

UNIFIED SCHOOL DISTRICT NUMBER 353
Wellington, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2022

**Unified School District Number 353
Wellington, Kansas**

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

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Wellington, Kansas

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For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statements.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Number 353 as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 353 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 C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 353 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 to meet the requirements of the State of Kansas 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in these 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 regarding Unified School District Number 353's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 353's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 353'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 control-related matters that we identified during the audit.

Other Matters

Report on Supplementary Information

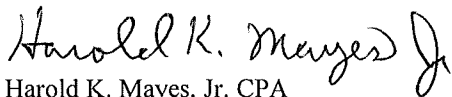
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The 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 also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2023, on our consideration of Unified School District Number 353'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 353's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 353 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 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 <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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 C.



Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
February 9, 2023

Unified School District Number 353
Wellington, Kansas
SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH AND INVESTMENTS
REGULATORY BASIS
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash and Investment	Prior Year Cancelled Encumbrances
Governmental type funds		
General funds		
General	\$ 1,765	\$ 0
Supplemental general	275,560	0
Special purpose funds		
At risk (4 year old)	4,050	0
At risk (K-12)	112,508	0
Bilingual Education	0	0
Capital outlay	1,809,004	0
Driver training	0	0
Food service	298,506	0
KPERS special retirement contribution fund	0	0
Professional development	15,416	0
Special education	523,707	0
Vocational education	53,318	0
Recreation Commission	15,766	0
Recreation Commission Employee Benefits	3,464	0
Textbook and student material revolving	298,164	0
Contingency Reserve	1,500,000	0
Kansas Reading Roadmap	0	0
Latch-Key	0	0
Federal Grants	39,157	0
Local Grants	111,829	0
District Activity Funds		
Gate receipts	25,397	0
School projects/User Fees and Sales Tax	53,676	0
Bond and Interest fund		
Bond and interest	1,839,855	0
Capital projects:		
Capital Projects - High School	525,000	0
Trust Funds		
Scholarships	288,960	0
Total reporting entity (excluding agency funds)	\$ 7,795,103	\$ 0

Composition of ending cash and investments

Demand deposits

Impact Bank	\$ 5,106,629
Impact Bank - activity funds	274,930
Impact Bank - flow-thru	775,789
Impact Bank - certificates of deposit - scholarships	290,985
Security State Bank	692,130
Security State Bank - activity funds	10,119
Commerce Bank - activity funds	76,649
Impact Bank - certificates of deposit - Junior High	2,000

The accompanying notes are an integral part of this statement

Statement 1

Cash Receipts	Expenditures	Ending Unencumbered Cash and Investment	Outstanding Encumbrances and Accounts Payable	Ending Cash and Investment
\$ 11,508,142	\$ 11,509,907	\$ 0	\$ 92,446	\$ 92,446
3,373,719	3,571,460	77,819	18,637	96,456
26,539	30,589	0	0	0
1,547,616	1,419,822	240,302	27,359	267,661
7,446	7,446	0	0	0
1,067,981	1,372,190	1,504,796	162,430	1,667,226
27,396	27,396	0	0	0
983,298	754,312	527,492	477	527,969
1,580,003	1,580,003	0	0	0
0	13,275	2,141	0	2,141
3,501,505	3,886,243	138,969	45,330	184,299
475,000	461,600	66,718	8,407	75,125
400,086	415,852	0	0	0
70,596	74,060	0	0	0
93,477	230,501	161,140	59,051	220,191
19,000	19,000	1,500,000	0	1,500,000
0	0	0	0	0
0	0	0	0	0
1,148,858	1,209,934	(21,919)	4,651	(17,268)
285,912	338,019	59,722	29,828	89,550
96,562	100,370	21,589	0	21,589
162,484	172,550	43,610	0	43,610
2,304,004	2,212,885	1,930,974	0	1,930,974
0	0	525,000	0	525,000
2,895	870	290,985	0	290,985
<u>\$ 28,682,519</u>	<u>\$ 29,408,283</u>	<u>\$ 7,069,339</u>	<u>\$ 448,616</u>	<u>\$ 7,517,955</u>

Composition of ending cash and investments - continued**US Treasury Securities:**

First National Bank \$ 525,000

Time Deposits

Security Bank 62,223

Total cash and investments 7,816,454

Agency funds per Schedule 3 (298,499)

Total Reporting Entity (excluding Agency Funds) \$ 7,517,955

Unified School District Number 353
Wellington, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 of Wellington, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 353 (the municipality only).

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property, but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Unified School District Number 353 as a related municipal entity.

NOTE B. REGULATORY BASIS TYPES OF FUNDS

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

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

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

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments 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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds.

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

NOTE C: BASIS OF ACCOUNTING

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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 353 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Unified School District Number 353

Wellington, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE D. BUDGETARY INFORMATION

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

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

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The 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.

Adjustment to Comply with Legal Max- Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" Budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

**Textbook and student material revolving
Kansas Reading Roadmap
Federal Grants**

**Contingency
Latch-Key
Local Grants**

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

Unified School District Number 353
Wellington, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

The District had the following investments and maturities as of June 30, 2022. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized	Investment Maturities		Percent of Investment	Rating
			gain (loss)	Less than 1 yr	2 yrs		
US Treasury Notes	\$ 525,000	\$ 513,292	\$ (11,708)	\$ 0	\$ 525,000	100%	AA+

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 District or in an adjoining District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Investments	Percentage of Investments
U.S. Treasury Notes	100%

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At June 30, 2022, the carrying amount of the District's bank deposits was \$7,291,454 (which includes petty cash funds) and the bank balance was \$7,126,088. The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance \$827,601 was covered by federal depository insurance and \$6,298,487 was collateralized with securities held by the pledging financial institution's 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 be adequately secured. The District had the investment in U.S. Treasury Notes as note above.

NOTE F. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$399,104 for general fund and \$146,889 for supplemental general fund subsequent to June 30, 2022 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Unified School District Number 353
Wellington, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE G. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
General Obligation				
Series 2011	3%-3.35%	9/1/2011	1,650,000	9/1/2026
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024
Series 2021-A	0.32%-2.15%	4/1/2021	12,990,000	9/1/2034
Series 2021-B	3%	7/1/2021	1,405,000	9/1/2026
Financing Lease				
Bobcat	1%	9/17/2018	34,417	9/17/2022

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Ending Balance</u>	<u>Interest Paid</u>
General Obligation					
Series 2011	\$ 1,500,000	\$ 0	\$ 1,500,000	\$ 0	\$ 24,590
Series 2015	7,515,000	0	975,000	6,540,000	210,825
Series 2016	2,410,000	0	565,000	1,845,000	63,825
Series 2021-A	12,990,000	0	110,000	12,880,000	201,852
Series 2021-B	0	1,405,000	0	1,405,000	28,100
	<u>\$ 24,415,000</u>	<u>\$ 1,405,000</u>	<u>\$ 3,150,000</u>	<u>\$ 22,670,000</u>	<u>\$ 529,192</u>
Financing Lease					
Bobcat	\$ 13,766	\$ 0	\$ 6,883	\$ 6,883	\$ 489

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

	<u>Year</u>							
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2035</u>	<u>Total</u>
General Obligation Bonds								
Principal	\$ 1,935,000	\$ 1,990,000	\$ 2,070,000	\$ 2,140,000	\$ 2,600,000	\$ 7,265,000	\$ 4,670,000	\$ 22,670,000
Interest	487,150	433,020	376,618	317,553	250,205	794,651	148,148	2,807,345
Total principal and interest	<u>\$ 2,422,150</u>	<u>\$ 2,423,020</u>	<u>\$ 2,446,618</u>	<u>\$ 2,457,553</u>	<u>\$ 2,850,205</u>	<u>\$ 8,059,651</u>	<u>\$ 4,818,148</u>	<u>\$ 25,477,345</u>
Financing Lease								
Principal	\$ 6,883	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,883
Interest	489	0	0	0	0	0	0	489
Total principal and interest	<u>\$ 7,372</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,372</u>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25th. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2022, the statutory limit for the District was \$10,350,885 thus creating an excess over the limit of \$12,319,115. The outstanding bond principal represents 30.66% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit. The Series 2021-B Bond proceeds were used to pay off the Series 2011 Bonds.

