

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Fiscal Year Ended June 30, 2022

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1 - 3
FINANCIAL STATEMENT:	
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis .....	4 – 5
Notes to the Financial Statement.....	6 – 16
SUPPLEMENTARY INFORMATION:	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only) .....	17
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget – Regulatory Basis – (with Comparative Actual Amounts for the Prior Year)	
General Fund .....	18 - 19
Supplemental General Fund .....	20 - 21
Vocational Education Fund.....	22
Virtual Education Fund .....	23
Special Education Fund .....	24
Driver Training Fund.....	25
Food Service Fund.....	26
Capital Outlay Fund.....	27 - 28
Bilingual Education Fund .....	29
Professional Development Fund .....	30
KPERS Special Retirement Contributions Fund.....	31
K-12 At-Risk Fund .....	32
4 Year Old At-Risk Fund .....	33
Textbook Rental Fund .....	34
Contingency Reserve Fund.....	35
Title I Fund.....	36
Title II Fund.....	37
Title IV Safe & Drug Free Fund .....	38
Elementary and Secondary School Emergency Relief Fund .....	39
Elementary and Secondary School Emergency Relief III Fund.....	40
KDHE Testing Grant Fund.....	41
SPARKS Fund .....	42
Gifts and Grant Fund.....	43
Daycare Program Fund .....	44
Pre-K Pilot Program Fund.....	45
Bond and Interest Fund .....	46
Schedule 3	
Schedule of Receipts and Disbursements – Regulatory Basis Agency Funds.....	47 - 48
Schedule 4	
Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis District Activity Funds.....	49 – 50

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

**TABLE OF CONTENTS**  
**(Continued)**

	<u>PAGE NUMBER</u>
SUPPLEMENTARY INFORMATION: (Continued)	
Schedule of Expenditures of Federal Awards .....	51 - 52
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	53 - 54
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	55 - 57
Schedule of Findings and Questioned Costs .....	58 - 59
Summary Schedule of Prior Audit Findings .....	60
Correct Action Plan.....	61

**JARRED, GILMORE, & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Education  
Unified School District #343  
Perry, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #343, Perry, Kansas, a Municipality, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

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

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

*Unmodified Opinion on Regulatory Basis of Accounting*

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

***Basis for Adverse and Unmodified Opinions***

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

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

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

***Responsibilities of Management for the Financial Statement***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #343'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.

### ***Other Matters***

#### ***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 disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The 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.

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 #343 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 16, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2022, on our consideration of the Unified School District #343'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 Unified School District #343's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #343's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

December 6, 2022  
Chanute, Kansas

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances June 30, 2022
General	\$ 0.59	\$ -	\$ 6,575,266.55	\$ 6,575,267.05	\$ 0.09	\$ 631,972.17	\$ 631,972.26
Supplemental General	134,927.15	-	2,164,636.46	2,163,442.99	136,120.62	40,713.67	176,834.29
Special Purpose Funds:							
Vocational Education	159,694.46	-	154,603.08	79,678.75	234,618.79	10,561.18	245,179.97
Virtual Education	-	-	50,000.00	-	50,000.00	-	50,000.00
Special Education	405,037.85	-	1,460,896.83	1,458,821.76	407,112.92	-	407,112.92
Driver Training	15,308.26	-	7,279.11	9,993.02	12,594.35	-	12,594.35
Food Service	75,000.00	-	506,846.14	419,151.74	162,694.40	8,927.12	171,621.52
Capital Outlay	1,426,719.25	-	1,015,071.00	1,411,378.75	1,030,411.50	91,732.51	1,122,144.01
Bilingual Education	44,691.03	-	15,855.00	777.58	59,768.45	-	59,768.45
Professional Development	38,708.53	-	50,000.00	16,721.89	71,986.64	200.00	72,186.64
KPERS Special Retirement							
Contributions	-	-	681,694.10	681,694.10	-	-	-
K-12 At-Risk	326,380.00	-	560,750.00	606,600.00	280,530.00	58,688.57	339,218.57
4 Year Old At-Risk	97,269.92	-	125,000.00	67,829.42	154,440.50	5,226.30	159,666.80
District Activity Funds	180,678.00	-	468,083.27	432,979.15	215,782.12	-	215,782.12
Textbook Rental	16,783.66	-	62,899.69	49,683.35	30,000.00	24,202.25	54,202.25
Contingency Reserve	592,552.48	-	-	-	592,552.48	-	592,552.48
Title I	32,225.38	-	95,634.00	123,909.33	3,950.05	16,727.50	20,677.55
Title II	3,128.85	-	22,938.00	20,503.51	5,563.34	1,360.91	6,924.25
Title IV Safe & Drug Free	-	-	14,596.00	14,596.00	-	-	-
Elementary and Secondary School							
Emergency Relief	82,337.68	-	79,771.00	165,901.28	(3,792.60)	-	(3,792.60)
Elementary and Secondary School							
Emergency Relief III	-	-	-	94,266.60	(94,266.60)	713.35	(93,553.25)
KDHE Testing Grant	-	-	18,918.76	16,706.15	2,212.61	-	2,212.61
Gifts and Grant	14,713.71	-	73,517.81	1,321.97	86,909.55	-	86,909.55
Daycare Program	18,020.16	-	246,561.16	210,935.32	53,646.00	240.19	53,886.19
Pre-K Pilot Program	-	-	24,000.00	24,000.00	-	8,862.89	8,862.89

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

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances June 30, 2022
Bond and Interest Fund:							
Bond and Interest	\$ 1,408,074.64	\$ -	\$ 1,173,075.71	\$ 1,083,934.50	\$ 1,497,215.85	\$ -	\$ 1,497,215.85
Total Reporting Entity	\$ 5,072,251.60	\$ -	\$ 15,647,893.67	\$ 15,730,094.21	\$ 4,990,051.06	\$ 900,128.61	\$ 5,890,179.67
Composition of Cash							
				Checking and Money Market Account.....	\$		4,317,617.42
				Activity Checking Accounts.....			233,169.62
				Certificates of Deposit.....			1,356,780.13
				Total Cash			5,907,567.17
				Less Agency Funds per Schedule 3			(17,387.50)
				Total Reporting Entity.....		\$	5,890,179.67

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



## **UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

Notes to the Financial Statement  
For the Fiscal Year Ended June 30, 2022

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of Unified School District #343 (the 'District'), Perry, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

#### Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement and schedules present Unified School District #343.

*Related Municipal Entities:* A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

USD 343 Endowment Association - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The USD 343 Endowment Association was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Endowment acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Endowment serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Endowment board of directors. The Endowment can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available at the Endowment Association.

#### Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #343, for the year ended June 30, 2022:

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Regulatory Basis Fund Types (Continued)

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other 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.

