GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231

Gardner, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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Gardner, Kansas
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November 9, 2022

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gardner Edgerton Unified School District No. 231 (the District), as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 27, 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 website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 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 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 itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated November 9, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 43,112,759	$ 43,112,759	$ -	$ 2,923,940	$ 2,923,940
Supplemental General	861,504	-	13,676,662	14,108,411	429,755	-	429,755
Special Purpose Funds							
Preschool-Aged At-Risk	-	-	50,000	46,895	3,105	-	3,105
At-Risk (K-12) Fund	831,586	-	3,303,817	3,620,243	515,160	-	515,160
Bilingual Education Fund	-	-	283,000	282,865	135	-	135
Capital Outlay Fund	7,966,157	-	5,776,443	6,924,280	6,818,320	1,397,680	8,216,000
Driver Training Fund	94,855	-	106,914	87,524	114,245	-	114,245
Extraordinary School Program Fund	58,817	-	207,396	233,507	32,706	-	32,706
Food Service Fund	912,112	-	5,583,995	4,619,721	1,876,386	80,360	1,956,746
Professional Development Fund	-	-	34,447	34,447	-	-	-
Parent Education Program Fund	-	-	127,497	127,080	417	1,196	1,613
Summer School Fund	3,697	-	37,520	40,568	649	-	649
Special Education Fund	-	-	16,476,301	16,476,301	-	735,822	735,822
Cost of Living Fund	57,261	-	555,716	555,716	57,261	-	57,261
Career and Postsecondary Education Fund	-	-	1,021,045	1,021,045	-	-	-
KPERS Special Retirement Contribution Fund	-	-	6,958,279	6,958,279	-	-	-
Special Liability Fund	50,556	-	196,441	229,594	17,403	-	17,403
Extraordinary Growth Fund	186,350	-	832,336	924,119	94,567	-	94,567
Gifts and Grants Fund	-	-	175	-	175	-	175
Contingency Reserve Fund	3,354,227	69,951	-	1,067,979	2,356,199	-	2,356,199
Textbook and Student Material Revolving Fund	237,953	-	393,136	405,218	225,871	-	225,871
Special Reserve Fund	340,250	-	(341,984)	(1,734)	-	-	-
Federal Grants Fund	(1,128,017)	-	2,247,058	1,944,091	(825,050)	-	(825,050)
District Activity	371,328	-	737,858	775,498	333,688	-	333,688

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)							
Bond and Interest Funds							
Bond and Interest Fund	13,954,139	-	14,084,241	13,545,606	14,492,774	-	14,492,774
Capital Project Fund							
Bond Construction Fund	-	-	-	-	-	-	-
Special Assessment Fund	113,747	-	203,151	202,522	114,376	-	114,376
Total Reporting Entity (Excluding Agency Funds)	$ 28,266,522	$ 69,951	$ 115,664,203	$ 117,342,534	$ 26,658,142	$ 5,138,998	$ 31,797,140

Composition of Cash	
Checking	
Central Bank of the Midwest	$ 13,012,863
CDARS	
Mid-America Bank	784,134
Investment Pool	
Kansas Municipal Investment Pool	18,262,989
Total Cash	$ 32,059,986
Less: Agency funds per Schedule 3	(262,846)
Total Reporting Entity (Excluding Activity Funds)	$ 31,797,140

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Gardner Edgerton Unified School District No. 231 (the District) is a municipal corporation governed by an elected seven member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

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

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

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

Regulatory Basis Fund Types

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 could have the following types of funds:

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

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

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

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

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 individual funds. Budget comparison statements 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 use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits - Districts 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Special Reserve Fund	District Activity Funds

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

Deficit Cash/Unencumbered Cash for Individual Funds

Funds with a Deficit Unencumbered Cash Balance- Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2022: ESSER. This fund is financed by Federal and State governmental agencies and the District is expecting reimbursement of qualifying grant expenditures.

Note 2: Deposits and Investments

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

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.

Note 2: Deposits and Investments (Continued)

Some of the District's investments are bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At June 30, 2022, the District has the following investments:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 18,262,989	$ 18,262,989	$ -	S&P A-1+
Certificates of Deposit and Savings	784,134	263,786	520,348	-
	$ 19,047,123	$ 18,526,775	$ 520,348	

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

Investment	**Percent of Investment**
Kansas Municipal Investment Pool	96%
Certificates of Deposit	4%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $13,796,997 and the bank balance was $12,380,211. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,034,134 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2022, the District had invested $18,262,989 in the Kansas Municipal Investment Pool (KMIP). The KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3: Substance Receipt in Transit

The District received $1,581,114 for general fund and $511,423 for supplemental general fund subsequent to June 30, 2022 and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 4: Long-Term Debt

General Long-Term Debt

The District is subject to statutes of the State of Kansas, which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation.

