



Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 453 LEAVENWORTH, KANSAS

FINANCIAL STATEMENT
REGULATORY BASIS
YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 453
Leavenworth, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 453, Leavenworth, 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* (the KMAAG) 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 *Government Auditing Standards* issued by the Comptroller General of the United States and the KMAAG. Our responsibilities under those standards are further described in the Auditors' 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 KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the KMAAG 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards 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*, are presented for purposes of additional analysis and are 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Matter – Report on Summarized Comparative Information

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 March 3, 2022, which contained an unmodified opinion on the basic financial statement on the basis of accounting described in Note 1. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (Prior Year Actual) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BT&Co, P.A.

March 1, 2023
Topeka, Kansas

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General fund	\$ 11,670	\$ 36,874	\$ 26,698,713	\$ 26,710,383	\$ 36,874	\$ 1,894,960	\$ 1,931,834
Supplemental general fund	438,144	-	7,858,507	8,028,298	268,353	294,352	562,705
Special purpose funds:							
Capital outlay	9,209,827	31,579	3,064,385	2,715,727	9,590,064	1,098,445	10,688,509
Drivers education	240,461	-	29,632	25,751	244,342	-	244,342
Food service	108,342	-	2,689,334	2,155,707	641,969	9,653	651,622
Parent education	17,874	-	260,018	261,848	16,044	12,971	29,015
Special education	1,610,462	4,099	8,057,733	8,126,117	1,546,177	578,359	2,124,536
At-risk K-12	107,587	-	4,316,836	4,316,836	107,587	105,043	212,630
At-risk 4 yr. old	-	-	307,340	307,340	-	36,425	36,425
Career and postsecondary education	53,516	-	624,117	564,887	112,746	32,919	145,665
Virtual education	334,764	-	422,850	373,494	384,120	5,410	389,530
KPERS special retirement contribution	-	-	4,062,521	4,062,521	-	-	-
Bilingual education	-	-	55,993	55,993	-	4,562	4,562
Textbook rental	438,128	-	110,493	109,840	438,781	4,772	443,553
Contingency reserve	1,862,887	51,826	-	-	1,914,713	-	1,914,713
Federal funds	(1,260,765)	4,570	6,298,414	5,603,178	(560,959)	566,593	5,634
Grant funds	48,610	2,500	499,246	460,023	90,333	21,134	111,467
Gate receipts	1,289	-	67,470	67,012	1,747	-	1,747
School projects	62,265	-	70,029	67,372	64,922	-	64,922
Bond and interest fund:							
Bond and interest	9,584,611	-	7,703,777	7,573,814	9,714,574	-	9,714,574
Capital project fund:							
Bond construction	2,646,453	23,687	394	2,670,504	30	206,924	206,954
Trust fund:							
Private purpose trust funds	244,966	-	2,263	5,000	242,229	-	242,229
Total reporting entity (excluding agency funds)	<u>\$ 25,761,091</u>	<u>\$ 155,135</u>	<u>\$ 73,200,065</u>	<u>\$ 74,261,645</u>	<u>\$ 24,854,646</u>	<u>\$ 4,872,522</u>	<u>\$ 29,727,168</u>
Composition of cash:							
Checking							\$ 3,578,276
Checking - activity accounts							224,741
Petty cash							3,030
Scholarship savings							238,228
Municipal investment pool							<u>25,840,965</u>
Total cash							29,885,240
Less agency funds (Schedule 3)							<u>(158,072)</u>
Total reporting entity (excluding agency funds)							<u>\$ 29,727,168</u>

See accompanying notes to financial statement.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
Year Ended June 30, 2022

1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 453, Leavenworth, Kansas (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 453, Leavenworth, Kansas (the primary government). There are no related municipal entities presented.

Reimbursed Expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. The following expenditures are classified as reimbursed expenses for the year ended June 30, 2022:

General fund	\$ 392,794
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Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement and related schedules 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.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

Cash and Investments

Cash consists of checking accounts and savings accounts. See Note 3 for additional cash information.

Investments consist of deposits in the State Municipal Investment Pool (MIP). These investments are carried at cost. See Note 3 for additional investment information.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the capital outlay fund.

Fund Descriptions

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

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

- a. *General Fund and Supplemental General Fund* - used to account for all resources except those required to be accounted for in another fund.
- b. *Special Purpose Funds* - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.
- c. *Bond and Interest Fund* - used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of general long-term debt.
- d. *Capital Project Fund* - used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
- e. *Trust Fund* - used to report assets held in trust for the benefit of the District - scholarship funds.
- f. *Agency Funds* - funds used to report assets held by the District in a purely custodial capacity.

Use of Estimates

The preparation of a financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

2 - Stewardship, Compliance, and Accountability

Budgetary Information

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

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

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 20th. The District did hold a revenue neutral rate hearing for the current year budget.

The statutes allow for the District to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for the Capital Project Fund, the Trust Fund, and the following special purpose funds:

Textbook Rental, Contingency Reserve, Gate Receipts, and School Projects.

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 District.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

Compliance with Finance-Related Legal and Contractual Provisions

The District expended monies in excess of available cash in the Federal Funds. This was the result of timing of reimbursements received from grantors. Management is aware of no other statutory violations for the period covered by the audit.

3 - Deposits and Investments

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

Investment Type	Fair Value of Investment Maturities Less Than 1 Year	Rating
Kansas Municipal Investment Pool	\$ 25,840,965	Not rated

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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2022, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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.

At June 30, 2022, the District's carrying amount of deposits was \$ 4,041,245 and the bank balance was \$ 5,227,225. Of the bank balance, \$ 774,541 was covered by federal depository insurance,

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

\$ 4,429,075 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and the remaining \$ 23,609 was uncollateralized.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2022, the District had invested \$ 24,571,549 in the State's municipal investment pool. The District's carrying amount of these investments was \$ 25,840,965. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreement with Kansas banks or with primary government securities dealers.

