95,951)</u>
Unencumbered Cash, Ending	<u>\$ (95,951)</u>	<u>\$ (265,515)</u>



**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**CARL PERKINS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Miscellaneous	\$ 2,535	\$ 7,083
Expenditures:		
Instruction -		
Supplies	<u>7,707</u>	<u>6,459</u>
Receipts Over (Under) Expenditures	(5,172)	624
Unencumbered Cash, Beginning	<u>8,306</u>	<u>3,134</u>
Unencumbered Cash, Ending	<u><u>\$ 3,134</u></u>	<u><u>\$ 3,758</u></u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**CONTINGENCY RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Transfer from General Fund	\$ 100,000	\$ -
Expenditures:		
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	100,000	-
Unencumbered Cash, Beginning	<u>509,995</u>	<u>609,995</u>
Unencumbered Cash, Ending	<u><u>\$ 609,995</u></u>	<u><u>\$ 609,995</u></u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**EARLY CHILDHOOD PASSTHROUGH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 28,833	\$ 25,669
Expenditures:		
Instruction -		
Certified salaries	<u>28,833</u>	<u>25,669</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**GIFTS AND GRANTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Gifts and grants	\$ 66,466	\$ 63,477
State aid	32,030	32,030
Federal aid	<u>32,030</u>	<u>32,030</u>
Total Receipts	<u>130,526</u>	<u>127,537</u>
Expenditures:		
Instruction -		
Teaching supplies	44,833	49,546
Miscellaneous supplies	69,992	68,584
School Administration -		
Purchased property services	4,871	160
Property and equipment	<u>212</u>	<u>625</u>
Total Expenditures	<u>119,908</u>	<u>118,915</u>
Receipts Over (Under) Expenditures	10,618	8,622
Unencumbered Cash, Beginning	<u>200,814</u>	<u>211,432</u>
Unencumbered Cash, Ending	<u>\$ 211,432</u>	<u>\$ 220,054</u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**HEAD START PROGRAM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 1,365,542	\$ 1,351,956
Expenditures:		
Instruction -		
Certified salaries	352,041	364,765
Non-certified salaries	168,984	171,481
Insurance	610	495
Social Security	34,020	34,927
Other employee benefits	2,576	2,638
Purchased professional services	125,163	113,208
Other purchased services	-	173
Supplies	57,689	28,662
Property and equipment	42,948	1,471
Student Support Services -		
Certified salaries	-	57,411
Social Security	656	5,025
Other employee benefits	-	356
Purchased professional services	21,577	1,884
Supplies	2,070	8,222
Instruction Support Staff -		
Certified salaries	41,791	46,544
Insurance	54	7,569
Social Security	2,805	2,889
Other employee benefits	242	253
Other purchased services	15,452	15,357
Supplies	20	115
General Administration -		
Certified salaries	132,209	163,716
Non-certified salaries	61,795	43,298
Insurance	34,577	28,716
Social Security	13,555	12,710
Other employee benefits	982	938
Other purchased services	2,228	6,080
Supplies	47,417	37,285
Property and equipment	36	-

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**HEAD START PROGRAM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Expenditures (cont.):		
General Administration (cont.) -		
Other	\$ 8,798	\$ 797
Operations and Maintenance -		
Other purchased services	6,366	5,815
Supplies	-	75
Student Transportation Services -		
Other purchased services	196	2,754
Supplies	2,918	1,633
Other Support Services -		
Non-certified salaries	118,600	102,393
Insurance	32,024	26,221
Social Security	8,702	7,381
Other employee benefits	629	7,515
Other purchased services	(27,112)	7,110
Food Service Operations -		
Non-certified salaries	238	-
Supplies	25,958	32,791
Repair and Remodeling Buildings -		
Construction services	26,728	1,283
Total Expenditures	<u>1,365,542</u>	<u>1,351,956</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**TEXTBOOK/STUDENT MATERIALS REVOLVING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Rental fees and books	\$ 121,091	\$ 124,542
Contributions and donations	75,335	81,449
Transfer from General Fund	150,000	-
Transfer from Supplemental General Fund	<u>-</u>	<u>14,961</u>
Total Receipts	<u>346,426</u>	<u>220,952</u>
Expenditures:		
Instruction -		
General supplies	3,527	167,425
Textbooks	59,527	58,232
Workbooks	53,274	145,634
Miscellaneous supplies	297	2,051
Other miscellaneous expenditures	<u>1</u>	<u>183</u>
Total Expenditures	<u>116,626</u>	<u>373,525</u>
Receipts Over (Under) Expenditures	229,800	(152,573)
Unencumbered Cash, Beginning	<u>293,585</u>	<u>523,385</u>
Unencumbered Cash, Ending	<u>\$ 523,385</u>	<u>\$ 370,812</u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**TITLE I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 339,966	\$ 310,457
Expenditures:		
Instruction -		
Certified salaries	102,536	106,641
Non-certified salaries	161,620	124,041
Insurance	37,472	37,610
Social Security	19,827	17,695
Other employee benefits	9,927	6,928
Supplies	3,800	6,321
Instruction Support Staff -		
Other purchased services	4,784	-
Total Expenditures	339,966	299,236
Receipts Over (Under) Expenditures	-	11,221
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 11,221