Following is a summary of long-term debt transactions of the District for the year:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Refinancing	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds										
Series 2011-A	3.70%-4.125%	03/01/11	$ 14,640,000	10/1/2022	$ 1,430,000	$ -	$ -	$ 985,000	$ 445,000	$ 36,269
Series 2012-A	3.75%-5.00%	04/25/12	40,265,000	10/1/2032	30,930,000	-	-	2,200,000	28,730,000	1,271,037
Series 2013-A	3.00%-5.00%	05/15/13	50,795,000	10/1/2033	44,045,000	-	-	3,005,000	41,040,000	1,783,300
Series 2015-A	2.125%-3.00%	03/26/15	8,880,000	10/1/2027	7,350,000	-	-	315,000	7,035,000	179,800
Series 2016-A	1.50%-5.00%	05/17/16	38,130,000	10/1/2036	35,925,000	-	-	940,000	34,985,000	1,500,800
Series 2016-B	2.00%-5.00%	10/20/16	9,180,000	10/1/2027	3,230,000	-	-	1,230,000	2,000,000	99,400
Total Long-Term Debt					$ 122,910,000	$ -	$ -	$ 8,675,000	$ 114,235,000	$ 4,870,606

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	Total
General Obligation Bonds								
Principal	$ 9,050,000	$ 8,975,000	$ 8,745,000	$ 8,520,000	$ 7,635,000	$ 35,105,000	$ 36,205,000	$ 114,235,000
Interest	4,492,813	4,092,638	3,699,850	3,328,484	3,002,294	10,997,703	3,589,675	33,203,457
	$ 13,542,813	$ 13,067,638	$ 12,444,850	$ 11,848,484	$ 10,637,294	$ 46,102,703	$ 39,794,675	$ 147,438,457

Note 5: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-5167	$ 230,000
General	Professional Development	K.S.A. 72-5167	34,447
General	Parent Education	K.S.A. 72-5167	42,499
General	Special Education	K.S.A. 72-5167	6,346,213
General	Vocational Education	K.S.A. 72-5167	992,601
General	At-Risk (K-12)	K.S.A. 72-5167	2,480,533
General	Food Service	K.S.A. 72-5167	3,511
General	Summer School	K.S.A. 72-5167	33,000
General	At Risk 4 year old	K.S.A. 72-5167	50,000
General	Special Education	K.S.A. 72-5167	8,046,165
Supplemental	Bilingual education	K.S.A. 72-5143	53,000
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	819,925
	Total Transfers		$ 19,131,894

Note 6: Defined Benefit Pension Plan

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

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

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

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

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 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.

Note 6: Defined Benefit Pension Plan (Continued)

Contributions (Continued): The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $6,958,279 for the year ended June 30, 2022.

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $51,982,637. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7: Commitments and Contingencies

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

The District's general obligation bond issues are subject to the arbitrage provisions of Section 148 of the Internal Revenue Code. These provisions include the potential for rebates to the Federal Government of the earnings on the bond proceeds in excess of the yield on the bonds. The amounts of any future rebates due on other bonds or temporary notes have not been determined.

The District's group health plan contract with the insurance carrier has a claim incurred but not reported (IBNR) contingency upon contract termination. The contract IBNR liability is mitigated by stop loss insurance coverage and is currently covered by fund reserve balances. In the opinion of management, claims paid after contract termination will not have a material negative effect on the financial statement of the District.

Note 8: Retirement Benefits

The District has a plan which covers personnel who voluntarily take early retirement. An employee is eligible for early retirement if the employee is not less than 54 years of age and has twenty years or more of service with the District. The District pays for the single monthly premium in the current health insurance plan for employees who elect to take early retirement. The cost of early retirement benefits paid during the year ended June 30, 2022 was $56,393.

The annual estimated costs of the single monthly premiums for health insurance plan coverage under this program are as follows for the year ended June 30, 2022:

	Year Ended
2023	$ 143,088
2024	124,886
2025	107,240
2026	68,968
2027	52,776
Thereafter	115,208
Total	$ 612,166

Note 9: Compensated Absences

Certified employees receive ten days of discretionary leave per year. Subject to eligibility requirements in the negotiated agreement, unused discretionary leave can either be rolled over as sick leave or eligible for sell back at a rate of sixty percent (60%) of a daily substitute teacher rate of pay.

The District also has a sell back policy for unused sick leave for certified staff. Certified employees will have the opportunity to sell back unused sick leave at the rate of sixty percent (60%) of a daily substitute teacher rate of pay per day as follows:

1. An employee with 5 or more years of service in the District and has accumulated 45 or more days of sick leave can sell back up to 5 days at the end of the contract year.
2. An employee with 10 or more years of service in the District and has accumulated 80 or more days of sick leave can sell back up to 10 days at the end of the contract year.
3. An employee with 15 or more years of service in the District and has accumulated 105 or more days of sick leave can sell back up to 15 days at the end of the contract year.

During the year ended June 30, 2022, the District purchased unused sick and discretionary leave according to the provisions of the respective sell back policies at a cost of $37,081.

