UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

AUDIT REPORT &
FINANCIAL STATEMENT

June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS
FINANCIAL STATEMENT
For the Year Ended
June 30, 2022
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YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 436
Caney, Kansas 67333

Report on the Audit of the Financial Statement
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 436 Caney, Kansas, (District) as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 436 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 436, as of June 30, 2022 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 436, 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 Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*),7 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 Statements 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 audit opinions.

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 statements, 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' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

- Exercise professional judgment and maintain professional skepticism through the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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 finding, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts and expenditures and

unencumbered cash – district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for the purpose of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 Unified School District No. 436, Caney, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated May 24, 2022 which contained an unmodified opinion on the basic financial statement. The June 30, 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The June 30, 2021 Actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for the 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 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 September 14, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cooperative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Cooperative's internal control over financial reporting and compliance.

Yerkes & Michels

YERKES & MICHELS, CPA, LLC
Independence, KS

September 14, 2022

UNIFIED SCHOOL DISTRICT NO. 436 CANEY, KANSAS

STATEMENT 1
Page 1 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance July 1, 2021	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance June 30, 2022	Add: Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2022	Funds
General Fund	$ 0.46	$ -	$ 6,127,505.83	$ 6,127,506.00	$ 0.29	$ 167,374.66	$ 167,374.95	General Fund
Supplemental General Fund	136,475.04	-	1,968,790.90	2,020,406.00	84,859.94	3,608.73	88,468.67	Supplemental General Fund
Special Purpose Funds:								Special Purpose Funds:
Vocational Education Fund	163,972.16	-	183,165.65	175,817.22	171,320.59	-	171,320.59	Vocational Education Fund
Special Education Fund	224,906.99	-	985,677.69	981,175.02	229,409.66	-	229,409.66	Special Education Fund
Driver Training Fund	30,862.63	-	9,660.00	9,945.81	30,576.82	-	30,576.82	Driver Training Fund
At Risk (K-12) Fund	200,047.90	-	716,780.80	714,531.08	202,297.62	-	202,297.62	At Risk (K-12) Fund
At Risk (4 Yr. Old) Fund	57,706.11	-	95,031.39	92,500.62	60,236.88	-	60,236.88	At Risk (4 Yr. Old) Fund
Food Service Fund	113,893.41	-	572,405.60	568,303.25	117,995.76	-	117,995.76	Food Service Fund
Capital Outlay Fund	726,250.12	-	771,913.91	730,635.45	767,528.58	104,013.24	871,541.82	Capital Outlay Fund
Parent Education Fund	10,379.05	-	-	-	10,379.05	-	10,379.05	Parent Education Fund
Professional Development Fund	29,549.53	-	70,165.52	59,903.70	39,811.35	-	39,811.35	Professional Development Fund
Bilingual (ESOL) Education Fund	9,283.47	-	2,627.00	1,431.93	10,478.54	-	10,478.54	Bilingual (ESOL) Education Fund
KPERS Retirement Contribution Fund	-	-	749,530.64	749,530.64	-		-	KPERS Retirement Contribution Fund
Small Grants Fund	98,713.84	-	36,037.84	18,396.24	116,355.44	-	116,355.44	Small Grants Fund
Virtual Education Fund	32,753.13	-	-	-	32,753.13	-	32,753.13	Virtual Education Fund
Recreation Commission Fund	5,864.86	-	149,428.94	155,000.00	293.80	-	293.80	Recreation Commission Fund
Recreation Comm. Employee Benefit Fund	559.48	-	18,340.22	17,750.00	1,149.70		1,149.70	Recreation Emp.Comm.Benefit Fd.
Contingency Reserve Fund	258,643.38	-	40,122.05	-	298,765.43	-	298,765.43	Contingency Reserve Fund
Textbook & Student Material Fund	27,709.98	-	15,188.25	18,477.25	24,420.98	-	24,420.98	Textbook & Student Material Fund
Indian Education Fund	-	-	40,194.11	48,461.00	(8,266.89)	6,946.49	(1,320.40)	Indian Education Fund
Carl Perkins Consortium Fund	4,059.61	-	-	-	4,059.61	-	4,059.61	Carl Perkins Consortium Fund
Title I Fund	-	-	130,868.00	193,128.00	(62,260.00)	-	(62,260.00)	Title I Fund
Title II A -Teacher Quality Fund	-	-	26,831.00	26,831.00	-	-	-	Title II A -Teacher Quality Fund
Bond Construction Fund	540.00	-	-	-	540.00	-	540.00	Bond Construction Fund
21st Century Grant Fund	(5,699.95)	-	62,526.00	75,773.16	(18,947.11)	1,309.88	(17,637.23)	21st Century Grant Fund
ACES Program	-	-	2,763.10	-	2,763.10	-	2,763.10	ACES Program
ESSER Fund	(19.53)	-	-	-	(19.53)	-	(19.53)	ESSER Fund
ESSER II Fund	-	-	209,488.50	212,285.05	(2,796.55)	-	(2,796.55)	ESSER II Fund
District Activity Funds	36,026.10	-	110,009.64	103,520.08	42,515.66	-	42,515.66	District Activity Funds
Trust Funds:								Trust Funds:
J R Brown Scholarship Fund	13,464.94	-	143.37	500.00	13,108.31	-	13,108.31	J R Brown Scholarship Fund
Samuel B. & Hattie Woods Scholarship Fd.	6,478.24	-	-	-	6,478.24	-	6,478.24	Sam J. & Hattie Woods Sch. Fd.
Bond and Interest Fund								Bond and Interest Fund
Bond and Interest Fund	447,931.59	-	442,684.01	385,274.35	505,341.25	-	505,341.25	Bond and Interest Fund
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 2,630,352.54	$ -	$ 13,537,879.96	$ 13,487,082.85	$ 2,681,149.65	$ 283,253.00	$ 2,964,402.65	TOTAL REPORTING ENTITY (Excluding Agency Funds)

