

**UNIFIED SCHOOL DISTRICT NO. 491**

**Eudora, Kansas**

**Financial Statements**

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

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UNIFIED SCHOOL DISTRICT NO. 491  
Financial Statements  
For the Year Ended June 30, 2022

Table of Contents

|   | <u>Page<br/>Number</u> |
|---|------------------------|
| INTRODUCTORY SECTION  |                        |
| Table of Contents   | i - ii                 |
| FINANCIAL SECTION   |                        |
| Independent Auditor's Report  | 1 - 3                  |
| Summary Statement of Receipts, Expenditures and Unencumbered Cash         | 4                      |
| Notes to the Financial Statements   | 5 - 12                 |
| REGULATORY REQUIRED SUPPLEMENTARY INFORMATION                             |                        |
| SCHEDULE 1  |                        |
| Summary of Expenditures - Actual and Budget                               | 13                     |
| SCHEDULE 2  |                        |
| Schedule of Receipts and Expenditures - Actual and Budget and Actual Only |                        |
| General Fund  | 14                     |
| Supplemental General Fund   | 15                     |
| At Risk (K-12) Fund   | 16                     |
| Bilingual Education Fund  | 17                     |
| Virtual Education Fund  | 18                     |
| Capital Outlay Fund   | 19                     |
| Driver Training Fund  | 20                     |
| Food Service Fund   | 21                     |
| Professional Development Fund   | 22                     |
| Parent Education Fund   | 23                     |
| Special Education Fund  | 24                     |
| Vocational Education Fund   | 25                     |
| Gifts and Grants Fund   | 26                     |
| KPERS Special Retirement Contribution Fund                                | 27                     |
| Federal Grant Funds   | 28                     |
| Contingency Reserve Fund  | 29                     |
| Textbook and Student Material Revolving Fund                              | 30                     |
| Bond and Interest Fund #1   | 31                     |
| SCHEDULE 3  |                        |
| Summary of Receipts and Disbursements                                     |                        |
| Agency Funds  | 32 - 34                |

UNIFIED SCHOOL DISTRICT NO. 491  
Financial Statements  
For the Year Ended June 30, 2022

Table of Contents  
(Continued)

|   | <u>Page<br/>Number</u> |
|---|------------------------|
| SCHEDULE 4  |                        |
| Schedule of Receipts, Expenditures and Unencumbered Cash<br>District Activity Funds   | 35                     |
| GOVERNMENTAL AUDIT SECTION  |                        |
| Schedule of Expenditures of Federal Awards  | 36                     |
| Notes to the Schedule of Expenditures of Federal Awards   | 37                     |
| Schedule of Findings and Questioned Costs   | 38 - 39                |
| Independent Auditor's Report on Internal Control over Financial<br>Reporting and on Compliance and Other Matters Based on an<br>Audit of Financial Statements Performed in Accordance with<br>"Government Auditing Standards" | 40 - 41                |
| Independent Auditor's Report on Compliance for Each Major Federal<br>Program; Report on Internal Control Over Compliance and Report on<br>The Schedule of Expenditures of Federal Awards Required by the<br>Uniform Guidance  | 42 - 43                |

INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 491  
Eudora, Kansas

**Report on the Audit of the Financial Statements**

**Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 491, Eudora, Kansas, (the District), as of and for the year ended June 30, 2022 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for 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 standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the 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.

### **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, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4) as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is 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 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 the District's internal control over financial reporting and compliance.

### **Other Matters**

#### *Other Matter*

The 2021 actual column 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 29, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/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, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

*Gordon CPA LLC*

Certified Public Accountant  
Lawrence, Kansas

January 16, 2023

UNIFIED SCHOOL DISTRICT NO. 491  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

| <u>Funds</u>                            | Beginning<br>Unencumbered<br>Cash<br><u>Balance</u> | Prior<br>Period<br>Adjustment | <u>Receipts</u>      | <u>Expenditures</u>  | Ending<br>Unencumbered<br>Cash<br><u>Balance</u> | Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br><u>Balance</u> |
|---|---|-------------------------------|----------------------|----------------------|--|--|----------------------------------|
| General Funds:                          |   |                               |                      |                      |  |  |                                  |
| General                                 | \$ -  | \$ -                          | \$ 11,838,974        | \$ 11,838,974        | \$ -   | \$ 434,967   | \$ 434,967                       |
| Supplemental General                    | 206,850   | -                             | 3,690,137            | 3,613,930            | 283,057  | 311,818  | 594,875                          |
| Special Purpose Funds:                  |   |                               |                      |                      |  |  |                                  |
| At Risk (K-12)                          | -   | -                             | 1,438,719            | 1,438,719            | -  | 20,054   | 20,054                           |
| Bilingual Education                     | -   | -                             | 32,000               | 32,000               | -  | -  | -                                |
| Virtual Education                       | -   | -                             | 125,000              | 125,000              | -  | -  | -                                |
| Capital Outlay                          | 334,165   | -                             | 4,064,742            | 4,103,560            | 295,347  | 4,350  | 299,697                          |
| Driver Training                         | 2,434   | -                             | 27,551               | 25,042               | 4,943  | 2,056  | 6,999                            |
| Food Service                            | 197,491   | -                             | 1,231,052            | 927,934              | 500,609  | 6,267  | 506,876                          |
| Professional Development                | -   | -                             | 28,120               | 28,041               | 79   | 3,510  | 3,589                            |
| Parent Education                        | -   | -                             | 15,000               | 15,000               | -  | -  | -                                |
| Special Education                       | -   | -                             | 3,402,952            | 3,402,952            | -  | 969  | 969                              |
| Vocational Education                    | -   | -                             | 691,496              | 691,496              | -  | 43,146   | 43,146                           |
| Gifts and Grants                        | 15,942  | -                             | 195,725              | 141,202              | 70,465   | 1,813  | 72,278                           |
| KPERS Special Retirement Contribution   | -   | -                             | 1,478,079            | 1,478,079            | -  | -  | -                                |
| Federal Grant                           | 257,665   | -                             | 2,254,448            | 2,921,772            | [409,659]  | 14,234   | [395,425]                        |
| Contingency Reserve                     | 110,207   | -                             | -                    | -                    | 110,207  | -  | 110,207                          |
| Textbook and Student Material Revolving | 82,576  | -                             | 73,280               | 72,875               | 82,981   | -  | 82,981                           |
| District Activity                       | 17,817  | -                             | 147,124              | 141,684              | 23,257   | -  | 23,257                           |
| Bond and Interest Funds:                |   |                               |                      |                      |  |  |                                  |
| Bond and Interest #1                    | 6,336,378   | -                             | 5,121,611            | 4,378,007            | 7,079,982  | -  | 7,079,982                        |
| <b>Total</b>                            | <b>\$ 7,561,525</b>                                 | <b>\$ -</b>                   | <b>\$ 35,856,010</b> | <b>\$ 35,376,267</b> | <b>\$ 8,041,268</b>                              | <b>\$ 843,184</b>                                      | <b>\$ 8,884,452</b>              |

|                      |   |                     |
|----------------------|---|---------------------|
| Composition of Cash: | Kaw Valley State Bank                           |                     |
|                      | Checking Accounts                               | 3,121,517           |
|                      | Money Market                                    | 381,270             |
|                      | Central Bank of the Midwest                     |                     |
|                      | Money Market                                    | <u>5,760,077</u>    |
|                      | Cash Balance                                    | 9,262,864           |
|                      | Less: Agency Funds per Schedule 3               | <u>[378,412]</u>    |
|                      | Total Reporting Entity (Excluding Agency Funds) | <u>\$ 8,884,452</u> |

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



UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 491 (the District) is a municipal corporation governed by an elected seven-member board.

The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental reporting entity, since Board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no related municipal entities that are included in the District's reporting entity.

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.

Regulatory Basis Fund Types

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

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other 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.

Agency Fund - used to report assets held by the municipal entity in a purely custodial capacity (i.e. payroll clearing fund, student organization fund, permanent trust funds, etc.).

Budgetary Information

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

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

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (Continued)

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The District was not required to hold a revenue neutral rate hearing for this year.

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. The budget was not amended for the year ended June 30, 2022.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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 capital project funds, agency funds, and the following special purpose funds: Textbook and Student Material Revolving, Contingency Reserve, and District Activities.

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

Expenditures in the amount of \$531,718, \$75,828 and \$183,175 are classified as reimbursed expenses in the General, Supplemental General and Special Education funds, respectively. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. The related disbursement was made in the current year on behalf of the payee,
2. The item paid for was directly identifiable as having been used by or provided to the payee, and
3. The amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2 - Deposits and Investments

*Deposits.* 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.

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

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

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 2 - Deposits and Investments

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District's designated "peak periods" are from January 1 through February 28, April 16 through April 17, May 1 through May 15, and June 15 through July 10 at Kaw Valley Bank, and January 20 through February 13, May 1 through May 18, and June 5 through July 31 at Central Bank of the Midwest. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$9,262,864 and the bank balance was \$9,268,689. 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 \$4,449,915 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and the balance was unsecured under a designated peak period.