For certified employees who retire with 85 or more points, a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Eligible non-certified employees who work a minimum of 630 hours per year will accrue sick leave benefits monthly based on the number of hours worked daily. Full time 12-month non-certified employees will accrue 8 hours of sick leave per month. Unused sick leave benefits will be allowed to accumulate indefinitely.

Eligible non-certified employees may also accrue vacation leave monthly based on the number of hours worked daily as follows below. Any unused vacation leave will not be allowed to accumulate.

Years of Service	Days Per Year	Monthly Vacation Accrual Rate
0 thru 9 years	10 days	6.67 hours
10 thru 20 years	15 days	10.00 hours
21 thru 25 years	16 days	10.67 hours
26+ years	17 days	11.33 hours

For non-certified employees who retire with a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, non-certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Note 10: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance.

Note 11: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. Under the group health plan contract applicable through December 31, 2020, the District is responsible for actual claims incurred under this program up to maximum claim liability limits under the contract. The current plan, effective as of January 1, 2021, is a fully insured contract.

Note 12: Death and Disability Other Post Employment Benefits

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

Note 13: COVID-19

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

Note 14 : Subsequent Events

The District evaluated subsequent events through November 9, 2022, the date the financial statement was available to be issued.

On July 6, 2022, the District issued Series 2022-A Refunding Bonds in the amount of $25,860,000.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year End June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 43,010,016	$ (460,246)	$ 562,989	$ 43,112,759	$ 43,112,759	$ -
Supplemental General	14,191,784	(151,964)	-	14,039,820	14,108,411	68,591
Special Purpose Funds						
At-Risk (K-12) Fund	4,531,000	-	-	4,531,000	3,620,243	(910,757)
Bilingual Education Fund	297,000	-	-	297,000	282,865	(14,135)
Capital Outlay Fund	13,460,000	-	-	13,460,000	6,924,280	(6,535,720)
Driver Training Fund	214,000	-	-	214,000	87,524	(126,476)
Extraordinary School Program Fund	334,000	-	-	334,000	233,507	(100,493)
Food Service Fund	6,617,000	-	-	6,617,000	4,619,721	(1,997,279)
Professional Development Fund	150,000	-	-	150,000	34,447	(115,553)
Parent Education Program Fund	145,000	-	-	145,000	127,080	(17,920)
Summer School Fund	75,000	-	-	75,000	40,568	(34,432)
Special Education Fund	17,714,000	-	-	17,714,000	16,476,301	(1,237,699)
Cost of Living Fund	600,000	-	-	600,000	555,716	(44,284)
Career and Postsecondary Education Fund	1,240,000	-	-	1,240,000	1,021,045	(218,955)
KPERS Special Retirement Contribution Fund	8,440,900	-	-	8,440,900	6,958,279	(1,482,621)
Special Liability Fund	205,000	-	-	205,000	229,594	24,594
Extraordinary Growth Fund	1,000,000	-	-	1,000,000	924,119	(75,881)
Gifts and Grants Fund	50,000	-	-	50,000	-	(50,000)
Federal Grants Fund	4,016,000	-	-	4,016,000	1,944,091	(2,071,909)
Bond and Interest Funds						
Bond and Interest Fund	13,550,000			13,550,000	13,545,606	(4,394)
Special Assessment Fund	210,000	-	-	210,000	202,522	(7,478)
Total of all Funds	$ 130,050,700	$ (612,210)	$ 562,989	$ 130,001,479	$ 115,048,678	$ (14,952,801)