4 - Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-5167	\$ 47,965
General	Virtual Education	K.S.A. 72-5167	420,000
General	Special Education	K.S.A. 72-5167	4,365,905
General	Career and Postsecondary Education	K.S.A. 72-5167	184,500
General	Textbook Rental	K.S.A. 72-5167	105,801
General	At-Risk 4 Yr. Old	K.S.A. 72-5167	307,340
General	At-Risk K-12	K.S.A. 72-5167	3,355,849
Supplemental General	Bilingual Education	K.S.A. 72-5143	8,028
Supplemental General	At-Risk K-12	K.S.A. 72-5143	960,987
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	335,098
Supplemental General	Parent Education	K.S.A. 72-5143	49,181
Supplemental General	Special Education	K.S.A. 72-5143	2,100,000

5 - Long-Term Debt

In December 2012, the District issued general obligation refunding bonds in the amount of \$ 9,960,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2008A and 2009A. The Series 2012 bonds bear interest from 2.00% to 3.50% and mature annually through September 2029.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

In July 2014, the District issued general obligation refunding bonds in the amount of \$ 9,995,000, for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2008A and 2009A. The Series 2014 bonds bear interest from 2.00% to 4.00% and mature annually from September 2022 through September 2024, and September 2026 and September 2029.

In March 2015, the District issued general obligation refunding bonds in two series in the amounts of \$ 20,475,000 and \$ 2,055,000. These bonds were issued for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2005, 2008A, and 2009A. The Series 2015A bonds bear interest from 2.00% to 5.00% and mature September 2022, and September 2026, September 2028 and September 2029.

In October 2016, the District issued general obligation refunding bonds in the amount of \$ 3,805,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2009A. The Series 2016 bonds bear interest at 2.00% and mature semi-annually from September 2024 through September 2025.

In August 2018, the District issued general obligation improvement and refunding bonds in the amount of \$ 36,765,000. Series 2018B in the amount of \$ 5,000 was used September 1, 2018 to refund a portion of the 2016 bonds. Series 2018A bonds were issued in the amount of \$ 36,760,000 with the purpose of financing capital improvements to the District's facilities used in connection with the District's delivery of educational services to the public. The Series 2018 bonds bear interest at 4% and mature annually from September 2030 to September 2038.

In March 2020, the District issued general obligation refunding bonds in the amount of \$ 7,635,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2012. The bonds to be refunded bear interest at 2.05% and represent Series 2012 bonds maturing on September 2025 through September 2029 (\$ 7,145,000).

In March 2021, the District issued general obligation refunding bonds in the amount of \$ 21,805,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2012, Series 2014, and Series 2018. The bonds to be refunded represent Series 2012 bonds maturing annually September 2023 through September 2024 (\$ 1,525,000); Series 2014 bonds maturing September 2026 and September 2029 (\$ 3,395,000); Series 2018 bonds maturing annually September 2036 through September 2038 (\$ 13,720,000). The proceeds of the Series 2021 bonds have been placed in an irrevocable trust escrow account. The Series 2021 bonds bear interest at 0.275% to 2.232% and mature annually September 2022 through 2035.

The District has defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account's assets and the liabilities for the defeased bonds are not included in the District's financial statement. At June 30, 2022, \$ 25,785,000 of the bonds that are considered defeased remain outstanding.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Refunded	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:										
Series 2012	2.0%-3.5%	Dec. 2012	\$ 9,960,000	9/1/2022	\$ 260,000	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 3,900
Series 2014	2.0%-4.0%	July 2014	9,995,000	9/1/2024	5,790,000	-	-	595,000	5,195,000	170,250
Series 2015	2.0%-5.0%	April 2015	22,530,000	9/1/2029	16,170,000	-	-	2,720,000	13,450,000	577,950
Series 2016	2.0%	October 2016	3,805,000	9/1/2025	3,600,000	-	-	45,000	3,555,000	71,750
Series 2018A	4.0%	August 2018	36,760,000	9/1/2035	23,040,000	-	-	-	23,040,000	921,600
Series 2020	2.05%	March 2020	7,635,000	9/1/2025	7,105,000	-	-	1,415,000	5,690,000	131,149
Series 2021	0.275%-2.232%	March 2021	21,805,000	9/1/2035	21,805,000	-	-	525,000	21,280,000	267,215
Total general obligation bonds					77,770,000	-	-	5,430,000	72,340,000	2,143,814
Finance purchases:										
Copier leases	0.00%	July 2017, January 2019, July 2020, November 2020, July 2021	319,911	6/30/2026	115,595	36,208	-	122,466	29,337	-
Dell equipment lease	2.58%	September 2021	836,545	8/31/2025	-	836,545	-	167,309	669,236	-
Total finance purchases					115,595	872,753	-	289,775	698,573	-
Total					\$ 77,885,595	\$ 872,753	\$ -	\$ 5,719,775	\$ 73,038,573	\$ 2,143,814

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

	2023	2024	2025	2026	2027	2028-2032	2033-2036	Total
Principal:								
General obligation bonds:								
Series 2012	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Series 2014	630,000	1,420,000	3,145,000	-	-	-	-	5,195,000
Series 2015	2,265,000	930,000	125,000	1,040,000	2,995,000	6,095,000	-	13,450,000
Series 2016	50,000	50,000	1,740,000	1,715,000	-	-	-	3,555,000
Series 2018A	-	-	-	-	-	7,090,000	15,950,000	23,040,000
Series 2020	1,360,000	1,205,000	1,205,000	1,920,000	-	-	-	5,690,000
Series 2021	885,000	1,640,000	1,650,000	870,000	2,705,000	9,655,000	3,875,000	21,280,000
Finance purchases:								
Copier leases	7,613	7,242	7,241	7,241	-	-	-	29,337
Dell equipment lease	167,309	167,309	167,309	167,309	-	-	-	669,236
Total principal	5,494,922	5,419,551	8,039,550	5,719,550	5,700,000	22,840,000	19,825,000	73,038,573
Interest:								
General obligation bonds:								
Series 2012	1,300	-	-	-	-	-	-	1,300
Series 2014	153,450	127,825	55,038	-	-	-	-	336,313
Series 2015	453,150	353,150	327,700	322,600	263,000	271,500	-	1,991,100
Series 2016	70,850	69,850	68,850	17,150	-	-	-	226,700
Series 2018A	921,600	921,600	921,600	921,600	921,600	4,327,200	1,307,400	10,242,600
Series 2020	92,313	58,522	39,603	15,072	-	-	-	205,510
Series 2021	284,282	279,366	270,601	261,423	243,309	737,450	168,238	2,244,669
Finance purchases:								
Dell equipment lease	23,338	17,828	12,107	6,167	-	-	-	59,440
Total interest	2,000,283	1,828,140	1,695,499	1,544,012	1,427,909	5,336,150	1,475,638	15,307,631
Total principal and interest	\$ 7,495,205	\$ 7,247,691	\$ 9,735,049	\$ 7,263,562	\$ 7,127,909	\$ 28,176,150	\$ 21,300,638	\$ 88,346,204