NOTE 3 - In-Substance Receipt in Transit

The District received \$467,440 in General State Aid and \$164,147 in Supplemental General State Aid subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE 4 - 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 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to provisions of Section 414(h) of the Internal Revenue Code.

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

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.

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 4 - Defined Benefit Pension Plan (Continued)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,478,079 for the year ended June 30, 2022.

*Net Pension Liability.* As of June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$11,230,834. 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 publicly available on the KPERS website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

NOTE 5 - Other Long-Term Obligations from Operations

*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 local government 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.

*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.

NOTE 6 - Compensated Absences

The District's policies regarding vacation pay permit full-time classified employees to accumulate vacation days as follows:

| <u>Years of Service</u> | <u>Days per Year</u> |
|-------------------------|----------------------|
| 1 - 5                   | 12                   |
| 6 - 10                  | 15                   |
| 11 - 15                 | 18                   |
| 16 or more              | 21                   |

Unused vacation to be carried over at the end of the year may not exceed 10 days. The total possible accumulation of unused vacation is 31 days.

The District's leave policies are as follows:

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 6 - Compensated Absences (Continued)

Classified Employees - Classified employees earn leave at the rate of one day for each month of service. Employees with 35 or more days of accumulated leave may, at their option, be paid for unused current leave days at the rate of \$20 per day and will be paid at the conclusion of each school year.

Classified employees terminating their employment will be paid based on their ending daily rate for each day of adjusted accumulated leave, but only to the limit of accumulation their job allows.

Certified Personnel - A teacher with at least 15 years' experience within U.S.D. No. 491 will receive payment for all accumulated leave days at \$75 per day upon leaving the District's employment.

Each teacher shall have the option of receiving payment for unused current leave or the teacher may transfer one or more days of the unused leave to his or her personal leave account. Payment for unused leave shall be \$50 per day.

The estimated unused compensated absences as of June 30, 2022 is \$426,334.

NOTE 7 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District as of June 30, 2022.

NOTE 8 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and other events for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - Statutory Violations

Actual exceeded budgeted expenditures in the At Risk (K-12), Virtual Education, Capital Outlay, Professional Development, Special Education, Vocational Education and Bond and Interest #1 funds, which is a violation of K.S.A. 79-2935.

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

**NOTE 10 - Long-Term Debt**

The following table summarizes changes in long-term debt for the year ended June 30, 2022:

| <u>Issue</u>                        | <u>Principal<br/>Outstanding<br/>July 1, 2021</u> | <u>Additions<br/>to<br/>Principal</u> | <u>Reductions<br/>of<br/>Principal</u> | <u>Principal<br/>Outstanding<br/>June 30, 2022</u> | <u>Interest<br/>Paid</u> |
|-------------------------------------|---|---------------------------------------|--|--|--------------------------|
| General Obligation Bonds:           |   |                                       |  |  |                          |
| Series 2011-A                       | \$ 300,000  | \$ -                                  | 25,000                                 | \$ 275,000   | \$ 12,500                |
| Series 2016                         | 31,105,000  | -                                     | 615,000                                | 30,490,000   | 828,219                  |
| Series 2019-A                       | 9,550,000   | -                                     | 675,000                                | 8,875,000  | 231,205                  |
| Series 2019-B                       | 4,965,000   | -                                     | -                                      | 4,965,000  | 215,925                  |
| Series 2020                         | <u>4,090,000</u>                                  | <u>-</u>                              | <u>1,735,000</u>                       | <u>2,355,000</u>                                   | <u>34,159</u>            |
| Total General Obligation Bonds      | <u>50,010,000</u>                                 | <u>-</u>                              | <u>3,050,000</u>                       | <u>46,960,000</u>                                  | <u>1,322,007</u>         |
| Finance Leases:                     |   |                                       |  |  |                          |
| Technology Sustainability Computers | 111,293   | -                                     | 55,123                                 | 56,170   | 2,115                    |
| High School Stadium & Turf Upgrades | <u>-</u>  | <u>1,250,000</u>                      | <u>-</u>                               | <u>1,250,000</u>                                   | <u>-</u>                 |
| Total Finance Leases                | <u>111,293</u>                                    | <u>1,250,000</u>                      | <u>55,123</u>                          | <u>1,306,170</u>                                   | <u>2,115</u>             |
| Total Long Term Debt                | <u>\$50,121,293</u>                               | <u>\$1,250,000</u>                    | <u>\$3,105,123</u>                     | <u>\$48,266,170</u>                                | <u>\$1,324,121</u>       |

*General Obligation Bonds.* The following table details the District's outstanding general obligation bonds as of June 30, 2022:

|                           | <u>Interest<br/>Rates</u> | <u>Date of<br/>Issue</u> | <u>Amount of<br/>Issue</u> | <u>Principal<br/>Outstanding<br/>June 30, 2022</u> | <u>Date of<br/>Final<br/>Maturity</u> |
|---------------------------|---------------------------|--------------------------|----------------------------|--|---------------------------------------|
| General Obligation Bonds: |                           |                          |                            |  |                                       |
| Series 2011-A             | 4.00 to 5.00%             | 3/1/2011                 | \$ 6,655,000               | \$ 275,000   | 9/1/2029                              |
| Series 2016               | 1.75 to 3.00%             | 9/8/2016                 | 32,330,000                 | 30,490,000   | 9/1/2034                              |
| Series 2019-A             | 2.01 to 2.83%             | 12/17/2019               | 9,950,000                  | 8,875,000  | 9/1/2029                              |
| Series 2019-B             | 4.00 to 4.75%             | 12/17/2019               | 4,965,000                  | 4,965,000  | 9/1/2029                              |
| Series 2020               | 1.06%                     | 7/29/2020                | <u>4,150,000</u>           | <u>2,355,000</u>                                   | 9/1/2025                              |
|                           |                           |                          | <u>\$58,050,000</u>        | <u>\$ 46,960,000</u>                               |                                       |

The annual debt service requirements to maturity for the general obligation bonds are as follows:

| <u>Year Ending<br/>June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|---------------------------------|----------------------|---------------------|----------------------|
| 2023                            | \$ 3,100,000         | \$ 1,276,303        | \$ 4,376,303         |
| 2024                            | 3,260,000            | 1,220,236           | 4,480,236            |
| 2025                            | 3,595,000            | 1,138,020           | 4,733,020            |
| 2026                            | 3,420,000            | 1,040,685           | 4,460,685            |
| 2027                            | 3,490,000            | 933,647             | 4,423,647            |
| 2028 - 2032                     | 18,665,000           | 2,960,673           | 21,625,673           |
| 2033 - 2035                     | <u>11,430,000</u>    | <u>516,625</u>      | <u>11,946,625</u>    |
| Total                           | <u>\$ 46,960,000</u> | <u>\$ 9,086,189</u> | <u>\$ 56,046,189</u> |

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 10 - Long-Term Debt (Continued)

*Legal Debt Margin.* The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. The District obtained permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

*Finance Leases.* The following table details the District's outstanding finance leases as of June 30, 2022:

|                                       | Interest<br>Rates | Date of<br>Issue | Amount of<br>Issue  | Principal<br>Outstanding<br>June 30, 2022 | Date of<br>Final<br>Maturity |
|---------------------------------------|-------------------|------------------|---------------------|---|------------------------------|
| Finance Leases:                       |                   |                  |                     |   |                              |
| Technology Sustainability Computers   | 2.00 to 2.50%     | 6/5/2012         | \$ 221,690          | \$ 56,170                                 | 9/1/2022                     |
| High School Stadium and Turf Upgrades | 2.5               | 5/31/2022        | 1,250,000           | 1,250,000                                 | 5/31/2028                    |
|                                       |                   |                  | <u>\$ 1,471,690</u> | <u>\$ 1,306,170</u>                       |                              |

The annual debt service requirements to maturity for the capital lease is as follows:

| Year Ending<br>June 30, | Principal           | Interest          | Total               |
|-------------------------|---------------------|-------------------|---------------------|
| 2023                    | \$ 251,839          | \$ 32,365         | \$ 284,204          |
| 2024                    | 200,568             | 26,398            | 226,966             |
| 2025                    | 205,590             | 21,377            | 226,967             |
| 2026                    | 210,737             | 16,229            | 226,966             |
| 2027                    | 216,014             | 10,953            | 226,967             |
| 2028                    | 221,422             | 5,544             | 226,966             |
| Total                   | <u>\$ 1,306,170</u> | <u>\$ 112,866</u> | <u>\$ 1,419,036</u> |

On May 31, 2022, the District entered into a lease-purchase agreement with a local bank for \$1,250,000 for improvements to the high school stadium and turf. The lease carries an 2.50% interest rate and matures on May 31, 2028.