SCHEDULE 2

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
User charges (Reimbursement)	$ 157,532	$ 183,916	$ -	$ 183,916
Reimbursements	275,202	379,073	-	379,073
State Sources				
General state aid	33,877,356	34,503,605	34,934,896	(431,291)
Special education aid	7,286,593	8,046,165	8,075,120	(28,955)
Total Cash Receipts	$ 41,596,683	$ 43,112,759	$ 43,010,016	$ 102,743
EXPENDITURES				
Instruction	$ 11,988,485	$ 12,367,979	$ 10,022,016	$ 2,345,963
Student support services	746,558	743,098	772,000	(28,902)
Instructional support staff	1,869,702	1,836,021	2,017,000	(180,979)
General administration	492,485	789,574	520,000	269,574
School administration	3,446,333	3,660,709	3,484,000	176,709
Central services	1,984,650	1,936,868	2,003,000	(66,132)
Operations and maintenance	3,134,315	3,034,466	3,479,000	(444,534)
Vehicle operating services	1,117,396	485,075	1,258,000	(772,925)
Transfers to other funds	16,816,759	18,258,969	19,455,000	(1,196,031)
Adjustments for qualifying budget credits	-	-	562,989	(562,989)
Adjustment to comply with legal maximum	-	-	(460,246)	460,246
Total Expenditures	$ 41,596,683	$ 43,112,759	$ 43,112,759	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 5,190,184	$ 5,302,456	$ 5,241,588	$ 60,868
Excise tax	4,417	4,956	-	4,956
Delinquent tax	55,233	33,652	27,127	6,525
County Sources				
Motor vehicle tax	441,691	435,886	429,563	6,323
Recreational vehicle tax	5,879	5,614	5,416	198
Commercial vehicle tax	20,955	23,375	19,643	3,732
State Sources				
Supplemental state aid	7,998,411	7,870,723	7,955,914	(85,191)
Total Cash Receipts	$ 13,716,770	$ 13,676,662	$ 13,679,251	$ (2,589)
EXPENDITURES				
Instruction	$ 12,759,513	$ 12,090,797	$ 13,168,784	$ (1,077,987)
Student Transportation	-	1,144,689	-	1,144,689
Transfers to other funds	920,000	872,925	1,023,000	(150,075)
Adjustment to comply with legal maximum	-	-	(151,964)	151,964
Total Expenditures	$ 13,679,513	$ 14,108,411	$ 14,039,820	$ 68,591
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37,257	$ (431,749)		
UNENCUMBERED CASH - BEGINNING	824,247	861,504		
UNENCUMBERED CASH - ENDING	$ 861,504	$ 429,755		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PRESCHOOL-AGED AT-RISK
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		
Transfer in	$ -	$ 50,000
EXPENDITURES		
Instruction	$ -	$ 46,895
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 3,105
UNENCUMBERED CASH - BEGINNING	-	-
UNENCUMBERED CASH - ENDING	$ -	$ 3,105