Unified School District Number 353

Wellington, Kansas

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE G. LONG-TERM DEBT - continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2022, are as follows:

	Balance July 1, 2021	Net Change	Balance June 30, 2022
Compensated absences	\$ 62,223	\$ (36,523)	\$ 25,700

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	\$ 2,239,779
General	At-Risk (4 yr old)	K.S.A. 72-6478	26,539
General	At-Risk (K-12)	K.S.A. 72-6478	1,200,501
General	Contingency	K.S.A. 72-6478	19,000
Supplemental General	Special Education	K.S.A. 72-6430	573,574
Supplemental General	Carrer & Postsecondary	K.S.A. 72-6430	475,000
Supplemental General	Bilingual	K.S.A. 72-6430	475,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	347,115
			<u>\$ 5,356,508</u>

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Compensated Absences: Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2022. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one work day per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive a severance payment upon leaving employment with Unified School District No. 353.

Unified School District Number 353
Wellington, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE J. PENSION PLANS

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. 74-49210 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 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 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 (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 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.

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, which totaled \$1,580,003 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 for KPERS was \$11,652,596. 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 proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

Unified School District Number 353
Wellington, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE J. PENSION PLANS - continued

Defined Benefit Pension Plan - continued

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 <http://www.kpers.org> or can be obtained as described above.

NOTE K. 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 persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

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

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: The District has budget violations in the Recreation Commission and Recreation Commission Employee Benefits Funds. The Federal Grant from KDHE has a negative cash balance of \$50,500 which will be covered by grant funds in 2023. The District is not aware of any other violations of Kansas Statutes.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through February 9, 2023, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

Regulatory Basis
Supplementary information

Unified School District Number 353
Wellington, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	<u>Certified Budget</u>	<u>Adjustment To Comply With Legal Max *</u>
Governmental type funds		
General funds		
General	\$ 11,741,586	\$ (318,123)
Supplemental General	3,624,385	(83,638)
Special purpose funds		
At Risk 4 Yr Old	32,286	0
At Risk (K-12)	2,028,780	0
Bilingual Education	22,000	0
Capital Outlay	2,919,971	0
Driver Training	36,400	0
Food Service	762,634	0
KPERS Special Retirement Contribution Fund	1,720,740	0
Professional Development	13,275	0
Special Education	4,000,000	0
Vocational Education	466,000	0
Recreation Commission	410,000	0
Recreation Commission Employee Benefits	73,000	0
Bond and Interest funds		
Bond and Interest	2,199,192	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits *</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 86,444	\$ 11,509,907	\$ 11,509,907	\$ 0
30,713	3,571,460	3,571,460	0
0	32,286	30,589	(1,697)
0	2,028,780	1,419,822	(608,958)
0	22,000	7,446	(14,554)
0	2,919,971	1,372,190	(1,547,781)
0	36,400	27,396	(9,004)
0	762,634	754,312	(8,322)
0	1,720,740	1,580,003	(140,737)
0	13,275	13,275	0
0	4,000,000	3,886,243	(113,757)
0	466,000	461,600	(4,400)
0	410,000	415,852	5,852
0	73,000	74,060	1,060
31,561	2,230,753	2,212,885	(17,868)

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Reimbursements	\$ 126,546	\$ 86,444	\$ 0	\$ 86,444
State Sources				
General State Aid	9,376,367	9,194,575	9,501,551	(306,976)
Special Education Aid	2,111,092	2,224,358	2,240,035	(15,677)
Mineral Production Tax	1,215	2,765	0	2,765
Total cash receipts	<u>11,615,220</u>	<u>11,508,142</u>	<u>\$ 11,741,586</u>	<u>\$ (233,444)</u>
Expenditures				
Instruction				
Salaries				
Certified	3,999,055	4,063,403	\$ 3,800,000	\$ 263,403
Non-Certified	17,159	19,661	30,000	(10,339)
Employee Benefits				
Insurance	230,650	287,391	10,000	277,391
Social Security	314,574	313,856	290,000	23,856
Other	50,224	104,531	200,000	(95,469)
Other Purchased Services				
Other	5,172	18,250	10,000	8,250
Supplies				
General Supplemental Teaching	48,478	72,885	30,000	42,885
Miscellaneous	533	0	0	0
Student Support Services				
Insurance	0	78	0	78
Purchased Professional & Technical Services	32,792	23,896	30,000	(6,104)
Other Purchased Services	36,638	37,275	30,000	7,275
Supplies	1,517	366	0	366
Property	11,584	180	15,000	(14,820)
Instructional Support Staff				
Salaries				
Certified	123,444	126,913	130,000	(3,087)
Non-Certified	117,088	63,493	120,000	(56,507)
Employee Benefits				
Insurance	17,641	19,130	0	19,130
Social Security	17,068	14,800	20,000	(5,200)
Other	752	2,166	20,000	(17,834)
Supplies				
Books and Periodicals	9,124	12,686	10,000	2,686

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General Administration				
Salaries				
Certified	\$ 0	\$ 71,330	\$ 0	\$ 71,330
Employee Benefits				
Social Security	0	5,321	0	5,321
Other	2,328	23,192	5,000	18,192
Purchased Professional & Technical Services	54,193	47,577	60,000	(12,423)
Other Purchased Services				
Insurance	0	0	2,500	(2,500)
Communications	3,890	3,640	10,000	(6,360)
Other	1,185	3,136	2,000	1,136
Supplies	23,913	22,093	15,000	7,093
Other	7,451	0	10,000	(10,000)
School Administration				
Salaries				
Certified	118,951	0	0	0
Non-Certified	190,132	184,048	200,000	(15,952)
Employee Benefits				
Insurance	13,767	6,067	0	6,067
Social Security	14,149	13,902	16,000	(2,098)
Other	3,044	0	16,000	(16,000)
Purchased Property Services	5,918	33,398	10,000	23,398
Other Purchased Services				
Communications	6,286	6,336	10,000	(3,664)
Other	0	1,981	0	1,981
Supplies	5,335	8,292	10,000	(1,708)
Central Services				
Salaries				
Non-Certified	255,157	306,284	250,000	56,284
Employee Benefits				
Insurance	22,200	21,038	0	21,038
Social Security	16,625	20,640	20,000	640
Other	3,944	1,125	25,000	(23,875)
Other Purchased Services	6,669	25,064	10,000	15,064
Supplies	53,349	24,560	20,000	4,560
Operations & Maintenance				
Salaries				
Non-Certified	265,448	289,351	275,000	14,351
Employee Benefits				
Insurance	47,001	46,695	50,000	(3,305)
Social Security	18,812	20,551	25,000	(4,449)
Other	0	10	0	10