UNIFIED SCHOOL DISTRICT NO. 491  
Notes to the Financial Statements  
For the Year Ended June 30, 2022

NOTE 11 - Interfund Transfers

Transfers for the year ended June 30, 2022, are approved by the Board of Education and are as follows:

| <u>From</u>          | <u>To</u>                | <u>Amount</u>       | <u>Regulatory<br/>Authority</u> |
|----------------------|--------------------------|---------------------|---------------------------------|
| General              | Virtual Education        | \$ 95,000           | K.S.A. 72-6478                  |
| General              | Capital Outlay           | 1,122,758           | K.S.A. 72-6478                  |
| General              | Special Education        | 2,119,777           | K.S.A. 72-6478                  |
| General              | At Risk (K-12)           | 588,719             | K.S.A. 72-6478                  |
| General              | Vocational Education     | 92,706              | K.S.A. 72-6478                  |
| Supplemental General | Virtual Education        | 30,000              | K.S.A. 72-6478                  |
| Supplemental General | Parent Education         | 15,000              | K.S.A. 72-6478                  |
| Supplemental General | Bilingual Education      | 32,000              | K.S.A. 72-6478                  |
| Supplemental General | Capital Outlay           | 27,531              | K.S.A. 72-6478                  |
| Supplemental General | Professional Development | 28,000              | K.S.A. 72-6478                  |
| Supplemental General | Special Education        | 1,100,000           | K.S.A. 72-6478                  |
| Supplemental General | Vocational Education     | 375,000             | K.S.A. 72-6478                  |
| Supplemental General | At Risk (K-12)           | 850,000             | K.S.A. 72-6478                  |
|                      |                          | <u>\$ 6,476,491</u> |                                 |

NOTE 12 - Related Party Transactions

A Board of Education member's wife is the executive director of a District-related Foundation. The Foundation receives a portion of its funding from the District.



UNIFIED SCHOOL DISTRICT NO. 491  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022

| <u>Funds</u>                          | <u>Certified<br/>Budget</u> | <u>Adjustment<br/>to<br/>Comply with<br/>Legal Max</u> | <u>Adjustment<br/>for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year<br/>Budget</u> | <u>Variance<br/>Over<br/>[Under]</u> |
|---------------------------------------|-----------------------------|--|---|--|---|--------------------------------------|
| General Funds:                        |                             |  |   |  |   |                                      |
| General                               | \$ 11,181,127               | \$ 126,129   | \$ 531,718  | 11,838,974                                 | \$ 11,838,974   | \$ -                                 |
| Supplemental General                  | 3,538,102                   | -  | 75,828  | 3,613,930                                  | 3,613,930   | -                                    |
| Special Purpose Funds:                |                             |  |   |  |   |                                      |
| At Risk (K-12)                        | 1,305,541                   | -  | -   | 1,305,541                                  | 1,438,719   | 133,178                              |
| Bilingual Education                   | 32,000                      | -  | -   | 32,000                                     | 32,000  | -                                    |
| Virtual Education                     | 30,000                      | -  | -   | 30,000                                     | 125,000   | 95,000                               |
| Capital Outlay                        | 3,309,668                   | -  | -   | 3,309,668                                  | 4,103,560   | 793,892                              |
| Driver Training                       | 26,434                      | -  | -   | 26,434                                     | 25,042  | [1,392]                              |
| Food Service                          | 1,392,422                   | -  | -   | 1,392,422                                  | 927,934   | [464,488]                            |
| Professional Development              | 20,000                      | -  | -   | 20,000                                     | 28,041  | 8,041                                |
| Parent Education                      | 15,000                      | -  | -   | 15,000                                     | 15,000  | -                                    |
| Special Education                     | 3,126,459                   | -  | 183,175   | 3,309,634                                  | 3,402,952   | 93,318                               |
| Vocational Education                  | 605,220                     | -  | -   | 605,220                                    | 691,496   | 86,276                               |
| Gifts and Grants                      | 252,606                     | -  | -   | 252,606                                    | 141,202   | [111,404]                            |
| KPERs Special Retirement Contribution | 1,622,282                   | -  | -   | 1,622,282                                  | 1,478,079   | [144,203]                            |
| Federal Grant                         | 1,120,464                   | -  | -   | 1,120,464                                  | 2,921,772   | 1,801,308                            |
| Debt Service Funds:                   |                             |  |   |  |   |                                      |
| Bond and Interest #1                  | 3,924,551                   | -  | -   | 3,924,551                                  | 4,378,007   | 453,456                              |

UNIFIED SCHOOL DISTRICT NO. 491  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|   | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                      | Variance<br>Over<br>[Under] |
|---|--------------------------------|---------------------|----------------------|-----------------------------|
|   |                                | <u>Actual</u>       | <u>Budget</u>        | <u>[Under]</u>              |
| Receipts                                  |                                |                     |                      |                             |
| General state aid                         | \$ 9,268,503                   | \$ 9,412,589        | \$ 9,254,668         | \$ 157,921                  |
| Special education state aid               | 1,865,525                      | 1,894,667           | 1,926,459            | [31,792]                    |
| Reimbursements                            | <u>203,424</u>                 | <u>531,718</u>      | <u>-</u>             | <u>531,718</u>              |
| Total Receipts                            | <u>11,337,452</u>              | <u>11,838,974</u>   | <u>11,181,127</u>    | <u>\$ 657,847</u>           |
| Expenditures                              |                                |                     |                      |                             |
| Instruction                               | 5,973,569                      | 5,203,266           | \$ 5,567,500         | \$ [364,234]                |
| Student support services                  | 341,390                        | 67                  | 320,300              | [320,233]                   |
| Instructional support staff               | 301,202                        | 562,389             | 288,800              | 273,589                     |
| General administration                    | 458,778                        | 363,858             | 381,500              | [17,642]                    |
| School administration                     | 681,503                        | 647,689             | 669,450              | [21,761]                    |
| Central services                          | 316,147                        | 287,464             | 300,700              | [13,236]                    |
| Operations and maintenance                | 1,033,529                      | 320,153             | 923,677              | [603,524]                   |
| Transportation                            | 365,809                        | 435,127             | 347,200              | 87,927                      |
| Transfers out                             | 1,865,525                      | 4,018,961           | 2,382,000            | 1,636,961                   |
| Adjustments to comply with legal max      | -                              | -                   | 126,129              | [126,129]                   |
| Adjustments for qualifying budget credits | <u>-</u>                       | <u>-</u>            | <u>531,718</u>       | <u>[531,718]</u>            |
| Total Expenditures                        | <u>11,337,452</u>              | <u>11,838,974</u>   | <u>\$ 11,838,974</u> | <u>\$ -</u>                 |
| Receipts Over [Under] Expenditures        | -                              | -                   |                      |                             |
| Unencumbered Cash, Beginning              | <u>-</u>                       | <u>-</u>            |                      |                             |
| Unencumbered Cash, Ending                 | <u>\$ -</u>                    | <u>\$ -</u>         |                      |                             |