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

6 - 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 disbursement of the funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is 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 statement of the District at June 30, 2022.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There has been no significant change in insurance coverage from the previous fiscal year.

7 - 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 Annual Comprehensive Financial Report which can be found on the KPERS website at 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 contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides 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 1.0% contribution rate for the Death and Disability Program) was 14.83% and 13.33% respectively, for the fiscal year ended June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired 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 \$ 4,062,521 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$ 30,267,813. 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 end June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

8 - Compensated Absences

Administrative compensation absence days accrue 12 per school year, with a maximum of 115 days. Administrators are paid at the rate of \$ 90 per day for days over the maximum of 115 days. Classified employees compensated absence days accrue at 12 per school year, with a maximum of 108 days. Classified employees are paid at the rate of \$ 25 per day for days over the maximum of 108 days. Teachers compensated absence days accrue at 10 per school year, with a maximum of 100 days. Teachers are paid at the rate of \$ 80 per day for days over the maximum of 100 days. Retiring teachers are paid at the rate of \$ 50 per day with a maximum of 100 days. Payment is made during the fiscal year. The District has not

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

determined the liability for the carryover days, if any; however, management feels such liability would be immaterial in amount.

9 - Other Long-Term Obligations

Any eligible teacher who is retiring under the Kansas Public Employees Retirement Systems may elect to take the District retirement incentive. A teacher who elects the District retirement incentive, and who has participated in the District health insurance plan during the year of retirement, may elect to continue to participate in the health insurance plan until the age of 65. Under this plan the amount of the benefit will be equal to the amount of the defined health insurance benefit paid to the employed teacher. Beginning July 1, 2009, the amount of the benefit is \$ 350 per month. Thus, retired teachers will be responsible for the payment of any excess premiums due under the policy.

The plan is not funded and is based on pay-as-you-go financing. During the year ended June 30, 2022, the District paid \$ 31,800 on this plan. The District has not determined the liability for early retirement benefits, if any; however, management feels such liability would be immaterial in amount.

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

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

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.

10 - Litigation

The District is party to various claims, none of which are expected to have a material financial impact on the District.

11 - In-Substance Receipt in Transit

The District received \$ 964,078 in the General Fund and \$ 305,338 in the Supplemental General Fund subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and 72-5145, the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 453
LEAVENWORTH, KANSAS
NOTES TO THE FINANCIAL STATEMENT
(Continued)

12 - Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements from inception are as follows:

	Project Authorizations	Cash Disbursements
Anthony Elementary	\$ 264,657	\$ 264,657
David Brewer Elementary	247,177	247,177
Henry Leavenworth Elementary	292,408	292,408
Lawson Elementary	10,401,308	10,297,861
Leavenworth High School	3,083,780	2,980,303
Warren Education Campus	24,611,030	24,611,030

13 - Subsequent Event

In September 2022, the District issued general obligation refunding bonds, Series 2022, in the amount of \$ 17,050,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds. The bonds to be refunded represent Series 2018 bonds maturing on September 2032 through September 2035 in the amount of \$ 15,950,000. The proceeds of the Series 2022 bonds have been placed in an irrevocable trust escrow account.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General fund	\$ 26,814,988	\$ (497,399)	\$ 392,794	\$ 26,710,383	\$ 26,710,383	\$ -
Supplemental general fund	8,161,746	(133,448)	-	8,028,298	8,028,298	-
Special purpose funds:						
Capital outlay	10,000,000	-	-	10,000,000	2,715,727	(7,284,273)
Drivers education	61,079	-	-	61,079	25,751	(35,328)
Food service	2,437,006	-	-	2,437,006	2,155,707	(281,299)
Parent education	297,738	-	-	297,738	261,848	(35,890)
Special education	8,290,025	-	-	8,290,025	8,126,117	(163,908)
At-risk K-12	4,735,302	-	-	4,735,302	4,316,836	(418,466)
At-risk 4 yr. old	330,000	-	-	330,000	307,340	(22,660)
Career and postsecondary education	586,618	-	-	586,618	564,887	(21,731)
Virtual education	721,563	-	-	721,563	373,494	(348,069)
KPERS special retirement contribution	4,993,749	-	-	4,993,749	4,062,521	(931,228)
Bilingual education	122,500	-	-	122,500	55,993	(66,507)
Federal funds	6,506,089	-	-	6,506,089	5,603,178	(902,911)
Grant funds	539,096	-	-	539,096	460,023	(79,073)
Bond and interest fund	7,573,815	-	-	7,573,815	7,573,814	(1)
Totals	<u>\$ 82,171,314</u>	<u>\$ (630,847)</u>	<u>\$ 392,794</u>	<u>\$ 81,933,261</u>	<u>\$ 71,341,917</u>	