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2022			
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
Operations & Maintenance (Continued)				
Purchased Property Services				
Water/Sewer	\$ 66,720	\$ 66,232	\$ 70,000	\$ (3,768)
Cleaning	22,877	12,872	30,000	(17,128)
Repairs & Maintenance	62,285	123,091	60,000	63,091
Repair of Buildings	4,394	6,055	5,000	1,055
Other	42,702	55,148	40,000	15,148
Supplies				
General Supplies	81,727	109,476	80,000	29,476
Energy				
Heating	93,851	96,394	75,000	21,394
Electricity	609,067	724,410	600,000	124,410
Motor Fuel	29,768	56,582	40,000	16,582
Miscellaneous Supplies	35,696	39,974	30,000	9,974
Property	1,019	745	10,000	(9,255)
Student Transportation Services				
Contracting of Bus Service	326,951	353,703	350,000	3,703
Motor Fuel	83	270	0	270
Other Support Services				
Purchased Professional and Technical Services	11,534	12,545	15,000	(2,455)
Transfers				
Virtual Education			50,000	(50,000)
Special Education Fund	2,511,092	2,239,779	2,980,519	(740,740)
Driver Training	2,053	0	0	0
Capital Outlay	584,194	0	0	0
At Risk (4 yr old) Fund	13,250	26,539	28,236	(1,697)
At Risk (K-12) Fund	897,808	1,200,501	1,491,331	(290,830)
Contingency	0	19,000	0	19,000
Bilingual Education Fund	42,114	0	0	0
Latch Key	5,000	0	0	0
Adjustments to comply with legal max	0	0	(318,123)	318,123
Legal general fund budget and expenditures	11,617,425	11,509,907	11,423,463	86,444
Adjustment for qualifying budget credits	0	0	86,444	(86,444)
Total expenditures	<u>11,617,425</u>	<u>11,509,907</u>	<u>\$ 11,509,907</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(2,205)	(1,765)		
Unencumbered cash (deficit), July 1	0	1,765		
Cancelled Purchase Orders	3,970	0		
Unencumbered cash (deficit), June 30	<u>\$ 1,765</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)	
	2021 Actual	Actual	Budget		
Cash Receipts					
Local Sources					
Ad Valorem Tax	\$ 964,844	\$ 842,809	\$ 939,113	\$ (96,304)	
Delinquent Tax	34,737	41,062	15,691	25,371	
Motor Vehicle Tax	146,567	137,425	134,191	3,234	
Recreational Vehicle Tax	2,169	2,167	1,904	263	
Reimbursements	156,761	26,402	3,273	23,129	
Other	465	4,311	0	4,311	
State Sources					
Supplemental aid	<u>2,270,490</u>	<u>2,319,543</u>	<u>2,372,885</u>	<u>(53,342)</u>	
Total cash receipts	<u>3,576,033</u>	<u>3,373,719</u>	<u>\$ 3,467,057</u>	<u>\$ (93,338)</u>	
Expenditures					
Instruction					
Salaries					
Certified	60,657	59,000	\$ 0	\$ 59,000	
Employee Benefits					
Social Security	0	79,184	0	79,184	
Purchased Professional & Tech.	(8,904)	(8,172)	0	(8,172)	
Supplies					
General Supplemental	184,500	161,184	161,798	(614)	
Property	104,687	10,167	50,000	(39,833)	
Instruction Support Services					
Salaries					
Noncertified	159,947	148,502	165,000	(16,498)	
Employee Benefits					
Insurance	12,600	7,530	13,000	(5,470)	
Social Security	11,919	11,109	15,000	(3,891)	
Purchase Property Services	15,900	0	15,000	(15,000)	
Supplies					
Technology Supplies	353,864	275,725	375,000	(99,275)	
Miscellaneous Supplies	4,084	26,100	5,000	21,100	
Other	4,894	3,950	5,000	(1,050)	
General Administration					
Salaries					
Certified	214,115	225,625	230,000	(4,375)	
Employee Benefits					
Insurance	17,369	21,509	0	21,509	
Social Security	15,846	16,722	15,000	1,722	
Other	2,000	17,239	15,000	2,239	
School Administration					
Salaries					
Certified	602,902	686,313	740,000	(53,687)	
Employee Benefits					
Insurance	31,850	35,065	35,000	65	
Social Security	52,714	49,431	60,000	(10,569)	
Other	10,183	10,583	7,500	3,083	

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)	
	2021 Actual	Actual	Budget		
Expenditures - continued					
Central Services					
Salaries					
Noncertified	\$ 76,879	\$ 119,820	\$ 110,000	\$ 9,820	
Employee Benefits					
Insurance	3,303	3,106	3,500	(394)	
Social Security	8,746	8,935	10,000	(1,065)	
Other	501	1,002	500	502	
Operations and Maintenance					
Other Purchased Services					
Insurance	17,743	198,696	250,000	(51,304)	
Transfers					
Bilingual Education	10,000	7,446	22,000	(14,554)	
Special Education Fund	500,000	573,574	483,768	89,806	
Career & Postsecondary	460,000	475,000	412,541	62,459	
At Risk (K-12) Fund	550,000	347,115	424,778	(77,663)	
Adjustment to comply with legal max	<u>0</u>	<u>0</u>	<u>(83,638)</u>	<u>83,638</u>	
Legal supplemental general fund budget and expenditures	3,478,299	3,571,460	3,540,747	30,713	
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>30,713</u>	<u>(30,713)</u>	
Total expenditures	<u>3,478,299</u>	<u>3,571,460</u>	<u>\$ 3,571,460</u>	<u>\$ 0</u>	
Receipts over (under) expenditures	97,734	(197,741)			
Unencumbered cash (deficit), July 1	177,363	275,560			
Cancelled Purchase Orders	<u>463</u>	<u>0</u>			
Unencumbered cash (deficit), June 30	<u>\$ 275,560</u>	<u>\$ 77,819</u>			

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - C****SPECIAL PURPOSE FUNDS
AT RISK 4 YEAR OLD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Transfer from General Fund	\$ 13,250	\$ 26,539	\$ 28,236	\$ (1,697)
	<u>13,250</u>	<u>26,539</u>	<u>28,236</u>	<u>(1,697)</u>
Expenditures				
Instruction				
Purchased Professional & Technical Services	<u>9,200</u>	<u>30,589</u>	<u>32,286</u>	<u>(1,697)</u>
Total expenditures	<u>9,200</u>	<u>30,589</u>	<u>32,286</u>	<u>(1,697)</u>
Receipts over (under) expenditures	4,050	(4,050)		
Unencumbered cash, July 1	<u>0</u>	<u>4,050</u>		
Unencumbered cash, June 30	<u>\$ 4,050</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - D