UNIFIED SCHOOL DISTRICT NO. 491  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|   |                   | Current Year      |                     | Variance            |
|---|-------------------|-------------------|---------------------|---------------------|
|   | Prior Year        | Actual            | Budget              | Over                |
|   | <u>Actual</u>     | <u>Actual</u>     | <u>Budget</u>       | <u>[Under]</u>      |
| Receipts                                  |                   |                   |                     |                     |
| Taxes and Shared Revenues:                |                   |                   |                     |                     |
| Ad valorem taxes                          | \$ 985,216        | \$ 985,330        | \$ 62,855           | \$ 922,475          |
| Delinquent taxes                          | 10,080            | 9,354             | 20,117              | [10,763]            |
| Motor vehicle taxes                       | 121,480           | 114,834           | 109,164             | 5,670               |
| Recreational vehicle taxes                | 3,010             | 2,587             | 1,660               | 927                 |
| Big truck taxes                           | 1,419             | 1,523             | 2,620               | [1,097]             |
| Miscellaneous                             | 51,476            | 52,668            | -                   | 52,668              |
| State aid                                 | 2,523,585         | 2,448,013         | 2,448,013           | -                   |
| Reimbursements                            | 26,024            | 75,828            | -                   | 75,828              |
| Total Receipts                            | <u>3,722,290</u>  | <u>3,690,137</u>  | <u>\$ 2,644,429</u> | <u>\$ 1,045,708</u> |
| Expenditures                              |                   |                   |                     |                     |
| Instruction                               | 699,037           | 692,402           | \$ 573,410          | \$ 118,992          |
| Student support services                  | 30,167            | 11,381            | 20,000              | [8,619]             |
| Instructional support staff               | 361,343           | 191,804           | 333,387             | [141,583]           |
| General administration                    | 44,520            | 24,952            | 51,000              | [26,048]            |
| Central services                          | 4,554             | 206               | 35,000              | [34,794]            |
| Operations and maintenance                | 208,228           | 235,654           | 103,305             | 132,349             |
| Capital outlay                            | 7,598             | -                 | -                   | -                   |
| Transfers out                             | 2,245,566         | 2,457,531         | 2,422,000           | 35,531              |
| Adjustments for qualifying budget credits | -                 | -                 | 75,828              | [75,828]            |
| Total Expenditures                        | <u>3,601,013</u>  | <u>3,613,930</u>  | <u>\$ 3,613,930</u> | <u>\$ -</u>         |
| Receipts Over [Under] Expenditures        | 121,277           | 76,207            |                     |                     |
| Unencumbered Cash, Beginning              | <u>85,573</u>     | <u>206,850</u>    |                     |                     |
| Unencumbered Cash, Ending                 | <u>\$ 206,850</u> | <u>\$ 283,057</u> |                     |                     |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
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 Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>       |                             |
| Receipts                           |                                |                     |                     |                             |
| Transfers in                       | \$ 643,905                     | \$ 1,438,719        | \$ 1,305,541        | \$ 133,178                  |
| Total Receipts                     | <u>643,905</u>                 | <u>1,438,719</u>    | <u>\$ 1,305,541</u> | <u>\$ 133,178</u>           |
| Expenditures                       |                                |                     |                     |                             |
| Instruction                        | 643,905                        | 1,438,719           | \$ 1,032,000        | \$ 406,719                  |
| Student support                    | -                              | -                   | 273,541             | [273,541]                   |
| Total Expenditures                 | <u>643,905</u>                 | <u>1,438,719</u>    | <u>\$ 1,305,541</u> | <u>\$ 133,178</u>           |
| Receipts Over [Under] Expenditures | -                              | -                   |                     |                             |
| Unencumbered Cash, Beginning       | -                              | -                   |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                    | <u>\$ -</u>         |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Bilingual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                  | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>    |                             |
| Receipts                           |                                |                     |                  |                             |
| Transfers in                       | \$ 70                          | \$ 32,000           | \$ 32,000        | \$ -                        |
| Total Receipts                     | <u>70</u>                      | <u>32,000</u>       | <u>\$ 32,000</u> | <u>\$ -</u>                 |
| Expenditures                       |                                |                     |                  |                             |
| Instruction                        | <u>70</u>                      | <u>32,000</u>       | <u>\$ 32,000</u> | <u>\$ -</u>                 |
| Total Expenditures                 | <u>70</u>                      | <u>32,000</u>       | <u>\$ 32,000</u> | <u>\$ -</u>                 |
| Receipts Over [Under] Expenditures | -                              | -                   |                  |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                       | <u>-</u>            |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                    | <u>\$ -</u>         |                  |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br>Actual | Current Year   |               | Variance<br>Over<br>[Under] |
|------------------------------------|-------------------------|----------------|---------------|-----------------------------|
|                                    |                         | Actual         | Budget        |                             |
| Receipts                           |                         |                |               |                             |
| Transfers in                       | \$ 38,900               | \$ 125,000     | \$ 30,000     | \$ 95,000                   |
| Total Receipts                     | <u>38,900</u>           | <u>125,000</u> | <u>30,000</u> | <u>95,000</u>               |
| Expenditures                       |                         |                |               |                             |
| Instruction                        | -                       | 125,000        | \$ 30,000     | \$ 95,000                   |
| School administration              | <u>38,900</u>           | <u>-</u>       | <u>-</u>      | <u>-</u>                    |
| Total Expenditures                 | <u>38,900</u>           | <u>125,000</u> | <u>30,000</u> | <u>95,000</u>               |
| Receipts Over [Under] Expenditures | -                       | -              |               |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                | <u>-</u>       |               |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>             | <u>\$ -</u>    |               |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|   | Prior<br>Year<br>Actual | Current Year      |                     | Variance<br>Over<br>[Under] |
|---|-------------------------|-------------------|---------------------|-----------------------------|
|   |                         | Actual            | Budget              |                             |
| Receipts                                  |                         |                   |                     |                             |
| Taxes and Shared Revenues:                |                         |                   |                     |                             |
| Ad valorem property tax                   | \$ 581,674              | \$ 611,660        | \$ 618,185          | \$ [6,525]                  |
| Delinquent tax                            | 5,872                   | 5,641             | 12,356              | [6,715]                     |
| Motor vehicle tax                         | 71,400                  | 68,851            | 64,900              | 3,951                       |
| Recreational vehicle tax                  | 1,284                   | 1,542             | 987                 | 555                         |
| Commercial vehicle tax                    | 2,344                   | 2,773             | 1,558               | 1,215                       |
| Miscellaneous                             | -                       | 32,496            | -                   | 32,496                      |
| Capital outlay state aid                  | 406,333                 | 430,729           | 430,729             | -                           |
| Miscellaneous                             | 427,980                 | 510,761           | 503,086             | 7,675                       |
| Lease proceeds                            | -                       | 1,250,000         | -                   | 1,250,000                   |
| Transfers in                              | -                       | 1,150,289         | -                   | 1,150,289                   |
| Total Receipts                            | <u>1,496,887</u>        | <u>4,064,742</u>  | <u>\$ 1,631,801</u> | <u>\$ 2,432,941</u>         |
| Expenditures                              |                         |                   |                     |                             |
| Instruction                               | 220,403                 | 545,001           | \$ 190,000          | \$ 355,001                  |
| Instructional support staff               | 477,266                 | 1,715,770         | 511,418             | 1,204,352                   |
| School administration                     | 801                     | 2,026             | 24,250              | [22,224]                    |
| Operations and maintenance                | -                       | 19,717            | 75,000              | [55,283]                    |
| Transportation                            | -                       | 27,100            | 300,000             | [272,900]                   |
| Facilities acquisition and construction   | 951,748                 | 1,793,946         | 310,000             | 1,483,946                   |
| Building improvements                     | -                       | -                 | 649,000             | [649,000]                   |
| Adjustments for qualifying budget credits | -                       | -                 | 1,250,000           | [1,250,000]                 |
| Total Expenditures                        | <u>1,650,218</u>        | <u>4,103,560</u>  | <u>\$ 3,309,668</u> | <u>\$ 793,892</u>           |
| Receipts Over [Under] Expenditures        | [153,331]               | [38,818]          |                     |                             |
| Unencumbered Cash, Beginning              | <u>487,496</u>          | <u>334,165</u>    |                     |                             |
| Unencumbered Cash, Ending                 | <u>\$ 334,165</u>       | <u>\$ 295,347</u> |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                  | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>    | <u>[Under]</u>              |
| Receipts                           |                                |                     |                  |                             |
| State aid                          | \$ 6,426                       | \$ 9,882            | \$ 9,000         | \$ 882                      |
| Miscellaneous                      | <u>13,872</u>                  | <u>17,669</u>       | <u>15,000</u>    | <u>2,669</u>                |
| Total Receipts                     | <u>20,298</u>                  | <u>27,551</u>       | <u>\$ 24,000</u> | <u>\$ 3,551</u>             |
| Expenditures                       |                                |                     |                  |                             |
| Instruction                        | 17,217                         | 20,690              | \$ 21,234        | \$ [544]                    |
| Vehicle operating and maintenance  | <u>647</u>                     | <u>4,352</u>        | <u>5,200</u>     | <u>[848]</u>                |
| Total Expenditures                 | <u>17,864</u>                  | <u>25,042</u>       | <u>\$ 26,434</u> | <u>\$ [1,392]</u>           |
| Receipts Over [Under] Expenditures | 2,434                          | 2,509               |                  |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                       | <u>2,434</u>        |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 2,434</u>                | <u>\$ 4,943</u>     |                  |                             |

