UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 428 Great Bend, Kansas**, 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 matters 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 *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated February 14, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 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 January 9, 2023, on our consideration of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

testing, and not to provide an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 9, 2023

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	21,522,591	21,522,591	**-**	101,912	**101,912**
Supplemental General Fund	313,267	-	6,719,327	6,734,829	**297,765**	29,852	**327,617**
Special Purpose Funds							
4 Year Old at Risk Fund	-	-	9,544	9,544	**-**	-	**-**
K-12 at Risk Fund	575,000	-	5,187,404	5,262,404	**500,000**	-	**500,000**
Bilingual Education Fund	100,000	-	674,379	674,379	**100,000**	-	**100,000**
Capital Outlay Fund	9,612,770	17,158	3,136,174	3,294,366	**9,471,736**	465,905	**9,937,641**
Driver Training Fund	128,723	-	25,986	47,267	**107,442**	-	**107,442**
Food Service Fund	1,104,527	-	2,510,886	2,038,266	**1,577,147**	839	**1,577,986**
Professional Development Fund	425,000	-	5,356	138,729	**291,627**	15,048	**306,675**
Parent Education Fund	-	-	89,672	89,672	**-**	-	**-**
Summer School Fund	23,724	-	-	-	**23,724**	-	**23,724**
Special Education Fund	1,618,677	-	3,629,432	3,748,109	**1,500,000**	-	**1,500,000**
Vocational Education Fund	175,000	-	699,109	754,109	**120,000**	1,077	**121,077**
Contingency Reserve Fund	2,406,789	22,787	-	-	**2,429,576**	-	**2,429,576**
Textbook and Student Material Fund	1,000,000	-	110,328	518,568	**591,760**	29,235	**620,995**
Coop Special Education Fund	1,191,051	-	6,256,920	6,241,015	**1,206,956**	1,271	**1,208,227**
Parent Teacher Resource Room Fund	-	-	5,489	5,489	**-**	224	**224**
KPERS Retirement Contributions Fund	-	-	3,909,274	3,909,274	**-**	-	**-**
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund	-	-	782,272	782,272	**-**	630	**630**
Title I, Part C Migrant Education Fund	-	-	72,100	72,100	**-**	390	**390**
Title II, Part A Teacher Quality Fund	-	1,085	118,547	119,632	**-**	2,727	**2,727**
Title III, Part A English Language Fund	-	-	49,879	49,879	**-**	-	**-**
Title IV, Part A Student Support and Academic Enrichment Fund	-	-	47,810	47,810	**-**	8,787	**8,787**
Title VI-B Fund	(427,816)	-	1,131,498	1,034,881	**(331,199)**	-	**(331,199)**
Early Childhood Fund	-	-	38,650	43,650	**(5,000)**	-	**(5,000)**
Carl Perkins Fund	-	-	42,353	42,353	**-**	2,319	**2,319**
Education Foundation Grant Fund	-	-	17,909	17,909	**-**	-	**-**
Targeted Improvement Plan Fund	-	-	39,231	39,231	**-**	219	**219**
ESSER Fund	(165,464)	-	165,464	-	**-**	-	**-**
ESSER II Fund	(1,014,349)	-	1,429,250	1,206,917	**(792,016)**	153,249	**(638,767)**
ESSER Special Education Fund	(22,000)	-	52,409	30,409	**-**	-	**-**
ESSER II Special Education Fund	-	-	27,870	58,355	**(30,485)**	-	**(30,485)**
KDHE COVID Testing Fund	-	-	46,005	46,304	**(299)**	-	**(299)**
Grants Fund	87,243	-	204,811	213,855	**78,199**	17,991	**96,190**
Recreation Commission General Fund	-	-	1,289,621	1,289,621	**-**	-	**-**
Recreation Commission Employee Benefits Fund	-	-	314,038	314,038	**-**	-	**-**
District Activity Funds	126,944	-	409,138	420,062	**116,020**	17,861	**133,881**

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Bond and Interest Fund							
Bond and Interest Fund	$ 1,279,355	-	1,119	3,526	**1,276,948**	-	**1,276,948**
Business Fund							
Special Reserve Fund	3,611,051	-	3,769,672	4,597,093	**2,783,630**	438,984	**3,222,614**
Total Primary Government (Excluding Agency Funds)	$ 22,149,492	41,030	64,541,517	65,418,508	**21,313,531**	1,288,520	**22,602,051**

Composition of Cash		
Checking Accounts	$	**9,122,735**
Petty Cash Accounts		**11,000**
Certificates of Deposits		**13,539,500**
Total Cash		**22,673,235**
Agency Funds per Schedule 3		**(71,184)**
Total Primary Government (Excluding Agency Funds)	$	**22,602,051**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 428 Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

Great Bend Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2022.

Regulatory Basis Fund Types

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.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund; Textbook and Student Material Fund; Parent Teacher Resource Room Fund; Title I, Part A Improving the Academic Achievement of Disadvantaged Fund; Title I, Part C Migrant Education Fund; Title II, Part A Teacher Quality Fund; Title III, Part A English Language Fund; Title IV, Part A Student Support and Academic Enrichment Fund; Title VI-B Fund; Early Childhood Fund; Carl Perkins Fund; Education Foundation Grant Fund; Targeted Improvement Plan Fund; Targeted Improvement Plan Fund; ESSER Fund; ESSER II Fund; ESSER Special Education Fund; ESSER II Special Education Fund; KDHE COVID Testing Fund; and District Activity 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 428 Great Bend, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $22,673,235 and the bank balance was $25,018,383. The bank balance was held by six banks resulting in a concentration of credit risk. Of the

bank balance, $1,423,485 was covered by federal depository insurance and $23,594,898 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2022.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 428 Great Bend, Kansas received $1,055,369 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 428 Great Bend, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2022 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$	300,000
General Fund	Parent Education Fund	K.S.A. 72-5167		35,691
General Fund	4 Year Old at Risk Fund	K.S.A. 72-5167		9,544
General Fund	K-12 at Risk Fund	K.S.A. 72-5167		4,065,984
General Fund	Special Education Fund	K.S.A. 72-5167		3,607,642
General Fund	Vocational Education Fund	K.S.A. 72-5167		391,054
General Fund	Capital Outlay Fund	K.S.A. 72-5167		1,178,652
Supplemental General Fund	K-12 at Risk Fund	K.S.A. 72-5143		1,121,420
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		374,379
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		308,055
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		21,737

NOTE 6 – LITIGATION

Unified School District No. 428 Great Bend, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 428 Great Bend, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers' Compensation Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 112 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers' Compensation Insurance Pool for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers' Compensation Insurance Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000, up to $1,000,000, for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Workers' Compensation Insurance Pool management.

Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 428 Great Bend, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – SELF–INSURANCE PLANS

Health Care Coverage - During the year ended June 30, 2022, employees of **Unified School District No. 428 Great Bend, Kansas** were covered by the District's medical self-insurance plan. The District offers three plans to choose from, which include a $750 or $4,000 deductible. The premiums contributed by the employee and District are depicted in the table below. The difference in premiums is paid by the employee through authorized payroll withholdings.

Plan Type	Deductible	District Responsibility	Employee Responsibility	Total Premium
Single	$ 750	$ 608	$ 32	$ 640
Single	4,000	470	-	470
Employee + Spouse/Children	750	608	484	1,092
Employee + Spouse/Children	4,000	608	218	826
Family	750	608	608	1,216
Family	4,000	608	332	940

Claims were paid by a third-party administrator acting on behalf of the District. The administration contract between the District and the third-party administration is renewable annually and administration fees are included in the contractual provisions. The District was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through QBE Accident & Health Insurance. Stop loss coverage was in effect for individual claims exceeding $95,000 for specific claims and $60,000 for aggregating specific claims.

Self-Insurance Liability		**2021-2022**
Beginning of Fiscal Year Liability	$	**380,426**
Claims and Changes in Estimates		**4,610,096**
Claim Payments		**(4,551,538)**
End of Fiscal Year Liability	$	**438,984**
Assets Available To Pay Claims At June 30	$	**3,222,614**

NOTE 10 – DEFERRED COMPENSATION PLAN

Unified School District No. 428 Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 428 Great Bend, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 at 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, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, 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 $3,909,274 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $29,866,953. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – EARLY RETIREMENT BENEFITS

The District will annually invest $500 for certified staff (prorated for part-time) in a defined contribution 403(b) plan. Full vesting occurs after the fifteenth year of employment at the District. Currently, employed certified teachers who are eligible to retire during the first 11 years of the plan may opt for the District's current enrollment benefits (health insurance benefit, social security bridge, and payment for accrued sick leave or the amount in that person's defined contribution fund). The District contributed $143,750 to the plan from forfeited funds for the year ended June 30, 2022 on behalf of 296 participants. This amount also includes administration fees.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 428 Great Bend, Kansas** allows retirees to participate in the group health insurance plan. The District pays a portion of the premium equal to the amount paid by the District before the employee retired for each retiree and each retiree is responsible for the balance.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined

by the federal government for this coverage. The premium is paid in full by the insured.

The District provides post-employment benefit options for health care and social security bridge payments for eligible early retirees. To be eligible for these payments, the early certified employee retiree shall have 10 years of consecutive employment in the District immediately preceding the year of early retirement and shall have accrued a minimum of 85 KPERS points. Beginning with early retirement, but not before the retiree's 60th birthday, the retiree will be eligible for a full single membership in the District's health insurance plan beginning October 1st of the year of retirement. This District benefit will terminate at age 65 at which time the retiree will go on Plan 65. The early retiree is also eligible for social security bridge payment(s) beginning at the age of 60 and terminating at age 62. If retiring at age 60, the amount would be 20% of the last contracted salary, which does not include supplemental compensation. The District paid $4,742 for retirement bridge payments and $103,808 for retirees' health insurance benefits for the year ended June 30, 2022. Approximately 18 employees participated in the retirement bridge and/or health insurance benefits. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

NOTE 14 – COMPENSATED ABSENCES

Vacation

Classified Employees – Full-time employees receive vacation ranging from 60 to 120 hours per year determined by their length of employment with the District. First year employees are prorated per the classified handbook. Vacation cannot be accrued from year to year.

Years Worked	Amount Earned
Full Employment Year 1	60 hours
Employment Years 2 through 4	80 hours
Employment Years 5 through 7	96 hours
Employment Years 8 or more	120 hours

Sick Leave

Classified Employees - Contracted classified personnel are eligible for sick leave benefits at the rate of eight hours per month or pro-rated for employees working less than full-time for each month of employment. Food service personnel, teacher assistants, special education paraprofessionals, and part-time secretaries may choose to use two of the current year credited sick leave days as personal leave, based on the employee's contracted hours per day. Sick leave may be accumulated to a maximum of 720 hours for classified personnel who are contracted for a minimum of 260 hours per year. Classified employees will be paid for additional hours beyond 720 hours of sick leave at the daily rate stated in the Certified Employees' Agreement divided by eight times the number of eligible sick leave hours. The overage is paid annually at $50 with the July payroll. Classified employees will be compensated for unused sick leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $25 for each day of unused leave.

Personal Leave

Certified Employees - Subject to certain limitations, a certified employee will be paid full salary for days absent due to personal leave, personal illness or quarantine of the employee or a member of his/her immediate family. A certified employee shall be entitled to 12 days each year for personal leave without

loss of pay. At the end of the year, certified employees may sell any unused days of their 12 personal days at the rate of $50. A certified employee shall be permitted to accumulate benefits to 90 days. Employees working more than 9 months shall have 1 additional day per year per additional month employed with a maximum accumulation of 90 days. Certified employees will be compensated for unused leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of $25 for each day of unused leave.

NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 428 Great Bend, Kansas exceeded the budget in the Bond and Interest Fund by $3,526, which is in violation of K.S.A. 79-2935.

NOTE 16 – SUBSEQUENT EVENT

On September 13, 2022, the District entered into a purchase and sale agreement to purchase a building for $4,170,000 to expand Early Childhood Education. The District is responsible for paying $1,300,000 and the seller agreed to donate the remaining portion of the purchase price to the District.

NOTE 17 – LONG-TERM DEBT - FINANCE LEASES

The District entered into agreements for the use of Canon copiers that meet the requirements of a finance lease. Payments of $63,814 were made in fiscal year 2022.

Date of Issue	Date of Maturity		Monthly Payment	Balance Beginning of Year	Additions	Payments	Balance End of Year
8/22/18	8/21/23	$	2,648	66,198	-	31,775	34,423
8/1/19	10/1/24		200	7,400	-	2,400	5,000
8/1/19	8/1/24		111	4,089	-	1,326	2,763
8/1/19	8/1/24		101	3,719	-	1,206	2,513
8/9/19	8/9/24		315	11,655	-	3,780	7,875
8/22/19	8/22/24		111	4,089	-	1,326	2,763
9/1/19	9/1/24		101	3,819	-	1,206	2,613
10/1/19	9/30/24		101	3,920	-	1,206	2,714
10/1/19	10/1/24		101	3,920	-	1,206	2,714
10/1/19	10/1/24		101	3,920	-	1,206	2,714
10/1/19	10/1/24		101	3,920	-	1,206	2,714
9/9/20	9/9/25		315	15,120	-	3,780	11,340
10/2/20	10/2/25		115	5,520	-	1,380	4,140
12/1/20	11/30/25		315	16,695	-	3,780	12,915
12/1/20	11/30/25		250	13,250	-	3,000	10,250
8/25/21	8/24/26		101	-	6,030	1,005	5,025
6/15/22	6/14/27		235	-	14,123	-	14,123
		$	**5,318**	**167,231**	**20,153**	**60,788**	**126,599**

Future payments are as follows:

	YEAR					
	2022-2023	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**	**Total**
$	63,814	34,687	18,218	6,856	3,024	**126,599**

The District entered into an agreement for the use of Barton Community College Swimming Pool that meet the requirements of a finance lease. Payments of $10,000 were made in fiscal year 2022.

Date of Issue	**Date of Maturity**		**Annual Payment**	**Balance Beginning of Year**	**Additions**	**Payments**	**Balance End of Year**
7/1/2015	6/30/2027	$	10,000	60,000	-	10,000	50,000

Future Payments are as follows:

	YEAR					
	2022-2023	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**	**Total**
$	10,000	10,000	10,000	10,000	10,000	**50,000**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 22,059,375	(752,050)	215,266	21,522,591	**21,522,591**	-
Supplemental General Fund	6,838,397	(200,570)	97,002	6,734,829	**6,734,829**	-
Special Purpose Funds						
4 Year Old at Risk Fund	211,770	-	-	211,770	**9,544**	(202,226)
K-12 at Risk Fund	6,116,446	-	-	6,116,446	**5,262,404**	(854,042)
Bilingual Education Fund	674,379	-	-	674,379	**674,379**	-
Capital Outlay Fund	11,630,374	-	-	11,630,374	**3,294,366**	(8,336,008)
Driver Training Fund	204,403	-	-	204,403	**47,267**	(157,136)
Food Service Fund	2,854,780	-	-	2,854,780	**2,038,266**	(816,514)
Professional Development Fund	475,000	-	-	475,000	**138,729**	(336,271)
Parent Education Fund	90,271	-	-	90,271	**89,672**	(599)
Summer School Fund	23,725	-	-	23,725	**-**	(23,725)
Special Education Fund	4,313,284	-	-	4,313,284	**3,748,109**	(565,175)
Vocational Education Fund	775,000	-	-	775,000	**754,109**	(20,891)
Coop Special Education Fund	8,636,964	-	-	8,636,964	**6,241,015**	(2,395,949)
KPERS Retirement Contributions Fund	4,346,904	-	-	4,346,904	**3,909,274**	(437,630)
Grants Fund	87,244	-	204,811	292,055	**213,855**	(78,200)
Recreation Commission General Fund	1,450,000	-	-	1,450,000	**1,289,621**	(160,379)
Recreation Commission Employee Benefits Fund	355,000	-	-	355,000	**314,038**	(40,962)
Bond and Interest Fund						
Bond and Interest Fund	-	-	-	-	**3,526**	3,526

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 2,286	**3,928**	-	3,928
State Aid				
Equalization Aid	18,317,528	**18,871,292**	19,493,224	(621,932)
Special Education Aid	2,443,596	**2,432,105**	2,566,151	(134,046)
Other State Aid	9,310	**12,600**	-	12,600
Federal Aid	-	**120**	-	120
Reimbursed Expenses	157,062	**202,546**	-	202,546
Total Receipts	20,929,782	**21,522,591**	22,059,375	(536,784)
Expenditures				
Instruction	9,024,689	**3,720,722**	6,906,964	(3,186,242)
Student Support Services	679,876	**710,548**	568,000	142,548
Instructional Support Staff	415,368	**476,496**	453,000	23,496
General Administration	836,263	**960,370**	861,000	99,370
School Administration	1,882,274	**2,037,220**	1,930,500	106,720
Central Services	247,647	**293,581**	256,250	37,331
Operations and Maintenance	2,850,126	**3,200,739**	2,663,500	537,239
Student Transportation Services	292,239	**432,044**	299,000	133,044
Other Support Services	91,785	**102,304**	95,600	6,704
Transfers Out	4,609,515	**9,588,567**	8,025,561	1,563,006
Adjustment to Comply With Legal Max	-	**-**	(752,050)	752,050
Legal General Fund Budget	20,929,782	**21,522,591**	21,307,325	215,266
(a) Adjustment for Qualifying Budget Credits	-	**-**	215,266	(215,266)
Total Expenditures	20,929,782	**21,522,591**	21,522,591	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits	
Other State Aid Over Amount Budgeted	$ 12,600
Federal Aid Over Amount Budgeted	120
Reimbursed Expenses Over Amount Budgeted	202,546
Total	$ 215,266

