

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
GODDARD, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2022**



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INDEPENDENT AUDITORS' REPORT

Board of Education

Unified School District No. 265, Sedgwick County, Kansas (Goddard)
Goddard, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, 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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)** 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.

Board of Education
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Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America

As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

**Board of Education
Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

- 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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 the **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the

Board of Education

Unified School District No. 265, Sedgwick County, Kansas (Goddard)

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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 17, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 December 22, 2022, on our consideration of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC

December 22, 2022

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 40,621,914	\$ 40,621,914	\$ 0	\$ 100,744	\$ 100,744
Special Purpose Funds							
Supplemental General	586,386	0	13,063,528	13,258,443	391,471	0	391,471
Preschool-Aged At-Risk	25,000	0	250,706	258,206	17,500	2	17,502
At Risk (K-12)	75,000	0	2,660,382	2,499,882	235,500	82	235,582
Bilingual Education	15,000	0	235,808	238,808	12,000	0	12,000
Virtual Education	15,000	0	349,418	349,418	15,000	0	15,000
Capital Outlay	1,944,211	0	4,737,583	5,174,655	1,507,139	325,233	1,832,372
Driver Training	239,839	0	135,462	136,208	239,093	0	239,093
Food Service	726,555	227	4,326,802	3,567,840	1,485,744	79,525	1,565,269
Professional Development	35,000	0	36,374	45,874	25,500	798	26,298
Parent Education	40,000	0	115,188	119,438	35,750	6,867	42,617
Summer School	5,000	0	0	0	5,000	0	5,000
Special Education	2,211,544	0	11,350,568	11,600,970	1,961,142	909	1,962,051
Career and Postsecondary Education	50,000	0	1,327,000	1,335,000	42,000	72,903	114,903
Special Education Cooperative	0	0	17,227,098	17,124,514	102,584	28,063	130,647
KPERS Contribution	0	0	6,418,766	6,418,766	0	0	0
Federal Funds	(1,997,461)	0	2,535,301	1,910,233	(1,372,393)	73,794	(1,298,599)
Gifts and Grants	213,502	0	395	60,113	153,784	0	153,784
Contingency Reserve	494,892	196,438	0	0	691,330	0	691,330
Textbook & Student Material							
Revolving	1,242,553	0	695,251	476,882	1,460,922	25,224	1,486,146
District Activity	282,148	0	595,103	549,241	328,010	0	328,010
Bond and Interest	11,988,950	0	11,311,420	11,302,025	11,998,345	0	11,998,345
Special Assessment	124,374	0	65,778	72,565	117,587	0	117,587
	<u>\$ 18,317,493</u>	<u>\$ 196,665</u>	<u>\$ 118,059,845</u>	<u>\$ 117,120,995</u>	<u>\$ 19,453,008</u>	<u>\$ 714,144</u>	<u>\$ 20,167,152</u>

Composition of Cash:

Checking Accounts	\$ 6,062,448
Sweep Accounts	14,279,848
Investments	<u>367,290</u>
	20,709,586
Agency Funds	<u>(542,434)</u>
	<u>\$ 20,167,152</u>

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

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 265 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Goddard, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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

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

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

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2022.

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

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

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

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 2 - In Substance Receipt in Transit:

The District received \$2,427,516 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

Plan description

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

Contributions

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

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

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

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
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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 \$6,418,766 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 \$38,948,075. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, 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.

Note 4 - Contingencies:

Grant Programs

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

Risk Management

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

Note 5 - Subsequent Events:

The District has evaluated subsequent events through December 22, 2022, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 6 - Postemployment Benefits:

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

Note 7 - Deposits and Investments:

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

Investment Type	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 367,290	S&P AAAF/SLT

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

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

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

Investment Type	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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

At June 30, 2022, the District's carrying amount of deposits was \$20,342,296 and the bank balance was \$22,649,198. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$14,989,895 was covered by federal depository insurance and the remaining \$7,659,303 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2022, the District had invested \$367,290 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:									Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	
General Fund	\$ 250,706	\$2,000,382	\$ 195,808	\$ 345,303	\$ 15,000	\$ 36,374	\$ 40,188	\$ 8,832,445	\$ 1,216,380	\$ 12,932,586
Supplemental General Fund	0	660,000	40,000	0	0	0	0	1,927,946	0	2,627,946
	<u>\$ 250,706</u>	<u>\$2,660,382</u>	<u>\$ 235,808</u>	<u>\$ 345,303</u>	<u>\$ 15,000</u>	<u>\$ 36,374</u>	<u>\$ 40,188</u>	<u>\$10,760,391</u>	<u>\$ 1,216,380</u>	<u>\$ 15,560,532</u>

Note 9 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 10 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Lease purchase payments are due monthly.

Terms for long-term liabilities 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
General Obligation Bonds				
2013 Series	2.00	2/1/2013	\$ 7,695,000	10/1/2024
2015 Series	3.00	12/1/2015	\$ 9,285,000	10/1/2025
2016-A Series	4.00 - 5.00	4/6/2016	\$ 18,555,000	10/1/2028
2016-B Series	3.00 - 5.00	4/27/2016	\$ 37,135,000	10/1/2029
2017-A Series	3.00 - 5.00	6/29/2017	\$ 44,015,000	10/1/2034
2018-A Series	3.00 - 3.25	5/22/2018	\$ 7,985,000	10/1/2034
2019-A Series Capital Outlay	4.00	11/6/2019	\$ 5,200,000	10/1/2024
2020-A Series	3.00	12/9/2020	\$ 5,710,000	10/1/2025
Lease Purchases				
7 School Buses	3.23	9/5/2018	\$ 914,644	9/5/2023
Replacement Turf	2.76	6/5/2019	\$ 940,255	6/5/2024
Chromebooks	2.53	6/25/2019	\$ 787,050	6/25/2022
Technology Equipment	1.25	9/23/2020	\$ 186,741	9/23/2023
5 School Buses	1.25	10/31/2020	\$ 324,504	10/30/2025
14 School Buses	1.46	9/8/2021	\$ 1,779,874	9/8/2026
Computer Lease	2.73	6/22/2022	\$ 488,464	6/22/2025