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

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

Property Taxes

In accordance with governing state 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. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

## 1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

### Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

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

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 District had no such amendments during the fiscal year, however, the General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A legal operating budget is not required for capital project funds, trust funds and certain special purpose funds.

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

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Elementary and Secondary School Emergency Relief Fund and Elementary and Secondary School Emergency Relief III Fund. However, K.S.A. 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The funds listed above met the criteria under the statute, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in compliance with the budget laws of Kansas.

The District was in apparent violation of K.S.A. 10-130, which required bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, two bond payments were received by the Office of the State Treasurer nineteen days prior to the redemption date.

**3. DEPOSITS AND INVESTMENTS**

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.

*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.

*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. All deposits were legally secured at June 30, 2022.

**3. DEPOSITS AND INVESTMENTS (Continued)**

At year-end, the District's carrying amount of deposits was \$5,907,567.17 and the bank balance was \$6,238,637.50. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$484,482.34 was covered by FDIC insurance, and \$5,754,155.16 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**4. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$286,533.00 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

**5. RIGHT TO USE CONTRACTS**

As of June 30, 2022 the District has entered into a number of contracts for various pieces of office equipment. Total payments for the year ended June 30, 2022, was \$13,826.15. Under the current agreements, there are no future minimum rentals.

**6. FINANCE LEASE OBLIGATIONS**

The District has entered into a finance lease agreement in order to finance the acquisition of energy saving equipment. Payments are made annually, including interest at 1.70%. Final maturity of the lease is March 31, 2030. Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Totals</u>
2023	\$ 88,574.84
2024	88,574.84
2025	88,574.84
2026	88,574.84
2027	88,574.84
2028-2030	<u>89,943.32</u>
Total Payments from District	532,817.52
Less imputed interest	<u>(45,198.25)</u>
Net Present Value of Minimum	
Lease Payments	487,619.27
Less: Current Maturities	<u>(78,024.41)</u>
Long-Term Capital Lease Obligations	<u>\$ 409,594.86</u>

## 7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances	Additions/ New Debt	Reductions/ Principal Paid	Balances	Interest Paid
					Beginning of Year			End of Year	
General Obligation Bonds									
Series 2011-Refunding	2.50% - 3.50%	9/29/2011	\$ 8,350,000.00	9/1/2025	\$ 325,000.00	\$ -	\$ 325,000.00	\$ -	\$ 5,281.25
Series 2020-Refunding	0.94%	7/7/2020	3,940,000.00	9/1/2024	3,940,000.00	-	720,000.00	3,220,000.00	33,652.00
Finance Lease									
Energy Facility Improvements	1.70%	4/14/2020	812,504.83	3/31/2030	564,313.21	-	76,693.94	487,619.27	11,880.90
Total Contractual Indebtedness									
					\$ 4,829,313.21	\$ -	\$ 1,121,693.94	\$ 3,707,619.27	\$ 50,814.15

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

Issue	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028-2030	Less proceeds not drawn down	Totals
<u>Principal</u>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2020-Refunding	\$ 1,065,000.00	\$ 1,070,000.00	\$ 1,085,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,220,000.00
Finance Lease								
Energy Facility Improvements	78,024.41	79,353.13	80,754.58	82,155.50	83,580.71	237,367.06	(153,616.12)	487,619.27
Total Principal	1,143,024.41	1,149,353.13	1,165,754.58	82,155.50	83,580.71	237,367.06	(153,616.12)	3,707,619.27
<u>Interest</u>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2020-Refunding	30,268.00	20,257.00	10,199.00	-	-	-	-	60,724.00
Finance Lease								
Energy Facility Improvements	10,550.43	9,221.71	7,820.26	6,419.34	4,994.13	6,192.38	-	45,198.25
Total Interest	40,818.43	29,478.71	18,019.26	6,419.34	4,994.13	6,192.38	-	105,922.25
Total Principal and Interest	\$ 1,183,842.84	\$ 1,178,831.84	\$ 1,183,773.84	\$ 88,574.84	\$ 88,574.84	\$ 243,559.44	\$ (153,616.12)	\$ 3,813,541.52



## **8. DEFINED BENEFIT PENSION PLAN**

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

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 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 the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$681,694.10 for the year ended June 30, 2022.

## **8. DEFINED BENEFIT PENSION PLAN (Continued)**

### Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,406,339.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

## **9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### *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:*

#### Sick Leave

Full time twelve month employees are entitled to sick leave at a rate of seven days per year. After an employee accumulates 10 days of sick leave, the unused sick leave for a given year may be reimbursed or added to accumulated sick leave as directed by the employee. Days that are reimbursable are those days that you received for the current school year and have not been used, not those accumulated in prior years. Accumulated sick leave is only eligible for reimbursement at retirement and at a different rate. Upon retiring (as retirement is defined by Kansas Public Employment System- age plus years of experience totals 85), from the district with twenty years of experience in the district, the classified employee will be reimbursed for all accumulated sick leave. Upon retiring from the district with fifteen years of experience in the district, the classified employee will be reimbursed for 75% of accumulated sick leave. Upon retiring from the district with ten years of experience in the district, the classified employee will be reimbursed for 50% of accumulated sick leave. Rate of pay would be the daily contract rate at the time of separation or the last five years' average daily rate, whichever is greater.

#### Discretionary Leave

All classified employees are eligible for discretionary leave. Earned discretionary days are awarded every July 1. Full time twelve month employees receive discretionary days at a rate of seven days, 10 month employees receive 6 days and 9 month employees receive 5 days, per year.

Unused sick and discretionary leave may be accumulated to a maximum of sixty days. Individuals reaching the maximum accumulation will also receive annual sick leave and discretionary leave at the beginning of each year to be used before accumulated leave. All unused discretionary leave will accumulate as sick leave.



**9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

Vacation Leave

Employees on 12 month contracts will receive vacation days each contract year as follows. 0-5 years of service 2 weeks, 6-15 years of service 3 weeks, and 16+ years of service 4 weeks. Unused leave will carryover, but will not be paid out upon separation from the District.

The District accrues a liability for compensated absences which meet the following criteria:

- 1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
- 2) The obligation relates to rights that vest or accumulate.
- 3) Payment of the compensation is probable.
- 4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has estimated a liability for vacation carryover of \$76,020.75. The District has not accrued a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

*Other Post-Employment Benefits:*

The district has a plan which covers employees who voluntarily take early retirement. Any employee is eligible for early retirement if such person is a full time employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPERS. Benefits are payable for a period of six years or until the recipient reaches 65 years of age, whichever may first occur. The Plan does not issue a separate, publicly available report.

Funded Status and Funding Progress: Since the year of implementation the Plan was not funded, therefore, there is no funded status of the Plan. The Plan is funded as obligations occur.