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid:				
Equalization aid	\$ 22,272,210	\$ 21,863,395	\$ 22,139,383	\$ (275,988)
Special education services	3,970,030	4,365,905	4,611,435	(245,530)
Federal aid:				
PL-382 impact aid	61,662	76,619	52,500	24,119
Reimbursed expenses	295,460	392,794	-	392,794
Total cash receipts	26,599,362	26,698,713	\$ 26,803,318	\$ (104,605)
Expenditures, encumbrances and transfers:				
Instruction	7,022,320	6,777,580	\$ 7,115,796	\$ (338,216)
Student support services	1,688,618	1,467,203	1,724,312	(257,109)
Instructional support staff	479,343	447,044	276,545	170,499
General administration	818,828	840,238	843,848	(3,610)
School administration	1,821,427	1,835,463	1,844,045	(8,582)
Central services	899,171	868,347	858,202	10,145
Operations and maintenance	4,511,690	4,842,527	4,792,318	50,209
Student transportation services	683,322	844,621	685,048	159,573
Transfers out	8,692,237	8,787,360	8,674,874	112,486
Adjustment to comply with legal max			(497,399)	497,399
Legal general fund budget	26,616,956	26,710,383	26,317,589	392,794
Adjustment for qualifying budget credits:				
Reimbursed expenses			392,794	(392,794)
Total expenditures, encumbrances and transfers	26,616,956	26,710,383	\$ 26,710,383	\$ -
Cash receipts under expenditures, encumbrances and transfers	(17,594)	(11,670)		
Prior year canceled encumbrances	11,670	36,874		
Unencumbered cash, beginning of year	17,594	11,670		
Unencumbered cash, end of year	\$ 11,670	\$ 36,874		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

SUPPLEMENTAL GENERAL FUND

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 2,485,396	\$ 2,602,442	\$ 2,368,510	\$ 233,932
Ad valorem property - current taxes	43,596	25,460	51,352	(25,892)
Delinquent	25,466	332	13,238	(12,906)
Motor vehicle	417,330	373,797	351,124	22,673
Recreational vehicle	4,768	4,545	3,591	954
Commercial vehicle	8,888	9,804	14,253	(4,449)
Watercraft	1,169	1,063	-	1,063
State aid:				
Equalization aid	4,654,466	4,841,064	4,921,533	(80,469)
Total cash receipts	7,641,079	7,858,507	\$ 7,723,601	\$ 134,906
Expenditures, encumbrances and transfers:				
Instruction	3,398,594	3,085,539	\$ 3,851,977	\$ (766,438)
School administration	-	139,697	-	139,697
Central services	91,071	93,827	94,162	(335)
Operations and maintenance	1,164,153	1,255,941	1,157,632	98,309
Transfers out	2,965,213	3,453,294	3,057,975	395,319
Adjustment to comply with legal max			(133,448)	133,448
Total expenditures, encumbrances and transfers	7,619,031	8,028,298	\$ 8,028,298	\$ -
Cash receipts over (under) expenditures, encumbrances and transfers	22,048	(169,791)		
Unencumbered cash, beginning of year	416,096	438,144		
Unencumbered cash, end of year	\$ 438,144	\$ 268,353		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 1,614,431	\$ 1,724,050	\$ 1,608,934	\$ 115,116
Ad valorem property - current taxes	24,355	14,733	43,194	(28,461)
Delinquent	13,822	209	8,610	(8,401)
Motor vehicle	243,097	230,465	217,685	12,780
Commercial vehicle	2,780	2,806	2,225	581
Recreational vehicle	5,299	6,254	8,836	(2,582)
Watercraft	707	687	-	687
State aid:				
Capital outlay fund	896,028	949,946	965,360	(15,414)
Federal aid:				
PL-382 impact aid	26,426	32,837	-	32,837
Miscellaneous	33,993	102,398	-	102,398
Total cash receipts	2,860,938	3,064,385	\$ 2,854,844	\$ 209,541
Expenditures and encumbrances:				
Instruction	484,569	898,422	\$ 1,300,000	\$ (401,578)
General administration	5,975	16,854	-	16,854
Operations and maintenance	1,823,745	1,793,226	6,500,000	(4,706,774)
Facilities acquisition and construction	3,212,372	7,225	2,200,000	(2,192,775)
Total expenditures and encumbrances	5,526,661	2,715,727	\$ 10,000,000	\$ (7,284,273)
Cash receipts over (under) expenditures and encumbrances	(2,665,723)	348,658		
Prior year canceled encumbrances	-	31,579		
Unencumbered cash, beginning of year	11,875,550	9,209,827		
Unencumbered cash, end of year	\$ 9,209,827	\$ 9,590,064		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

DRIVERS EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid:				
Driver training	\$ 4,080	\$ 12,932	\$ 12,000	\$ 932
Fee and user charges	22,000	16,700	25,000	(8,300)
Total cash receipts	26,080	29,632	\$ 37,000	\$ (7,368)
Expenditures:				
Instruction	10,380	24,482	\$ 56,079	\$ (31,597)
Operations and maintenance	357	1,269	5,000	(3,731)
Total expenditures	10,737	25,751	\$ 61,079	\$ (35,328)
Cash receipts over expenditures	15,343	3,881		
Unencumbered cash, beginning of year	225,118	240,461		
Unencumbered cash, end of year	\$ 240,461	\$ 244,342		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

FOOD SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
State aid:				
School food assistance	\$ 15,786	\$ 17,711	\$ 18,240	\$ (529)
Federal aid:				
Federal child nutrition program	1,534,910	2,336,201	1,722,000	614,201
Fresh fruits and vegetables	59,649	65,283	40,000	25,283
COVID-19 aid	-	154,661	-	154,661
Charges for service	81,321	88,893	459,700	(370,807)
Interest on idle funds	2	3	100	(97)
Transfers in:				
General fund	69,964	-	-	-
Miscellaneous	38,060	26,582	89,005	(62,423)
Total cash receipts and transfers	1,799,692	2,689,334	\$ 2,329,045	\$ 360,289
Expenditures and encumbrances:				
Operations and maintenance	2,642	13,420	\$ 14,000	\$ (580)
Food service operations	1,842,764	2,142,287	2,423,006	(280,719)
Total expenditures and encumbrances	1,845,406	2,155,707	\$ 2,437,006	\$ (281,299)
Cash receipts and transfers over (under) expenditures and encumbrances	(45,714)	533,627		
Prior year canceled encumbrances	380	-		
Unencumbered cash, beginning of year	153,676	108,342		
Unencumbered cash, end of year	\$ 108,342	\$ 641,969		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