**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**TITLE II-A TEACHER QUALITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 59,566	\$ 76,953
Expenditures:		
Instruction Support Staff -		
Purchased professional services	37,875	36,509
Other purchased services	20,091	37,468
Supplies	<u>1,600</u>	<u>384</u>
Total Expenditures	<u>59,566</u>	<u>74,361</u>
Receipts Over (Under) Expenditures	-	2,592
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 2,592</u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**TITLE VI-B DISCRETIONARY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 38,785	\$ 38,785
Expenditures:		
Instruction -		
Certified salaries	<u>38,785</u>	<u>38,785</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 418  
McPherson, KS**

**SPECIAL PURPOSE FUND**

**TITLE VI-B PASSTHROUGH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 1,038,938	\$ 1,024,671
Expenditures:		
Instruction -		
Certified salaries	762,749	694,122
Non-certified salaries	-	38,200
Insurance	107,999	98,078
Social Security	52,364	48,666
Other employee benefits	3,880	3,676
Student Support Staff -		
Certified salaries	100,984	126,064
Insurance	7,182	7,171
Social Security	3,531	8,121
Other employee benefits	249	573
Total Expenditures	<u>1,038,938</u>	<u>1,024,671</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418**  
**McPherson, KS**

**BOND AND INTEREST FUND**

**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)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 2,016,827	\$ 2,000,277	\$ 1,821,438	\$ 178,839
Delinquent tax	17,080	55,053	31,442	23,611
Motor vehicle tax	78,398	132,323	126,325	5,998
Recreational vehicle tax	2,266	2,682	1,807	875
Commercial vehicle tax	50,085	11,222	8,434	2,788
Miscellaneous revenue	3,970	30	30	-
Mineral production tax	-	-	7,250	(7,250)
State aid	48,354	-	-	-
Total Receipts	2,216,980	2,201,587	\$ 1,996,726	\$ 204,861
Expenditures:				
Interest	317,085	272,461	\$ 272,461	\$ -
Principal	650,000	630,000	630,000	-
Total Expenditures	967,085	902,461	\$ 902,461	\$ -
Receipts Over (Under) Expenditures	1,249,895	1,299,126		
Unencumbered Cash, Beginning	4,700,961	5,950,856		
Unencumbered Cash, Ending	\$ 5,950,856	\$ 7,249,982		