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,272,897	**2,296,115**	2,485,550	(189,435)
Delinquent Tax	45,037	**42,597**	35,909	6,688
Motor Vehicle Tax	331,541	**351,269**	247,877	103,392
Recreational Vehicle Tax	161	**95**	3,461	(3,366)
Federal Aid	-	**97,002**	-	97,002
State Equalization Aid	3,678,288	**3,932,249**	4,051,066	(118,817)
Total Receipts	6,327,924	**6,719,327**	6,823,863	(104,536)
Expenditures				
Instruction	1,062,478	**4,903,795**	5,200,212	(296,417)
General Administration	3,135	**3,148**	5,000	(1,852)
Operations and Maintenance	-	**2,295**	-	2,295
Transfers Out	5,249,044	**1,825,591**	1,633,185	192,406
Adjustment to Comply With Legal Max	-	**-**	(200,570)	200,570
Legal Supplemental General Fund Budget	6,314,657	**6,734,829**	6,637,827	97,002
(a) Adjustment for Qualifying Budget Credits	-	**-**	97,002	(97,002)
Total Expenditures	6,314,657	**6,734,829**	6,734,829	-
Receipts Over (Under) Expenditures	13,267	**(15,502)**		
Unencumbered Cash - Beginning	300,000	**313,267**		
Unencumbered Cash - Ending	$ 313,267	**297,765**		

(a) Adjustment for Qualifying Budget Credits

Federal Aid Over Amount Budgeted	$ 97,002

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
4 Year Old at Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 5,816	**9,544**	211,770	(202,226)
Expenditures				
Instruction	-	**-**	179,270	(179,270)
Student Support Services	5,816	**9,544**	-	9,544
Instructional Support Staff	-	**-**	32,500	(32,500)
Total Expenditures	5,816	**9,544**	211,770	(202,226)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
K-12 at Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Transfers In	$	4,422,795	**5,187,404**	5,541,446	(354,042)
Expenditures					
Instruction		4,397,795	**5,262,404**	6,116,446	(854,042)
Receipts Over (Under) Expenditures		25,000	**(75,000)**		
Unencumbered Cash - Beginning		550,000	**575,000**		
Unencumbered Cash - Ending	$	575,000	**500,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 815,573	**674,379**	574,379	100,000
Expenditures				
Instruction	815,573	**674,379**	674,379	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	100,000	**100,000**		
Unencumbered Cash - Ending	$ 100,000	**100,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 995,729	**1,023,555**	1,001,895	21,660
Delinquent Tax	23,518	**19,509**	15,634	3,875
Motor Vehicle Tax	192,070	**176,355**	125,313	51,042
Recreational Vehicle Tax	96	**80**	1,749	(1,669)
State Aid	532,989	**598,554**	600,873	(2,319)
Interest Income	42,049	**27,288**	-	27,288
Other Income	18,011	**112,181**	-	112,181
Transfers In	-	**1,178,652**	-	1,178,652
Total Receipts	1,804,462	**3,136,174**	1,745,464	1,390,710
Expenditures				
Instruction	122,394	**430,614**	3,450,374	(3,019,760)
General Administration	244,860	**176,702**	-	176,702
Operations and Maintenance	1,479	**-**	25,000	(25,000)
Student Transportation	-	**611,600**	125,000	486,600
Land Acquisition	-	**-**	2,000,000	(2,000,000)
Land Improvement	86,268	**54,525**	500,000	(445,475)
Architectural and Engineering Services	-	**77,993**	500,000	(422,007)
New Building Acquisition and Construction	4,355	**1,548,729**	2,500,000	(951,271)
Site Improvement	288,814	**102,668**	2,500,000	(2,397,332)
Building Improvements	279,594	**270,330**	30,000	240,330
District Roof Maintenance	9,500	**21,205**	-	21,205
Total Expenditures	1,037,264	**3,294,366**	11,630,374	(8,336,008)
Receipts Over (Under) Expenditures	767,198	**(158,192)**		
Unencumbered Cash - Beginning	8,845,572	**9,612,770**		
Prior Year Cancelled Encumbrances	-	**17,158**		
Unencumbered Cash - Ending	$ 9,612,770	**9,471,736**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 17,850	**25,986**	25,680	306
Fees	46,654	**-**	50,000	(50,000)
Total Receipts	64,504	**25,986**	75,680	(49,694)
Expenditures				
Instruction	48,696	**46,565**	199,403	(152,838)
Operations and Maintenance	2,085	**702**	5,000	(4,298)
Total Expenditures	50,781	**47,267**	204,403	(157,136)
Receipts Over (Under) Expenditures	13,723	**(21,281)**		
Unencumbered Cash - Beginning	115,000	**128,723**		
Unencumbered Cash - Ending	$ 128,723	**107,442**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 19,526	**16,638**	12,430	4,208
Federal Aid	1,837,797	**2,316,770**	1,721,719	595,051
Lunch Receipts				
Students	90,495	**82,354**	-	82,354
Adults	22,964	**27,660**	17,835	9,825
Summer Lunch	-	**379**	-	379
Other Income	44,902	**54,899**	-	54,899
Reimbursed Expenses	5,269	**12,186**	-	12,186
Total Receipts	2,020,953	**2,510,886**	1,751,984	758,902
Expenditures				
Operations and Maintenance	23,553	**1,540**	1,043,280	(1,041,740)
Other Support Services	-	**14,055**	-	14,055
Food Service Operation	1,678,756	**2,022,671**	1,811,500	211,171
Total Expenditures	1,702,309	**2,038,266**	2,854,780	(816,514)
Receipts Over (Under) Expenditures	318,644	**472,620**		
Unencumbered Cash - Beginning	785,883	**1,104,527**		
Unencumbered Cash - Ending	$ 1,104,527	**1,577,147**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses	$ 6,139	**5,356**	-	5,356
Other State Aid	20,368	**-**	-	-
Transfers In	144,533	**-**	50,000	(50,000)
Total Receipts	171,040	**5,356**	50,000	(44,644)
Expenditures				
Instructional Support Staff	145,834	**125,522**	475,000	(349,478)
General Administration	206	**13,207**	-	13,207
Total Expenditures	146,040	**138,729**	475,000	(336,271)
Receipts Over (Under) Expenditures	25,000	**(133,373)**		
Unencumbered Cash - Beginning	400,000	**425,000**		
Unencumbered Cash - Ending	$ 425,000	**291,627**		