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)	
	2021 Actual	Actual	Budget		
Cash Receipts					
Local Sources					
Miscellaneous	\$ 110	\$ 0	\$ 0	\$ 0	
Other					
Transfers					
General	800,000	1,200,501	1,491,331	(290,830)	
Supplemental General	550,000	347,115	424,778	(77,663)	
Total cash receipts	<u>1,350,110</u>	<u>1,547,616</u>	<u>\$ 1,916,109</u>	<u>\$ (368,493)</u>	
Expenditures					
Instruction					
Salaries					
Certified	1,010,701	1,046,140	\$ 1,300,000	\$ (253,860)	
Non-Certified	159,171	162,753	200,000	(37,247)	
Employee Benefits					
Social Security	89,244	87,587	100,000	(12,413)	
Other	86,624	89,583	85,000	4,583	
Purchased Professional & Tech.	4,145	6,560	25,000	(18,440)	
Purchased Property Services	0	40	0	40	
Supplies					
Teaching	0	0	15,000	(15,000)	
Supplies- Tech	9,504	0	15,000	(15,000)	
Miscellaneous Supplies	0	0	50,000	(50,000)	
Other	0	0	131,380	(131,380)	
Support Services					
Salaries					
Certified	38,125	2,141	45,000	(42,859)	
Other Purchased Services	0	0	20,000	(20,000)	
Operations and Maintenance					
Purchased Property Services					
Water/Sewer	374	441	400	41	
Supplies					
Electricity	10,113	16,087	12,000	4,087	
Student Transportation Services					
Contracted Bus Services	23,515	8,490	30,000	(21,510)	
Other					
Other	<u>(856)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total expenditures	<u>1,430,660</u>	<u>1,419,822</u>	<u>\$ 2,028,780</u>	<u>\$ (608,958)</u>	
Receipts over (under) expenditures	(80,550)	127,794			
Unencumbered cash, July 1	<u>193,058</u>	<u>112,508</u>			
Unencumbered cash, June 30	\$ <u>112,508</u>	\$ <u>240,302</u>			

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - E

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Transfers from Supplemental Gen.	\$ 10,000	\$ 7,446	\$ 22,000	\$ (14,554)
Expenditures				
Instruction				
Salaries				
Non-Certified	10,000	7,446	\$ 22,000	\$ (14,554)
Total expenditures	10,000	7,446	\$ 22,000	\$ (14,554)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local sources				
Ad Valorem Property	\$ 536,658	\$ 537,210	\$ 546,453	\$ (9,243)
Delinquent Tax	17,066	20,367	8,758	11,609
Interest on Idle Funds	4,401	10,649	5,000	0
Reimbursement	117,034	70,656	0	70,656
Other	0	0	100,000	(100,000)
County sources				
Motor Vehicle Tax	77,205	71,581	68,509	3,072
Recreational Vehicle Tax	1,139	1,134	972	162
Commercial Vehicle Tax	0	0	1,672	(1,672)
State sources				
Capital Outlay State Aid	336,136	356,384	366,566	(10,182)
Other				
Transfers from General	504,194	0	0	0
Total cash receipts	<u>1,593,833</u>	<u>1,067,981</u>	<u>\$ 1,097,930</u>	<u>\$ (29,949)</u>
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	\$ 85,000	\$ (85,000)
Property	89,058	97,385	150,000	(52,615)
General Administration				
Property	5,085	7,341	10,000	(2,659)
School Administration				
Supplies - technology software	0	986	0	986
Operation and maintenance				
Salaries				
Noncertified	323,066	320,561	350,000	(29,439)
Employee Benefits				
Insurance	33,550	85,348	0	85,348
Social Security	23,030	22,762	25,000	(2,238)
Other	11,316	53,274	50,000	3,274
Supplies - technology Software	4,800	38,920	20,000	18,920
Property	39,547	25,369	40,000	(14,631)
Supplies				
Equipment	7,372	19,127	0	19,127
Transportation				
Property	0	0	60,000	(60,000)
Facility Acquisition and Services				
Site Improvement	22,777	130,477	0	130,477
Outside Contracts	456,294	570,640	2,129,971	(1,559,331)
Total expenditures	<u>1,015,895</u>	<u>1,372,190</u>	<u>\$ 2,919,971</u>	<u>\$ (1,547,781)</u>

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - F****SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Receipts over (under) expenditures	577,938	(304,209)		
Unencumbered cash, July 1	1,230,485	1,809,004		
Cancelled Purchase Orders	<u>580</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 1,809,004</u>	<u>\$ 1,504,796</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local Sources				
Other	\$ 22,886	\$ 16,050	\$ 25,000	\$ (8,950)
State Sources				
State Safety Aid	5,406	11,346	11,400	(54)
Other				
Transfer from General Fund	2,053	0	0	0
Total cash receipts	<u>30,345</u>	<u>27,396</u>	<u>\$ 36,400</u>	<u>\$ (9,004)</u>
Expenditures				
Instruction				
Salaries				
Certified	20,504	21,131	\$ 23,000	\$ (1,869)
Employee Benefits				
Social Security	1,568	1,576	1,800	(224)
Other	1,915	396	2,000	(1,604)
Supplies				
General Supplemental (teaching)	0	0	1,800	(1,800)
Misc. Supplies	104	34	500	(466)
Other	1,791	942	2,000	(1,058)
School Administration				
Salaries				
Non Certified	3,318	2,918	3,500	(582)
Employee Benefits				
Social Security	254	223	300	(77)
Vehicle Operations & Maintenance				
Purchased Professional & Tech.	116	0	500	(500)
Other Purchased Services	776	176	1,000	(824)
Other				
Other	(3,455)	0	0	0
Total expenditures	<u>26,891</u>	<u>27,396</u>	<u>\$ 36,400</u>	<u>\$ (9,004)</u>
Receipts over (under) expenditures	3,454	0		
Unencumbered cash, July 1	0	0		
Restatement of prior period	<u>(3,454)</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - H

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local Sources				
Student Sales (Lunch)	\$ 2,006	\$ 17,769	\$ 0	\$ 17,769
Student Sales (Breakfast)	0	0	0	0
Adult and Student Sales	2,840	0	4,500	(4,500)
Miscellaneous	11	0	1,000	(1,000)
State Sources				
School Food Assistance	9,654	6,665	3,204	3,461
Federal Sources				
Child Nutrition Programs	458,836	958,864	460,050	498,814
Transfers				
General	42,114	0	0	0
Total cash receipts	<u>515,461</u>	<u>983,298</u>	<u>\$ 468,754</u>	<u>\$ 514,544</u>
Expenditures				
Operations and Maintenance				
Purchased Property Services	0	902	\$ 0	\$ 902
Other Purchased Services	201	19,086	0	19,086
Other	0	299	0	299
Food Service Operation				
Salaries				
Non - Certified	27,866	56,230	30,000	26,230
Employee Benefits				
Social Security	1,926	2,564	2,200	364
Other	4,183	8,937	5,000	3,937
Other Purchased Services				
Food Service Management	365,554	636,149	693,934	(57,785)
Other	16,704	22,381	17,000	5,381
Supplies				
Food and Milk	522	228	1,000	(772)
Property	63,748	3,118	10,000	(6,882)
Other	33,936	4,418	3,500	918
Total expenditures	<u>514,640</u>	<u>754,312</u>	<u>\$ 762,634</u>	<u>\$ (8,322)</u>
Receipts over (under) expenditures	821	228,986		
Unencumbered cash, July 1	<u>297,685</u>	<u>298,506</u>		
Unencumbered cash, June 30	<u>\$ 298,506</u>	<u>\$ 527,492</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - I