**Unified School District Number 418  
McPherson, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations:				
Middle School -				
Student Projects	\$ 3,304	\$ 2,472	\$ 3,267	\$ 2,509
Student Council	3,956	331	242	4,045
High School -				
AP Test Refund	9,857	6,930	2,955	13,832
Art Club	548	2	-	550
Band	101	17,429	17,395	135
Baseball Fundraising	4,842	30,101	29,969	4,974
Basketball Fundraising	801	567	814	554
Bowling	1,244	961	1,338	867
Boys Golf	831	107	169	769
Boys Swimming Fundraising	13,150	506	1,211	12,445
Class of 2022	6,333	3,066	2,839	6,560
Class of 2023	2,508	16,768	15,194	4,082
Class of 2024	-	3,670	150	3,520
Cross Country Fundraising	1,761	3,577	2,634	2,704
Football Fundraising	2,751	30,108	25,499	7,360
Future Farmers of America	5,080	4,956	6,483	3,553
FCCLA	678	168	254	592
Girls Basketball Fundraising	298	4,220	4,132	386
Girls Soccer Fundraising	1,517	1,234	2,718	33
Girls Swimming Fundraising	12,393	53	197	12,249
Girls Tennis	383	1,554	560	1,377
Girls Golf	-	12,087	-	12,087
HOSA	616	3	-	619
International Club	1,509	771	1,242	1,038
JAG-K	320	1	-	321
Gay Straight Alliance	-	123	-	123
KAY	3,737	297	1,106	2,928
Library Shop	-	877	774	103
Mac Hi-Steppers	2,309	9,901	8,943	3,267
MHS-School Store	1,723	143	380	1,486
National Forensics League	11,785	15,907	26,046	1,646
National Honor Society	203	888	678	413
Orchestra	3,537	4,024	2,525	5,036
PAWS	426	2	-	428
Pep Club	2,272	16,972	17,583	1,661
Pup Prints	1,426	4,680	4,138	1,968
Science Club	1,410	5	317	1,098
Scholars Bowl	645	277	869	53
Soccer Fundraising	215	1,822	1,615	422
Softball Fundraising	136	4,561	4,132	565
Student Government	1,425	2,478	1,170	2,733
Tennis	195	5,118	1,241	4,072
Thespians	5,125	4,889	7,119	2,895

Unified School District Number 418  
McPherson, Kansas

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

For the Year Ended June 30, 2022

	<b><u>Beginning Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Ending Cash Balance</u></b>
Student Organizations:				
High School (cont.) -				
Track & Field Fundraising	\$ 2,083	\$ 1,761	\$ 2,012	\$ 1,832
Vending/Concession	2,455	8,970	7,266	4,159
Vending/Management	4,321	26,078	26,748	3,651
Vocal Music	1,416	14,960	16,357	19
Volleyball Fundraising	2,444	7,860	4,574	5,730
VICA	1,198	5	-	1,203
Wrestling Fundraising	3,670	6,146	6,744	3,072
	<u>128,937</u>	<u>280,386</u>	<u>261,599</u>	<u>147,724</u>
Total Student Organization Funds	128,937	280,386	261,599	147,724
Other Agency Funds:				
Sales Tax	<u>571</u>	<u>16,923</u>	<u>16,270</u>	<u>1,224</u>
Total Agency Funds	<u>\$ 129,508</u>	<u>\$ 297,309</u>	<u>\$ 277,869</u>	<u>\$ 148,948</u>

**Unified School District Number 418  
McPherson, KS**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

For the Year Ended June 30, 2022

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Gate Receipts:						
Middle School -						
Athletics	\$ 8,754	\$ 53,767	\$ 38,564	\$ 23,957	\$ -	\$ 23,957
Book Rental	-	20,702	20,702	-	-	-
High School -						
Athletics	37,405	341,473	365,484	13,394	-	13,394
Musical	2,731	2,550	3,588	1,693	-	1,693
Play	585	1,504	1,231	858	-	858
Total District Activity Funds	<u>\$ 49,475</u>	<u>\$ 419,996</u>	<u>\$ 429,569</u>	<u>\$ 39,902</u>	<u>\$ -</u>	<u>\$ 39,902</u>

**UNIFIED SCHOOL DISTRICT NUMBER 418  
MCPHERSON, KANSAS**

**OTHER SUPPLEMENTAL INFORMATION  
SINGLE AUDIT SECTION**

**FISCAL YEAR ENDED JUNE 30, 2022**





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

Board of Education  
Unified School District Number 418  
514 North Main  
McPherson, Kansas 67460

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of June 30, 2022 Unified School District Number 418 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statement which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 5, 2022.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

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**D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC**

*"Creating Maneuverability in Government"*

## **Purpose of this Report**

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

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
October 5, 2022



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Unified School District Number 418  
514 North Main  
McPherson, Kansas 67460

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Unified School District Number 418's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and

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**D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC**