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Interest on idle funds	$ 17,014	$ 3,359	$ -	$ 3,359
Transfers from other funds	3,391,903	3,300,458	3,700,000	(399,542)
Total Cash Receipts	$ 3,408,917	$ 3,303,817	$ 3,700,000	$ (396,183)
EXPENDITURES				
Instruction	$ 1,367,950	$ 2,124,798	$ 3,212,000	$ (1,087,202)
Student support services	1,209,381	1,495,445	1,319,000	176,445
Total Expenditures	$ 2,577,331	$ 3,620,243	$ 4,531,000	$ (910,757)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 831,586	$ (316,426)		
UNENCUMBERED CASH - BEGINNING	-	831,586		
UNENCUMBERED CASH - ENDING	$ 831,586	$ 515,160		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 249,985	$ 283,000	$ 298,000	$ (15,000)
EXPENDITURES				
Instruction	$ 249,985	$ 282,865	$ 297,000	$ (14,135)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 135		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 135		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 3,451,070	$ 4,011,083	$ 3,766,986	$ 244,097
Excise tax	2,888	3,063	-	3,063
Delinquent tax	31,584	20,335	18,657	1,678
Interest on idle funds	-	-	-	-
Other	55,356	40,266	-	40,266
Reimbursements	11,244	19,588	11,244	8,344
County Sources				
Motor vehicle tax	284,471	266,681	282,993	(16,312)
Recreational vehicle tax	3,745	3,452	3,568	(116)
Commercial vehicle tax	13,098	14,249	12,941	1,308
State Sources				
Capital outlay state aid	1,416,612	1,397,726	1,397,726	-
Total Cash Receipts	$ 5,270,068	$ 5,776,443	$ 5,494,115	$ 282,328
EXPENDITURES				
Instruction	$ 1,243,687	$ 1,216,265	$ 350,000	$ 866,265
Student support services	17,721	74,354	10,000	64,354
Instructional support staff	4,878	44,874	5,000	39,874
General administration	27,145	21,833	12,000	9,833
School administration	36,411	20,777	500,000	(479,223)
Central Services	2,415	141,410	-	141,410
Operations and maintenance	2,677,616	3,490,040	3,005,000	485,040
Transportation	-	39,561.00	100,000	(60,439)
Other support services	16,229.00	96,794	-	96,794
Facility acquisition and construction	1,531,478	1,778,372	9,478,000	(7,699,628)
Total Expenditures	$ 5,557,580	$ 6,924,280	$ 13,460,000	$ (6,535,720)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (287,512)	$ (1,147,837)		
UNENCUMBERED CASH - BEGINNING	8,253,669	7,966,157		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH - ENDING	$ 7,966,157	$ 6,818,320		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
DRIVER TRAINING 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 69,004	$ 75,560	$ 60,000	$ 15,560
State Sources				
State safety aid	17,136	31,354	60,000	(28,646)
Total Cash Receipts	$ 86,140	$ 106,914	$ 120,000	$ (13,086)
EXPENDITURES				
Instruction	$ 65,533	$ 69,361	$ 185,000	$ (115,639)
Operations and maintenance	11,948	18,163	29,000	(10,837)
Total Expenditures	$ 77,481	$ 87,524	$ 214,000	$ (126,476)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,659	$ 19,390		
UNENCUMBERED CASH - BEGINNING	86,196	94,855		
UNENCUMBERED CASH - ENDING	$ 94,855	$ 114,245		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY SCHOOL PROGRAM 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Student activities	$ 90,753	$ 207,396	$ 200,183	$ 7,213
Other Sources				
Transfers in	-	-	75,000	(75,000)
Total Cash Receipts	$ 90,753	$ 207,396	$ 275,183	$ (67,787)
EXPENDITURES				
Central services	$ 31,936	$ 233,507	$ 334,000	$ (100,493)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 58,817	$ (26,111)		
UNENCUMBERED CASH - BEGINNING	-	58,817		
UNENCUMBERED CASH - ENDING	$ 58,817	$ 32,706		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 896	$ 3,512	$ -	$ 3,512
Food service	119,172	231,376	200,000	31,376
Other	26,154	64,973	-	64,973
State Sources				
School food assistance	34,253	32,144	24,000	8,144
Federal Sources				
Child nutrition programs	3,888,012	5,248,479	5,481,750	(233,271)
Other Sources				
Transfers from other funds	-	3,511	-	3,511
Total Cash Receipts	$ 4,068,487	$ 5,583,995	$ 5,705,750	$ (121,755)
EXPENDITURES				
Operations and maintenance	$ 70,175	$ 152,154	$ 94,000	$ 58,154
Food service	3,604,313	4,467,567	6,523,000	(2,055,433)
Total Expenditures	$ 3,674,488	$ 4,619,721	$ 6,617,000	$ (1,997,279)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 393,999	$ 964,274		
UNENCUMBERED CASH - BEGINNING	518,113	912,112		
UNENCUMBERED CASH - ENDING	$ 912,112	$ 1,876,386		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Professional development aid	$ 8,714	$ -	$ -	$ -
Other Sources				
Transfers from other funds	36,669	34,447	150,000	(115,553)
Total Cash Receipts	$ 45,383	$ 34,447	$ 150,000	$ (115,553)
EXPENDITURES				
Instructional support staff	$ 49,743	$ 28,083	$ 150,000	$ (121,917)
General administration	20,962	6,364	-	6,364
Total Expenditures	$ 70,705	$ 34,447	$ 150,000	$ (115,553)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (25,322)	$ -		
UNENCUMBERED CASH - BEGINNING	25,322	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PARENT EDUCATION PROGRAM 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
Parent education aid	$ 81,902	$ 84,998	$ 90,000	$ (5,002)
Other Sources				
Transfers from other funds	41,000	42,499	55,000	(12,501)
Total Cash Receipts	$ 122,902	$ 127,497	$ 145,000	$ (17,503)
EXPENDITURES				
Student support services	$ 122,902	$ 127,080	$ 145,000	$ (17,920)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 417		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 417		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMER SCHOOL 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ 495	$ -	$ 71,303	$ (71,303)