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 491  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>       |                             |
| Receipts                           |                                |                     |                     |                             |
| Federal aid                        | \$ 775,748                     | \$ 1,164,769        | \$ 666,408          | \$ 498,361                  |
| State aid                          | 8,028                          | 9,425               | 7,720               | 1,705                       |
| Charges for services               | 57,229                         | 56,433              | 495,800             | [439,367]                   |
| Miscellaneous                      | 14,063                         | 425                 | 25,000              | [24,575]                    |
| Total Receipts                     | <u>855,068</u>                 | <u>1,231,052</u>    | <u>\$ 1,194,928</u> | <u>\$ 36,124</u>            |
| Expenditures                       |                                |                     |                     |                             |
| Operation and maintenance          | 115,036                        | 96,924              | \$ 240,000          | \$ [143,076]                |
| Food service operation             | <u>691,326</u>                 | <u>831,010</u>      | <u>1,152,422</u>    | <u>[321,412]</u>            |
| Total Expenditures                 | <u>806,362</u>                 | <u>927,934</u>      | <u>\$ 1,392,422</u> | <u>\$ [464,488]</u>         |
| Receipts Over [Under] Expenditures | 48,706                         | 303,118             |                     |                             |
| Unencumbered Cash, Beginning       | <u>148,785</u>                 | <u>197,491</u>      |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 197,491</u>              | <u>\$ 500,609</u>   |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br>Actual | Current Year  |                  | Variance<br>Over<br>[Under] |
|------------------------------------|-------------------------|---------------|------------------|-----------------------------|
|                                    |                         | Actual        | Budget           | [Under]                     |
| Receipts                           |                         |               |                  |                             |
| Miscellaneous                      | \$ 3,670                | \$ 120        | \$ -             | \$ 120                      |
| Transfers in                       | 34,289                  | 28,000        | 20,000           | 8,000                       |
| Total Receipts                     | <u>37,959</u>           | <u>28,120</u> | <u>\$ 20,000</u> | <u>\$ 8,120</u>             |
| Expenditures                       |                         |               |                  |                             |
| Instructional support services     | 37,959                  | 28,041        | \$ 20,000        | \$ 8,041                    |
| Total Expenditures                 | <u>37,959</u>           | <u>28,041</u> | <u>\$ 20,000</u> | <u>\$ 8,041</u>             |
| Receipts Over [Under] Expenditures | -                       | 79            |                  |                             |
| Unencumbered Cash, Beginning       | -                       | -             |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>             | <u>\$ 79</u>  |                  |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Parent Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                  | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>    |                             |
| Receipts                           |                                |                     |                  |                             |
| Transfers in                       | \$ 15,000                      | \$ 15,000           | \$ 15,000        | \$ -                        |
| Total Receipts                     | <u>15,000</u>                  | <u>15,000</u>       | <u>\$ 15,000</u> | <u>\$ -</u>                 |
| Expenditures                       |                                |                     |                  |                             |
| Student support services           | <u>15,000</u>                  | <u>15,000</u>       | <u>\$ 15,000</u> | <u>\$ -</u>                 |
| Total Expenditures                 | <u>15,000</u>                  | <u>15,000</u>       | <u>\$ 15,000</u> | <u>\$ -</u>                 |
| Receipts Over [Under] Expenditures | -                              | -                   |                  |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                       | <u>-</u>            |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                    | <u>\$ -</u>         |                  |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|   | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                     | Variance<br>Over<br>[Under] |
|---|--------------------------------|---------------------|---------------------|-----------------------------|
|   |                                | <u>Actual</u>       | <u>Budget</u>       | <u>[Under]</u>              |
| Receipts                                  |                                |                     |                     |                             |
| Miscellaneous                             | \$ -                           | \$ -                | \$ 100,000          | \$ [100,000]                |
| Reimbursements                            | 240,977                        | 183,175             | -                   | 183,175                     |
| Transfers in                              | <u>3,029,662</u>               | <u>3,219,777</u>    | <u>3,026,459</u>    | <u>193,318</u>              |
| Total Receipts                            | <u>3,270,639</u>               | <u>3,402,952</u>    | <u>\$ 3,126,459</u> | <u>\$ 276,493</u>           |
| Expenditures                              |                                |                     |                     |                             |
| Instruction                               | 3,193,577                      | 3,285,326           | \$ 3,052,720        | \$ 232,606                  |
| Transportation                            | 77,062                         | 117,626             | 73,739              | 43,887                      |
| Adjustments for qualifying budget credits | <u>-</u>                       | <u>-</u>            | <u>183,175</u>      | <u>[183,175]</u>            |
| Total Expenditures                        | <u>3,270,639</u>               | <u>3,402,952</u>    | <u>\$ 3,309,634</u> | <u>\$ 93,318</u>            |
| Receipts Over [Under] Expenditures        | -                              | -                   |                     |                             |
| Unencumbered Cash, Beginning              | <u>-</u>                       | <u>-</u>            |                     |                             |
| Unencumbered Cash, Ending                 | <u>\$ -</u>                    | <u>\$ -</u>         |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                   | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|-------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>     | <u>[Under]</u>              |
| Receipts                           |                                |                     |                   |                             |
| Federal aid                        | \$ 6,221                       | \$ 8,178            | \$ -              | \$ 8,178                    |
| Tuition                            | 210,219                        | 211,363             | 230,220           | [18,857]                    |
| Miscellaneous                      | 2,610                          | 4,249               | -                 | 4,249                       |
| Transfers in                       | <u>349,265</u>                 | <u>467,706</u>      | <u>375,000</u>    | <u>92,706</u>               |
| Total Receipts                     | <u>568,315</u>                 | <u>691,496</u>      | <u>\$ 605,220</u> | <u>\$ 86,276</u>            |
| Expenditures                       |                                |                     |                   |                             |
| Instruction                        | 446,327                        | 521,521             | \$ 491,882        | \$ 29,639                   |
| Student support staff              | 6,740                          | -                   | 2,948             | [2,948]                     |
| School administration              | 65,277                         | 112,236             | 56,540            | 55,696                      |
| Operations and maintenance         | <u>49,971</u>                  | <u>57,739</u>       | <u>53,850</u>     | <u>3,889</u>                |
| Total Expenditures                 | <u>568,315</u>                 | <u>691,496</u>      | <u>\$ 605,220</u> | <u>\$ 86,276</u>            |
| Receipts Over [Under] Expenditures | -                              | -                   |                   |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                       | <u>-</u>            |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                    | <u>\$ -</u>         |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Gifts and Grants Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                       | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                   | Variance<br>Over<br>[Under] |
|---------------------------------------|--------------------------------|---------------------|-------------------|-----------------------------|
|                                       |                                | <u>Actual</u>       | <u>Budget</u>     | <u>[Under]</u>              |
| Receipts                              |                                |                     |                   |                             |
| State aid                             | \$ -                           | \$ 30,000           | \$ 65,000         | \$ [35,000]                 |
| Miscellaneous                         | <u>150,288</u>                 | <u>165,725</u>      | <u>169,621</u>    | <u>(3,896)</u>              |
| Total Receipts                        | <u>150,288</u>                 | <u>195,725</u>      | <u>\$ 234,621</u> | <u>\$ [38,896]</u>          |
| Expenditures                          |                                |                     |                   |                             |
| Instruction                           | 78,956                         | 128,955             | \$ 90,233         | \$ 38,722                   |
| Student support services              | 2,319                          | 7,311               | 11,701            | [4,390]                     |
| Instructional support staff           | 12,576                         | 545                 | 35,672            | [35,127]                    |
| General administration                | 2,532                          | 4,391               | -                 | 4,391                       |
| Operations and maintenance            | 832                            | -                   | 65,000            | [65,000]                    |
| Food service operations               | 20,200                         | -                   | 50,000            | [50,000]                    |
| Facility acquisition and construction | <u>14,890</u>                  | <u>-</u>            | <u>-</u>          | <u>-</u>                    |
| Total Expenditures                    | <u>132,305</u>                 | <u>141,202</u>      | <u>\$ 252,606</u> | <u>\$ [111,404]</u>         |
| Receipts Over [Under] Expenditures    | 17,983                         | 54,523              |                   |                             |
| Unencumbered Cash, Beginning          | <u>[2,041]</u>                 | <u>15,942</u>       |                   |                             |
| Unencumbered Cash, Ending             | <u>\$ 15,942</u>               | <u>\$ 70,465</u>    |                   |                             |

UNIFIED SCHOOL DISTRICT NO. 491  
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 Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br>Actual | Current Year     |                     | Variance<br>Over<br>[Under] |
|------------------------------------|-------------------------|------------------|---------------------|-----------------------------|
|                                    |                         | Actual           | Budget              |                             |
| Receipts                           |                         |                  |                     |                             |
| KPERS state aid                    | \$ 1,391,323            | \$ 1,478,079     | \$ 1,622,282        | \$ [144,203]                |
| Total Receipts                     | <u>1,391,323</u>        | <u>1,478,079</u> | <u>\$ 1,622,282</u> | <u>\$ [144,203]</u>         |
| Expenditures                       |                         |                  |                     |                             |
| Instruction                        | 953,485                 | 1,275,556        | \$ 1,400,000        | \$ [124,444]                |
| Student support services           | 105,750                 | 91,111           | 100,000             | [8,889]                     |
| Instructional support services     | 34,672                  | 27,333           | 30,000              | [2,667]                     |
| General administration             | 34,672                  | 9,111            | 10,000              | [889]                       |
| School administration              | 105,750                 | 27,333           | 30,000              | [2,667]                     |
| Central services                   | 31,308                  | 9,111            | 10,000              | [889]                       |
| Operations and maintenance         | 43,340                  | 9,111            | 10,000              | [889]                       |
| Food service                       | 43,340                  | 13,667           | 15,000              | [1,333]                     |
| Transportation                     | 39,006                  | 15,746           | 17,282              | [1,536]                     |
| Total Expenditures                 | <u>1,391,323</u>        | <u>1,478,079</u> | <u>\$ 1,622,282</u> | <u>\$ [144,203]</u>         |
| Receipts Over [Under] Expenditures | -                       | -                |                     |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                | <u>-</u>         |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>             | <u>\$ -</u>      |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Federal Grant Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022