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources				
KPERS	\$ 1,455,171	\$ 1,580,003	\$ 1,720,740	\$ (140,737)
Total cash receipts	1,455,171	1,580,003	<u>1,720,740</u>	<u>(140,737)</u>
Expenditures				
Instruction				
Employee Benefits	899,680	1,015,457	\$ 1,063,872	\$ (48,415)
Student Support				
Employee Benefits	109,199	129,126	129,128	(2)
Instructional Support				
Employee Benefits	82,621	97,689	97,699	(10)
General Administration				
Employee Benefits	124,255	146,923	146,932	(9)
School Administration				
Employee Benefits	81,577	72,065	96,465	(24,400)
Central Services				
Employee Benefits	37,209	44,000	44,000	0
Operations and Maintenance				
Employee Benefits	65,630	59,217	77,607	(18,390)
Other Supplemental Services				
Employee Benefits	27,500	7,763	32,519	(24,756)
Food Service				
Employee Benefits	27,500	7,763	32,518	(24,755)
Total expenditures	1,455,171	1,580,003	<u>\$ 1,720,740</u>	<u>\$ (140,737)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - J

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local Sources				
State Sources				
State Aid	\$ 11,188	\$ 0	\$ 0	\$ 0
Other				
Transfers from General	30,000	0	0	0
Transfers from Supplemental General	10,000	0	0	0
Total cash receipts	<u>51,188</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures				
Instructional Support				
Salaries				
Certified	42,433	0	\$ 0	0
Non - Certified	0	10,019	0	10,019
Employee Benefits				
Social Security	4,000	0	0	0
Insurance	(686)	0	0	0
Other	(499)	0	0	0
Purchased Professional and Technical Services	0	3,100	13,275	(10,175)
Other Purchased Services	250	75	0	75
Miscellaneous Supplies	1,543	81	0	81
Total expenditures	<u>47,041</u>	<u>13,275</u>	<u>\$ 13,275</u>	<u>\$ 0</u>
Receipts over (under) expenditures	4,147	(13,275)		
Unencumbered cash, July 1	<u>11,269</u>	<u>15,416</u>		
Unencumbered cash, June 30	\$ <u>15,416</u>	\$ <u>2,141</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Other	\$ 294	\$ 13,147	\$ 0	\$ 13,147
Reimbursements	626	925	0	925
Federal Sources				
Special Ed Aid	416,861	497,528	0	497,528
Medicaid	91,365	179,552	0	179,552
Transfers				
Transfer from General	2,611,092	2,236,779	2,980,519	(743,740)
Transfer from Supplemental General	400,000	573,574	483,768	89,806
Total cash receipts	<u>3,520,238</u>	<u>3,501,505</u>	<u>\$ 3,464,287</u>	<u>\$ 37,218</u>
Expenditures				
Instruction				
Salaries				
Certified	860,395	1,055,683	\$ 918,000	\$ 137,683
Non - Certified	839,739	807,099	1,000,000	(192,901)
Employee Benefits				
Insurance	177,649	234,410	0	234,410
Social Security	119,928	133,846	122,000	11,846
Other	24,046	49,860	200,000	(150,140)
Purchased Professional and Technical Services	6,641	5,748	15,000	(9,252)
Purchased Property Services	0	203	0	203
Other Purchased Services				
Tuition	496,786	513,087	550,000	(36,913)
Other	237,418	197,711	250,000	(52,289)
Supplies				
General Supplemental	6,870	16,783	20,000	(3,217)
Tech	0	199	0	199
Misc.	6,249	5,445	15,000	(9,555)
Other	2,102	0	5,000	(5,000)
Student Support Services				
Salaries				
Non - Certified	393,049	402,592	420,000	(17,408)
Employee Benefits				
Insurance	17,506	6,809	20,000	(13,191)
Social Security	28,295	30,250	32,000	(1,750)
Other	1,299	3,953	5,000	(1,047)
Communications	10,345	21,530	0	21,530

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Instructional Support Staff				
Salaries				
Certified	\$ 28,867	\$ 0	\$ 40,000	\$ (40,000)
Other Purchased Services				
Books and Periodicals	7,188	15,077	5,000	10,077
Miscellaneous Supplies	0	0	5,000	(5,000)
Equipment	4,743	0	5,000	(5,000)
Special Area Admin Services				
Salaries				
Certified	83,080	83,905	85,000	(1,095)
Non - Certified	125,020	174,144	130,000	44,144
Employee Benefits				
Insurance	16,287	17,278	0	17,278
Social Security	14,248	17,411	18,000	(589)
Other	1,252	2,592	20,000	(17,408)
Other Purchased Services	10,948	260	10,000	(9,740)
Other	0	1,448	0	1,448
Student Transportation Services				
Purchased Property services	100,687	88,920	110,000	(21,080)
Total expenditures	<u>3,620,637</u>	<u>3,886,243</u>	<u>\$ 4,000,000</u>	<u>\$ (113,757)</u>
Receipts over (under) expenditures	(100,399)	(384,738)		
Unencumbered cash, July 1	<u>621,089</u>	<u>523,707</u>		
Cancelled Purchase Orders	3,017	0		
Unencumbered cash, June 30	<u>\$ 523,707</u>	<u>\$ 138,969</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - L

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Transfer from Supplemental	\$ 460,000	\$ 475,000	\$ 412,541	\$ 62,459
Total cash receipts	460,000	475,000	412,541	62,459
Expenditures				
Instruction				
Salaries	362,469	389,415	\$ 370,000	\$ 19,415
Certified	26,319	24,644	30,000	(5,356)
Non - Certified				
Employee Benefits				
Insurance	27,900	9,030	0	9,030
Social Security	31,801	34,386	33,000	1,386
Other	3,015	576	33,000	(32,424)
Supplies	4,672	3,549	0	3,549
General Supplemental	1,221	0	0	0
Other				
Other	(174)	0	0	0
Total expenditures	457,223	461,600	\$ 466,000	\$ (4,400)
Receipts over (under) expenditures	2,777	13,400		
Unencumbered cash, July 1	50,541	53,318		
Unencumbered cash, June 30	\$ 53,318	\$ 66,718		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - M

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 343,356	\$ 341,421	\$ 347,418	\$ (5,997)
Delinquent Tax	10,711	12,828	5,607	7,221
Motor Vehicle Tax	48,258	45,122	43,920	1,202
Recreational Vehicle Tax	712	715	623	92
Commercial Vehicle Tax	0	0	1,071	(1,071)
	<u>403,037</u>	<u>400,086</u>	<u>\$ 398,639</u>	<u>\$ 1,447</u>
Total Cash Receipts				
	<u>403,037</u>	<u>400,086</u>	<u>\$ 398,639</u>	<u>\$ 1,447</u>
Expenditures				
Community Service Operations	<u>402,000</u>	<u>415,852</u>	<u>\$ 410,000</u>	<u>\$ 5,852</u>
Receipts over (under) expenditures	1,037	(15,766)		
Unencumbered cash, July 1	<u>14,729</u>	<u>15,766</u>		
Unencumbered cash, June 30	<u>\$ 15,766</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - N