Schedule 2-10

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 51,031	**50,935**	50,271	664
Transfers In	37,159	**35,691**	40,000	(4,309)
Reimbursements	1,181	**3,046**	-	3,046
Total Receipts	89,371	**89,672**	90,271	(599)
Expenditures				
Student Support Services	89,371	**89,672**	90,271	(599)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Instruction	-	**-**	4,225	(4,225)
Instructional Support Staff	-	**-**	19,500	(19,500)
Total Expenditures	-	**-**	23,725	(23,725)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	23,724	**23,724**		
Unencumbered Cash - Ending	$ 23,724	**23,724**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ -	**-**	103,456	(103,456)
Other Income	-	**53**	-	53
Transfers In	3,588,250	**3,629,379**	2,591,151	1,038,228
Total Receipts	3,588,250	**3,629,432**	2,694,607	934,825
Expenditures				
Instruction	3,571,926	**3,595,860**	4,128,284	(532,424)
Student Transportation Services	178,317	**152,249**	185,000	(32,751)
Total Expenditures	3,750,243	**3,748,109**	4,313,284	(565,175)
Receipts Over (Under) Expenditures	(161,993)	**(118,677)**		
Unencumbered Cash - Beginning	1,780,670	**1,618,677**		
Unencumbered Cash - Ending	$ 1,618,677	**1,500,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Miscellaneous	$ 3,750	**-**	-	-
Transfers In	798,709	**699,109**	600,000	99,109
Total Receipts	802,459	**699,109**	600,000	99,109
Expenditures				
Instruction	740,963	**746,796**	775,000	(28,204)
Instructional Support Services	2,457	**3,986**	-	3,986
Operations and Maintenance	4,039	**3,327**	-	3,327
Total Expenditures	747,459	**754,109**	775,000	(20,891)
Receipts Over (Under) Expenditures	55,000	**(55,000)**		
Unencumbered Cash - Beginning	120,000	**175,000**		
Unencumbered Cash - Ending	$ 175,000	**120,000**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual		45,083	**-**
Receipts Over (Under) Expenditures		(45,083)	**-**
Unencumbered Cash - Beginning		2,451,872	**2,406,789**
Prior Year Cancelled Encumbrances		-	**22,787**
Unencumbered Cash - Ending	$	2,406,789	**2,429,576**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Textbook and Student Material Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	119,893	**95,269**
Commissions		5,652	**1,148**
Other Income		18,120	**13,911**
Reimbursements		32,661	**-**
Transfers In		45,724	**-**
Total Receipts		222,050	**110,328**
Expenditures			
Instruction		142,442	**508,577**
Instructional Support Staff		1,233	**9,991**
Total Expenditures		143,675	**518,568**
Receipts Over (Under) Expenditures		78,375	**(408,240)**
Unencumbered Cash - Beginning		921,625	**1,000,000**
Unencumbered Cash - Ending	$	1,000,000	**591,760**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Coop Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 4,515	**-**	1,200,000	(1,200,000)
Federal Aid - Other	-	**-**	7,000	(7,000)
Medicaid Payments	352,571	**396,759**	400,000	(3,241)
Payments From Participating Districts	5,937,158	**5,782,715**	6,200,000	(417,285)
Other Income	55,620	**77,446**	65,000	12,446
Total Receipts	6,349,864	**6,256,920**	7,872,000	(1,615,080)
Expenditures				
Instruction	5,140,732	**5,344,886**	7,866,964	(2,522,078)
Student Support Services	291,320	**302,657**	330,250	(27,593)
Instructional Support Staff	1,537	**8,810**	30,000	(21,190)
General Administration	321,772	**435,337**	345,750	89,587
Operations and Maintenance	54,633	**58,271**	64,000	(5,729)
Student Transportation Services	-	**91,054**	-	91,054
Total Expenditures	5,809,994	**6,241,015**	8,636,964	(2,395,949)
Receipts Over (Under) Expenditures	539,870	**15,905**		
Unencumbered Cash - Beginning	651,181	**1,191,051**		
Unencumbered Cash - Ending	$ 1,191,051	**1,206,956**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Teacher Resource Room Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	4,838	**5,489**
Expenditures			
Instructional Support Staff		7,142	**2,855**
General Administration		112	**166**
Community Service Operations		3,407	**2,468**
Total Expenditures		10,661	**5,489**
Receipts Over (Under) Expenditures		(5,823)	**-**
Unencumbered Cash - Beginning		5,823	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KPERS Retirement Contributions Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,659,010	**3,909,274**	4,346,904	(437,630)
Expenditures				
Instruction	2,597,896	**2,775,586**	3,166,904	(391,318)
Student Support Services	201,246	**215,010**	225,000	(9,990)
Instructional Support Services	54,885	**58,639**	70,000	(11,361)
General Administration	182,951	**195,464**	200,000	(4,536)
School Administration	219,541	**234,556**	240,000	(5,444)
Operations and Maintenance	219,541	**234,556**	240,000	(5,444)
Student Transportation Services	73,180	**78,185**	80,000	(1,815)
Food Operations Services	109,770	**117,278**	125,000	(7,722)
Total Expenditures	3,659,010	**3,909,274**	4,346,904	(437,630)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	906,090	**782,272**
Expenditures			
Instruction		426,190	**394,982**
Instructional Support Services		299,556	**300,241**
General Administration		59,046	**61,647**
School Administration		-	**16,301**
Indirect Costs		7,542	**9,101**
Total Expenditures		792,334	**782,272**
Receipts Over (Under) Expenditures		113,756	**-**
Unencumbered Cash - Beginning		(113,756)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part C Migrant Education Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	72,000	**72,000**
Reimbursements		-	**100**
Total Receipts		72,000	**72,100**
Expenditures			
Instruction		40,599	**36,985**
Student Support Services		21,539	**27,890**