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2013 Series	\$ 1,960,000	\$ 0	\$ 470,000	\$ 1,490,000	\$ 34,500
2015 Series	9,010,000	0	50,000	8,960,000	269,550
2016-A Series	15,260,000	0	1,745,000	13,515,000	697,900
2016-B Series	34,425,000	0	2,785,000	31,640,000	1,519,500
2017-A Series	43,455,000	0	660,000	42,795,000	1,463,550
2018-A Series	7,910,000	0	100,000	7,810,000	247,300
2019-A Series Capital Outlay	4,195,000	0	1,015,000	3,180,000	147,500
2020-A Series	5,710,000	0	1,105,000	4,605,000	154,725
	<u>121,925,000</u>	<u>0</u>	<u>7,930,000</u>	<u>113,995,000</u>	<u>4,534,525</u>
Lease Purchases					
7 School Buses	430,138	0	187,270	242,868	11,297
Replacement Turf	579,628	0	187,908	391,720	13,633
Chromebooks	269,008	0	269,008	0	3,700
Technology Equipment	140,720	0	62,046	78,674	1,427
5 School Buses	282,446	0	63,786	218,660	3,267
14 School Buses	0	1,779,874	258,774	1,521,100	18,233
Computer Lease	0	488,464	0	488,464	0
	<u>1,701,940</u>	<u>2,268,338</u>	<u>1,028,792</u>	<u>2,941,486</u>	<u>51,557</u>
	<u>\$ 123,626,940</u>	<u>\$ 2,268,338</u>	<u>\$ 8,958,792</u>	<u>\$ 116,936,486</u>	<u>\$ 4,586,082</u>

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

	Principal			Interest			
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	Total Principal and Interest
2023	\$ 8,265,000	\$ 1,021,978	\$ 9,286,978	\$ 4,232,975	\$ 47,764	\$ 4,280,739	\$ 13,567,717
2024	8,720,000	846,603	9,566,603	3,911,700	26,609	3,938,309	13,504,912
2025	9,120,000	593,398	9,713,398	3,561,825	12,763	3,574,588	13,287,986
2026	8,440,000	387,395	8,827,395	3,214,900	4,298	3,219,198	12,046,593
2027	8,880,000	92,112	8,972,112	2,830,575	224	2,830,799	11,802,911
2028 - 2032	46,170,000	0	46,170,000	7,717,325	0	7,717,325	53,887,325
2033 - 2037	24,400,000	0	24,400,000	1,060,000	0	1,060,000	25,460,000
	<u>\$ 113,995,000</u>	<u>\$ 2,941,486</u>	<u>\$ 116,936,486</u>	<u>\$ 26,529,300</u>	<u>\$ 91,658</u>	<u>\$ 26,620,958</u>	<u>\$ 143,557,444</u>

**REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	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	\$ 42,018,629	\$ (1,396,715)	\$ 0	\$ 40,621,914	\$ 40,621,914	\$ 0
Special Purpose Funds						
Supplemental General	13,715,165	(456,722)	0	13,258,443	13,258,443	0
Preschool-Aged At-Risk	300,000	0	0	300,000	258,206	(41,794)
At Risk (K-12)	2,500,000	0	0	2,500,000	2,499,882	(118)
Bilingual Education	275,000	0	0	275,000	238,808	(36,192)
Virtual Education	500,000	0	0	500,000	349,418	(150,582)
Capital Outlay	7,000,000	0	0	7,000,000	5,174,655	(1,825,345)
Driver Training	200,000	0	0	200,000	136,208	(63,792)
Food Service	4,000,000	0	0	4,000,000	3,567,840	(432,160)
Professional Development	185,000	0	0	185,000	45,874	(139,126)
Parent Education	135,000	0	0	135,000	119,438	(15,562)
Summer School	150,000	0	0	150,000	0	(150,000)
Special Education	12,000,000	0	0	12,000,000	11,600,970	(399,030)
Career and Postsecondary Education	1,335,000	0	0	1,335,000	1,335,000	0
Special Education Cooperative	17,500,000	0	0	17,500,000	17,124,514	(375,486)
KPERS Contribution	7,383,986	0	0	7,383,986	6,418,766	(965,220)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,910,233	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	60,113	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	476,882	XXXXXXXXXX
District Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	549,241	XXXXXXXXXX
Bond and Interest	11,302,025	0	0	11,302,025	11,302,025	0
Special Assessment	100,000	0	0	100,000	72,565	(27,435)
	<u>\$ 120,599,805</u>	<u>\$ (1,853,437)</u>	<u>\$ 0</u>	<u>\$ 118,746,368</u>	<u>\$ 117,120,995</u>	<u>\$ (4,621,842)</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$38,319,660	\$ 40,621,914	\$ 42,018,629	\$ (1,396,715)
	<u>38,319,660</u>	<u>40,621,914</u>	<u>\$ 42,018,629</u>	<u>\$ (1,396,715)</u>
Expenditures				
Instruction	12,705,489	11,350,725	\$ 13,080,629	\$ (1,729,904)
Student Support Services	1,816,203	1,290,089	1,915,000	(624,911)
Instructional Support Staff	1,328,733	1,265,046	1,400,000	(134,954)
General Administration	834,239	854,433	899,000	(44,567)
School Administration	2,831,501	2,898,467	2,895,000	3,467
Central Services	1,339,339	1,433,943	1,345,000	88,943
Operations & Maintenance	6,064,289	6,094,495	6,140,000	(45,505)
Student Transportation Services	2,198,220	2,501,720	2,519,000	(17,280)
Other Support Services	875	410	0	410
Community Services Operations	2,790	0	0	0
Transfers	9,197,982	12,932,586	11,825,000	1,107,586
Adjustment to Comply with Legal Max	0	0	(1,396,715)	1,396,715
	<u>38,319,660</u>	<u>40,621,914</u>	<u>\$ 40,621,914</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 3,991,850	\$ 3,966,521	\$ 3,662,495	\$ 304,026
County Sources	643,310	707,064	787,328	(80,264)
State Sources	8,094,133	8,389,943	8,678,956	(289,013)
	<u>12,729,293</u>	<u>13,063,528</u>	<u>\$13,128,779</u>	<u>\$ (65,251)</u>
Expenditures				
Instruction	8,630,370	10,630,497	\$10,955,165	\$ (324,668)
General Administration	6,410	0	10,000	(10,000)
Transfers	4,051,938	2,627,946	2,750,000	(122,054)
Adjustment to Comply with Legal Max	0	0	(456,722)	456,722
	<u>12,688,718</u>	<u>13,258,443</u>	<u>\$13,258,443</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	40,575	(194,915)		
Unencumbered Cash, Beginning	545,811	586,386		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 586,386</u>	<u>\$ 391,471</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 10,000	\$ (10,000)
Transfers	<u>257,255</u>	<u>250,706</u>	<u>0</u>	<u>250,706</u>
	<u>257,255</u>	<u>250,706</u>	<u>\$ 10,000</u>	<u>\$ 240,706</u>
Expenditures				
Instruction	<u>267,255</u>	<u>258,206</u>	<u>\$ 300,000</u>	<u>\$ (41,794)</u>
	<u>267,255</u>	<u>258,206</u>	<u>\$ 300,000</u>	<u>\$ (41,794)</u>
Receipts Over (Under) Expenditures	(10,000)	(7,500)		
Unencumbered Cash, Beginning	35,000	25,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25,000</u>	<u>\$ 17,500</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>At Risk (K-12) Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 2,023,152	\$ 2,660,382	\$ 2,500,000	\$ 160,382
	<u>2,023,152</u>	<u>2,660,382</u>	<u>\$ 2,500,000</u>	<u>\$ 160,382</u>
Expenditures				
Instruction	1,777,434	1,849,863	\$ 2,222,500	\$ (372,637)
Student Support Services	69,943	449,291	75,500	373,791
Instructional Support Staff	633	1,568	0	1,568
School Administration	146,680	147,294	152,000	(4,706)
Operations & Maintenance	48,462	51,866	50,000	1,866
	<u>2,043,152</u>	<u>2,499,882</u>	<u>\$ 2,500,000</u>	<u>\$ (118)</u>
Receipts Over (Under) Expenditures	(20,000)	160,500		
Unencumbered Cash, Beginning	95,000	75,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 75,000</u>	<u>\$ 235,500</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 15,000	\$ (15,000)
Transfers	<u>231,567</u>	<u>235,808</u>	<u>255,000</u>	<u>(19,192)</u>
	<u>231,567</u>	<u>235,808</u>	<u>\$ 270,000</u>	<u>\$ (34,192)</u>
Expenditures				
Instruction	<u>241,567</u>	<u>238,808</u>	<u>\$ 275,000</u>	<u>\$ (36,192)</u>
	<u>241,567</u>	<u>238,808</u>	<u>\$ 275,000</u>	<u>\$ (36,192)</u>
Receipts Over (Under) Expenditures	(10,000)	(3,000)		
Unencumbered Cash, Beginning	25,000	15,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,000</u>	<u>\$ 12,000</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,310	\$ 4,115	\$ 50,000	\$ (45,885)
Transfers	146,360	345,303	450,000	(104,697)
	<u>147,670</u>	<u>349,418</u>	<u>\$ 500,000</u>	<u>\$ (150,582)</u>
Expenditures				
Instruction	24,541	139,932	\$ 360,000	\$ (220,068)
Student Support Services	18,751	33,993	20,000	13,993
Instructional Support Staff	0	21,532	0	21,532
School Administration	40,316	48,811	55,000	(6,189)
Central Services	21,407	105,150	20,000	85,150
Other Support Services	47,655	0	45,000	(45,000)
	<u>152,670</u>	<u>349,418</u>	<u>\$ 500,000</u>	<u>\$ (150,582)</u>
Receipts Over (Under) Expenditures	(5,000)	0		
Unencumbered Cash, Beginning	20,000	15,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,000</u>	<u>\$ 15,000</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,895,442	\$ 2,728,169	\$ 3,041,905	\$ (313,736)