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 61,186	\$ 60,134	\$ 61,233	\$ (1,099)
Delinquent Tax	1,932	2,293	999	1,294
Motor Vehicle Tax	8,593	8,040	7,828	212
Recreational Vehicle Tax	128	129	111	18
Commercial Vehicle Tax	<u>0</u>	<u>0</u>	<u>191</u>	<u>(191)</u>
Total Cash Receipts	<u>71,839</u>	<u>70,596</u>	<u>\$ 70,362</u>	<u>\$ 234</u>
Expenditures				
Community Service Operations	<u>71,500</u>	<u>74,060</u>	<u>\$ 73,000</u>	<u>\$ 1,060</u>
Receipts over (under) expenditures	339	(3,464)		
Unencumbered cash, July 1	<u>3,125</u>	<u>3,464</u>		
Unencumbered cash, June 30	<u>\$ 3,464</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - O****SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Local Sources		
Rental Fees and Books	\$ 54,914	\$ 93,477
Other		
Transfer from General	80,000	0
Transfer from Supplemental General	<u>0</u>	<u>0</u>
Total cash receipts	<u>134,914</u>	<u>93,477</u>
Expenditures		
Instruction		
Textbooks	107,965	152,456
Support services		
Miscellaneous Supplies		
Other Material and Supplies	19,701	43,150
Instructional support		
Miscellaneous Supplies		
Other Material and Supplies	<u>49</u>	<u>34,895</u>
Total expenditures	<u>127,715</u>	<u>230,501</u>
Receipts over (under) expenditures	7,199	(137,024)
Unencumbered cash, July 1	<u>290,965</u>	<u>298,164</u>
Unencumbered cash, June 30	<u><u>\$ 298,164</u></u>	<u><u>\$ 161,140</u></u>

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - P****SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Other		
Transfer from General	\$ <u>57,808</u>	\$ <u>19,000</u>
Expenditures		
General Administration		
Purchased Professional Services	<u>0</u>	<u>19,000</u>
Receipts over (under) expenditures	57,808	0
Unencumbered cash, July 1	<u>1,442,192</u>	<u>1,500,000</u>
Unencumbered cash, June 30	\$ <u><u>1,500,000</u></u>	\$ <u><u>1,500,000</u></u>

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - Q

SPECIAL PURPOSE FUNDS
KANSAS READING ROADMAP

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
State Sources		
Federal Funding	\$ 55,696	\$ 0
Other		
Transfers from General Fund	<u>0</u>	<u>0</u>
Total cash receipts	<u>55,696</u>	<u>0</u>
Expenditures		
Instruction		
Salaries		
Certified	0	0
Employee Benefits		
Social Security	0	0
Insurance	0	0
Supplies		
General Supplemental Teaching	0	0
Instructional Support Staff		
Purchased Prof. & Tech Services	0	0
Other	0	0
Transportation		
Other	0	0
Administration		
Field Trip	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	55,696	0
Unencumbered cash, July 1	<u>(55,696)</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - R****SPECIAL PURPOSE FUNDS
LATCH-KEY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Other	\$ 1,907	\$ 0
Transfers from General Fund	<u>5,000</u>	<u>0</u>
Total Cash Receipts	<u>6,907</u>	<u>0</u>
Expenditures		
Instruction		
Salaries		
Certified	6,275	0
Employee Benefits		
Social Security	448	0
Grant Expenses	<u>266</u>	<u>0</u>
Total Expenditures	<u>6,989</u>	<u>0</u>
Receipts over (under) Expenditures	(82)	0
Unencumbered cash, July 1	<u>82</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Unified School District Number 353

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>Title I</u>	<u>Carl Perkins Grant</u>	<u>Title II Teacher Quality</u>
Cash Receipts			
Local Sources			
Reimbursements	\$ 0	\$ 0	\$ 175
Federal Aid	<u>344,844</u>	<u>26,248</u>	<u>81,777</u>
Total Cash Receipts	<u>344,844</u>	<u>26,248</u>	<u>81,952</u>
Expenditures			
Instruction			
Salaries			
Certified	297,409	0	13,074
Employee Benefits			
Insurance	19,478	0	47
Social Security	35,014	0	959
Other	3,129	0	133
Purchased Professional and			
Technical Services	354	0	16,930
Other Purchased Services	0	0	0
Supplies			
General Supplemental	658	0	872
Equipment	0	0	0
Support Services			
Salaries			
Certified	0	0	0
Employee Benefits			
Insurance	0	0	0
Social Security	0	0	0
Purchased Professional and			
Technical Services	0	25,634	0
Other Purchased Services	0	5,960	0
Other	1,261	336	0
Property	0	0	35,974
Central Services			
Other	0	0	10,881
Operations and Maintenance			
Repairs and Maintenance	0	0	0
Supplies	0	0	0
Equipment	0	0	0
Student Transportation Services			
Contracting Services	0	0	0
Other			
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>357,303</u>	<u>31,930</u>	<u>78,870</u>
Receipts over (under) Expenditures	(12,459)	(5,682)	3,082
Unencumbered cash, July 1	<u>12,459</u>	<u>10,756</u>	<u>174</u>
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>5,074</u>	\$ <u>3,256</u>

See Independent Auditor's Report.

Schedule 2 - S

<u>CARES</u>	<u>ESSER</u>	<u>KDHE Grant</u>	<u>Totals June 30, 2022</u>	<u>Totals June 30, 2021</u>
\$ 0	\$ 0	\$ 0	\$ 175	\$ 4,073
0	651,296	44,518	1,148,683	1,371,494
0	651,296	44,518	1,148,858	1,375,567
0	280,526	75,042	666,051	344,160
0	0	9,639	29,164	20,826
0	21,060	6,210	63,243	20,350
0	3,290	797	7,349	2,963
7,424	159,143	0	183,851	162,015
0	220	44	264	0
7,493	5,005	1,530	15,558	114,510
0	0	0	0	18,254
0	26,215	0	26,215	2,124
0	5,808	0	5,808	0
0	1,761	0	1,761	263
0	70,108	0	95,742	476,812
0	0	0	5,960	1,487
0	0	0	1,597	2,583
0	0	1,756	37,730	18,233
0	0	0	10,881	0
0	54,318	0	54,318	0
851	1,390	0	2,241	70,315
0	2,201	0	2,201	65,503
0	0	0	0	33,559
0	0	0	0	(284)
15,768	631,045	95,018	1,209,934	1,353,673
(15,768)	20,251	(50,500)	(61,076)	21,894
15,768	0	0	39,157	17,264
\$ 0	\$ 20,251	\$ (50,500)	\$ (21,919)	\$ 39,158

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - T**SPECIAL PURPOSE FUNDS
LOCAL GRANTSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
State Source		
Tech Grant	\$ 0	\$ 229,400
Casino funds (in 2015 this was net of expenses)	51,033	46,838
Grants/Donations	<u>11,324</u>	<u>9,674</u>
Total cash receipts	<u>62,357</u>	<u>285,912</u>
Expenditures		
Instruction		
Salaries		
Certified	\$ 46,785	\$ 331,518
Employee Benefits		
Support Services		
Purchased Professional and Technical Services	0	4,176
Food Service		
Other		
Casino Expenses	0	1,078
Instructional Support		
Salaries		
Certified	417	0
Other	<u>0</u>	<u>1,247</u>
Total expenditures	<u>47,202</u>	<u>338,019</u>
Receipts over (under) expenditures	15,155	(52,107)
Unencumbered cash ,July 1	<u>96,674</u>	<u>111,829</u>
Unencumbered cash, June 30	<u>\$ 111,829</u>	<u>\$ 59,722</u>