General Administration		9,862	**7,225**
Total Expenditures		72,000	**72,100**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title II, Part A Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	126,616	**118,547**
Expenditures			
Instruction		126,616	**119,632**
Receipts Over (Under) Expenditures		-	**(1,085)**
Unencumbered Cash - Beginning		-	**-**
Prior Year Cancelled Encumbrances		-	**1,085**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title III, Part A English Language Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	48,476	**49,879**
Expenditures			
Instruction		48,476	**49,879**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title IV, Part A Student Support and Academic Enrichment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	44,766	**47,591**
Reimbursements		1,477	**219**
Total Receipts		46,243	**47,810**
Expenditures			
Instruction		46,243	**47,810**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI-B Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,131,373	**1,131,498**
Expenditures			
Instruction		1,248,816	**1,034,881**
Receipts Over (Under) Expenditures		(117,443)	**96,617**
Unencumbered Cash - Beginning		(310,373)	**(427,816)**
Unencumbered Cash - Ending	$	(427,816)	**(331,199)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Early Childhood Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	40,767	**38,650**
Expenditures			
Instruction		40,767	**43,650**
Receipts Over (Under) Expenditures		-	**(5,000)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(5,000)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Carl Perkins Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	36,073	**42,353**
Expenditures			
Instruction		25,877	**28,188**
Instructional Support Staff		7,260	**14,165**
Total Expenditures		33,137	**42,353**
Receipts Over (Under) Expenditures		2,936	**-**
Unencumbered Cash - Beginning		(2,936)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Education Foundation Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Revenue From Local Sources	$	13,356	**17,909**
Expenditures			
Instruction		13,356	**17,909**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Targeted Improvement Plan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	39,231	**39,231**
Expenditures			
Instruction		34,736	**34,231**
Instructional Support Services		4,495	**5,000**
Total Expenditures		39,231	**39,231**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Kansas Reading Roadmap Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	80,662	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		80,662	**-**
Unencumbered Cash - Beginning		(80,662)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
SPARK Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	657,377	**-**
Expenditures			
Instruction		17,312	**-**
Receipts Over (Under) Expenditures		640,065	**-**
Unencumbered Cash - Beginning		(640,065)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	464,750	**165,464**
Expenditures			
Instruction		344,005	**-**
Operations and Maintenance		252,725	**-**
Total Expenditures		596,730	**-**
Receipts Over (Under) Expenditures		(131,980)	**165,464**
Unencumbered Cash - Beginning		(33,484)	**(165,464)**
Unencumbered Cash - Ending	$	(165,464)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ -	**1,429,250**
Expenditures		
Instruction	503,419	**876,148**
Support Services	29,805	**-**
Student Support Services	-	**40,527**
Instructional Support Staff	-	**273,021**
Operations and Maintenance	10,618	**17,221**
Other Support Services	470,507	**-**
Total Expenditures	1,014,349	**1,206,917**
Receipts Over (Under) Expenditures	(1,014,349)	**222,333**
Unencumbered Cash - Beginning	-	**(1,014,349)**
Unencumbered Cash - Ending	$ (1,014,349)	**(792,016)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER Special Education Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	13,823	**39,375**
Payments From Participating Districts		-	**13,034**
Total Receipts		13,823	**52,409**
Expenditures			
Instruction		35,823	**30,409**
Receipts Over (Under) Expenditures		(22,000)	**22,000**
Unencumbered Cash - Beginning		-	**(22,000)**
Unencumbered Cash - Ending	$	(22,000)	**-**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER II Special Education Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Payments From Participating Districts	$	-	**27,870**
Expenditures			
Instruction		-	**58,355**
Receipts Over (Under) Expenditures		-	**(30,485)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(30,485)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KDHE COVID Testing Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**46,005**
Expenditures			
Student Support Services		-	**46,304**
Receipts Over (Under) Expenditures		-	**(299)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(299)**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 9,000	**9,000**	-	9,000
Federal Aid	9,000	**9,000**	-	9,000
Donations	85,439	**186,811**	-	186,811
Total Receipts	103,439	**204,811**	-	204,811
Expenditures				
Instruction	94,178	**195,855**	80,000	115,855
Student Support Services	18,000	**18,000**	7,244	10,756
(a) Adjustment for Qualifying Budget Credits	-	**-**	204,811	(204,811)
Total Expenditures	112,178	**213,855**	292,055	(78,200)
Receipts Over (Under) Expenditures	(8,739)	**(9,044)**		
Unencumbered Cash - Beginning	95,982	**87,243**		
Unencumbered Cash - Ending	$ 87,243	**78,199**		

(a) Adjustment for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 9,000
State Aid Over Amount Budgeted	9,000
Donations Over Amount Budgeted	186,811
Total	$ 204,811