Other Sources				
Transfers from other funds	-	33,000	-	33,000
Total Cash Receipts	$ 495	$ 37,520	$ 71,303	$ (33,783)
EXPENDITURES				
Instruction	$ 297	$ 40,568	$ 75,000	$ (34,432)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 198	$ (3,048)		
UNENCUMBERED CASH - BEGINNING	3,499	3,697		
UNENCUMBERED CASH - ENDING	$ 3,697	$ 649		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 2,118	$ 35,654	$ 10,000	$ 25,654
State Sources				
Deaf/blind	2,404	83	5,000	(4,917)
Federal Sources				
Aid regular	957,083	954,398	1,000,000	(45,602)
Medicaid	300,287	502,075	500,000	2,075
Other reserve grants in aid	21,918	285,113	1,000,000	(714,887)
ESSER I	50,748	73,028	50,000	23,028
ESSER II	-	233,572	149,881	83,691
Other Sources				
Transfers from other funds	13,069,388	14,392,378	15,000,000	(607,622)
Total Cash Receipts	$ 14,403,946	$ 16,476,301	$ 17,714,881	$ (1,238,580)
EXPENDITURES				
Instruction	$ 9,512,978	$ 10,675,568	$ 12,093,000	$ (1,417,432)
Student support services	2,185,758	2,515,096	2,433,000	82,096
Instructional support staff	14,834	11,193	20,000	(8,807)
General administration	456,768	497,128	578,000	(80,872)
Vehicle operating services	2,233,612	2,777,316	2,590,000	187,316
Total Expenditures	$ 14,403,950	$ 16,476,301	$ 17,714,000	$ (1,237,699)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4)	$ -		
UNENCUMBERED CASH - BEGINNING	4	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
COST OF LIVING 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 532,482	$ 497,776	$ 21,111	$ 476,665
Excise tax	450	608	-	608
Delinquent tax	4,901	3,527	2,775	752
County Sources				
Motor vehicle tax	48,124	50,643	49,724	919
Recreational vehicle tax	656	657	627	30
Commercial vehicle tax	2,483	2,505	2,274	231
Total Cash Receipts	$ 589,096	$ 555,716	$ 76,511	$ 479,205
EXPENDITURES				
State payment	$ 624,314	$ 555,716	$ 600,000	$ (44,284)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,218)	$ -		
UNENCUMBERED CASH - BEGINNING	92,479	57,261		
UNENCUMBERED CASH - ENDING	$ 57,261	$ 57,261		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Special project aid	$ 26,914	$ 28,444	$ 40,000	$ (11,556)
Other Sources				
Transfers from other funds	947,814	992,601	1,200,000	(207,399)
Total Cash Receipts	$ 974,728	$ 1,021,045	$ 1,240,000	$ (218,955)
EXPENDITURES				
Instruction	$ 974,728	$ 1,021,045	$ 1,240,000	$ (218,955)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 6,503,555	$ 6,958,279	$ 8,440,900	$ (1,482,621)
EXPENDITURES				
Instruction	$ 4,246,285	$ 4,801,213	$ 5,693,797	$ (892,584)
Student support services	234,170	556,662	686,775	(130,113)
Instructional support staff	239,921	208,747	257,541	(48,794)
General administration	152,849	139,166	171,694	(32,528)
School administration	516,999	487,080	600,929	(113,849)
Central services	262,809	236,581	343,388	(106,807)
Operations and maintenance	642,669	389,664	515,082	(125,418)
Food service	207,853	139,166	171,694	(32,528)
Total Expenditures	$ 6,503,555	$ 6,958,279	$ 8,440,900	$ (1,482,621)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL LIABILITY 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 74,615	$ 187,092	$ 173,818	$ 13,274
Excise Tax	31.00	106	-	106
Delinquent tax	687	441	387	54
County Sources				
Motor vehicle tax	5,255	8,321	8,149	172
Recreation vehicle tax	81	109	103	6
Commercial vehicle tax	387	372	373	(1)
Total Cash Receipts	$ 81,056	$ 196,441	$ 182,830	$ 13,611
EXPENDITURES				
General administration	$ 125,001	$ 229,594	$ 205,000	$ 24,594
RECEIPTS OVER (UNDER) EXPENDITURES	$ (43,945)	$ (33,153)		
UNENCUMBERED CASH - BEGINNING	94,501	50,556		
UNENCUMBERED CASH - ENDING	$ 50,556	$ 17,403		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY GROWTH 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 966,039	$ 711,122	$ 38,253	$ 672,869
Excise tax	1,401	1,369	-	1,369
Delinquent tax	15,155	5,698	5,012	686
County Sources				
Motor vehicle tax	139,841	112,737	105,489	7,248
Recreation vehicle tax	1,752	1,410	1,330	80
Commercial vehicle tax	-	-	4,824	(4,824)
Total Cash Receipts	$ 1,124,188	$ 832,336	$ 154,908	$ 677,428
EXPENDITURES				
State payment	$ 1,155,149	$ 924,119	$ 1,000,000	$ (75,881)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,961)	$ (91,783)		
UNENCUMBERED CASH - BEGINNING	217,311	186,350		
UNENCUMBERED CASH - ENDING	$ 186,350	$ 94,567		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
GIFTS AND GRANTS
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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 2,970	$ 175	$ 50,000	$ (49,825)
EXPENDITURES				
Instruction	$ 2,970	$ -	$ 50,000	$ (50,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 175		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 175		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CONTINGENCY RESERVE FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	2021 Actual	2022 Actual
CASH RECEIPTS		
Transfer in	$ -	$ -
EXPENDITURES		
Operations and maintenance	$ 245,773	$ -
Instriction	-	1,012,664
General Administration	-	55,315
Total Expenditures	$ 245,773	$ 1,067,979
RECEIPTS OVER (UNDER) EXPENDITURES	$ (245,773)	$ (1,067,979)
UNENCUMBERED CASH - BEGINNING	3,600,000	3,354,227
Cancellation of Encumbrance	-	69,951
UNENCUMBERED CASH - ENDING	$ 3,354,227	$ 2,356,199