County Sources	412,426	412,356	463,341	(50,985)
State Sources	1,465,717	1,597,058	1,597,058	0
	<u>4,773,585</u>	<u>4,737,583</u>	<u>\$ 5,102,304</u>	<u>\$ (364,721)</u>
Expenditures				
Instruction	1,189,826	1,285,940	\$ 1,500,000	\$ (214,060)
Instructional Support Staff	307,830	19,521	500,000	(480,479)
Central Services	1,359,055	1,231,392	1,500,000	(268,608)
Operations & Maintenance	467,638	440,418	750,000	(309,582)
Student Transportation Services	495,322	855,957	1,000,000	(144,043)
Facility Acquisition & Construction Services	333,840	178,927	587,500	(408,573)
Debt Services	1,209,900	1,162,500	1,162,500	0
	<u>5,363,411</u>	<u>5,174,655</u>	<u>\$ 7,000,000</u>	<u>\$ (1,825,345)</u>
Receipts Over (Under) Expenditures	(589,826)	(437,072)		
Unencumbered Cash, Beginning	2,534,037	1,944,211		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,944,211</u>	<u>\$ 1,507,139</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 126,305	\$ 93,738	\$ 125,000	\$ (31,262)
State Sources	25,296	41,724	48,000	(6,276)
	<u>151,601</u>	<u>135,462</u>	<u>\$ 173,000</u>	<u>\$ (37,538)</u>
Expenditures				
Instruction	84,270	99,901	\$ 150,000	\$ (50,099)
Vehicle Operations, Maintenance Services	43,237	36,307	50,000	(13,693)
	<u>127,507</u>	<u>136,208</u>	<u>\$ 200,000</u>	<u>\$ (63,792)</u>
Receipts Over (Under) Expenditures	24,094	(746)		
Unencumbered Cash, Beginning	215,745	239,839		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 239,839</u>	<u>\$ 239,093</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 142,603	\$ 287,069	\$ 5,250	\$ 281,819
State Sources	28,735	31,306	24,480	6,826
Federal Sources	2,611,986	3,993,427	3,459,775	533,652
Transfers	5,000	15,000	20,000	(5,000)
	<u>2,788,324</u>	<u>4,326,802</u>	<u>\$ 3,509,505</u>	<u>\$ 817,297</u>
Expenditures				
Operations & Maintenance	10,128	31,163	\$ 525,000	\$ (493,837)
Food Service Operation	2,724,101	3,536,677	3,475,000	61,677
	<u>2,734,229</u>	<u>3,567,840</u>	<u>\$ 4,000,000</u>	<u>\$ (432,160)</u>
Receipts Over (Under) Expenditures	54,095	758,962		
Unencumbered Cash, Beginning	672,460	726,555		
Prior Year Canceled Encumbrances	<u>0</u>	<u>227</u>		
Unencumbered Cash, Ending	<u>\$ 726,555</u>	<u>\$ 1,485,744</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 1,643	\$ 0	\$ 50,000	\$ (50,000)
Transfers	11,576	36,374	125,000	(88,626)
	<u>13,219</u>	<u>36,374</u>	<u>\$ 175,000</u>	<u>\$ (138,626)</u>
Expenditures				
Instructional Support Staff	35,867	45,874	\$ 185,000	\$ (139,126)
	<u>35,867</u>	<u>45,874</u>	<u>\$ 185,000</u>	<u>\$ (139,126)</u>
Receipts Over (Under) Expenditures	(22,648)	(9,500)		
Unencumbered Cash, Beginning	57,648	35,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,000</u>	<u>\$ 25,500</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Parent Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 79,969	\$ 75,000	\$ 81,443	\$ (6,443)
Transfers	36,045	40,188	50,000	(9,812)
	<u>116,014</u>	<u>115,188</u>	<u>\$ 131,443</u>	<u>\$ (16,255)</u>
Expenditures				
Instruction	119,949	116,594	\$ 120,000	\$ (3,406)
Student Support Services	6,065	0	0	0
Instructional Support Staff	0	2,844	7,500	(4,656)
Other Support Services	0	0	7,500	(7,500)
	<u>126,014</u>	<u>119,438</u>	<u>\$ 135,000</u>	<u>\$ (15,562)</u>
Receipts Over (Under) Expenditures	(10,000)	(4,250)		
Unencumbered Cash, Beginning	50,000	40,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,000</u>	<u>\$ 35,750</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 150,000	\$ (150,000)
Transfers	53,095	0	0	0
	<u>53,095</u>	<u>0</u>	<u>\$ 150,000</u>	<u>\$ (150,000)</u>
Expenditures				
Instruction	55,595	0	\$ 150,000	\$ (150,000)
	<u>55,595</u>	<u>0</u>	<u>\$ 150,000</u>	<u>\$ (150,000)</u>
Receipts Over (Under) Expenditures	(2,500)	0		
Unencumbered Cash, Beginning	7,500	5,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,000</u>	<u>\$ 5,000</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,851,340	\$ 296,059	\$ 75,000	\$ 221,059
State Sources	0	0	5,000	(5,000)
Federal Sources	96,685	294,118	412,059	(117,941)
Transfers	9,376,853	10,760,391	9,700,000	1,060,391
	<u>11,324,878</u>	<u>11,350,568</u>	<u>\$10,192,059</u>	<u>\$ 1,158,509</u>
Expenditures				
Instruction	9,711,189	10,738,872	\$11,395,000	\$ (656,128)
Instructional Support Staff	249,574	47,955	0	47,955
General Administration	1,455	0	0	0
Operations & Maintenance	90,319	0	0	0
Student Transportation Services	540,948	814,143	605,000	209,143
	<u>10,593,485</u>	<u>11,600,970</u>	<u>\$12,000,000</u>	<u>\$ (399,030)</u>
Receipts Over (Under) Expenditures	731,393	(250,402)		
Unencumbered Cash, Beginning	1,480,151	2,211,544		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,211,544</u>	<u>\$ 1,961,142</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 35,052	\$ 79,806	\$ 100,000	\$ (20,194)
Federal Sources	27,232	30,814	35,000	(4,186)
Transfers	<u>1,109,017</u>	<u>1,216,380</u>	<u>1,200,000</u>	<u>16,380</u>
	<u>1,171,301</u>	<u>1,327,000</u>	<u>\$ 1,335,000</u>	<u>\$ (8,000)</u>
Expenditures				
Instruction	<u>1,186,301</u>	<u>1,335,000</u>	<u>\$ 1,335,000</u>	<u>\$ 0</u>
	<u>1,186,301</u>	<u>1,335,000</u>	<u>\$ 1,335,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(15,000)	(8,000)		
Unencumbered Cash, Beginning	65,000	50,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 50,000</u>	<u>\$ 42,000</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Education Cooperative</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 0	\$15,028,220 \$16,000,000	\$ (971,780)
State Sources	0	1,762 5,000	(3,238)
Federal Sources	0	2,197,116 2,050,000	147,116
	<u>0</u>	<u>17,227,098</u> <u>\$18,055,000</u>	<u>\$ (827,902)</u>
Expenditures			
Instruction	0	11,140,620 \$11,603,500	\$ (462,880)
Student Support Services	0	4,795,623 4,907,500	(111,877)
Instructional Support Staff	0	541,417 126,500	414,917
General Administration	0	646,854 852,500	(205,646)
Central Services	0	0 10,000	(10,000)
	<u>0</u>	<u>17,124,514</u> <u>\$17,500,000</u>	<u>\$ (375,486)</u>
Receipts Over (Under) Expenditures	0	102,584	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 102,584</u>	