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,062,148	**1,097,651**	1,077,598	20,053
Delinquent Tax	21,978	**20,062**	16,748	3,314
Motor Vehicle Tax	171,609	**171,871**	121,557	50,314
Recreational Vehicle Tax	57	**37**	1,697	(1,660)
Other Revenue	-	**-**	250,000	(250,000)
Total Receipts	1,255,792	**1,289,621**	1,467,600	(177,979)
Expenditures				
Appropriations	1,255,792	**1,289,621**	1,450,000	(160,379)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Tax	$	227,603	**272,890**	264,626	8,264
Delinquent Tax		4,682	**4,311**	3,589	722
Motor Vehicle Tax		36,774	**36,829**	26,058	10,771
Recreational Vehicle Tax		12	**8**	364	(356)
Other Revenue		-	**-**	85,000	(85,000)
Total Receipts		269,071	**314,038**	379,637	(65,599)
Expenditures					
Appropriations		269,071	**314,038**	355,000	(40,962)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		-	**-**		
Unencumbered Cash - Ending	$	-	**-**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 742	**1,092**	-	1,092
Motor Vehicle Tax	-	**27**	-	27
Total Receipts	742	**1,119**	-	1,119
Expenditures				
Return of Overpayment	-	**3,526**	-	3,526
Receipts Over (Under) Expenditures	742	**(2,407)**		
Unencumbered Cash - Beginning	1,278,613	**1,279,355**		
Unencumbered Cash - Ending	$ 1,279,355	**1,276,948**		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Premiums	$	3,696,101	**3,544,818**
Interest Income		6,485	**4,080**
Reimbursements		96,431	**220,774**
Total Receipts		3,799,017	**3,769,672**
Expenditures			
Insurance - Self Insured		3,828,067	**4,597,093**
Receipts Over (Under) Expenditures		(29,050)	**(827,421)**
Unencumbered Cash - Beginning		3,640,101	**3,611,051**
Unencumbered Cash - Ending	$	3,611,051	**2,783,630**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Art Fund	$ 1,739	-	213	**1,526**
Ag Metals	-	1,683	1,683	**-**
Graphics	410	161	-	**571**
Drama Club	1,131	2,791	3,266	**656**
Future Business Leaders of America	9,311	9	723	**8,597**
Educators Rising	2,132	78	147	**2,063**
Future Farmers of America	4,059	5,275	5,214	**4,120**
Future Farmers of America Scholarship Fund	5,336	-	1,000	**4,336**
El Sol Dancers	420	42	62	**400**
Graduation	15	-	15	**-**
Jobs for America's Graduates	307	1,456	1,460	**303**
Kayettes	1,991	45,410	40,830	**6,571**
Kays Club	2,267	105	36	**2,336**
National Honor Society	1,109	1,032	556	**1,585**
Panther Paw Shoppe	1,842	673	709	**1,806**
GBHS Paw Shop	3,167	10,033	7,839	**5,361**
Presidents' Club	222	-	-	**222**
RAK	150	-	150	**-**
Robotics Club	2,370	2,394	2,037	**2,727**
World Language Club	3,230	-	-	**3,230**
STUCO	59	2,281	77	**2,263**
Vocational Technology Club	9,185	1,504	567	**10,122**
Class of 2024	-	2,400	-	**2,400**
Class of 2023	127	9,728	8,190	**1,665**
Total High School	50,579	87,055	74,774	**62,860**
Middle School				
Student Council	849	1,798	873	**1,774**
Music Club	23	93	-	**116**
Art Club	1,119	-	236	**883**
Miscellaneous	69	2,149	2,111	**107**
Yearbook	4,725	5,936	5,217	**5,444**
Total Middle School	6,785	9,976	8,437	**8,324**
Total	$ 57,364	97,031	83,211	**71,184**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 68,541	-	234,850	259,174	**44,217**	17,861	**62,078**
Athletic Meal Money	1,074	-	37,161	37,177	**1,058**	-	**1,058**
Total Gate Receipts	69,615	-	272,011	296,351	**45,275**	17,861	**63,136**
School Projects							
High School							
Forensics	3,486	-	1,344	1,491	**3,339**	-	**3,339**
Theatre	311	-	12,990	11,486	**1,815**	-	**1,815**
Student Recognition	2,335	-	3,413	2,582	**3,166**	-	**3,166**
RHOREA	8,606	-	25,197	28,445	**5,358**	-	**5,358**
Newspaper	44	-	-	44	**-**	-	**-**
Vocal Music	6,370	-	25,981	24,445	**7,906**	-	**7,906**
Instrumental Music	8,979	-	6,714	5,356	**10,337**	-	**10,337**
Strings	3,183	-	3,836	3,385	**3,634**	-	**3,634**
Other	2,675	-	23,597	20,830	**5,442**	-	**5,442**
GBHS Cares	1,582	-	1,532	746	**2,368**	-	**2,368**
Scholars Bowl	1,008	-	-	-	**1,008**	-	**1,008**
Total High School	38,579	-	104,604	98,810	**44,373**	-	**44,373**
Middle School							
Enrollment	-	-	55	-	**55**	-	**55**
Concessions	12,469	-	26,878	17,607	**21,740**	-	**21,740**
Agendas/Lost Locks	91	-	5	-	**96**	-	**96**
ID Replacement	2,974	-	889	561	**3,302**	-	**3,302**
Student Rewards	3,032	-	1,408	3,463	**977**	-	**977**
Lost Library Books/Textbooks	-	-	117	49	**68**	-	**68**
Chromebook Repairs	-	-	1,381	1,341	**40**	-	**40**
GBMS Booster Club Dues	-	-	810	810	**-**	-	**-**
MIM/WIH	-	-	975	970	**5**	-	**5**
Technology Fees	-	-	5	-	**5**	-	**5**
Athletics	184	-	-	100	**84**	-	**84**
Total Middle School	18,750	-	32,523	24,901	**26,372**	-	**26,372**
Total School Projects	57,329	-	137,127	123,711	**70,745**	-	**70,745**
Total District Activity Funds	$ 126,944	-	409,138	420,062	**116,020**	17,861	**133,881**

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Single Audit Information

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*

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2022, and the related notes to the financial statement, and have issued our report thereon dated January 9, 2023. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 428 Great Bend, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 9, 2023