*Other Post-Employment Benefits:*

Early retirement incentive payments included in expenditures for the year ended June 30, 2022, were \$38,400.00. As of June 30, 2022 the future early retirement incentive payments are expected to be as follows:

<u>Year Ending June 30</u>	<u>Amount</u>	<u>Number of Participants</u>
2023	\$ 18,000.00	8
2024	26,400.00	12
2025	15,600.00	7
2026	15,600.00	7
2027	14,400.00	6

For the year ended June 30, 2022, the District has estimated a net unfunded obligation for future OPEB's of \$90,000.00 for employees not already taking early retirement as of June 30, 2022

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 these financial statements.

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. There is no cost to the district under this program.

## **10. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

## **11. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

## **12. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-5167	\$ 1,011,335.08
General	K-12 At-Risk	K.S.A. 72-5167	421,187.00
General	Capital Outlay	K.S.A. 72-5167	213,366.98
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	139,563.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	125,000.00
Supplemental General	Vocational Education	K.S.A. 72-5143	150,000.00
Supplemental General	Special Education	K.S.A. 72-5143	414,270.75
Supplemental General	Professional Development	K.S.A. 72-5143	50,000.00
Supplemental General	Driver Training	K.S.A. 72-5143	2,765.11
Supplemental General	Textbook Rent	K.S.A. 72-5143	31,804.52
Supplemental General	Bilingual Education	K.S.A. 72-5143	15,855.00
Supplemental General	Virtual Education	K.S.A. 72-5143	50,000.00

## **13. CONTINGENCIES**

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 risk 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. Our results of operations for full year 2023 may be materially adversely affected.

**14. SUBSEQUENT EVENTS**

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
(Budgeted Funds Only)  
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustments to Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
					Charged to Current Year Budget		
General	\$ 6,671,342.00	\$ (137,055.00)	\$ 40,980.05	\$ 6,575,267.05	\$ 6,575,267.05	\$	-
Supplemental General	2,185,068.00	(47,803.00)	26,177.99	2,163,442.99	2,163,442.99		-
Special Purpose Funds:							
4 Year Old At-Risk	97,269.00	-	-	97,269.00	67,829.42		(29,439.58)
K-12 At-Risk	606,600.00	-	-	606,600.00	606,600.00		-
Bilingual Education	44,691.00	-	-	44,691.00	777.58		(43,913.42)
Vocational Education	229,694.00	-	-	229,694.00	79,678.75		(150,015.25)
Virtual Education	50,000.00	-	-	50,000.00	-		(50,000.00)
Special Education	1,636,861.00	-	-	1,636,861.00	1,458,821.76		(178,039.24)
Driver Training	20,108.00	-	-	20,108.00	9,993.02		(10,114.98)
Food Service	634,420.00	-	-	634,420.00	419,151.74		(215,268.26)
Capital Outlay	2,064,514.00	-	-	2,064,514.00	1,411,378.75		(653,135.25)
Professional Development	38,709.00	-	-	38,709.00	16,721.89		(21,987.11)
KPERS Special Retirement Contribution	822,125.00	-	-	822,125.00	681,694.10		(140,430.90)
Bond and Interest Fund:							
Bond and Interest	1,083,933.00	-	-	1,083,933.00	1,083,934.50		1.50

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year			Variance -
	Prior Year Actual	Actual	Budget		Over (Under)
Receipts					
Local Sources					
Reimbursed Expense	\$ 58,277.74	\$ 40,385.49	\$ -	\$	40,385.49
State Sources					
General State Aid	5,341,777.00	5,520,429.00	5,541,355.00		(20,926.00)
Special Education Aid	1,055,204.00	1,000,190.00	1,129,987.00		(129,797.00)
Federal Sources					
Federal Impact Aid	12,676.30	13,667.50	-		13,667.50
Other Federal Aid	-	594.56	-		594.56
Total Receipts	6,467,935.04	6,575,266.55	\$ 6,671,342.00	\$	(96,075.45)
Expenditures					
Instruction	2,489,886.06	2,463,445.26	\$ 2,871,586.00	\$	(408,140.74)
Support Services					
Student Support	224,825.39	235,738.11	234,232.00		1,506.11
Instructional Support	120,722.13	82,384.37	123,795.00		(41,410.63)
General Administration	390,960.50	466,762.17	407,595.00		59,167.17
School Administration	481,934.43	596,477.78	507,309.00		89,168.78
Operations and Maintenance	470,523.33	605,982.14	526,925.00		79,057.14
Student Transportation Services					
Vehicle Operating Services	297,845.08	425,325.87	339,420.00		85,905.87
Vehicle Services & Maintenance	56,565.02	53,262.29	45,600.00		7,662.29
Operating Transfers to:					
Special Education Fund	1,328,304.00	1,011,335.08	1,204,987.00		(193,651.92)
K-12 At-Risk Fund	45,000.00	421,187.00	409,893.00		11,294.00
4 Year Old At-Risk Fund	32,438.61	-	-		-
Food Service Fund	63,610.33	-	-		-

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year			Variance - Over (Under)
		Prior Year Actual	Actual	Budget	
Expenditures (Continued)					
Operating Transfers to: (Continued)					
Professional Development Fund	\$	20,000.00	\$ -	\$ -	\$ -
Vocational Education Fund		142,000.00	-	-	-
Capital Outlay Fund		303,319.86	213,366.98	-	213,366.98
Total Certified Budget				6,671,342.00	(96,074.95)
Adjustments to Budget					
Adjustment to Comply with Legal Maximum Budget				(137,055.00)	137,055.00
Adjustment for Qualifying Budget Credits				40,980.05	(40,980.05)
Total Expenditures		6,467,934.74	6,575,267.05	\$ 6,575,267.05	\$ -
Receipts Over (Under) Expenditures		0.30	(0.50)		
Unencumbered Cash, Beginning		0.29	0.59		
Unencumbered Cash, Ending	\$	0.59	\$ 0.09		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	\$ 1,253,239.65	\$ 1,445,448.87	\$ 1,488,748.00	\$ (43,299.13)
Delinquent Tax	22,677.61	21,055.96	12,798.00	8,257.96
Other/Reimbursements	10,712.40	26,177.99	-	26,177.99
County Sources				
Motor Vehicle Tax	149,988.71	132,286.33	131,891.00	395.33
Recreational Vehicle Tax	3,621.05	3,005.06	1,543.00	1,462.06
Commercial Vehicle Tax	6,588.31	7,150.32	6,192.00	958.32
16/20M Truck Tax	3,470.96	3,103.93	-	3,103.93
State Sources				
Supplemental State Aid	535,927.00	526,408.00	538,182.00	(11,774.00)
Total Receipts	1,986,225.69	2,164,636.46	\$ 2,179,354.00	\$ (14,717.54)
Expenditures				
Instruction	1,088,232.10	1,067,566.80	\$ 1,387,035.00	\$ (319,468.20)
Support Services				
Student Support	43,828.32	36,152.81	50,840.00	(14,687.19)
Central Services	80,435.00	80,465.00	99,900.00	(19,435.00)
Student Transportation Services				
Vehicle Operating Services	-	-	391,600.00	(391,600.00)
Operating Transfers to:				
K-12 At-Risk Fund	361,507.99	139,563.00	135,693.00	3,870.00
4 Year Old At-Risk Fund	64,831.02	125,000.00		125,000.00
Vocational Education Fund	99,302.09	150,000.00	70,000.00	80,000.00
Textbook Rent Fund	-	31,804.52	-	31,804.52
Professional Development Fund	11,000.00	50,000.00	-	50,000.00
Virtual Education Fund	-	50,000.00	50,000.00	-
Driver Training Fund	9,000.00	2,765.11	-	2,765.11
Bilingual Education Fund	-	15,855.00	-	15,855.00
Special Education Fund	114,332.60	414,270.75		414,270.75