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 4,794,796	\$ 6,418,766	\$ 7,383,986	\$ (965,220)
	<u>4,794,796</u>	<u>6,418,766</u>	<u>\$ 7,383,986</u>	<u>\$ (965,220)</u>
Expenditures				
Instruction	2,971,815	3,978,351	\$ 5,403,986	\$ (1,425,635)
Student Support Services	233,507	312,594	250,000	62,594
Instructional Support Staff	191,792	256,751	200,000	56,751
General Administration	76,717	102,700	80,000	22,700
School Administration	391,255	523,771	400,000	123,771
Central Services	99,252	132,869	100,000	32,869
Operations & Maintenance	398,447	533,399	400,000	133,399
Student Transportation Services	269,467	360,735	380,000	(19,265)
Food Service Operation	162,544	217,596	170,000	47,596
	<u>4,794,796</u>	<u>6,418,766</u>	<u>\$ 7,383,986</u>	<u>\$ (965,220)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,798,977	\$ 4,870,734	\$ 4,599,698	\$ 271,036
County Sources	914,819	775,017	869,657	(94,640)
State Sources	5,749,312	5,665,669	5,665,669	0
	<u>11,463,108</u>	<u>11,311,420</u>	<u>\$11,135,024</u>	<u>\$ 176,396</u>
Expenditures				
Debt Service	<u>11,221,191</u>	<u>11,302,025</u>	<u>\$11,302,025</u>	<u>\$ 0</u>
	<u>11,221,191</u>	<u>11,302,025</u>	<u>\$11,302,025</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	241,917	9,395		
Unencumbered Cash, Beginning	11,747,033	11,988,950		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$11,988,950</u>	<u>\$11,998,345</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Assessment Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 39,595	\$ 59,692	\$ 56,495	\$ 3,197
County Sources	7,513	6,086	6,876	(790)
	<u>47,108</u>	<u>65,778</u>	<u>\$ 63,371</u>	<u>\$ 2,407</u>
Expenditures				
Facilities Acquisition	<u>47,556</u>	<u>72,565</u>	<u>\$ 100,000</u>	<u>\$ (27,435)</u>
	<u>47,556</u>	<u>72,565</u>	<u>\$ 100,000</u>	<u>\$ (27,435)</u>
Receipts Over (Under) Expenditures	(448)	(6,787)		
Unencumbered Cash, Beginning	124,822	124,374		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 124,374</u>	<u>\$ 117,587</u>		