PROFESSIONAL DEVELOPMENT FUND

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Transfers:				
Transfers in:				
General fund	\$ 1,536	\$ -	\$ -	\$ -
Expenditures and encumbrances:				
Instructional support staff	26,133	-	\$ -	\$ -
Cash receipts and transfers under expenditures and encumbrances	(24,597)	-		
Prior year canceled encumbrances	23,330	-		
Unencumbered cash, beginning of year	1,267	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

PARENT EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Revenue from local source	\$ 40,000	\$ 40,000	\$ 69,000	\$ (29,000)
State aid:				
Parent education	160,863	160,560	160,863	(303)
Miscellaneous	24,442	10,277	-	10,277
Transfers in:				
Supplemental general fund	52,405	49,181	50,000	(819)
Total cash receipts and transfers	277,710	260,018	<u>\$ 279,863</u>	<u>\$ (19,845)</u>
Expenditures and encumbrances:				
Student support services	278,324	261,848	<u>\$ 297,738</u>	<u>\$ (35,890)</u>
Cash receipts and transfers under expenditures and encumbrances	(614)	(1,830)		
Unencumbered cash, beginning of year	18,488	17,874		
Unencumbered cash, end of year	<u>\$ 17,874</u>	<u>\$ 16,044</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Federal aid:				
Special education	\$ 1,073,169	\$ 1,380,486	\$ 1,346,477	\$ 34,009
COVID-19 aid	-	195,668	115,817	79,851
PL-382 impact aid	17,282	9,424	11,000	(1,576)
Transfers in:				
General fund	4,205,186	4,365,905	4,611,435	(245,530)
Supplemental general fund	1,965,000	2,100,000	2,000,000	100,000
Miscellaneous	2,025	6,250	-	6,250
Total cash receipts and transfers	7,262,662	8,057,733	\$ 8,084,729	\$ (26,996)
Expenditures and encumbrances:				
Instruction	4,352,187	4,805,328	\$ 5,078,343	\$ (273,015)
Student support services	1,388,290	1,433,262	1,472,992	(39,730)
General administration	381,649	427,559	438,690	(11,131)
Student transportation services	1,279,802	1,459,968	1,300,000	159,968
Total expenditures and encumbrances	7,401,928	8,126,117	\$ 8,290,025	\$ (163,908)
Cash receipts and transfers under expenditures and encumbrances	(139,266)	(68,384)		
Prior year canceled encumbrances	5,000	4,099		
Unencumbered cash, beginning of year	1,744,728	1,610,462		
Unencumbered cash, end of year	\$ 1,610,462	\$ 1,546,177		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

AT-RISK K-12 FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfers:				
Transfers in:				
General fund	\$ 2,803,229	\$ 3,355,849	\$ 3,631,150	\$ (275,301)
Supplemental general fund	937,141	960,987	996,549	(35,562)
Total transfers	3,740,370	4,316,836	\$ 4,627,699	\$ (310,863)
Expenditures and encumbrances:				
Instruction	3,846,942	4,171,980	\$ 4,585,229	\$ (413,249)
Student support services	141,584	144,856	150,073	(5,217)
Total expenditures and encumbrances	3,988,526	4,316,836	\$ 4,735,302	\$ (418,466)
Transfers under expenditures and encumbrances	(248,156)	-		
Unencumbered cash, beginning of year	355,743	107,587		
Unencumbered cash, end of year	\$ 107,587	\$ 107,587		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

AT-RISK 4 YR. OLD FUND

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Transfer:				
Transfers in:				
General fund	\$ 247,990	\$ 307,340	\$ 330,000	\$ (22,660)
Expenditures and encumbrances:				
Instruction	247,990	307,340	\$ 330,000	\$ (22,660)
Transfers over expenditures and encumbrances	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022

(with Comparative Totals for the Year Ended June 30, 2021)

CAREER AND POSTSECONDARY EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Federal aid:				
Perkins program	\$ 58,949	\$ 42,912	\$ 42,912	\$ -
Miscellaneous	32,873	33,509	10,189	23,320
Transfers in:				
General fund	443,057	184,500	480,000	(295,500)
Supplemental general fund	-	335,098	-	335,098
Interest on idle funds	-	28,098	-	28,098
Total cash receipts and transfers	534,879	624,117	\$ 533,101	\$ 91,016
Expenditures and encumbrances:				
Instruction	507,674	521,975	\$ 543,706	\$ (21,731)
Instructional support staff	53,315	42,912	42,912	-
Total expenditures and encumbrances	560,989	564,887	\$ 586,618	\$ (21,731)
Cash receipts and transfers over (under) expenditures and encumbrances	(26,110)	59,230		
Unencumbered cash, beginning of year	79,626	53,516		
Unencumbered cash, end of year	\$ 53,516	\$ 112,746		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

VIRTUAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Transfers in:				
General fund	\$ 639,222	\$ 420,000	\$ 386,800	\$ 33,200
Miscellaneous	4,390	2,850	-	2,850
Total cash receipts and transfers	643,612	422,850	\$ 386,800	\$ 36,050
Expenditures and encumbrances:				
Instruction	629,423	372,059	\$ 700,477	\$ (328,418)
School administration	2,473	1,435	21,086	(19,651)
Total expenditures and encumbrances	631,896	373,494	\$ 721,563	\$ (348,069)
Cash receipts and transfers over expenditures and encumbrances	11,716	49,356		
Unencumbered cash, beginning of year	323,048	334,764		
Unencumbered cash, end of year	\$ 334,764	\$ 384,120		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
KPERS contributions	\$ 3,661,106	\$ 4,062,521	\$ 4,993,749	\$ (931,228)
Expenditures:				
Instruction	2,383,545	2,625,999	\$ 3,251,156	\$ (625,157)
Student support services	425,716	462,584	580,677	(118,093)
Instructional support staff	103,569	97,298	141,268	(43,970)
General administration	89,532	98,826	122,122	(23,296)
School administration	188,647	215,199	257,315	(42,116)
Central services	84,438	91,501	115,172	(23,671)
Operations and maintenance	294,422	365,739	401,592	(35,853)
Food service operations	91,237	105,375	124,447	(19,072)
Total expenditures	3,661,106	4,062,521	\$ 4,993,749	\$ (931,228)
Cash receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