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Food Service Fund	\$ 84,239.28	\$ -	\$ -	\$ -
Total Certified Budget			2,185,068.00	(21,625.01)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(47,803.00)	47,803.00
Adjustment for Qualifying Budget Credits			26,177.99	(26,177.99)
Total Expenditures	1,956,708.40	2,163,442.99	\$ 2,163,442.99	\$ -
Receipts Over (Under) Expenditures	29,517.29	1,193.47		
Unencumbered Cash, Beginning	105,409.86	134,927.15		
Unencumbered Cash, Ending	\$ 134,927.15	\$ 136,120.62		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**VOCATIONAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Federal Aid	\$ 3,392.37	\$ 4,603.08	\$ -	\$ 4,603.08
Operating Transfers from:				
General Fund	142,000.00	-	70,000.00	(70,000.00)
Supplemental General Fund	99,302.09	150,000.00	-	150,000.00
Total Receipts	244,694.46	154,603.08	\$ 70,000.00	\$ 84,603.08
Expenditures				
Instruction	205,000.00	79,678.75	\$ 229,694.00	\$ (150,015.25)
Total Expenditures	205,000.00	79,678.75	\$ 229,694.00	\$ (150,015.25)
Receipts Over (Under) Expenditures	39,694.46	74,924.33		
Unencumbered Cash, Beginning	120,000.00	159,694.46		
Unencumbered Cash, Ending	\$ 159,694.46	\$ 234,618.79		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**VIRTUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Supplemental General Fund	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
Total Receipts	-	50,000.00	\$ 50,000.00	\$ -
Expenditures				
Instruction	-	-	\$ 50,000.00	\$ (50,000.00)
Total Expenditures	-	-	\$ 50,000.00	\$ (50,000.00)
Receipts Over (Under) Expenditures	-	50,000.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 50,000.00		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Receipts					
Local Sources					
Other Receipts	\$ 11,267.17	\$ 7,841.00	\$ -	\$ 7,841.00	
Federal Sources					
Federal Aid	19,533.00	27,450.00	26,836.00	614.00	
Operating Transfers from:					
General Fund	1,328,304.00	1,011,335.08	1,204,987.00	(193,651.92)	
Supplemental General Fund	114,332.60	414,270.75	-	414,270.75	
Total Receipts	1,473,436.77	1,460,896.83	\$ 1,231,823.00	\$ 229,073.83	
Expenditures					
Instruction	1,434,864.60	1,418,851.52	\$ 1,586,825.00	\$ (167,973.48)	
Student Transportation Services					
Vehicle Operating Services	38,507.28	39,970.24	50,036.00	(10,065.76)	
Total Expenditures	1,473,371.88	1,458,821.76	\$ 1,636,861.00	\$ (178,039.24)	
Receipts Over (Under) Expenditures	64.89	2,075.07			
Unencumbered Cash, Beginning	404,972.96	405,037.85			
Unencumbered Cash, Ending	\$ 405,037.85	\$ 407,112.92			

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**DRIVER TRAINING FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	\$ 3,970.00	\$ -	\$ -	\$ -
State Sources				
State Aid	3,570.00	4,514.00	4,800.00	(286.00)
Operating Transfer from Supplemental General Fund	9,000.00	2,765.11	-	2,765.11
Total Receipts	16,540.00	7,279.11	\$ 4,800.00	\$ 2,479.11
Expenditures				
Instruction	25,638.63	9,879.87	\$ 19,188.00	\$ (9,308.13)
Support Services				
Operations & Maintenance	650.33	113.15	920.00	(806.85)
Total Expenditures	26,288.96	9,993.02	\$ 20,108.00	\$ (10,114.98)
Receipts Over (Under) Expenditures	(9,748.96)	(2,713.91)		
Unencumbered Cash, Beginning	25,057.22	15,308.26		
Unencumbered Cash, Ending	\$ 15,308.26	\$ 12,594.35		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**FOOD SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Receipts					
Local Sources					
Food Service Sales	\$ 33,594.78	\$ 23,180.45	\$ 27,500.00	\$	(4,319.55)
Other	4,264.20	-	-		-
State Sources					
Food Service Aid	6,551.12	3,566.68	4,120.00		(553.32)
Federal Sources					
Child Nutrition Aid	250,671.76	479,485.01	527,800.00		(48,314.99)
Other Federal Aid	-	614.00	-		614.00
Operating Transfers from					
General Fund	63,610.33	-	-		-
Supplemental General Fund	84,239.28	-	-		-
Total Receipts	442,931.47	506,846.14	\$ 559,420.00	\$	(52,573.86)
Expenditures					
Support Services					
Operations and Maintenance	1,804.57	5,729.45	\$ 4,896.00	\$	833.45
Operation of Non- Instructional Services					
Food Service Operations	381,126.90	413,422.29	629,524.00		(216,101.71)
Total Expenditures	382,931.47	419,151.74	\$ 634,420.00	\$	(215,268.26)
Receipts Over (Under) Expenditures	60,000.00	87,694.40			
Unencumbered Cash, Beginning	15,000.00	75,000.00			
Unencumbered Cash, Ending	\$ 75,000.00	\$ 162,694.40			