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT

UNIFIED SCHOOL DISTRICT NO. 436 CANEY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

COMPOSITION OF CASH:		
Primary Government		
Arvest Bank, Caney, Kansas		
Certificate of Deposit Brown Scholarship	$ 13,108.31	
Certificate of Deposit Woods Scholarship	6,478.24	
		19,586.55
		$ 19,586.55
Community National Bank, Caney, Kansas		
Board Office - Checking		$ (509,444.90)
Board Office - Checking Sweep Account		3,408,245.34
Board Office - Petty Cash		1,000.00
High School - Checking		140,914.36
High School - Petty Cash		1,500.00
Lincoln - Checking		28,731.56
Lincoln - Petty Cash		1,000.00
		$ 3,071,946.36
TOTAL CASH		$ 3,091,532.91
Less: Agency Funds		(127,130.26)
TOTAL REPORTING ENTITY (Excluding Agency Funds)		$ 2,964,402.65

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1A. FINANCIAL REPORTING ENTITY

Unified School District No. 436 is a municipal corporation governed by an elected seven-member board. This financial statement includes transactions of the primary government only.

The District's summary statement of receipts, cash disbursements and unencumbered cash includes the accounts of all District operations. The District's major operations include primary and secondary education of young people in the Caney, Kansas school district area. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

1B. BASIS OF PRESENTATION AND BASIS OF ACCOUNTING

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

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

The accounts of the reporting entity are organized into funds, each of which is considered to be separate accounting entities.

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

The following types of funds comprise the financial activities of Unified School District No. 436, 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 Funds - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust Funds - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

1C. 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 accounting.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2A. BUDGETARY INFORMATION

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd)

2A. BUDGETARY INFORMATION (cont'd)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended.

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

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

A legal operating budget is not required for Trust Funds and the following Special Purpose Funds:

Contingency Reserve Fund
Textbook & Student Material Fund
Indian Education Fund
Carl Perkins Consortium Fund
Title I Fund
Title II - A Teacher Quality Fund
Bond Construction Fund
District Activity Funds
21st Century Grant Fund
ACES Program
ESSER Fund
ESSER II Fund

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd)

2B. COMPLIANCE WITH KANSAS STATUTES AND OTHER FINANCE RELATED LEGAL MATTERS

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Elementary and Secondary School Emergency Relief Funds 1 & 2, Indian Education Fund, Title I Fund, and 21st Century Grant Fund have a negative unencumbered cash balance at June 30, 2022, which is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following fiscal year from federal grant programs.

Management of the District is not aware of any other violations of compliance with Kansas Statutes or violations of other finance related legal matters.

NOTE 3 - DEPOSITS AND INVESTMENTS

At June 30, 2022, the District had no investments.

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the

NOTE 3 - DEPOSITS AND INVESTMENTS (cont'd)

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%.

At June 30, 2022, the District's carrying amount of deposits was $3,091,532.91 and the bank balance was $3,744,376.89. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by two banks. A portion of the bank balance was covered by federal depository insurance of $336,131.55 creating a custodial credit risk; however, the remaining balance was covered with a Sweep Purchase Agreement covering $3,408,245.34, and Pledged Securities covering $73,825.00. All deposits were legally secured at June 30, 2022.

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.

NOTE 4 – LONG-TERM DEBT

SEE SCHEDULES ON PAGES 15 and 16.