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 963,896	\$ 2,535,301
	<u>963,896</u>	<u>2,535,301</u>
Expenditures		
Instruction	1,741,570	1,678,685
Student Support Services	233,722	192,198
Central Services	419,455	0
Operations & Maintenance	115,621	0
Student Transportation Services	293,536	17,244
Other Support Services	30,139	22,106
Food Service Operation	1,890	0
	<u>2,835,933</u>	<u>1,910,233</u>
Receipts Over (Under) Expenditures	(1,872,037)	625,068
Unencumbered Cash, Beginning	(125,424)	(1,997,461)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (1,997,461)</u>	<u>\$ (1,372,393)</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 395
Federal Sources	<u>1,252</u>	<u>0</u>
	<u>1,252</u>	<u>395</u>
Expenditures		
Instruction	(195,311)	123,276
General Administration	(386)	(64,102)
Food Service Operations	<u>2,973</u>	<u>939</u>
	<u>(192,724)</u>	<u>60,113</u>
Receipts Over (Under) Expenditures	193,976	(59,718)
Unencumbered Cash, Beginning	19,526	213,502
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 213,502</u>	<u>\$ 153,784</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Operations & Maintenance	505,108	0
	<u>505,108</u>	<u>0</u>
Receipts Over (Under) Expenditures	(505,108)	0
Unencumbered Cash, Beginning	1,000,000	494,892
Prior Year Canceled Encumbrances	<u>0</u>	<u>196,438</u>
Unencumbered Cash, Ending	<u>\$ 494,892</u>	<u>\$ 691,330</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 701,086	\$ 695,251
	<u>701,086</u>	<u>695,251</u>
Expenditures		
Instruction	344,402	476,882
Student Support Services	<u>343</u>	<u>0</u>
	<u>344,745</u>	<u>476,882</u>
Receipts Over (Under) Expenditures	356,341	218,369
Unencumbered Cash, Beginning	886,212	1,242,553
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,242,553</u>	<u>\$ 1,460,922</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Proceeds	\$ 342	\$ 0
Interest	21	0
	<u>363</u>	<u>0</u>
Expenditures		
Bond Projects	2,845,981	0
	<u>2,845,981</u>	<u>0</u>
Receipts Over (Under) Expenditures	(2,845,618)	0
Unencumbered Cash, Beginning	2,845,618	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard High School				
Student Council	\$ 1,811	\$ 10,640.5	\$ 6,169.8	\$ 6,282
Art Activity	722	0	206	516
Band Activity	2,116	4,647	5,366	1,397
Book Club	9	0	0	9
Band Trip	0	22,487	22,442	45
Orchestra Trip	0	13,974	13,747	227
BPA	813	14,474	10,161	5,126
Candy Machines	39	4,758	4,788	9
Cheerleaders-Freshmen	3,699	8,292	10,913	1,078
Junior Varsity Cheerleaders	5,380	16,671	18,161	3,890
Cheerleaders-Varsity	5,605	23,620	29,203	22
Counseling Services	4,465	2,497	4,755	2,207
Drama Club	1,640	6,004	6,588	1,056
Dramatics	214	6,707	3,404	3,517
Dance Team	5,283	10,345	10,985	4,643
Freshman Class	362	1,776	1,810	328
GHS News-Broadcasting	1,169	70	302	937
FACS-FCCLA	850	3,503	3,185	1,168
FACS-Culinary Arts	1,539	0	0	1,539
Forensics	35	0	0	35
Junior Class	400	557	616	341
KAY	252	10,655	9,741	1,166
Multi Language Club	325	0	0	325
Musical	2,403	6,899	6,319	2,983
NSDA	289	1,337	1,164	462
	<u>39,420</u>	<u>169,914</u>	<u>170,026</u>	<u>39,308</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard High School (Continued)				
National Honor Society	1,219	3,725	2,950	1,994
Orchestra	2,380	1,841	1,366	2,855
Outloud	464	0	0	464
GHS Ambassadors	501	787	112	1,176
PLTW - Engineer	(40)	40	0	0
Powerlifting Club	566	5,326	4,074	1,818
Prom	6,792	4,587	5,107	6,272
Repair	0	7,609	280	7,329
Scholars Bowl	305	0	0	305
School Store	554	962	783	733
Science Club	1,118	0	75	1,043
Science Club-OWLS	517	0	48	469
Science Club-Olympic	0	809	809	0
Science Recycle	936	327	330	933
Senior Class	291	788	863	216
Sophomore Class	216	1,237	578	875
Spanish Club	98	0	0	98
Spirit Club	215	0	0	215
Student Services	51	0	0	51
Tri-M	1,492	160	200	1,452
Vocal Music	5,594	20,284	18,127	7,751
Vocal Music Trip	0	18,778	18,778	0
Yearbook	609	22,003	17,406	5,206
Sales Tax	1,155	15,268	16,423	0
Interest Income	68	94	68	94
GHS Misc.	449	980	976	453
AP Grant	207	0	0	207
Pathways Church	1,322	501	1,015	808
KS Beef	83	0	42	41
Safe	3,328	1,800	1,928	3,200
FACS Grant	347	259	0	606
	<u>70,257</u>	<u>278,079</u>	<u>262,364</u>	<u>85,972</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Eisenhower High School				
Student Council	3,154	11,559	10,121	4,592
Art Activity	1,488	124	135	1,477
Band Activity	1,642	8,617	3,307	6,952
Band-Trip Account	11,033	34,527	42,959	2,601
Orchestra Trip	899	3,575	4,474	0
Book Club	1,017	591	709	899
BPA	16,873	24,709	24,928	16,654
Brew	0	400	0	400
Candy Machines	1,454	6,776	3,543	4,687
Cheerleaders-Varsity	4,552	11,144	9,345	6,351
Chess	26	0	0	26
Counseling	343	0	118	225
Drama Club	59	8,540	3,999	4,600
Dramatics	192	7,651	6,408	1,435
Drill Team	1,833	9,741	9,742	1,832
GSA Club	30	0	0	30
Circle of Friends	147	366	360	153
EHS News	2,446	0	0	2,446
FACS-FCCLA	(541)	2,131	1,214	376
FACS-Culinary Arts	2,152	75	70	2,157
Forensics	11	0	0	11
Homecoming	0	8,689	8,689	0
KAY	196	2,138	650	1,684
EHS Livestream	1,050	0	0	1,050
Musical	3,750	6,719	4,012	6,457
Musical Theatre	800	0	0	800
National Forensics League	63	1,325	362	1,026
National Honor Society	1,345	3,805	2,872	2,278
Newspaper	637	318	538	417
Orchestra	5,784	8,611	6,372	8,023
Outloud	3,998	4,066	3,015	5,049
EHS Ambassadors	1,634	4,024	2,479	3,179
Powerlifting	622	118	0	740
Prom	3,341	15,106	8,622	9,825
	<u>72,030</u>	<u>185,445</u>	<u>159,043</u>	<u>98,432</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Eisenhower High School (Continued)				
Repair	0	4,193	2,640	1,553
Science Club	5	0	0	5
Science Club-Earth Day	19	0	0	19
Science Honors Biology	47	1,027	922	152
Science Recycle	1,368	0	50	1,318
Senior Class	53	0	54	(1)
Spanish Club	258	0	0	258
Spirit Club	27	902	651	278
Student Services	4,484	1,782	2,915	3,351
Tigers & Cubs	0	2,845	2,512	333
Tri-M	790	1,374	1,519	645
Vocal Music	879	4,886	4,026	1,739
Vocal Music Trip	2,737	14,199	16,936	0
Yearbook	39,771	28,153	23,981	43,943
Sales Tax	0	16,031	16,031	0
Interest Income	0	154	154	0
Miscellaneous Gift/Grant	7,693	2,851	2,497	8,047
Pathway Church	4,501	250	318	4,433
Kansas Beef Council	348	0	0	348
Target	1,775	0	0	1,775
Science Grant-Scribner	452	0	326	126
Instrumental Music	4,320	0	0	4,320
Safe Law	3,534	0	1,000	2,534
GAP Grant	276	45	276	45
Student Pantry	79	0	0	79
	<u>145,446</u>	<u>264,137</u>	<u>235,851</u>	<u>173,732</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard Middle School				
Student Council	4,313	2,480	1,773	5,020
Band Activity	5,096	9,962	8,256	6,802
Vending Machines	1,990	739	761	1,968
Cheerleaders	3,388	9,350	9,083	3,655
Circle of Friends	303	838	792	349
Orchestra	5,741	2,494	3,412	4,823