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 633,047.87	\$ 581,984.14	\$ 557,750.00	\$ 24,234.14
Delinquent Tax	10,703.09	10,191.66	6,464.00	3,727.66
Interest on Idle Funds	12,177.85	14,229.75	-	14,229.75
Miscellaneous	19,445.40	77,245.11	-	77,245.11
Sale of Assets	151,945.00	-	-	-
County Sources				
Motor Vehicle Tax	72,310.00	68,641.37	68,444.00	197.37
Recreational Vehicle Tax	1,757.61	1,558.23	800.00	758.23
Commercial Vehicle Tax	3,423.09	3,631.33	3,214.00	417.33
16/20M Truck Tax	1,606.51	1,628.76	-	1,628.76
Flood Control	22,656.74	36,733.67	-	36,733.67
State Sources				
State Aid	25,827.00	5,860.00	5,861.00	(1.00)
Federal Sources				
Federal Aid	5,432.70	-	-	-
Operating Transfers from General Fund	303,319.86	213,366.98	-	213,366.98
Total Receipts	1,263,652.72	1,015,071.00	\$ 642,533.00	\$ 372,538.00
Expenditures				
Instruction	14,311.22	215,709.82	\$ 60,000.00	\$ 155,709.82
Support Services				
General Administration	3,396.71	-	10,000.00	(10,000.00)
School Administration	154.29	-	1,000.00	(1,000.00)
Operations and Maintenance	299,424.95	205,621.00	749,834.00	(544,213.00)
Student Transportation Services				
Vehicle Operating Services	139,418.42	248,750.00	146,500.00	102,250.00
Vehicle Services & Maintenance	-	79,372.22	147,180.00	(67,807.78)
Debt Service	88,574.84	88,574.84	-	88,574.84

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Site Improvement	\$ 615,970.35	\$ 573,350.87	\$ 950,000.00	\$ (376,649.13)
Total Expenditures	1,161,250.78	1,411,378.75	\$ 2,064,514.00	\$ (653,135.25)
Receipts Over (Under) Expenditures	102,401.94	(396,307.75)		
Unencumbered Cash, Beginning	1,324,317.31	1,426,719.25		
Unencumbered Cash, Ending	\$ 1,426,719.25	\$ 1,030,411.50		



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**BILINGUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Supplemental General Fund	\$ -	\$ 15,855.00	\$ -	\$ 15,855.00
Total Receipts	-	15,855.00	\$ -	\$ 15,855.00
Expenditures				
Instruction	-	777.58	\$ 44,691.00	\$ (43,913.42)
Total Expenditures	-	777.58	\$ 44,691.00	\$ (43,913.42)
Receipts Over (Under) Expenditures	-	15,077.42		
Unencumbered Cash, Beginning	44,691.03	44,691.03		
Unencumbered Cash, Ending	\$ 44,691.03	\$ 59,768.45		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**PROFESSIONAL DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	\$ 138.00	\$ -	\$ -	\$ -
Operating Transfers from				
General Fund	20,000.00	-	-	-
Supplemental General Fund	11,000.00	50,000.00	-	50,000.00
Total Receipts	31,138.00	50,000.00	\$ -	\$ 50,000.00
Expenditures				
Support Services				
Instructional Support	10,989.97	16,721.89	\$ 38,709.00	\$ (21,987.11)
Total Expenditures	10,989.97	16,721.89	\$ 38,709.00	\$ (21,987.11)
Receipts Over (Under) Expenditures	20,148.03	33,278.11		
Unencumbered Cash, Beginning	18,560.50	38,708.53		
Unencumbered Cash, Ending	\$ 38,708.53	\$ 71,986.64		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
KPERS Aid	\$ 649,901.29	\$ 681,694.10	\$ 822,125.00	\$ (140,430.90)
Total Receipts	649,901.29	681,694.10	\$ 822,125.00	\$ (140,430.90)
Expenditures				
Instruction	428,414.93	449,372.75	\$ 541,945.00	\$ (92,572.25)
Support Services				
Student Support	23,461.43	24,609.16	29,678.00	(5,068.84)
Instructional Support	23,526.42	24,677.32	29,760.00	(5,082.68)
General Administration	27,880.76	29,244.69	35,269.00	(6,024.31)
School Administration	32,365.08	33,948.37	40,941.00	(6,992.63)
Operations and Maintenance	37,304.33	39,129.25	47,189.00	(8,059.75)
Student Transportation Services	48,157.68	50,513.54	60,919.00	(10,405.46)
Food Service	28,790.66	30,199.02	36,424.00	(6,224.98)
Total Expenditures	649,901.29	681,694.10	\$ 822,125.00	\$ (140,430.90)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**K-12 AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 45,000.00	\$ 421,187.00	\$ 409,893.00	\$ 11,294.00
Supplemental General Fund	361,507.99	139,563.00	135,693.00	3,870.00
Total Receipts	406,507.99	560,750.00	\$ 545,586.00	\$ 15,164.00
Expenditures				
Instruction	406,505.14	606,600.00	\$ 606,600.00	\$ -
Total Expenditures	406,505.14	606,600.00	\$ 606,600.00	\$ -
Receipts Over (Under) Expenditures	2.85	(45,850.00)		
Unencumbered Cash, Beginning	326,377.15	326,380.00		
Unencumbered Cash, Ending	\$ 326,380.00	\$ 280,530.00		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**4 YEAR OLD AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 32,438.61	\$ -	\$ -	\$ -
Supplemental General Fund	64,831.02	125,000.00	-	125,000.00
Total Receipts	97,269.63	125,000.00	\$ -	\$ 125,000.00
Expenditures				
Instruction	72,704.00	67,829.42	\$ 97,269.00	\$ (29,439.58)
Total Expenditures	72,704.00	67,829.42	\$ 97,269.00	\$ (29,439.58)
Receipts Over (Under) Expenditures	24,565.63	57,170.58		
Unencumbered Cash, Beginning	72,704.29	97,269.92		
Unencumbered Cash, Ending	\$ 97,269.92	\$ 154,440.50		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TEXTBOOK RENT FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	\$ 29,894.89	\$ 31,095.17
Operating Transfer from Supplemental General Fund	-	31,804.52
Total Receipts	29,894.89	62,899.69
Expenditures		
Instruction	13,111.23	49,683.35
Total Expenditures	13,111.23	49,683.35
Receipts Over (Under) Expenditures	16,783.66	13,216.34
Unencumbered Cash, Beginning	-	16,783.66
Unencumbered Cash, Ending	\$ 16,783.66	\$ 30,000.00

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**CONTINGENCY RESERVE FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to: Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	592,552.48	592,552.48
Unencumbered Cash, Ending	\$ 592,552.48	\$ 592,552.48

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TITLE I FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 96,867.00	\$ 95,634.00
Total Receipts	96,867.00	95,634.00
Expenditures		
Instruction	64,641.62	123,909.33
Total Expenditures	64,641.62	123,909.33
Receipts Over (Under) Expenditures	32,225.38	(28,275.33)
Unencumbered Cash, Beginning	-	32,225.38
Unencumbered Cash, Ending	\$ 32,225.38	\$ 3,950.05