BILINGUAL EDUCATION FUND

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Transfers:				
Transfers in:				
General fund	\$ 112,053	\$ 47,965	\$ 111,074	\$ (63,109)
Supplemental general fund	10,667	8,028	11,426	(3,398)
Total transfers	122,720	55,993	<u>\$ 122,500</u>	<u>\$ (66,507)</u>
Expenditures and encumbrances:				
Student support services	122,721	55,993	<u>\$ 122,500</u>	<u>\$ (66,507)</u>
Transfers under expenditures and encumbrances	(1)	-		
Unencumbered cash, beginning of year	<u>1</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

TEXTBOOK RENTAL FUND*

	Prior Year Actual	Current Year Actual
Cash receipts and transfers:		
Charges for services	\$ 85,019	\$ 4,692
Transfers in:		
General fund	170,000	105,801
Total cash receipts and transfers	255,019	110,493
Expenditures and encumbrances:		
Instruction	265,523	109,840
Cash receipts and transfers over (under) expenditures and encumbrances	(10,504)	653
Unencumbered cash, beginning of year	448,632	438,128
Unencumbered cash, end of year	\$ 438,128	\$ 438,781

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

CONTINGENCY RESERVE FUND*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Expenditures and encumbrances:		
Operations and maintenance	\$ 77,156	\$ -
Prior year canceled encumbrances	-	51,826
Unencumbered cash, beginning of year	<u>1,940,043</u>	<u>1,862,887</u>
Unencumbered cash, end of year	<u><u>\$ 1,862,887</u></u>	<u><u>\$ 1,914,713</u></u>

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

FEDERAL FUNDS

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts:				
Federal aid:				
Title I A	\$ 964,648	\$ 1,241,618	\$ 1,853,317	\$ (611,699)
Title II A	156,196	285,016	262,927	22,089
Title IV A	58,610	17,797	85,934	(68,137)
Literacy	952,800	406,300	406,300	-
COVID-19 aid	484,636	3,953,566	3,700,975	252,591
Coronavirus Relief Funds	614,046	-	-	-
DoDEA grant	95,269	285,085	196,636	88,449
K - 12 COVID Testing grant	-	109,032	-	109,032
Total cash receipts	3,326,205	6,298,414	\$ 6,506,089	\$ (207,675)
Expenditures and encumbrances:				
Instruction	3,341,198	3,795,206	\$ 4,762,639	\$ (967,433)
Student support services	159,373	539,416	783,892	(244,476)
Instructional support staff	407,708	544,017	552,604	(8,587)
General administration	111,406	63,076	-	63,076
School administration	62,976	42,720	-	42,720
Central services	16,291	13,473	-	13,473
Operations and maintenance	338,068	445,111	294,354	150,757
Student transportation services	-	113,108	112,600	508
Food service operations	22,965	35,788	-	35,788
Community services	-	11,263	-	11,263
Total expenditures and encumbrances	4,459,985	5,603,178	\$ 6,506,089	\$ (902,911)
Cash receipts over (under) expenditures and encumbrances	(1,133,780)	695,236		
Prior year canceled encumbrances	18,403	4,570		
Unencumbered cash, beginning of year	(145,388)	(1,260,765)		
Unencumbered cash, end of year	\$ (1,260,765)	\$ (560,959)		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

GRANT FUNDS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Revenue from local source	\$ 351,980	\$ 443,878	\$ 516,000	\$ (72,122)
State aid:				
Other state aid	54,495	55,368	55,368	-
Total cash receipts	406,475	499,246	\$ 571,368	\$ (72,122)
Expenditures and encumbrances:				
Instruction	62,936	56,504	\$ 124,000	\$ (67,496)
Student support services	57,392	58,752	60,368	(1,616)
Instructional support staff	155	9,185	10,000	(815)
General administration	24,779	49,418	11,000	38,418
Other support services	114,599	93,442	120,000	(26,558)
Community services	153,102	192,722	213,728	(21,006)
Total expenditures and encumbrances	412,963	460,023	\$ 539,096	\$ (79,073)
Cash receipts over (under) expenditures and encumbrances	(6,488)	39,223		
Prior year canceled encumbrances	6,718	2,500		
Unencumbered cash, beginning of year	48,380	48,610		
Unencumbered cash, end of year	\$ 48,610	\$ 90,333		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

BOND AND INTEREST FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 3,434,482	\$ 3,722,811	\$ 3,476,671	\$ 246,140
Ad valorem property - current	53,748	31,737	91,670	(59,933)
Delinquent	31,369	446	18,328	(17,882)
Motor vehicle	525,581	490,680	463,445	27,235
Recreational vehicle	6,009	5,973	4,739	1,234
Commercial vehicle	11,351	13,314	18,812	(5,498)
Watercraft	1,506	1,464	-	1,464
Miscellaneous	3,060	1,512	-	1,512
State aid:				
Capital improvement fund	2,619,739	3,435,840	3,435,840	-
Total cash receipts	6,686,845	7,703,777	\$ 7,509,505	\$ 194,272
Expenditures:				
Principal	3,020,000	5,430,000	\$ 5,430,000	\$ -
Interest	2,702,716	2,143,814	2,143,815	(1)
Total expenditures	5,722,716	7,573,814	\$ 7,573,815	\$ (1)
Cash receipts over expenditures	964,129	129,963		
Unencumbered cash, beginning of year	8,620,482	9,584,611		
Unencumbered cash, end of year	\$ 9,584,611	\$ 9,714,574		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