Repair	0	2,516	490	2,026
Student Services	1,694	1,665	1,071	2,288
Vocal Music	4,741	2,118	3,525	3,334
Yearbook	5,377	6,470	7,574	4,273
Sales Tax	0	4,830	4,830	0
Interest Income	0	20	20	0
Miscellaneous	2,065	998	998	2,065
Pathway	701	609	649	661
	<u>35,409</u>	<u>45,089</u>	<u>43,234</u>	<u>37,264</u>
Eisenhower Middle School				
Student Council	4,018	6,740	5,453	5,305
Band Activity	5,565	14,273	13,182	6,656
Vending Machines	149	0	40	109
Cheerleaders	2,066	9,030	9,244	1,852
Circle of Friends	289	688	585	392
Orchestra Activity	1,087	8,879	9,314	652
Repair-Instruments	0	3,137	0	3,137
Student Services	1,516	422	0	1,938
Vocal Music	3,327	2,419	3,589	2,157
Yearbook	3,819	11,375	9,070	6,124
Misc Activities	816	4,258	4,258	816
Sales Tax	0	4,459	4,459	0
Interest Income	49	14	62	1
Misc. Gift/Grant Account	2,874	2,623	3,896	1,601
Pathway	1,576	250	32	1,794
KS Beef	307	0	0	307
Instrumental Gift Account	162	1	0	163
	<u>27,620</u>	<u>68,568</u>	<u>63,184</u>	<u>33,004</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Challenger Intermediate School				
Band Boosters	2,144	140	433	1,851
Candy/Pop Machines	1,723	3,079	1,622	3,180
Orchestra	25	0	0	25
School Store	872	2,043	1,065	1,850
Science Club	0	2,462	105	2,357
Student Services	1,472	1,937	2,738	671
Yearbook	1,839	885	1,190	1,534
Sales Tax	105	477	196	386
Interest Income	6	8	12	2
Miscellaneous Grant	1	12,477	12,462	16
Pathway Grant	1,359	249	586	1,022
Box Tops	60	11	0	71
	<u>9,606</u>	<u>23,768</u>	<u>20,409</u>	<u>12,965</u>
Discovery Intermediate School				
Band Boosters	11	0	0	11
Orchestra Trip	1,290	0	0	1,290
Dart t-shirts	1,230	2,003	2,722	511
Garden Club	4,515	0	0	4,515
Orchestra	331	0	0	331
Student Services	9,208	6,363	9,081	6,490
Yearbook	2,794	4,672	6,006	1,460
Sales Tax	176	271	485	(38)
Interest Income	156	14	1	169
Misc Grant	1,273	1,899	1,952	1,220
Pathway	1,854	500	284	2,070
Science Day Grant	85	0	0	85
Box Tops	121	0	1	120
	<u>23,044</u>	<u>15,722</u>	<u>20,532</u>	<u>18,234</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Earhart Elementary School				
Teacher Donation	222	258	269	211
Student Services	972	637	43	1,566
Yearbook	4,053	760	1,673	3,140
Activities	3,235	5,902	6,890	2,247
Interest Income	3	6	0	9
Miscellaneous Grant	112	3,489	3,280	321
Pathway Grant	1,060	310	197	1,173
Walmart Grant	123	0	86	37
Box Tops	974	323	1,058	239
	<u>10,754</u>	<u>11,685</u>	<u>13,496</u>	<u>8,943</u>
Clark Davidson Elementary School				
Student Services	15,642	4,220	4,265	15,597
Memory Books	1,809	536	1,327	1,018
Miscellaneous Activities	1,235	585	1,820	0
Interest Income	0	13	0	13
Miscellaneous Grant	143	5,063	3,556	1,650
Pathway Grant	1,550	250	378	1,422
Target	884	0	366	518
Walmart Grant	1,774	0	651	1,123
PTLW-Science	130	0	0	130
	<u>23,167</u>	<u>10,667</u>	<u>12,363</u>	<u>21,471</u>
Oak Street Elementary School				
Pop Machine	146	119	0	265
Student Services	3,717	1,569	1,734	3,552
Interest Income	0	2	2	0
Misc.	890	948	952	886
Pathway	1,182	250	157	1,275
	<u>5,935</u>	<u>2,888</u>	<u>2,845</u>	<u>5,978</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard Academy				
Graduation	1,437	1,720	1,591	1,566
Pop/Candy Machine	3,787	1,432	661	4,558
Cappuccino Sales	114	0	0	114
Sales Tax	0	83	83	0
Miscellaneous Grant	1,177	1,370	2,478	69
Pathway	2,525	500	493	2,532
Power ACA	83	0	0	83
Pwr Panther	479	0	360	119
FFF Grant	44	0	0	44
	<u>9,646</u>	<u>5,105</u>	<u>5,666</u>	<u>9,085</u>
Explorer Elementary School				
Activity Other	4,224	2,813	1,994	5,043
Student Services	773	2,967	3,633	107
Yearbooks	6,221	4,047	3,000	7,268
Miscellaneous Activities	32	4,786	4,786	32
Sales Tax	0	304	304	0
Interest Income	9	4	0	13
Pathway Church	567	310	92	785
Target Grant	(341)	341	0	0
Library Grant	126	0	0	126
Exp Grant	495	995	1,337	153
	<u>12,106</u>	<u>16,567</u>	<u>15,146</u>	<u>13,527</u>
Apollo Elementary School				
Student Services	2,680	15,373	14,845	3,208
Misc Activities	(1,000)	1,300	300	0
Interest Income	1	2	0	3
Misc Grant	957	1,893	2,561	289
Pathway	57	250	194	113
Kroger Grant	1,210	2,487	1,410	2,287
Box Tops/Target	323	80	186	217
	<u>4,228</u>	<u>21,385</u>	<u>19,496</u>	<u>6,117</u>
Payroll Clearing	<u>224,652</u>	<u>225,062</u>	<u>333,572</u>	<u>116,142</u>
Total Agency Funds	<u>\$ 601,870</u>	<u>\$ 988,722</u>	<u>\$ 1,048,158</u>	<u>\$ 542,434</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Goddard High School							
Athletics-Activities	\$ 27,976	\$ 0	\$ 114,936	\$ 110,510	\$ 32,402	\$ 0	\$ 32,402
Activities	0	0	550	550	0	0	0
Activities-Music	0	0	1,305	1,305	0	0	0
Activities-Student Athletic Pass	4,673	0	230	4,903	0	0	0
Activities-Concessions	0	0	13,458	13,458	0	0	0
Athletics-Gate Change	1,956	0	0	1,956	0	0	0
Baseball	5,487	0	13,843	18,194	1,136	0	1,136
Basketball-Boys	5,097	0	1,990	5,110	1,977	0	1,977
Basketball-Girls	148	0	6,001	5,856	293	0	293
Bowling	5,940	0	6,133	2,571	9,502	0	9,502
Cross Country	2	0	4,038	1,526	2,514	0	2,514
Football	4,830	0	20,240	16,627	8,443	0	8,443
Golf-Boys	(107)	0	4,674	2,676	1,891	0	1,891
Golf-Girls	467	0	2,808	1,726	1,549	0	1,549
Soccer-Boys	264	0	1,687	968	983	0	983
Soccer-Girls	820	0	7,444	1,476	6,788	0	6,788
Softball	5,801	0	11,622	9,889	7,534	0	7,534
Tennis	158	0	1,732	1,305	585	0	585
Track	8,196	0	10,760	6,882	12,074	0	12,074
Volleyball	116	0	396	6	506	0	506
Wrestling	4,398	0	5,906	4,891	5,413	0	5,413
	<u>76,222</u>	<u>0</u>	<u>229,753</u>	<u>212,385</u>	<u>93,590</u>	<u>0</u>	<u>93,590</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Eisenhower High School							
Athletics-Activities	71,751	0	104,587	88,405	87,933	0	87,933
Activities-Music	0	0	1,172	1,172	0	0	0
Activities	0	0	2,182	2,182	0	0	0
Track Timing System	8,519	0	9,610	7,130	10,999	0	10,999
KSHAA Music Entries	419	0	6,739	6,194	964	0	964
Athletics-Concessions	0	0	49,519	39,116	10,403	0	10,403
Athletics-Gate Change	3,000	0	2,000	5,000	0	0	0
Baseball	8,578	0	12,603	14,784	6,397	0	6,397
Basketball-Boys	1,402	0	4,083	3,809	1,676	0	1,676
Basketball-Girls	84	0	7,911	5,903	2,092	0	2,092
Bowling	1,619	0	1	298	1,322	0	1,322
Cross Country	308	0	0	308	0	0	0
Football	2,983	0	35,378	37,471	890	0	890
Golf-Boys	4,648	0	1,163	4,078	1,733	0	1,733
Golf-Girls	403	0	862	814	451	0	451
Soccer-Boys	1,605	0	3,278	2,364	2,519	0	2,519
Soccer-Girls	1,789	0	2,836	2,255	2,370	0	2,370
Softball	2,021	0	643	84	2,580	0	2,580
Tennis-Men	237	0	950	240	947	0	947
Tennis-Women	230	0	1,343	727	846	0	846
Track	0	0	699	0	699	0	699
Volleyball	2,401	0	4,291	602	6,090	0	6,090
Wrestling	3,255	0	6,394	0	9,649	0	9,649
	<u>115,252</u>	<u>0</u>	<u>258,244</u>	<u>222,936</u>	<u>150,560</u>	<u>0</u>	<u>150,560</u>