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TITLE II FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid - Title IIA	\$ 22,895.00	\$ 22,938.00
Total Receipts	22,895.00	22,938.00
Expenditures		
Instruction	19,961.08	20,503.51
Total Expenditures	19,961.08	20,503.51
Receipts Over (Under) Expenditures	2,933.92	2,434.49
Unencumbered Cash, Beginning	194.93	3,128.85
Unencumbered Cash, Ending	\$ 3,128.85	\$ 5,563.34

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TITLE IV SAFE & DRUG FREE FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid - Title IVA	\$ 14,282.00	\$ 14,596.00
Total Receipts	14,282.00	14,596.00
Expenditures		
Instruction	14,282.00	14,596.00
Total Expenditures	14,282.00	14,596.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 241,318.00	\$ 79,771.00
Total Receipts	241,318.00	79,771.00
Expenditures		
Instruction	156,205.32	113,134.74
Support Services		
Student Support	2,775.00	19,905.53
General Administration	-	4,276.69
School Administration	-	9,829.50
Operations and Maintenance	-	7,916.45
Student Transportation Services		
Vehicle Operating Services	-	5,588.93
Operation of Non-Instructional Services		
Food Service Operations	-	5,249.44
Total Expenditures	158,980.32	165,901.28
Receipts Over (Under) Expenditures	82,337.68	(86,130.28)
Unencumbered Cash, Beginning	-	82,337.68
Unencumbered Cash, Ending	\$ 82,337.68	\$ (3,792.60)

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022  
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Instruction	-	66,167.04
Support Services		
Student Support	-	1,076.50
General Administration		9,497.29
School Administration		2,691.25
Operations and Maintenance	-	4,769.80
Student Transportation Services		
Vehicle Operating Services		8,326.46
Operation of Non-Instructional Services		
Food Service Operations		1,738.26
Total Expenditures	-	94,266.60
Receipts Over (Under) Expenditures	-	(94,266.60)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (94,266.60)

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**KDHE TESTING GRANT FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 18,918.76
Total Receipts	-	18,918.76
Expenditures		
Instruction	-	16,706.15
Total Expenditures	-	16,706.15
Receipts Over (Under) Expenditures	-	2,212.61
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 2,212.61

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SPARKS FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 476,962.92	\$ -
Total Receipts	476,962.92	-
Expenditures		
Instruction	323,167.46	-
Support Services		
Student Support	61,799.84	-
Operations and Maintenance	91,995.62	-
Total Expenditures	476,962.92	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**GIFTS AND GRANT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Receipts					
Local Sources					
Other Receipts	\$ 10,178.19	\$ 313.00	\$ -	\$ 313.00	
State Sources					
State Aid	-	-	12,000.00	(12,000.00)	
Federal Sources					
Federal Grant	-	73,204.81	12,000.00	61,204.81	
Total Receipts	10,178.19	73,517.81	\$ 24,000.00	\$ 49,517.81	
Expenditures					
Instruction	994.00	1,321.97	\$ 38,713.00	\$ (37,391.03)	
Support Services					
Instructional Support	2,911.90	-	-	-	
Total Expenditures	3,905.90	1,321.97	\$ 38,713.00	\$ (37,391.03)	
Receipts Over (Under) Expenditures	6,192.29	72,195.84			
Unencumbered Cash, Beginning	8,521.42	14,713.71			
Unencumbered Cash, Ending	\$ 14,713.71	\$ 86,909.55			

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**DAYCARE PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Receipts	\$ 172,068.08	\$ 240,443.97
Federal Sources		
Federal Grant	-	6,117.19
Total Receipts	172,068.08	246,561.16
Expenditures		
Instruction	157,242.89	210,668.92
Support Services		
Instructional Support	100.00	266.40
Total Expenditures	157,342.89	210,935.32
Receipts Over (Under) Expenditures	14,725.19	35,625.84
Unencumbered Cash, Beginning	3,294.97	18,020.16
Unencumbered Cash, Ending	\$ 18,020.16	\$ 53,646.00



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**PRE-K PILOT PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	\$ 12,000.00	\$ 12,000.00
Federal Sources		
TANF Grant	12,000.00	12,000.00
Total Receipts	24,000.00	24,000.00
Expenditures		
Instruction	24,000.00	24,000.00
Total Expenditures	24,000.00	24,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 958,718.89	\$ 1,031,293.10	\$ 988,583.00	\$ 42,710.10
Delinquent Tax	15,279.73	15,158.03	9,778.00	5,380.03
Bond Proceeds	80,000.00	-		-
County Sources				
Motor Vehicle Tax	101,281.23	105,376.13	105,098.00	278.13
Recreational Vehicle Tax	2,482.35	2,390.17	1,229.00	1,161.17
Commercial Vehicle Tax	5,219.89	5,509.62	4,935.00	574.62
16/20M Tuck Tax	2,133.85	2,509.66	-	2,509.66
State Sources				
State Aid	33,423.00	10,839.00	10,839.00	-
Total Receipts	1,198,538.94	1,173,075.71	\$ 1,120,462.00	\$ 52,613.71
Expenditures				
Debt Service				
Principal	695,000.00	1,045,000.00	\$ 1,045,000.00	\$ -
Interest	110,067.15	38,933.25	38,933.00	0.25
Other Costs	-	1.25	-	1.25
Bond Issuance Costs	75,925.00	-	-	-
Total Expenditures	880,992.15	1,083,934.50	\$ 1,083,933.00	\$ 1.50
Receipts Over (Under) Expenditures	317,546.79	89,141.21		
Unencumbered Cash, Beginning	1,090,527.85	1,408,074.64		
Unencumbered Cash, Ending	\$ 1,408,074.64	\$ 1,497,215.85		

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School				
Sales Tax	\$ 15.33	\$ 6,643.14	\$ 6,622.57	\$ 35.90
Art	840.62	3,864.41	4,270.27	434.76
Art - 3D	743.12	650.00	970.43	422.69
Band	1,224.40	800.00	875.46	1,148.94
Biology Club	3.92	-	-	3.92
Class of 2021	15.67	-	15.67	0.00
Class of 2022	2,573.56	215.56	1,777.96	1,011.16
Class of 2023	648.04	10,953.56	9,265.65	2,335.95
Class of 2024	200.00	-	-	200.00
Class of 2025	-	200.00	-	200.00
Dance Club	434.71	-	434.71	-
Drama Club	425.30	-	-	425.30
FBLA	293.37	-	140.73	152.64
FCCLA	1,391.74	2,235.00	2,253.50	1,373.24
Home Ec	2,091.10	1,821.52	598.15	3,314.47
Vocational Scholarship	310.26	437.03	600.00	147.29
National Honor Society	92.57	-	-	92.57
PLHS Singers	47.17	2,504.05	911.57	1,639.65
Cheer Fund	181.23	566.17	63.27	684.13
Spirit Club	557.31	225.00	543.25	239.06
STUCO	1.00	1,498.82	1,224.38	275.44
Varsity Blues	221.53	566.16	168.79	618.90
Youth Prevention	-	1,500.00	924.20	575.80