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - U

DEBT SERVICE FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem tax	\$ 881,062	\$ 752,276	\$ 767,233	\$ (14,957)
Delinquent tax	24,675	28,976	14,413	14,563
Motor vehicle tax	101,944	101,902	101,401	501
Recreational Vehicle tax	1,544	1,671	1,439	232
Commercial Vehicle Tax	0	0	2,474	(2,474)
Earnings on Investments	26,481	26,481	0	26,481
Other				
Cost of Issuance	0	31,561	0	31,561
State Sources				
State Aid	<u>1,364,384</u>	<u>1,361,137</u>	<u>1,363,499</u>	<u>(2,362)</u>
Total cash receipts	<u>2,400,090</u>	<u>2,304,004</u>	<u>\$ 2,250,459</u>	<u>\$ 53,545</u>
Expenditures				
Principal	1,893,162	1,670,000	\$ 1,670,000	\$ 0
Interest	380,812	529,191	529,192	(1)
Commission and Postage	540	13,694	0	13,694
Legal bond fund budget and expenditures	<u>2,274,514</u>	<u>2,212,885</u>	<u>2,199,192</u>	<u>13,693</u>
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>31,561</u>	<u>(31,561)</u>
Total Expenditures	<u>2,274,514</u>	<u>2,212,885</u>	<u>\$ 2,230,753</u>	<u>\$ (17,868)</u>
Receipts over (under) expenditures	125,576	91,119		
Unencumbered cash, July 1	<u>1,714,279</u>	<u>1,839,855</u>		
Unencumbered cash, June 30	<u>\$ 1,839,855</u>	<u>\$ 1,930,974</u>		

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - V****CAPITAL PROJECTS FUND
CAPITAL PROJECTS - HIGH SCHOOL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Other	\$ 0	\$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	525,000	525,000
Unencumbered cash, June 30	\$ 525,000	\$ 525,000

See Independent Auditor's Report.

Unified School District Number 353**Schedule 2 - W****TRUST FUND
SCHOLARSHIPS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash receipts		
Contributions and interest income	\$ 3,039	\$ 2,895
Expenditures		
Scholarships awarded	<u>2,932</u>	<u>870</u>
Receipts over (under) expenditures	107	2,025
Unencumbered cash, July 1	<u>288,853</u>	<u>288,960</u>
Unencumbered cash, June 30	<u><u>\$ 288,960</u></u>	<u><u>\$ 290,985</u></u>

See Independent Auditor's Report.

Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Accounts				
High School				
Band Club	\$ 768	\$ 11,569	\$ 9,534	\$ 2,803
B.P.A. Club	6,757	8,875	11,963	3,669
Cheerleading	0	7,202	5,316	1,886
Crimson Dancers	738	3,633	3,539	832
FCA	688	1,964	1,426	1,226
FFA Club	9,319	18,355	25,746	1,928
Junior Class	2,566	5,858	5,297	3,127
Key Club	4,458	0	0	4,458
Library Club	2,021	54	0	2,075
NHS	2,115	1,398	2,840	673
SADD	1,730	2,818	2,935	1,613
Speech Club	2,034	3,928	1,952	4,010
Student Council	4,942	15,672	12,662	7,952
Yearbook Club	725	5,512	4,008	2,229
Sports Calendars	3,255	4,305	4,234	3,326
FFA - Test Farm	12,210	1,400	428	13,182
Crusader Creator	2,189	4,854	2,348	4,695
Industrial Technology Projects	4,049	2,162	597	5,614
FFA - National Convention	4,101	350	0	4,451
Scoreboard Advertising	1,166	7,132	4,451	3,847
Circle of Friends	532	0	0	532
FFA - Plant Sale	7,114	5,543	8,924	3,733
FCCLA	702	1,349	1,503	548
Crusader Way	972	0	0	972
SAFE	999	1,900	149	2,750
Leadership	235	2,295	2,212	318
Vo-Ag Students	3,147	757	1,792	2,112
Clay Target Team	704	5,099	1,543	4,260
Power lifting	4,283	14,892	10,091	9,084
Color Guard	83	0	0	83
Forensics	246	0	0	246
KWHS News	1,681	0	0	1,681
Radio	657	1,733	165	2,225
Activity Dinner	120	1,450	569	1,001
Debate	0	100	0	100
Pep Club	0	3,955	1,835	2,120
Food Pantry	0	525	0	525
Vocal Music Club	797	3,627	4,013	411
High School Spanish	203	0	0	203
Total Wellington High School	88,306	150,266	132,072	106,500
Fundraisers				
High School				
Baseball Fundraiser	5,338	37,281	22,409	20,210
Basketball Fundraiser	395	1,790	2,129	56
WHS Football	4,753	16,349	17,574	3,528

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTSSCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS

For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fundraisers - continued				
High School				
Golf Fundraiser	\$ 3	\$ 7,760	\$ 7,162	\$ 601
Volleyball Fundraiser	1,628	833	680	1,781
Wrestling Fundraiser	170	513	512	171
Softball Fundraiser	623	8,354	3,491	5,486
Basketball Fundraiser	272	760	434	598
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	0	0	22
Girls P.S. & Q	79	0	0	79
Special K Fundraiser	500	2,194	2,364	330
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	48	350	390	8
Girls Golf	50	875	888	37
Total Wellington High School	14,837	77,059	58,033	33,863
Scholarships/Donations - in activity fund account				
Function code 0302	16,000	16,000	14,000	18,000
Function code 0303	500	0	0	500
Function code 0305	11,507	1,000	0	12,507
Function code 0306	12,000	0	8,000	4,000
Function code 0308	906	168	200	874
Function code 0309	20,000	78,000	54,000	44,000
Function code 0317	3,412	425	500	3,337
Function code 0318	3,386	86	0	3,472
Function code 0319	354	142	0	496
Function code 0320	83	15	0	98
Function code 0345	1,750	0	0	1,750
Function code 0346	2,000	0	0	2,000
Function code 0347	1,500	0	0	1,500
Function code 0348	0	7,500	2,500	5,000
Function code 0352	5,000	2,550	7,550	0
Function code 0353	850	600	150	1,300
Function code 0255	0	3,655	0	3,655
Donations	2,047	0	0	2,047
WHS ACT	3,718	0	0	3,718
WHS ACT	3,098	0	0	3,098
	88,111	110,141	86,900	111,352

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTSSCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS

For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Junior High School:				
Circle of Friends	\$ 3,234	\$ 5,657	\$ 4,934	\$ 3,957
FCA	2,204	1,500	816	2,888
Student Council	762	1,608	1,538	832
Basketball Club	133	0	0	133
Cheerleaders	567	1,491	904	1,154
Volleyball	0	580	580	0
Basketball	2	2,005	1,745	262
Wrestling Club	107	0	0	107
Track Club	54	1,638	1,680	12
Golf Club	207	0	0	207
Media	1,182	3,474	3,877	779
Letter Jacket Club	650	0	0	650
Book Fair	475	468	461	482
Library Club	3,935	161	119	3,977
Music Club	400	125	240	285
Spelling Bee	518	429	272	675
Art Club	721	0	0	721
Jersey Club	53	0	0	53
Projector Fund	3,334	0	0	3,334
Greenhouse	387	0	0	387
Band	55	3,191	1,318	1,928
Band Rentals	109	501	580	30
Fund Raiser Club	8,786	4,028	5,230	7,584
Annual Club	10,122	4,385	2,459	12,048
Casino Club	1,836	1	0	1,837
Wall of Fame	47	0	0	47
Entrance Projects	1	0	0	1
Quest	414	0	0	414
Junior High CD	2,000	0	0	2,000
Total Wellington Junior High	42,295	31,242	26,753	46,784
Total Student Organization Funds	\$ 233,549	\$ 368,708	\$ 303,758	\$ 298,499

See Independent Auditor's Report.

Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2022**

	<u>Beginning Unencumbered Cash</u>	<u>Cash Receipts</u>	<u>Cash Expenditures</u>	<u>Ending Unencumbered Cash</u>
Gate receipts				
Wellington High School Athletics	\$ 7,146	\$ 85,610	\$ 87,508	\$ 5,248
Wellington Junior High School Athletics	<u>18,251</u>	<u>10,952</u>	<u>12,862</u>	<u>16,341</u>
Total Gate Receipts	<u>\$ 25,397</u>	<u>\$ 96,562</u>	<u>\$ 100,370</u>	<u>\$ 21,589</u>
School projects				
Wellington High School				
Incentives	\$ 949	\$ 4,543	\$ 4,189	\$ 1,303
PSAT/NMSQT	0	396	396	0
Building Rental	6,060	3,300	284	9,076
Returned Check	230	0	0	230
ACT Test Prep	20	0	0	20
Positive Behavior	<u>862</u>	<u>1,437</u>	<u>1,404</u>	<u>895</u>
Total Wellington High School	<u>8,121</u>	<u>9,676</u>	<u>6,273</u>	<u>11,524</u>
Wellington Junior High School				
Vendor Club	2,450	758	627	2,581
Interest	1,453	152	0	1,605
Wellington Lincoln Elementary				
Activities	1,221	1,770	1,462	1,529
Wellington Washington Elementary				
Activities	4,102	19,607	16,004	7,705
Wellington Kennedy Elementary				
Activities	3,989	49,494	44,083	9,400
Wellington Eisenhower Elementary				
Activities	<u>636</u>	<u>31,614</u>	<u>27,998</u>	<u>4,252</u>
Subtotal School Projects	<u>13,851</u>	<u>103,395</u>	<u>90,174</u>	<u>27,072</u>
User Fees				
Wellington High School				
Graphic Arts	206	0	0	206
Student Class	14,912	9,260	23,883	289
Student Overpay	1,937	1,119	2,873	183
Jewelry Class	137	165	302	0
Tech Repairs	1,977	1,293	3,255	15
Computer Graphics	<u>875</u>	<u>50</u>	<u>103</u>	<u>822</u>
Total Wellington High School	<u>20,044</u>	<u>11,887</u>	<u>30,416</u>	<u>1,515</u>

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 4****DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2022**

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
User Fees - continued				
Wellington Junior High School				
Enrollment	\$ 175	\$ 6,184	\$ 6,179	\$ 180
Drivers education	0	16,050	16,050	0
Central Office	157	105	262	0
Chromebook Tech	135	2,316	2,239	212
Elem Enrollment	0	452	452	0
Total User Fees	467	25,107	25,182	392
Revolving accounts				
Special Ed Revolving account	361	0	224	137
Superintendent Revolving account	418	582	400	600
Food Service Revolving account	69	0	56	13
Century Connect - World Pay Report	9,982	55	7,773	2,264
Principal Revolving	2	1,498	1,487	13
Total User Fees	10,832	2,135	9,940	3,027
Sales Tax				
Wellington High School Sales Tax	181	10,284	10,401	64
Wellington Junior High School Sales Tax	180	0	164	16
Total district activity funds	\$ 53,676	\$ 162,484	\$ 172,550	\$ 43,610

See Independent Auditor's Report.

Unified School District Number 353

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

<u>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Revenues</u>	<u>Expenditures</u>
<u>U.S. Department of Education</u>			
<u>Passed-through Kansas Department of Education</u>			
<u>Special Ed Cluster</u>			
Special Education - Grants to States Title VI	84.027	\$ 472,651	\$ 472,651
Special Education - Preschool Grant Title VI	84.173	24,877	24,877
		<u>497,528</u>	<u>497,528</u>
 Title I - Grants to Local Educational Agencies	84.010	344,844	357,304
Carl Perkins	84.048	26,248	31,930
Student Support & Academic Enrichment Grants	84.424	26,695	26,695
Education Stabilization Fund	84.425	651,296	646,813
Title II A - Improving Teacher Quality	84.367	55,082	52,000
		<u>1,104,165</u>	<u>1,114,742</u>
 Total U.S. Department of Education		<u>1,601,693</u>	<u>1,612,270</u>
 <u>U.S. Department of Agriculture</u>			
<u>Passed-through Kansas Department of Education</u>			
<u>Child Nutrition Cluster</u>			
School Breakfast Program	10.553	171,459	171,459
National School Lunch Program	10.555	685,388	685,388
Cash for Commodities	10.559	36,926	36,926
		<u>893,773</u>	<u>893,773</u>
 Child and adult care food program	10.558	35,553	35,553
Fresh Fruit & Vegetables	10.582	29,538	29,538
Covid-19 Coronavirus	10.649	614	614
		<u>65,705</u>	<u>65,705</u>
 Total U.S. Department of Agriculture		<u>959,478</u>	<u>959,478</u>
 <u>U.S. Department of Health and Human Services</u>			
<u>Passed-through Kansas Department of Education</u>			
KDHE K-12 Covid Testing Grant	93.323	<u>44,518</u>	<u>95,018</u>
 Total Revenue and Expenditures of Federal Awards		<u>\$ 2,605,689</u>	<u>\$ 2,666,766</u>

The District did not provide federal awards to subrecipients for the year ended June 30, 2021

The accompanying notes are an integral part of this statement.

See Independent Auditor's Report.

Unified School District NO. 353

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended June 30, 2022

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2022.

NOTE D. INDIRECT COST RATE

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

SPECIAL REPORTS

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

Board of Education
Unified School District Number 353
Wellington, 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 Number 353 of Wellington, Kansas of and for the year ended June 30, 2022, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated February 9, 2023. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *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.

Internal Control over Financial Reporting

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

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

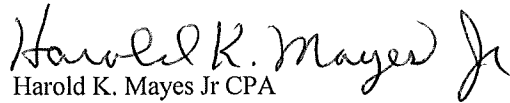
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
February 9, 2023

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

Board of Education
Unified School District Number 353
Wellington, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 353 of Wellington, Kansas compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wellington Unified School District Number 353 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

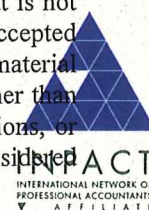
We are required to be independent of Unified School District Number 353 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District Number 353's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 353's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 353'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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered



material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Wellington Unified School District Number 353's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Number 353'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 Number 353'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 Number 353's internal control over compliance. Accordingly, no such opinion is expressed.

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

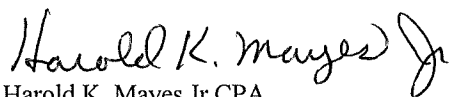
Report on Internal Control over Compliance

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

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

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

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



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
February 9, 2023

Unified School District Number 353

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP

Adverse

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

No

Significant deficiencies identified not considered to be material weaknesses:

None noted

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major programs:

Material weaknesses identified?

No

Significant deficiencies identified not considered to be material weaknesses:

None noted

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards

No

Identification of major programs:

CFDA

Number Name of Federal Program or Cluster

Amount

Child Nutrition Cluster

10.553	School Breakfast Program	\$	171,459
10.555	National School Program		685,388
10.559	Cash for Commodities		36,926
	Total for Child Nutrition Cluster		<u>893,773</u>

84.425	Elementary & Secondary School Emergency Relief		<u>646,387</u>
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\$	<u>1,540,160</u>
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Dollar threshold used to distinguish between Type A and Type B programs	\$	<u>750,000</u>
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Auditee qualified as a low-risk auditee?

No