BOND CONSTRUCTION FUND*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Interest on idle funds	\$ 441	\$ 394
Expenditures and encumbrances:		
Facilities acquisition and construction	<u>13,651,484</u>	<u>2,670,504</u>
Cash receipts under expenditures and encumbrances	(13,651,043)	(2,670,110)
Prior year canceled encumbrances	-	23,687
Unencumbered cash, beginning of year	<u>16,297,496</u>	<u>2,646,453</u>
Unencumbered cash, end of year	<u><u>\$ 2,646,453</u></u>	<u><u>\$ 30</u></u>

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
Year Ended June 30, 2022
(with Comparative Totals for the Year Ended June 30, 2021)

PRIVATE PURPOSE TRUST FUNDS*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Interest	\$ 5,548	\$ 2,263
Expenditures:		
Scholarships	<u>7,300</u>	<u>5,000</u>
Cash receipts under expenditures	(1,752)	(2,737)
Unencumbered cash, beginning of year	<u>246,718</u>	<u>244,966</u>
Unencumbered cash, end of year	<u><u>\$ 244,966</u></u>	<u><u>\$ 242,229</u></u>

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student organization funds:				
Leavenworth High School:				
Ambassadors	\$ 400	\$ -	\$ -	\$ 400
Art club	383	62	-	445
Band	1,824	-	261	1,563
Baseball club	2,296	2,606	4,490	412
Book club	711	-	213	498
Bowling club	562	-	445	117
Boys basketball	96	4,879	4,974	1
Boys soccer	1,761	910	37	2,634
Boys swim	908	-	105	803
Boys tennis	394	14	205	203
Boys track	1,436	698	800	1,334
Cheerleaders	459	2,449	2,319	589
Chess club	1,196	-	360	836
Choir	2,162	1,652	1,309	2,505
Cross country	1,773	237	442	1,568
Cultural Connection	200	-	-	200
Dance team	122	-	-	122
Debate	218	79	50	247
DECA	2,703	17,244	13,574	6,373
Design studio	391	-	-	391
Drama	1,201	10,500	9,569	2,132
FCA club	353	-	136	217
Football	432	5,540	672	5,300
French club	256	-	-	256
Future Educators Association	430	-	-	430
German club	494	-	-	494
Girls basketball	697	448	544	601
Girls golf	48	-	-	48
Girls soccer	197	-	-	197
Girls swim	1,289	-	-	1,289
Girls track	547	-	26	521
Girls volleyball	1,436	5,396	4,305	2,527
International club	1,148	779	395	1,532
KAYS	126	-	-	126
Math club	889	376	587	678
Model UN	-	376	-	376
National forensics league	147	545	280	412
National Honor Society	5,033	3,527	3,332	5,228
Subtotal forward	\$ 34,718	\$ 58,317	\$ 49,430	\$ 43,605

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Leavenworth High School:				
Subtotal forward	\$ 34,718	\$ 58,317	\$ 49,430	\$ 43,605
Pioneer Pantry	419	1,050	-	1,469
Pioneer Pride	114	696	696	114
POC	82	-	-	82
Project Planet	207	153	-	360
Prom	10,800	8,946	6,538	13,208
ROTC club	8,203	46,388	45,720	8,871
Scholars Bowl	1,574	-	-	1,574
Science club	152	-	-	152
Senior class	1,538	725	441	1,822
Sew creative	695	936	714	917
Skills USA	110	95	-	205
Softball	2,285	598	-	2,883
Store - DECA	2,836	13,752	7,581	9,007
Strength club	285	12	-	297
STUCO	3,877	6,148	6,071	3,954
TSA	4,464	5,149	6,218	3,395
U.S.A.L.L.	255	-	-	255
Wellness club	356	-	-	356
Wrestling	76	26	-	102
Subtotal Leavenworth High School	73,046	142,991	123,409	92,628
Warren Middle School:				
Band	170	3,312	3,250	232
Cheerleaders	413	-	192	221
Cross country	701	-	-	701
Drama	703	160	-	863
Food pantry	400	-	-	400
Football	2,059	133	948	1,244
Girls basketball	42	-	-	42
Kay's	1,435	-	-	1,435
Petes Place	624	1,153	588	1,189
Science	244	-	-	244
STUCO	5,867	3,994	6,687	3,174
Student support fund	5,194	648	715	5,127
Track	19	-	-	19
Volleyball	23	-	-	23
Yearbook	2,566	1,472	1,113	2,925
Subtotal Warren Middle School	\$ 20,460	\$ 10,872	\$ 13,493	\$ 17,839

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Warren Intermediate:				
Miscellaneous	\$ -	\$ -	\$ 252	\$ (252)
Student support fund	571	351	722	200
Yearbook	-	823	390	433
Subtotal Warren Intermediate	571	1,174	1,364	381
Anthony:				
Field trip	1,988	-	-	1,988
Student activities	2,111	300	2,413	(2)
Student support fund	3,265	6,518	7,235	2,548
Trucker Buddy	94	-	93	1
Yearbook	612	148	221	539
Subtotal Anthony	8,070	6,966	9,962	5,074
David Brewer:				
Field trip	159	2,619	2,427	351
GOTR/LetMeRun	392	-	392	-
Student activities	629	-	-	629
Student support fund	2,912	283	1,927	1,268
Yearbook	455	659	-	1,114
Subtotal David Brewer	4,547	3,561	4,746	3,362
Lawson:				
Student support fund	9,726	-	200	9,526
Yearbook	23	520	769	(226)
Subtotal Lawson	9,749	520	969	9,300
Henry Leavenworth:				
Field trip	(17)	1,219	415	787
Student activities	1,531	1,383	1,541	1,373
Student support fund	5,442	517	1,299	4,660
Yearbook	747	253	-	1,000
Subtotal Henry Leavenworth	\$ 7,703	\$ 3,372	\$ 3,255	\$ 7,820