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Edgerton, Kansas
TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	2021 Actual	2022 Actual
CASH RECEIPTS		
Local Sources		
Student activities	$ 55,884	$ 87,544
Other	285,502	305,592
Total Cash Receipts	$ 341,386	$ 393,136
EXPENDITURES		
Instruction	$ 700,089	$ 405,218
RECEIPTS OVER (UNDER) EXPENDITURES	$ (358,703)	$ (12,082)
UNENCUMBERED CASH - BEGINNING	596,656	237,953
UNENCUMBERED CASH - ENDING	$ 237,953	$ 225,871

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL RESERVE FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	2021 Actual	2022 Actual
CASH RECEIPTS		
Local Sources		
Other	$ 3,046,597	$ (341,984)
Reimbursements	20,142	-
Total Cash Receipts	$ 3,066,739	$ (341,984)
EXPENDITURES		
Instruction	$ 3,647,449	$ (1,734)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (580,710)	$ (340,250)
UNENCUMBERED CASH - BEGINNING	920,960	340,250
UNENCUMBERED CASH - ENDING	$ 340,250	$ -

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
FEDERAL GRANT FUNDS
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

	Title I Low Income	Title II, Part A Teacher Quality	Title III English Language Acquisition	Title IV ESSA Student Support Academic Enrichment	Title VI-B	ESSER	Actual	Budget	Variance Positive (Negative)
CASH RECEIPTS									
Federal Sources									
Grants	$ 372,778	$ 93,609	$ -	$ 27,767	$ 21,887	$ 1,731,017	$ 2,247,058	$ 5,144,017	$ (2,896,959)
EXPENDITURES									
Instruction	$ 372,723	$ 93,609	$ -	$ 27,767	$ 21,887	$ 904,203	$ 1,420,189	$ 3,631,000	$ (2,210,811)
Student support services	-	-	-	-	-	97,079	97,079	135,000	(37,921)
Instructional support staff	-	-	-	-	-	24,176	24,176	65,000	(40,824)
General administration	-	-	-	-	-	81,485	81,485	-	81,485
School administration	-	-	-	-	-	61,090	61,090	-	61,090
Operations and maintenance	-	-	-	-	-	160,540	160,540	110,000	50,540
Student transportation services	55	-	-	-	-	7,489	7,544	25,000	(17,456)
Central Services	-	-	-	-	-	23,996	23,996	-	23,996
Food Service	-	-	-	-	-	67,992	67,992	50,000	17,992
Total Expenditures	$ 372,778	$ 93,609	$ -	$ 27,767	$ 21,887	$ 1,428,050	$ 1,944,091	$ 4,016,000	$ (2,071,909)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 302,967	$ 302,967	$ 1,128,017	$ (825,050)
UNENCUMBERED CASH - BEGINNING	-	-	-	-	-	(1,128,017)	(1,128,017)	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ -	$ -	$ (825,050)	$ (825,050)	$ 1,128,017	$ (825,050)

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 7,524,569	$ 7,997,276	$ 7,448,734	$ 548,542
Excise tax	7,220	7,264	-	7,264
Delinquent tax	73,983	48,531	39,324	9,207
County Sources				
Motor vehicle tax	696,092	636,703	627,102	9,601
Recreational vehicle tax	9,145	8,203	7,906	297
Commercial vehicle tax	31,414	33,973	28,676	5,297
State Sources				
State aid	5,783,670	5,352,291	5,352,291	-
Total Cash Receipts	$ 14,126,093	$ 14,084,241	$ 13,504,033	$ 580,208
EXPENDITURES				
Principal	$ 8,450,000	$ 8,675,000	$ 8,675,000	$ -
Bond fees	-	-	4,392	(4,392)
Interest	5,233,895	4,870,606	4,870,608	(2)
Total Expenditures	$ 13,683,895	$ 13,545,606	$ 13,550,000	$ (4,394)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 442,198	$ 538,635		
UNENCUMBERED CASH - BEGINNING	13,511,941	13,954,139		
UNENCUMBERED CASH - ENDING	$ 13,954,139	$ 14,492,774		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BOND CONSTRUCTION FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	2021 Actual	2022 Actual
CASH RECEIPTS		
Local Sources		
Interest on idle funds	$ 2	$ -
EXPENDITURES		
Facility acquisition and construction	$ 539,983	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (539,981)	$ -
UNENCUMBERED CASH - BEGINNING	539,981	-
CANCELLATION OF PRIOR YEAR ENCUMBRANCES	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -

*This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL ASSESSMENT 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 167,333	$ 186,985	$ 174,107	$ 12,878
Excise tax	188	159	-	159
Delinquent tax	1,817	1,071	875	196
County Sources				
Motor vehicle tax	17,204	14,002	13,801	201
Recreation vehicle tax	221	181	174	7
Commercial vehicle tax	715	753	631	122
Total Cash Receipts	$ 187,478	$ 203,151	$ 189,588	$ 13,563
EXPENDITURES				
Site improvement services	$ 200,917	$ 202,522	$ 210,000	$ (7,478)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,439)	$ 629		
UNENCUMBERED CASH - BEGINNING	127,186	113,747		
UNENCUMBERED CASH - ENDING	$ 113,747	$ 114,376		

SCHEDULE 3

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
AGENCY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Gardner Edgerton High School	$ 160,344	$ 454,751	$ 443,407	$ 171,688
Middle Schools				
Pioneer Ridge Middle School	$ 7,851	$ 37,336	$ 36,339	$ 8,848
Trail Ridge Middle School	27,775	57,745	56,632	28,888
Wheatridge Middle School	24,943	29,989	32,503	22,429
Total Middle School Funds	$ 60,569	$ 125,070	$ 125,474	$ 60,165
Elementary Schools				
Nike Elementary School	$ 5,235	$ 9,086	$ 9,618	$ 4,703
Gardner Elementary School	6,264	5,694	4,647	7,311
Edgerton Elementary School	2,490	6,073	6,093	2,470
Sunflower Elementary School	3,467	5,527	4,199	4,795
Moonlight Elementary School	1,536	91	-	1,627
Madison Elementary School	5,450	17,264	14,856	7,858
Grand Star Elementary School	1,337	8,029	7,137	2,229
Total Elementary School funds	$ 25,779	$ 51,764	$ 46,550	$ 30,993
Total Agency Funds	$ 246,692	$ 631,585	$ 615,431	$ 262,846