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School				
Art	\$ 1,091.68	\$ 1,420.00	\$ 1,107.92	\$ 1,403.76
Band	2.15	-	-	2.15
Cheerleading	-	231.00	41.96	189.04
Sales Tax	1.48	2,096.04	2,091.18	6.34
Student Council	303.58	332.00	313.46	322.12
Vocal Music	0.27	79.73	80.00	-
Yearbook	116.64	565.75	682.39	-
LeCompton Elementary School				
Vocal Music	102.20	-	-	102.20
Physical Education	30.08	-	-	30.08
Totals	<u>\$ 13,960.03</u>	<u>\$ 39,404.94</u>	<u>\$ 35,977.47</u>	<u>\$ 17,387.50</u>

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**DISTRICT ACTIVITY FUNDS**  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2022
Gate Receipts						
High School	\$ 37,392.58	\$ 52,656.93	\$ 46,908.51	\$ 43,141.00	\$ -	\$ 43,141.00
Middle School	5,399.35	13,741.16	12,913.99	6,226.52	-	6,226.52
Subtotal Gate Receipts	42,791.93	66,398.09	59,822.50	49,367.52	-	49,367.52
School Projects						
Perry Elementary						
Garden	349.03	-	-	349.03	-	349.03
Social Committee	245.79	-	-	245.79	-	245.79
Teachers Activity	1,616.13	131.83	-	1,747.96	-	1,747.96
Technology	361.94	-	-	361.94	-	361.94
Food Services	231.20	886.50	8,122.62	(7,004.92)	-	(7,004.92)
District Office	49.00	2,165.63	2,165.63	49.00	-	49.00
PLPK	-	55,890.59	53,170.59	2,720.00	-	2,720.00
Daycare	1,267.63	171,715.62	165,849.38	7,133.87	-	7,133.87
LeCompton Elementary						
Environmental	239.33	-	-	239.33	-	239.33
General Fund	494.39	12,321.85	10,968.86	1,847.38	-	1,847.38
Grant	321.10	-	-	321.10	-	321.10
Food Services	-	3,343.27	3,343.27	-	-	-
District Office	134.45	7,987.51	8,112.30	9.66	-	9.66
IPAD Insurance	1,155.00	450.00	599.94	1,005.06	-	1,005.06
Library Department	-	3,018.01	2,988.01	30.00	-	30.00
Middle School						
Katzenmeie - MA	246.37	-	-	246.37	-	246.37
Carey	81.77	-	-	81.77	-	81.77
Powers - Grade 5	130.47	-	-	130.47	-	130.47
Ellis - Grade 6	196.01	-	-	196.01	-	196.01
Title One	172.22	-	-	172.22	-	172.22
Concessions	701.00	700.00	700.00	701.00	-	701.00
Vending	187.09	833.83	806.90	214.02	-	214.02
Student Activities	27,998.88	19,800.39	15,314.42	32,484.85	-	32,484.85
Library	593.12	2,718.20	2,598.94	712.38	-	712.38
Nanninga	170.61	-	170.61	-	-	-
Wright - Lang Arts	46.07	-	-	46.07	-	46.07
Zimmerman	91.15	-	91.15	-	-	-
Weideman - Grade 6	71.64	-	-	71.64	-	71.64
Science Grade 7	215.12	-	-	215.12	-	215.12

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**DISTRICT ACTIVITY FUNDS**  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2022
School Projects (Continued)						
Middle School (Continued)						
Fitzgerald	\$ 451.34	\$ -	\$ 451.34	\$ -	\$ -	\$ -
Meals	(46.00)	727.80	727.80	(46.00)	-	(46.00)
District	-	6,844.50	6,796.50	48.00	-	48.00
Doleman	100.87	-	-	100.87	-	100.87
Daniels	-	648.51	498.51	150.00	-	150.00
Levi-Mehl	-	320.93	-	320.93	-	320.93
Henderson-Hodges	-	451.34	-	451.34	-	451.34
Jantz	-	170.61	-	170.61	-	170.61
Technology	13,174.62	3,336.85	959.92	15,551.55	-	15,551.55
High School						
Activities	8,992.35	7,011.28	13,781.08	2,222.55	-	2,222.55
After Prom	2,250.00	900.08	873.36	2,276.72	-	2,276.72
Agriculture Class	-	17,501.08	9,441.15	8,059.93	-	8,059.93
Athletic Advertising	5,380.26	7,200.00	3,437.51	9,142.75	-	9,142.75
Concessions	5,071.00	28,413.73	27,328.08	6,156.65	-	6,156.65
District Office	-	13,891.50	13,891.50	-	-	-
Highland Fees	1,018.86	772.50	557.62	1,233.74	-	1,233.74
Lettering Orders	3,053.41	6,615.16	8,217.45	1,451.12	-	1,451.12
Technology (Skills USA)	61.10	-	-	61.10	-	61.10
Technology	44,533.69	9,113.34	2,524.79	51,122.24	-	51,122.24
Theater Fund	1,510.17	5,411.76	4,119.00	2,802.93	-	2,802.93
Library	354.10	300.26	12.98	641.38	-	641.38
Meals	-	323.99	323.99	-	-	-
Metal Shop	960.33	564.27	136.80	1,387.80	-	1,387.80
Other Activities	1,958.27	6,751.50	1,974.50	6,735.27	-	6,735.27
Woodshop	1,793.21	609.88	543.50	1,859.59	-	1,859.59
Yearbook	9,901.98	841.08	556.65	10,186.41	-	10,186.41
Petty Cash	-	1,000.00	1,000.00	-	-	-
Subtotal School Projects	137,886.07	401,685.18	373,156.65	166,414.60	-	166,414.60
Total District Activity Funds	\$ 180,678.00	\$ 468,083.27	\$ 432,979.15	\$ 215,782.12	\$ -	\$ 215,782.12