|                                    | <u>Title I</u>   | <u>Title I<br/>Migrant</u> | <u>Title<br/>IIA</u> | <u>ESSR</u>         | <u>Other<br/>Grants</u> | <u>Actual</u>       | <u>Budget</u>       | Variance<br>Over<br>[Under] |
|------------------------------------|------------------|----------------------------|----------------------|---------------------|-------------------------|---------------------|---------------------|-----------------------------|
| Receipts                           |                  |                            |                      |                     |                         |                     |                     |                             |
| Federal aid                        | \$ 169,241       | \$ 1,288,790               | \$ 56,634            | \$ 739,783          | \$ -                    | \$ 2,254,448        | \$ 3,273,627        | \$ [1,019,179]              |
| Total Receipts                     | <u>169,241</u>   | <u>1,288,790</u>           | <u>56,634</u>        | <u>739,783</u>      | <u>-</u>                | <u>2,254,448</u>    | <u>3,273,627</u>    | <u>\$ [1,019,179]</u>       |
| Expenditures                       |                  |                            |                      |                     |                         |                     |                     |                             |
| Instruction                        | 143,298          | -                          | 65,717               | 732,171             | -                       | 941,186             | \$ 271,363          | \$ 669,823                  |
| Student support services           | -                | 915,886                    | -                    | 555,728             | -                       | 1,471,614           | 804,586             | 667,028                     |
| General administration             | -                | 100,585                    | -                    | -                   | -                       | 100,585             | 44,515              | 56,070                      |
| School administration              | -                | -                          | -                    | 85,718              | -                       | 85,718              | -                   | 85,718                      |
| Operations and maintenance         | -                | -                          | -                    | 322,669             | -                       | 322,669             | -                   | 322,669                     |
| Transfers out                      | -                | -                          | -                    | -                   | -                       | -                   | -                   | -                           |
| Total Expenditures                 | <u>143,298</u>   | <u>1,016,471</u>           | <u>65,717</u>        | <u>1,696,286</u>    | <u>-</u>                | <u>2,921,772</u>    | <u>\$ 1,120,464</u> | <u>\$ 1,801,308</u>         |
| Receipts Over [Under] Expenditures | 25,943           | 272,319                    | [9,083]              | [956,503]           | -                       | [667,324]           |                     |                             |
| Unencumbered Cash, Beginning       | <u>-</u>         | <u>-</u>                   | <u>-</u>             | <u>257,665</u>      | <u>-</u>                | <u>257,665</u>      |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 25,943</u> | <u>\$ 272,319</u>          | <u>\$ [9,083]</u>    | <u>\$ [698,838]</u> | <u>\$ -</u>             | <u>\$ [409,659]</u> |                     |                             |



UNIFIED SCHOOL DISTRICT NO. 491  
Contingency Reserve Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2022 and 2021

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Transfers in                       | \$ -                           | \$ -                             |
| Total Receipts                     | -                              | -                                |
| Expenditures                       |                                |                                  |
| Transfers out                      | -                              | -                                |
| Total Expenditures                 | -                              | -                                |
| Receipts Over [Under] Expenditures | -                              | -                                |
| Unencumbered Cash, Beginning       | 110,207                        | 110,207                          |
| Unencumbered Cash, Ending          | <u>\$ 110,207</u>              | <u>\$ 110,207</u>                |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 491  
Textbook and Student Material Revolving Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2022 and 2021

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Miscellaneous                      | <u>\$ 215,536</u>              | <u>\$ 73,280</u>                 |
| Total Receipts                     | <u>215,536</u>                 | <u>73,280</u>                    |
| Expenditures                       |                                |                                  |
| Instruction                        | 169,713                        | 60,246                           |
| Instructional support staff        | <u>35,086</u>                  | <u>12,629</u>                    |
| Total Expenditures                 | <u>204,799</u>                 | <u>72,875</u>                    |
| Receipts Over [Under] Expenditures | 10,737                         | 405                              |
| Unencumbered Cash, Beginning       | <u>71,839</u>                  | <u>82,576</u>                    |
| Unencumbered Cash, Ending          | <u>\$ 82,576</u>               | <u>\$ 82,981</u>                 |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 491  
Bond and Interest Fund #1  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

|                                    | Prior<br>Year<br><u>Actual</u> | <u>Current Year</u> |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|---------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>       | <u>Budget</u>       | <u>[Under]</u>              |
| Receipts                           |                                |                     |                     |                             |
| Taxes and Shared Revenues:         |                                |                     |                     |                             |
| Ad valorem taxes                   | \$ 2,154,001                   | \$ 2,131,009        | \$ 2,159,993        | \$ [28,984]                 |
| Delinquent taxes                   | 21,541                         | 20,512              | 43,212              | [22,700]                    |
| Motor vehicle taxes                | 259,128                        | 224,293             | 233,046             | [8,753]                     |
| Recreational vehicle taxes         | 6,417                          | 27,828              | 3,544               | 24,284                      |
| Big truck taxes                    | 3,037                          | 2,767               | 5,594               | [2,827]                     |
| Miscellaneous                      | -                              | 113,924             | 5,594               | 108,330                     |
| Bond proceeds                      | 4,150,000                      | -                   | -                   | -                           |
| State aid                          | 2,666,021                      | 2,601,278           | 2,842,974           | [241,696]                   |
| Miscellaneous                      | 3,860                          | -                   | -                   | -                           |
| Total Receipts                     | <u>9,264,005</u>               | <u>5,121,611</u>    | <u>\$ 5,293,957</u> | <u>\$ [172,346]</u>         |
| Expenditures                       |                                |                     |                     |                             |
| Principal                          | 6,620,000                      | 3,050,000           | \$ 1,137,796        | \$ 1,912,204                |
| Interest and other bond charges    | 1,434,596                      | 1,328,007           | 2,786,755           | [1,458,748]                 |
| Cost of issuance                   | 76,352                         | -                   | -                   | -                           |
| Total Expenditures                 | <u>8,130,948</u>               | <u>4,378,007</u>    | <u>\$ 3,924,551</u> | <u>\$ 453,456</u>           |
| Receipts Over [Under] Expenditures | 1,133,057                      | 743,604             |                     |                             |
| Unencumbered Cash, Beginning       | <u>5,203,321</u>               | <u>6,336,378</u>    |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 6,336,378</u>            | <u>\$ 7,079,982</u> |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2022