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
DISTRICT ACTIVITY FUNDS
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GATE RECEIPTS						
Gardner Edgerton High School	$ 9,245	$ 152,620	$ 159,677	$ 2,188	$ -	$ 2,188
Pioneer Ridge Middle School	3,996	12,982	13,158	3,820	-	3,820
Trail Ridge Middle School	2,882	28,312	25,501	5,693	-	5,693
Wheatridge Middle School	1,880	23,490	22,090	3,280	-	3,280
Total Gate Receipts	$ 18,003	$ 217,404	$ 220,426	$ 14,981	$ -	$ 14,981
SCHOOL PROJECTS						
District	$ 10,759	$ 50,404	$ 47,375	$ 13,788	$ -	$ 13,788
Gardner Edgerton High School	64,082	153,416	189,930	27,568	-	27,568
Pioneer Ridge Middle School	31,835	61,971	62,916	30,890	-	30,890
Trail Ridge Middle School	29,860	94,406	95,894	28,372	-	28,372
Wheatridge Middle School	56,437	70,820	75,461	51,796	-	51,796
Nike Elementary School	19,530	10,955	11,698	18,787	-	18,787
Gardner Elementary School	29,808	9,459	8,834	30,433	-	30,433
Edgerton Elementary School	12,954	11,781	8,355	16,380	-	16,380
Sunflower Elementary School	11,847	6,017	8,280	9,584	-	9,584
Moonlight Elementary School	37,200	12,899	7,591	42,508	-	42,508
Madison Elementary School	34,288	18,390	19,592	33,086	-	33,086
Grand Star Elementary School	14,725	19,936	19,146	15,515	-	15,515
Total School Projects	$ 353,325	$ 520,454	$ 555,072	$ 318,707	$ -	$ 318,707
TOTAL DISTRICT ACTIVITY FUNDS	$ 371,328	$ 737,858	$ 775,498	$ 333,688	$ -	$ 333,688

VARNEY
& ASSOCIATES, CPAs, LLC

November 9, 2022

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards*

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 Gardner Edgerton Unified School District No. 231 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) 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 an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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Emporia, KS 66801

Compliance and Other Matters

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

November 9, 2022

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance In Accordance With the Uniform Guidance

Report on Compliance for Each Major Federal Program

We have audited the compliance of Gardner Edgerton Unified School District No. 231's (the District) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

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

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Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 Uniform Guidance. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
U.S. Department of Education			
Passed through Kansas Department of Education			
Special Education (IDEA) Cluster			
Title VI-B Special Education	84.027	DO231	$ 954,398
Title VI-B Special Education - Disc	84.027	DO231	21,887
COVID-ARP-Title VI-B Pass Thru	84.027	DO231	265,453
Early Childhood Education	84.173	DO231	42,688
Subtotal Special Education (IDEA) Cluster			$ 1,284,426
Title I Grants to Local Educational Agencies	84.010	DO231	$ 372,778
Vocational Education Basic Grants to State	84.048	DO231	28,444
English Language Acquisition State Grants	84.365	DO231	-
Supporting Effective Instruction	84.367	DO231	93,609
ESSA Student Support Academic Enrichment	84.424	DO231	27,767
COVID-19 - Emergency and Secondary Emergency Relief	84.425D	DO231	1,689,191
Total U.S. Department of Education			$ 3,496,215
U.S. Department of Agriculture			
Passed through State Department of Agriculture			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO231	$ 652,913
National School Lunch Program	10.555	DO231	3,472,973
Summer Food Service Program for Children	10.559	DO231	1,121,785
Subtotal Child Nutrition Cluster			$ 5,247,671
COVID-19 Coronavirus	10.649	DO231	$ 808
Total U.S. Department of Agriculture			$ 5,248,479
U.S. Department of Health and Human Services			
Passed through State Department of Agriculture			
KDHE K-12 COVID Testing Grant	93.323	DO231	$ 27,843
Total U.S. Department of Health and Human Services			$ 27,843
TOTAL FEDERAL EXPENDITURES			$ 8,772,537

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Note 1: Organization

Unified School District No. 231, Gardner, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

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

Note 3: Local Government Contributions

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

Note 4: Additional Audits

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

Note 5: Outstanding Loans

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

Note 6: Pass-Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	_X_ None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	_X_ No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	_X_ None reported
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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	_X_

Identification of major programs:	
Name of Federal program	**Federal AL Number**
Child Nutrition Cluster	10.553/10.555/10.559
Elementary and Secondary School Emergency Relief	84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	_X_

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.