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Nettie Hartnett:				
Miscellaneous	\$ 154	\$ -	\$ -	\$ 154
Quest 18-21	372	3,660	3,562	470
Third Ave	302	-	-	302
Subtotal Nettie Hartnett	828	3,660	3,562	926
Total student organization funds	<u>\$ 124,974</u>	<u>\$ 173,116</u>	<u>\$ 160,760</u>	<u>\$ 137,330</u>
Faculty funds:				
Leavenworth High School	\$ 12,922	\$ 1,914	\$ 3,288	\$ 11,548
Warren Middle School	417	853	544	726
Warren Intermediate	394	1,923	655	1,662
Anthony	1,804	701	1,374	1,131
David Brewer	1,612	480	570	1,522
Lawson	748	-	-	748
Henry Leavenworth	800	133	-	933
Nettie Hartnett	20	-	-	20
Total faculty funds	<u>\$ 18,717</u>	<u>\$ 6,004</u>	<u>\$ 6,431</u>	<u>\$ 18,290</u>
Fees and user charges:				
Leavenworth High School	\$ -	\$ 109,114	\$ 109,114	\$ -
Warren Middle School	886	-	-	886
Anthony	160	4,343	4,494	9
David Brewer	621	3,155	3,093	683
Lawson	36	-	-	36
Henry Leavenworth	702	147	11	838
Total fees and user charges	<u>\$ 2,405</u>	<u>\$ 116,759</u>	<u>\$ 116,712</u>	<u>\$ 2,452</u>
Summary:				
Student organization funds	\$ 124,974	\$ 173,116	\$ 160,760	\$ 137,330
Faculty funds	18,717	6,004	6,431	18,290
Fees and user charges	2,405	116,759	116,712	2,452
Total agency funds	<u>\$ 146,096</u>	<u>\$ 295,879</u>	<u>\$ 283,903</u>	<u>\$ 158,072</u>

UNFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate receipts:						
Leavenworth High School	\$ -	\$ 46,139	\$ 46,139	\$ -	\$ -	\$ -
Warren Middle School	1,289	21,331	20,873	1,747	-	1,747
Subtotal gate receipts	1,289	67,470	67,012	1,747	-	1,747
School projects:						
Leavenworth High School	62,265	70,029	67,372	64,922	-	64,922
Total district activity funds	\$ 63,554	\$ 137,499	\$ 134,384	\$ 66,669	\$ -	\$ 66,669

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Kansas Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553		\$ 485,291
National School Lunch Program	10.555		1,695,367
COVID-19 NSLP Emergency Operations	10.555		83,893
COVID-19 NSLP Supply Chain Assistance	10.555		67,705
Summer Food Service Program for Children	10.559		155,543
Total Child Nutrition Cluster:			2,487,799
Fresh Fruits & Vegetables Program	10.582		65,283
COVID-19 Pandemic EBT Administrative Costs	10.649		3,063
Total U.S. Department of Agriculture			2,556,145
<u>U.S. Department of Defense</u>			
Direct: Promoting K-12 Student Achievement at Military-Connected Schools:			
Schools Grant Award HE12541710015	12.556		191,551
Schools Grant Award HE12541810033	12.556		44,321
Total U.S. Department of Defense			235,872
<u>U.S. Department of Education</u>			
Direct: PL-382 Impact Aid	84.041		118,880
Passed through Kansas Department of Education:			
Special Education Cluster (IDEA):			
Title VIB Special Education	84.027A	10010.22	413,731
Title VIB Special Education	84.027A	10010.21	594,962
Special Education Preschool	84.173A	09010.22	31,954
Discretionary Special Education	84.027A	10040.21 20708	24,953
Total Special Education Cluster (IDEA)			1,065,600
Title I	84.010	01010.22	1,121,604
Title I	84.010	01010.21	267,594
Title I	84.010	01010.20	45,004
Career and Technical Education	84.048	11010.21 00022	42,912
Title II Improving Teacher Quality	84.367	13010.22	156,016
Title II Improving Teacher Quality	84.367	13010.21	112,650
Title II Improving Teacher Quality	84.367	13010.20	20,412
Striving Readers Comprehensive Literacy Program	84.371C	13030.20	296,787
Student Support and Academic Enrichment	84.424	13029.22	55,711
Student Support and Academic Enrichment	84.424	13029.21	11,652
Education Stabilization Fund:			
COVID-19 ESSER II	84.425D	04500.21	3,127,102
COVID-19 ESSER I	84.425D	04500.20	8,469
COVID-19 ESSER II - SPED	84.425D	04501.21	159,702
COVID-19 ESSER I - SPED	84.425D	04501.20	17,969
Total U.S. Department of Education			6,628,064
<u>U.S. Department of Health</u>			
Passed through Leavenworth County, Kansas:			
COVID-19 ELC Infection Diseases K-12 Testing Grant	93.323		139,735
Total federal awards expenditures			\$ 9,559,816

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District No. 453, Leavenworth, Kansas (the District) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statement. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in Note 1 to the District's financial statements. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

Section I - Summary of Independent Auditors' Results

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditors' report issued on the basis of accounting used by the District:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	None noted
Noncompliance material to the financial statement noted:	None

Federal Awards

Types of auditors' report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified:	None
Significant deficiency identified that is not considered to be a material weakness:	None noted
Any audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a):	None

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I
84.425D	COVID-19 Education Stabilization Fund
84.027A/84.173A	Special Education Cluster (IDEA)
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee:	No

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

No matters noted.



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

Board of Education
Unified School District No. 453
Leavenworth, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Unified School District No. 453, Leavenworth, Kansas (the District) which comprises the summary statement of regulatory basis receipts, expenditures and unencumbered cash as of and for the year ended June 30, 2022 and the related notes to the financial statement and have issued our report thereon dated March 1, 2023. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Report on Compliance and Other Matters

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

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 result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BT&Co, P.A.

March 1, 2023
Topeka, Kansas



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE**

Board of Education
Unified School District No. 453
Leavenworth, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 453, Leavenworth, Kansas's (the District's) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

BT&Co, P.A.

March 1, 2023
Topeka, Kansas