| FUND                                       | Beginning<br>Cash<br>Balance | Receipts | Disbursements | Ending<br>Cash<br>Balance |
|--|------------------------------|----------|---------------|---------------------------|
| Eudora Elementary School:                  |                              |          |               |                           |
| Art  | \$ 1,780                     | \$ -     | \$ 286        | \$ 1,494                  |
| Cardinal Club                              | 1,459                        | 34       | 471           | 1,022                     |
| Care Fund                                  | 545                          | -        | -             | 545                       |
| Caring Community                           | 977                          | 1,701    | 361           | 2,317                     |
| Drama Club                                 | 2,499                        | -        | -             | 2,499                     |
| Library                                    | 217                          | 6,453    | 6,498         | 172                       |
| Music                                      | 647                          | 201      | 70            | 778                       |
| Newspaper                                  | 18                           | -        | -             | 18                        |
| PBIS                                       | 111                          | 2,500    | 370           | 2,241                     |
| Pepsi                                      | 1,150                        | -        | -             | 1,150                     |
| Polar Express                              | 42                           | 52       | -             | 94                        |
| Preschool                                  | 359                          | -        | -             | 359                       |
| Principal's Council                        | 13,273                       | 25,121   | 13,534        | 24,860                    |
| Science Fair                               | 250                          | 134      | -             | 384                       |
| Total Eudora Elementary Activity Funds     | 23,327                       | 36,196   | 21,590        | 37,933                    |
| Eudora Middle School                       |                              |          |               |                           |
| Art  | 300                          | -        | -             | 300                       |
| Box Tops for Education                     | 459                          | 15       | -             | 474                       |
| Cardinal Ambassadors                       | 333                          | 240      | 80            | 493                       |
| Cardinals Care Fund                        | 1,350                        | -        | 256           | 1,094                     |
| Cardinal Club                              | 230                          | 1,284    | 1,236         | 278                       |
| Cardinal Fit                               | 150                          | -        | -             | 150                       |
| Cardinal LinkUP                            | 2,280                        | -        | 197           | 2,083                     |
| Conditioning                               | 3,990                        | 3,204    | 1,821         | 5,373                     |
| Cross Country                              | 1,165                        | 500      | 134           | 1,531                     |
| Dance Club                                 | 58                           | -        | -             | 58                        |
| Drama Club                                 | 538                          | 498      | 343           | 693                       |
| Enrichment Program                         | 47                           | -        | -             | 47                        |
| FBLA                                       | 1,104                        | 17       | 311           | 810                       |
| FCA  | 548                          | -        | -             | 548                       |
| Football                                   | 798                          | 463      | -             | 1,261                     |
| Garden Club                                | 605                          | -        | -             | 605                       |
| Girls Basketball                           | 321                          | 250      | 40            | 531                       |
| KAY Club                                   | 151                          | -        | -             | 151                       |
| MTSS                                       | 2,176                        | 50       | 791           | 1,435                     |
| Pep Club                                   | 128                          | 785      | 864           | 49                        |
| Pepsi                                      | 63                           | 553      | 517           | 99                        |
| Reading Club                               | 3,367                        | 2,537    | 2,781         | 3,123                     |
| Science Club                               | 720                          | -        | -             | 720                       |
| Student Council                            | 6,434                        | 5,812    | 8,452         | 3,794                     |
| Science Olympiad                           | 500                          | -        | -             | 500                       |
| Track                                      | 376                          | -        | -             | 376                       |
| Vocal Music                                | 1,334                        | -        | 133           | 1,201                     |
| Yearbook                                   | 6,599                        | 1,583    | 1,621         | 6,561                     |
| Youth Prevention                           | 1,500                        | 200      | 886           | 814                       |
| Total Eudora Middle School Activity Funds  | 37,624                       | 17,991   | 20,463        | 35,152                    |
| Eudora High School                         |                              |          |               |                           |
| Activity 101                               | 2,715                        | 4,651    | 4,195         | 3,171                     |
| Alternative/Virtual                        | -                            | 1,500    | 569           | 931                       |
| Art  | 2,024                        | -        | 199           | 1,825                     |
| Band Club                                  | 2,204                        | 20,762   | 18,953        | 4,013                     |
| Banners Donations                          | 1,227                        | 19,186   | 17,227        | 3,186                     |
| Baseball Club                              | 3,703                        | 6,974    | 5,851         | 4,826                     |
| Boys Basketball Club                       | 1,684                        | 11,452   | 11,530        | 1,606                     |
| Bullet Journalism Club                     | -                            | 305      | -             | 305                       |
| Caleb Ostronic Fund                        | 20                           | -        | -             | 20                        |
| Cheer and Dance Festival                   | 2,885                        | -        | -             | 2,885                     |
| Cheerleader                                | 2,645                        | 13,950   | 14,052        | 2,543                     |
| Chess Club                                 | 110                          | -        | -             | 110                       |
| Choir                                      | 11,897                       | 4,830    | 5,458         | 11,269                    |
| Class 2021                                 | 35,244                       | -        | 35,244        | -                         |
| Class 2022                                 | 6,503                        | 67,582   | 36,401        | 37,684                    |
| Class 2023                                 | 4,155                        | 3,865    | 3,613         | 4,407                     |
| Class 2024                                 | 2,443                        | 3,632    | -             | 6,075                     |
| Class 2025                                 | -                            | 2,461    | 15            | 2,446                     |
| Concessions                                | 10,660                       | 33,884   | 34,509        | 10,035                    |
| Courtesy Club                              | 59                           | 965      | 383           | 641                       |
| Subtotal Eudora High School Activity Funds | 90,178                       | 195,999  | 188,199       | 97,978                    |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2022

| <u>FUND</u>                             | Restated<br>Beginning<br>Cash<br><u>Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | Ending<br>Cash<br><u>Balance</u> |
|---|---|-----------------|----------------------|----------------------------------|
| Eudora High School                      |   |                 |                      |                                  |
| Cross Country                           | \$ 4,465  | \$ 9,575        | \$ 8,217             | \$ 5,823                         |
| Cycling Club                            | 480   | 100             | 25                   | 555                              |
| Dance Team                              | 2,426   | 345             | 706                  | 2,065                            |
| Douglas County Youth Board              | -   | 1,500           | 250                  | 1,250                            |
| Drama Club                              | 1,524   | -               | -                    | 1,524                            |
| Economics Class                         | 302   | -               | -                    | 302                              |
| Environmental Club                      | 318   | -               | -                    | 318                              |
| FBLA                                    | 4,837   | 6,141           | 4,625                | 6,353                            |
| FCA                                     | 708   | 152             | 280                  | 580                              |
| FFA                                     | 11,558  | 27,147          | 28,655               | 10,050                           |
| Football                                | 416   | 9,162           | 9,095                | 483                              |
| Forensics Debate                        | 335   | 2,113           | 1,526                | 922                              |
| Garden                                  | 103   | -               | -                    | 103                              |
| Girls Basketball                        | 2,205   | 3,318           | 2,744                | 2,779                            |
| Golf                                    | 2,415   | 8,667           | 7,740                | 3,342                            |
| Grant - Raytheon Math Hero              | 49  | -               | -                    | 49                               |
| International Club                      | 361   | 1,245           | 967                  | 639                              |
| KSHSAA Music Festival                   | 1,081   | -               | -                    | 1,081                            |
| Library Fund                            | 951   | 50              | -                    | 1,001                            |
| Life Skills Class                       | 1,139   | 80              | 674                  | 545                              |
| Mental Health Committee                 | 200   | -               | -                    | 200                              |
| Newspaper                               | 556   | -               | -                    | 556                              |
| NHS                                     | 50  | 2,333           | 904                  | 1,479                            |
| Physics Club                            | 238   | -               | 217                  | 21                               |
| Play & Musical                          | 3,409   | 2,785           | 1,600                | 4,594                            |
| Project Splichal                        | 2,007   | -               | 2,007                | -                                |
| SADD                                    | 4,430   | -               | -                    | 4,430                            |
| Scholars Bowl                           | 1,044   | 647             | 782                  | 909                              |
| Scholarships                            | 17,500  | 23,800          | 19,250               | 22,050                           |
| Science Dept                            | 500   | -               | -                    | 500                              |
| Science Olympiad                        | 3,752   | 6,083           | 5,852                | 3,983                            |
| Senior Advisory Comm.                   | 2,348   | 1,566           | 570                  | 3,344                            |
| SkillsUSA: Auto Collision               | 4,491   | 37,074          | 35,296               | 6,269                            |
| SkillsUSA: Culinary arts                | 9,054   | 22,827          | 17,130               | 14,751                           |
| SkillsUSA: Drafting                     | 1,693   | 4               | 42                   | 1,655                            |
| SkillsUSA: Health careers               | 11,903  | 5,100           | 1,671                | 15,332                           |
| SkillsUSA: Industrial Tech              | 2,554   | 2,801           | 3,818                | 1,537                            |
| SkillsUSA: Visual arts                  | 3,263   | 20              | 2,170                | 1,113                            |
| SkillsUSA: Yearbook                     | 42,180  | 23,125          | 24,280               | 41,025                           |
| SOAR                                    | 4,063   | 10,574          | 3,284                | 11,353                           |
| Soccer - Boys                           | 961   | 7,306           | 6,722                | 1,545                            |
| Soccer - Girls                          | 1,022   | 7,808           | 6,627                | 2,203                            |
| Softball                                | 4,804   | 10,913          | 8,010                | 7,707                            |
| Student council                         | 813   | 4,463           | 3,784                | 1,492                            |
| Summer conditioning                     | 4,024   | 4,480           | 3,468                | 5,036                            |
| Testing fees                            | 318   | 408             | 432                  | 294                              |
| Textbook                                | 592   | 30              | -                    | 622                              |
| Track                                   | 6,233   | 2,145           | 7,699                | 679                              |
| Travel Club (formerly Close-Up club)    | 392   | -               | -                    | 392                              |
| Video club                              | 2,104   | 220             | 1,123                | 1,201                            |
| Volleyball                              | 80  | 1,100           | -                    | 1,180                            |
| Volleyball - Dig Pink                   | 4,472   | 2,629           | 2,000                | 5,101                            |
| Wrestling                               | 2,044   | 8,013           | 6,609                | 3,448                            |
| Total Eudora High School Activity Funds | 268,945   | 453,848         | 419,050              | 303,743                          |

UNIFIED SCHOOL DISTRICT NO. 491  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2022

| <u>FUND</u>                     | Restated<br>Beginning<br>Cash<br><u>Balance</u> | <u>Receipts</u>   | <u>Disbursements</u> | Ending<br>Cash<br><u>Balance</u> |
|---------------------------------|---|-------------------|----------------------|----------------------------------|
| Total All School Activity Funds | \$ 329,896                                      | \$ 508,035        | \$ 461,103           | \$ 376,828                       |
| Clearing Account                | <u>1,959</u>                                    | <u>192,754</u>    | <u>193,129</u>       | <u>1,584</u>                     |
| Total Agency Funds              | <u>\$ 331,855</u>                               | <u>\$ 700,789</u> | <u>\$ 654,232</u>    | <u>\$ 378,412</u>                |