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Eisenhower Middle School Athletics	45,468	0	52,014	58,264	39,218	0	39,218
Goddard Middle School Athletics	45,206	0	55,092	55,656	44,642	0	44,642
Total District Activity Funds	<u>\$ 282,148</u>	<u>\$ 0</u>	<u>\$ 595,103</u>	<u>\$ 549,241</u>	<u>\$ 328,010</u>	<u>\$ 0</u>	<u>\$ 328,010</u>

FEDERAL AWARD INFORMATION



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

Board of Education

**Unified School District No. 265, Sedgwick County, Kansas (Goddard)
Goddard, Kansas**

We have audited, in accordance with 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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s basic financial statement, and have issued our report thereon dated December 22, 2022. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or 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.

**Board of Education
Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
December 22, 2022



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

**Board of Education
Unified School District No. 265, Sedgwick County, Kansas (Goddard)
Goddard, Kansas**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s major federal programs for the year ended **June 30, 2022**. **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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, **Unified School District No. 265, Sedgwick County, Kansas (Goddard)** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2022**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. 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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)** 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s compliance with the compliance requirements referred to above.

Board of Education
Unified School District No. 265, Sedgwick County, Kansas (Goddard)

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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s major federal programs.

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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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.

**Board of Education
Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

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 major federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a major 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 major 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 weakness 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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
December 22, 2022

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 619,472	\$ 0	\$ 619,472	\$ 619,472	\$ 0
National School Lunch Program	10.555	3,105,143	0	3,105,143	2,679,557	425,586
Summer Food Service Program for Children	10.559	265,749	0	265,749	265,749	0
		<u>3,990,364</u>	<u>0</u>	<u>3,990,364</u>	<u>3,564,778</u>	<u>425,586</u>
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	3,063	0	3,063	3,063	0
		<u>3,993,427</u>	<u>0</u>	<u>3,993,427</u>	<u>3,567,841</u>	<u>425,586</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	440,000	(70,063)	440,000	414,225	(44,288)
Special Education Cluster (IDEA)-Cluster						
Special Education - Grants to States	84.027	2,130,479	0	2,130,479	2,130,479	0
Special Education - Preschool Grants	84.173	66,637	0	66,637	66,637	0
		<u>2,197,116</u>	<u>0</u>	<u>2,197,116</u>	<u>2,197,116</u>	<u>0</u>
Career and Technical Education - Basic Grants to States	84.048	30,814	0	30,814	30,814	0
English Language Acquisition State Grants	84.365	15,248	0	15,248	15,248	0
Supporting Effective Instruction State Grant	84.367	176,146	(96,983)	176,146	166,470	(87,307)
Student Support and Academic Enrichment Program	84.424	53,097	1,278	53,097	0	54,375
COVID-19 Education Stabilization Fund	84.425D	5,537,183	(1,831,693)	2,049,867	1,441,601	(1,223,427)
		<u>8,449,604</u>	<u>(1,997,461)</u>	<u>4,962,288</u>	<u>4,265,474</u>	<u>(1,300,647)</u>
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	95,061	0	95,061	166,807	(71,746)
 Total Federal Awards		<u>\$ 12,538,092</u>	<u>\$ (1,997,461)</u>	<u>\$ 9,050,776</u>	<u>\$ 8,000,122</u>	<u>\$ (946,807)</u>

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. 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).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, expresses an unmodified opinion on the major federal programs.
6. There were no audit findings relative to the major federal award programs for **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**.
7. The programs tested as major programs were:

Special Education Cluster (IDEA)-Cluster	
Special Education - Grants to States	84.027
Special Education - Preschool Grants	84.173
COVID-19 Education Stabilization Fund	84.425D
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, was determined not to be a low-risk auditee.

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

There are no prior audit findings.