*"Creating Maneuverability in Government"*

the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
October 5, 2022

Unified School District Number 418  
McPherson, Kansas

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2022

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Agriculture</u></b>			
Passed through Kansas Department of Education - Child Nutrition Cluster			
School Breakfast Program	10.553	DO418	\$ 374,557
National School Lunch Program	10.555	DO418	1,021,630
Summer Food Service Program for Children	10.559	DO418	350,903
Total Child Nutrition Cluster			<u>1,747,090</u>
Child and Adult Care Food Program	10.558	DO418	1,584
COVID-19 Pandemic EBT Administrative Costs	10.649	DO418	<u>614</u>
Total U.S. Department of Agriculture			<u>1,749,288</u>
<b><u>U.S. Department of Education</u></b>			
Passed through Kansas Department of Education - Special Education Cluster (IDEA)			
Special Education - Grants to States - IDEA Part B	84.027	DO418	1,063,456
Special Education - Preschool Grants	84.173	DO418	25,669
Total Special Education Cluster (IDEA)			<u>1,089,125</u>
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO418	<u>900,561</u>
Title I Grants to Local Educational Agencies	84.010	DO418	299,236
Student Support and Academic Enrichment	84.424	DO418	22,547
Supporting Effective Instruction State Grant	84.367	DO418	<u>51,814</u>
Total U.S. Department of Education			<u>2,363,283</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Head Start	93.600	07CH01099801	1,351,956
Passed through Kansas Department of Education - TANF - Early Learning Kansans	93.558	DO418	<u>32,030</u>
Total U.S. Department of Health and Human Services			<u>1,383,986</u>
Total Expenditures of Federal Awards			<u>\$ 5,496,557</u>

**Unified School District Number 418  
McPherson, Kansas**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2022**

Notes to the Schedule of Expenditures of Federal Awards

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 418, McPherson, Kansas (the District), under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

**Note 2 - Summary of Significant Accounting Policies**

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**Note 3 - Funds Expended**

Funds where federal expenditures were receipted and expended:

Food Service Fund	\$ 1,747,090
General Fund	2,198
Title I Fund	299,236
Title II-A Teacher Quality Fund	74,361
Title VI-B Discretionary Fund	38,785
Title VI-B Pass-through Fund	1,024,671
Federal Funds Fund	900,561
Head Start Fund	1,351,956
Early Childhood Pass-through Fund	25,669
Gifts and Grants Fund	32,030
	<hr/>
	\$ 5,496,557

**Unified School District Number 418  
McPherson, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022**

**Section 1 – Summary of Auditor’s Results**

**Financial Statements**

- |  |               |
|--|---------------|
| 1. Type of auditor’s opinion issued on whether the financial statements audited were prepared in accordance with GAAP: | Adverse       |
| 2. Internal control over financial reporting:  |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified?  | None Reported |
| 3. Noncompliance material to the financial statements noted?   | No            |

**Federal Awards**

- |   |                    |
|---|--------------------|
| 1. Internal control over major programs:  |                    |
| a. Material weaknesses identified?  | No                 |
| b. Significant deficiencies identified?   | None Reported      |
| 2. Type of auditor’s report issued on compliance for major programs:  | Unmodified         |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No                 |
| 4. Identification of major programs:  |                    |
| <u>Name of Federal Program or Cluster</u>   | <u>CFDA Number</u> |
| Child Nutrition Cluster:  |                    |
| School Breakfast Program  | 10.553             |
| National School Lunch Program   | 10.555             |
| Summer Food Service Program for Children  | 10.559             |
| Education Stabilization Fund  | 84.425D            |
| 5. Dollar threshold used to distinguish between Type A and Type B programs:                                   | \$750,000          |
| 6. Auditee qualified as a low-risk auditee?   | No                 |

**Section 2 – Findings – Financial Statement Audit**

There were no reportable findings.

**Section 3 – Findings and Questioned Costs – Major Federal Award Programs**

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster - CFDA Numbers 10.553, 10.555 and 10.559

There were no reportable findings.

U.S. DEPARTMENT OF EDUCATION

Education Stabilization Fund - CFDA Numbers 84.425D

There were no reportable findings.