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

Federal Grantor / Pass Through Grantor / Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	D0343	84.010	\$ -	\$ 95,634.00	\$ 123,909.33
Elementary and Secondary School Emergency Relief - COVID - 19	D0343	84.425	-	107,221.00	287,617.88
Academic Enrichment	D0343	84.424	-	14,596.00	14,596.00
Improving Teacher Quality State Grants	D0343	84.367	-	22,938.00	20,503.51
Passed through Kansas State Treasurer					
Impact Aid	D0343	84.041	-	13,667.50	13,667.50
Passed through the Southeast Kansas Education Service Center					
Vocational Education - Basic Grants to States - Reserve Fund	D0343	84.048	-	4,603.08	4,603.08
Total U.S. Department of Education			-	258,659.58	464,897.30
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
Passed through Keystone Learning Services					
K-12 COVID Testing - COVID-19	D0343	93.323	-	18,918.76	16,706.15
Passed through the Kansas Department of Education					
477 Cluster					
Temporary Assistance for Needy Families - Early Learning Kansans	D0343	93.558	-	12,000.00	12,000.00
		Total 477 Cluster	-	12,000.00	12,000.00
Passed through the Kansas Department of Children and Families					
Childcare Aware	D0343	93.575	-	78,000.00	78,000.00
Total U.S. Department of Health and Human Services			-	108,918.76	106,706.15
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
National School Lunch Program	D0343	10.555	-	359,187.86	298,240.59
National School Lunch Program - COVID-19	D0343	10.555	-	8,121.27	8,121.27
Summer Food Service Program for Children	D0343	10.559	-	20,021.65	20,021.65
School Breakfast Program	D0343	10.553	-	92,154.23	92,154.23
		Total Child USDA Nutrition Cluster:	-	479,485.01	418,537.74
State Pandemic Electronic Benefit Transfer Administrative					
Costs Grant - COVID - 19	D0343	10.649	-	614.00	614.00
State Administrative Expenses for Child Nutrition	D0343	10.560	-	594.56	594.56
Total U.S. Department of Agriculture			-	480,693.57	419,746.30

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2022

Federal Grantor / Pass Through Grantor / Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
Passed through the Kansas Department of Education					
State Commission Support Grants	D0343	94.003	\$ -	\$ 1,322.00	\$ 1,321.97
Total Corporation for National and Community Service			-	1,322.00	1,321.97
<b><u>US DEPARTMENT OF HOMELAND SECURITY</u></b>					
Passed through Douglas County, Kansas					
Disaster Grants - Public Assistance	D0343	97.036	-	36,733.67	36,733.67
Total US Department of Homeland Security			-	36,733.67	36,733.67
TOTAL FEDERAL AWARDS			\$ -	\$ 886,327.58	\$ 1,029,405.39

Note to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B -- INDIRECT COST RATE

Unified School District #343 did not elect to use the 10% de minimis cost rate.



**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education  
Unified School District #343  
Perry, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #343, Perry, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the Unified School District #343's basic financial statement, and have issued our report thereon dated December 6, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Unified School District #343's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #343's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District #343'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 district'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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Unified School District #343's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
December 6, 2022

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education  
Unified School District #343  
Perry, Kansas

**Report on Compliance for Each Major Federal Program**  
***Qualified and Unmodified Opinions***

We have audited Unified School District #343, Perry, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District #343, Perry, Kansas' major federal programs for the year ended June 30, 2022. Unified School District #343, Perry, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Qualified Opinion on the Child USDA Nutrition Cluster*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Unified School District #343 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child USDA Nutrition Cluster for the year ended June 30, 2022.

*Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, Unified School District #343 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

***Basis for Qualified and Unmodified Opinions***

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 #343 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 #343's compliance with the compliance requirements referred to above.

*Matter(s) Giving Rise to Qualified Opinion on the Child USDA Nutrition Cluster*

As described in the accompanying schedule of findings and questioned costs, *the Child USDA Nutrition Cluster* did not comply with requirements regarding Assistance Listing No. 10.553, 10.555, & 10.559 Child USDA Nutrition Cluster as described in finding numbers 2022-001 for Reporting.

Compliance with such requirements is necessary, in our opinion, for Unified School District #343 to comply with the requirements applicable to that program.

**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 #343'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 #343'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 Unified School District #343'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 #343'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 #343'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 #343's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on Unified School District #343's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District #343's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We did identify any material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-01 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Unified School District #343's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Unified School District #343's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
December 6, 2022

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statement:**

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #343 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

**Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	_____ <u>X</u> _____	No

**Federal Awards:**

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____ <u>X</u> _____	Yes	_____ _____	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #343 expresses a modified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ <u>X</u> _____	Yes	_____ _____	No
--	----------------------	-----	-------------	----

Identification of major programs:

**U.S. DEPARTMENT OF AGRICULTURE**

Child USDA Nutrition Cluster	
School Breakfast Program	CFDA No. 10.553
National School Lunch Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559

The threshold for distinguishing Types A and B programs was \$750,000.00.

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

**II. FINANCIAL STATEMENT FINDINGS**

NONE

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2022

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2022-001 – Reporting**

*Identification of the federal program:*

**U.S. DEPARTMENT OF AGRICULTURE**

Child USDA Nutrition Cluster	
School Breakfast Program	CFDA No. 10.553
National School Lunch Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559

*Criteria:* 7 CFR section 210.8 states that monthly claims for meal reimbursement includes only the number of free, reduce price and paid lunches served on any day of operation to children currently eligible for such lunches.

*Condition:* During our testing of meal reporting, we tested two months of meal report claims submitted to the State and traced to individual count sheets per school. It was discovered that on one day, eligible student meals were not included in the student meals total that was claimed for reimbursement.

*Cause:* The District lacked proper internal controls over meal reporting and the error was not detected.

*Effect or Potential Effect:* The breakdown of internal controls in this area could adversely affect the amount of reimbursement received by the school as eligible meals were not submitted for reimbursement.

*Questioned Costs:* None

*Context:* All eligible student meals are allowed to be claimed for reimbursement and by misreporting the meals due to a spreadsheet formula issue, the District missed out on reimbursement for 46 meals.

*Repeat Finding:* No

*Recommendation:* Policies and procedures should be written to provide internal control over meal reporting. We recommend the District establish a review process, such as having another individual review count sheets and compare them to the number of meals submitted, to ensure all meals submitted for reimbursement are for the correct number of meals.

*Views of responsible officials:* Management is in agreement and will implement a corrective action plan.

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2022

---

NONE



## Corrective Action Plan

December 6, 2022

Cognizant or Oversight Agency for Audit

Unified School District #343 respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of independent public accounting firm:

Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended June 30, 2022

The findings from the December 6, 2022 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**Finding: 2022-001 – Meal Reporting**

*Condition:* During our testing of meal reporting, we tested two months of meal report claims submitted to the State and traced to individual count sheets per school. It was discovered that on one day, eligible student meals were not included in the student meals total that was claimed for reimbursement.

*Recommendation:* Policies and procedures should be written to provide internal control over meal reporting. We recommend the District establish a review process, such as having another individual review count sheets and compare them to the number of meals submitted, to ensure all meals submitted for reimbursement are for the correct number of meals.

*Action Taken:* We concur with the recommendation and since the 2022 fiscal audit took place, we have updated review procedures to ensure that all meal reports are reviewed to ensure that they are being properly reported.

*Anticipated Complete Date:* October 26, 2022

Should the Oversight Agency for Audit have questions regarding this plan, please contact Jenny Herschell, Business Manager/Board Clerk, at (785) 597-5138.

Sincerely

*Unified School District #343*

Unified School District #343