UNIFIED SCHOOL DISTRICT NO. 491  
District Activity Funds  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

| <u>FUND</u>                     | <u>Beginning<br/>Unencumbered<br/>Cash Balance</u> | <u>Prior Year<br/>Cancelled<br/>Encumbrances</u> | <u>Receipts</u>   | <u>Expenditures</u> | <u>Ending<br/>Unencumbered<br/>Cash Balance</u> | <u>Outstanding<br/>Encumbrances<br/>and Accounts<br/>Payable</u> | <u>Ending<br/>Cash<br/>Balance</u> |
|---------------------------------|--|--|-------------------|---------------------|---|--|------------------------------------|
| <u>District activity funds:</u> |  |  |                   |                     |   |  |                                    |
| Eudora High School              |  |  |                   |                     |   |  |                                    |
| Revolving Gate Entry            | \$ -   | \$ -   | \$ 75,769         | \$ 73,635           | \$ 2,134  | \$ -   | \$ 2,134                           |
| Driver's Education              | 17,817   | -  | 17,325            | 18,715              | 16,427  | -  | 16,427                             |
| Users Fees                      | -  | -  | 12,230            | 11,535              | 695   | -  | 695                                |
| Sales Tax                       | -  | -  | 12,537            | 12,527              | 10  | -  | 10                                 |
| Total Eudora High School        | <u>17,817</u>                                      | <u>-</u>   | <u>117,861</u>    | <u>116,412</u>      | <u>19,266</u>                                   | <u>-</u>   | <u>19,266</u>                      |
| Eudora Middle School            |  |  |                   |                     |   |  |                                    |
| Revolving Gate Entry            | -  | -  | 13,237            | 13,237              | -   | -  | -                                  |
| Users Fees                      | -  | -  | 7,717             | 7,717               | -   | -  | -                                  |
| Sales Tax                       | -  | -  | 1,851             | 1,851               | -   | -  | -                                  |
| Total Eudora Middle School      | <u>-</u>   | <u>-</u>   | <u>22,805</u>     | <u>22,805</u>       | <u>-</u>  | <u>-</u>   | <u>-</u>                           |
| Eudora Elementary School        |  |  |                   |                     |   |  |                                    |
| User Fees                       | -  | -  | 2,275             | 2,275               | -   | -  | -                                  |
| Sales Tax                       | -  | -  | 192               | 192                 | -   | -  | -                                  |
| Total Eudora Elementary School  | <u>-</u>   | <u>-</u>   | <u>2,467</u>      | <u>2,467</u>        | <u>-</u>  | <u>-</u>   | <u>-</u>                           |
| District Petty Cash             | <u>-</u>   | <u>-</u>   | <u>3,991</u>      | <u>-</u>            | <u>3,991</u>                                    | <u>-</u>   | <u>3,991</u>                       |
| Total                           | <u>\$ 17,817</u>                                   | <u>\$ -</u>                                      | <u>\$ 147,124</u> | <u>\$ 141,684</u>   | <u>\$ 23,257</u>                                | <u>\$ -</u>  | <u>\$ 23,257</u>                   |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 491  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

| Federal Grantor/Pass-Through<br>Grantor/Program Title        | Federal<br>CFDA<br>Number | Beginning<br>Unencumbered<br>Cash | Receipts            | Expenditures        | Ending<br>Unencumbered<br>Cash |
|--|---------------------------|-----------------------------------|---------------------|---------------------|--------------------------------|
| <u>U.S. Department of Education</u>                          |                           |                                   |                     |                     |                                |
| Career and Technical Education                               | 84.048                    | \$ -                              | \$ 8,828            | \$ 8,828            | \$ -                           |
| Passed Through State Department of Education:                |                           |                                   |                     |                     |                                |
| Title I Grants to Local Educational Agencies                 | 84.010                    | -                                 | 169,241             | 143,298             | 25,943                         |
| Title I Migrant  | 84.011                    | 6,231                             | 1,288,790           | 1,022,702           | 272,319                        |
| Improving Teacher Quality State Grants                       | 84.367                    | -                                 | 38,621              | 47,704              | [9,083]                        |
| Student Support and Academic Enrichment Program              | 84.424A                   | -                                 | 18,133              | 18,133              | -                              |
| Education Stabilization Fund                                 | 84.425                    | 257,665                           | <u>486,773</u>      | <u>1,189,768</u>    | [445,330]                      |
| Total U.S. Department of Education                           |                           |                                   | <u>2,010,386</u>    | <u>2,430,433</u>    |                                |
| <u>U.S. Department of Health and Human Services</u>          |                           |                                   |                     |                     |                                |
| Passed Through State Department of Education:                |                           |                                   |                     |                     |                                |
| Temporary Assistance for Needy Families Cluster:             |                           |                                   |                     |                     |                                |
| Temporary Assistance for Needy Families                      | 93.558                    | -                                 | <u>15,000</u>       | <u>15,000</u>       | -                              |
| Total Temporary Assistance for Needy Families Cluster        |                           |                                   | <u>15,000</u>       | <u>15,000</u>       |                                |
| Cooperative Agreements to Promote Adolescent Health          | 93.079                    | -                                 | <u>480</u>          | <u>480</u>          | -                              |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323                    | -                                 | <u>302,220</u>      | <u>555,728</u>      | [253,508]                      |
| Total U.S. Department of Health and Human Services           |                           |                                   | <u>317,700</u>      | <u>571,208</u>      |                                |
| <u>U.S. Department of Agriculture</u>                        |                           |                                   |                     |                     |                                |
| Passed Through State Department of Education:                |                           |                                   |                     |                     |                                |
| Child Nutrition Cluster:                                     |                           |                                   |                     |                     |                                |
| School Breakfast Program                                     | 10.553                    | -                                 | <u>247,376</u>      | <u>247,376</u>      | -                              |
| National School Lunch Program                                | 10.555                    | -                                 | <u>869,528</u>      | <u>869,528</u>      | -                              |
| Summer Food Service Program for Children                     | 10.559                    | -                                 | <u>48,599</u>       | <u>48,599</u>       | -                              |
| Total Child Nutrition Cluster                                |                           |                                   | <u>1,165,503</u>    | <u>1,165,503</u>    |                                |
| Total U.S. Department of Agriculture                         |                           |                                   | <u>1,165,503</u>    | <u>1,165,503</u>    |                                |
| Total Expenditures of Federal Awards                         |                           |                                   | <u>\$ 3,493,589</u> | <u>\$ 4,167,144</u> |                                |

The accompanying notes are an integral part of this schedule.



UNIFIED SCHOOL DISTRICT NO. 491

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

1. Organization

Unified School District No. 491, Eudora, Kansas (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the Kansas regulatory basis of accounting, which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The District elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position as of June 30, 2022.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants as of June 30, 2022.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

UNIFIED SCHOOL DISTRICT NO. 491  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

|   |  |
|---|--|
| Type of auditor's report issued:  | Unmodified (Regulatory Basis)<br><u>Adverse (GAAP)</u> |
| Internal control over financial reporting:  |  |
| Material weakness(es) identified?   | _____ Yes <u>  X  </u> No                              |
| Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ Yes <u>  X  </u> None reported                   |
| Noncompliance material to financial statements noted?                                     | _____ Yes <u>  X  </u> No                              |

Federal Awards

|   |                                      |
|---|--------------------------------------|
| Internal control over major programs:   |                                      |
| Material weakness(es) identified?   | _____ Yes <u>  X  </u> No            |
| Significant deficiency(ies) identified that are not considered to be material weaknesses?             | _____ Yes <u>  X  </u> None reported |
| Type of auditor's report issued on compliance for major programs:                                     | <u>Unmodified</u>                    |
| Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance | _____ Yes <u>  X  </u> No            |

Identification of major programs:

|                                  |   |
|----------------------------------|---|
| <u>CFDA Number(s)</u>            | <u>Name of Federal Program or Cluster</u>               |
| 10.553, 10.555, 10.559<br>84.425 | Child Nutrition Cluster<br>Education Stabilization Fund |

|  |                              |
|--|------------------------------|
| Dollar threshold used to distinguish between type A and type B programs: | _____ <u>\$750,000</u> _____ |
|--|------------------------------|

|  |                           |
|--|---------------------------|
| Auditee qualified as low-risk auditee? | _____ Yes <u>  X  </u> No |
|--|---------------------------|

UNIFIED SCHOOL DISTRICT NO. 491  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

Current Year Findings

None noted

Prior Year Findings

None noted

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None noted

Prior Year Findings

None noted

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 No. 491  
Eudora, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, 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 statements of Unified School District No. 491 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 16, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 statements, 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 controls 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 statements. 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*.

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.

Gordon CPA LLC

Certified Public Accountant  
Lawrence, Kansas

January 16, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Education  
Unified School District No. 491  
Eudora, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 491, Eudora, Kansas (the District), 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 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 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 requirement 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 grants 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 of 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 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 judgement 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 judgement 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.

#### Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### 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 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 the 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 the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, 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.

#### Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated January 16, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements as a whole.

*Gordon CPA LLC*

Certified Public Accountant  
Lawrence, Kansas

January 16, 2023