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

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions
We have audited **Unified School District No. 428 Great Bend, 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 No. 428 Great Bend, Kansas'** major federal programs for the year ended June 30, 2022. **Unified School District No. 428 Great Bend, 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 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 No. 428 Great Bend, Kansas** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child 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 No. 428 Great Bend, Kansas** 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 No. 428 Great Bend, Kansas** 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 No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the Child Nutrition Cluster
As described in the accompanying schedule of findings and questioned costs, **Unified School District No. 428 Great Bend, Kansas** did not comply with requirements regarding the Child Nutrition Cluster as described in finding numbers 2022-001 for Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

Compliance with such requirements is necessary, in our opinion, for **Unified School District No. 428 Great Bend, Kansas** 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 No. 428 Great Bend, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Unified School District No. 428 Great Bend, Kansas'** 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 and 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 No. 428 Great Bend, Kansas'** 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 No. 428 Great Bend, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance
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 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 not identify any deficiencies in internal control over compliance that we consider to be 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 a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 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 No. 428 Great Bend, Kansas'** 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 No. 428 Great Bend, Kansas'** 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

January 9, 2023

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child and Adult Care Food Program (CACFP)	10.558	D0428	$ 2,940
COVID-19 Funding - Child and Adult Care Food Program (CACFP)	10.558	D0428	14
COVID-19 Funding - Pandemic EBT Administrative Costs	10.649	D0428	3,063
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	D0428	334,752
National School Lunch Program (NSLP)	10.555	D0428	1,661,010
COVID-19 Funding - National School Lunch Program (NSLP)	10.555	D0428	11,445
Summer Food Service Program for Children (SFSP)	10.559	D0428	234,688
Fresh Fruit and Vegetable Program (FFVP)	10.582	D0428	68,857
Total Child Nutrition Cluster			2,310,752
Total U.S. Department of Agriculture			2,316,769
Federal Communications Commission			
COVID-19 Funding - Emergency Connectivity Fund Program	32.009	N/A	97,002
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Education			
COVID-19 Funding - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	D0428	46,304
Temporary Assistance for Needy Families (TANF)	93.558	D0428	9,000
Total U.S. Department of Health and Human Services			55,304
U.S. Department of Education			
Passed Through Kansas Department of Education			
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	D0428	782,272
Migrant Education - State Grant Program (Title I, Part C of ESEA)	84.011	D0428	72,000
Career and Technical Education - Basic Grants to States (Perkins V)	84.048	D0428	42,353
English Language Acquisition State Grants	84.365	D0428	49,879
Supporting Effective Instruction State Grants	84.367	D0428	118,667
Student Support and Academic Enrichment Program	84.424	D0428	47,591
COVID-19 Funding - Education Stabilization Fund Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	D0428	1,267,811
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	84.027	D0428	1,074,112
Special Education - Preschool Grants (IDEA Preschool)	84.173	D0428	43,650
Total Special Education Cluster (IDEA)			1,117,762
Total U.S. Department of Education			3,498,335
Total Expenditures of Federal Awards			**$ 5,967,410**

Note - There were no awards made to subrecipients for the year ended June 30, 2022.

See accompanying notes to schedule of expenditures of federal awards.

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 428 Great Bend, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

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

NOTE 3 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP. Unmodified

Internal control over financial reporting:

• Material weakness identified?		Yes	X	No
• Significant deficiency identified?		Yes	X	None reported
• Noncompliance material to financial statements noted?		Yes	X	No

FEDERAL AWARDS

Internal control over major programs:

• Material weakness identified?		Yes	X	No
• Significant deficiency identified?	X	Yes		None reported

Type of auditors' report issued on compliance for Child Nutrition Cluster: Qualified

Type of auditors' report issued on compliance for Title I Grants to Local Educational Agencies and Education Stabilization Fund: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
84.010	Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)
84.425D	Education Stabilization Fund Elementary and Secondary School Emergency Relief Fund (ESSER)
	Child Nutrition Cluster
10.553	School Breakfast Program (SBP)
10.555	National School Lunch Program (NSLP)
10.559	Summer Food Service Program for Children (SFSP)
10.582	Fresh Fruit and Vegetable Program (FFVP)

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCIES

2022-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Criteria or specific requirement
Reimbursement for meals served is determined by applying the applicable meals times rates formula.

Condition
The District submitted inaccurate meal counts for reimbursement.

Context
Prior to auditor testing, the Food Service Director discovered that the lunch and breakfast meal counts for the High School had been transposed and submitted incorrectly. This error caused the breakfast count to be over-reimbursed by 4,425, and the lunch count was under-reimbursed by the same number. In addition, during testing of the Child Nutrition Cluster, it was discovered that the District was over-reimbursed by 14 lunches, under-reimbursed by 2 breakfasts, and under-reimbursed by 7 snacks during the four months tested. This resulted in an under-reimbursement of $9,307.

Cause
When preparing the monthly reimbursement request that is submitted to the State, an incorrect column was pulled from the meal count report for the High School's December meals. In addition, manual meal counts were incorrectly summed.

Effect
Inaccurate meal counts were submitted to the State and reimbursed.

Recommendation
We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Views of responsible officials
See Corrective Action Plan.

Mr. Khris J. Thexton
Superintendent of Schools
Mr. John P. Popp
Assistant Superintendent
Mrs. Tricia Reiser
Director of Teaching and Learning

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

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended June 30, 2021.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Significant Deficiency

2021-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Condition
The District submitted inaccurate meal counts for reimbursement.

Recommendation
We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Corrective Actions
The District implemented additional review steps beginning in October of 2021. Meal count sheets were completed by the school food service managers and then submitted to the Food Service Production Records Secretary. Once there, the sheets were checked for accuracy based on transport summaries and then input into a consolidated spreadsheet.

Status
Ongoing issue. See finding 2022-001.

2021-002 - Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA) – Allowable Activities and Costs/Cost Principles

Condition
Summer school employees working under the Title I program did not complete either a personal activity report or a semi-annual certification.

Recommendation
We recommend that the District require its federally funded summer school employees to use the applicable form to certify that they understand the source of their wages.

Status
Resolved.