The district has $2,394,654.12 in funds held in escrow at Security Bank of Kansas City. During Fiscal Year 2022 funds from this escrow account were used to pay $35,175.00 of interest for Bond Series 2018.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, Kansas 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 January 1, 2009 and KPERS 3 members were first employed in a covered position on or after

NOTE 5 - DEFINED BENEFIT PENSION PLAN (cont'd)

January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $749,530.64 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 $5,730,463.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled

NOTE 5 - DEFINED BENEFIT PENSION PLAN (cont'd)

Net Pension Liability (cont'd)

forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 6 - RISK MANAGEMENT

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

NOTE 7 – FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full-time employees of the District are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently, benefits offered through the plan include health insurance, cancer insurance, and advantage disability insurance.

NOTE 8 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At Risk (K-12)	K.S.A. 72-6428	$ 440,705.80
General	At Risk (4 Yr. Old)	K.S.A. 72-6428	20,031.39
General	Food Service	K.S.A. 72-6428	2,729.79
General	Professional Develop.	K.S.A. 72-6428	12,152.07
General	Special Education	K.S.A. 72-6428	601,009.00

General	Vocational Education	K.S.A. 72-6428	7,500.00
General	Contingency Reserve	K.S.A. 72-6428	37,993.99
General	Capital Outlay	K.S.A. 72-6428	58,059.21
Supp General	Bilingual Education	K.S.A. 72-6428	2,627.00
Supp General	Professional Develop.	K.S.A. 72-6428	58,013.45
Supp General	Special Education	K.S.A. 72-6428	325,080.43
Supp General	At Risk (K-12)	K.S.A 72-6428	276,075.00
Supp General	At Risk (4 Yr. Old)	K.S.A 72-6428	75,000.00
Supp General	Vocational Education	K.S.A 72-6428	165,000.00
Title IIa	Title I	OMB Compliance Supplement	13,416.00

NOTE 9 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Compensated Absences. All non-certified employees plus the Superintendent rendering service throughout the entire year are eligible for vacation benefits varying from one (1) week vacation to four (4) weeks vacation.

Vacation benefits are determined based on years of employment. Unused vacation earned during the current year may be carried past June 30, but must be used by the following December 31st. After this date, the leave will be forfeited. Employees leaving the District shall be paid for accrued vacation leave at the employee's regular daily rate of pay.

The municipality's compensated absence policy permits employees to one (1) day of sick leave for each month contracted plus one day. Unused sick leave may accumulate to 50 days. The Board of Education will pay 100% of the substitute teacher rate for loss of sick leave over 50 days. This amount will be paid in June based on the current year's substitute rate for full time employees.

NOTE 9 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont'd)

Upon retirement, if the employee has ten (10) years of continuous service to the School District and qualifies for KPERS Retirement, the Board of Education will purchase unused sick leave at a rate based on 100% of the substitute teachers' rate of pay.

All full-time personnel shall be entitled to four (4) days personal leave with pay per year. The four days shall be used at the discretion of each employee, except that personal leave shall be limited during the last two weeks of school and the duty day before or after a holiday. At the end of the year, classified staff and special services employees will be compensated for unused personal leave at the substitute daily pay rate. Payment will be included in the June payroll. Personal leave will not accumulate. The liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual nor estimated amount of the liability could be reasonably estimated at June 30, 2022. The cost of vacation and sick pay are recognized as expenditures when paid.

NOTE 10 – USE OF ESTIMATES

The preparation of statutory basis financial statements required management to make estimates and assumptions that affect the reported amounts of expenditures during the audit period, encumbrances outstanding and disclosure of contingencies at the end of the audit period. Actual results could differ from the estimates.

NOTE 11 – DATE OF MANAGEMENT'S REVIEW

Subsequent events were evaluated through the date of financial statement issuance September 14, 2022.

USD # 436 Caney, Ks
NOTES TO THE FINANCIAL STATEMENTS
6/30/2022

NOTE 4 - LONG TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
GENERAL OBLIGATION BONDS										
Bond Series 2018	3%	3/1/2018	$ 4,000,000.00	9/1/2030	$ 3,625,000.00	$ -	$ 300,000.00	$ (300,000.00)	$ 3,325,000.00	$ 104,250.00
Refunding Bonds 2021	1.75%	9/28/2021	$ 2,540,000.00	9/1/2029	$ -	$ 2,540,000.00	$ -	$ 2,540,000.00	$ 2,540,000.00	$ 13,704.35
					$ 3,625,000.00	$ 2,540,000.00	$ 300,000.00	$ 2,240,000.00	$ 5,865,000.00	$ 117,954.35

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2022

NOTE 4 - LONG TERM DEBT (cont'd)

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

	Year 6/30 2023	Year 6/30 2024	Year 6/30 2025	Year 6/30 2026	Year 6/30 2027	Year 6/30 2028-2032	TOTAL
PRINCIPAL							
GO Bonds --							
Bond Series 2018	$315,000.00	$325,000.00	$ 340,000.00	$ 355,000.00	$ 370,000.00	$ 1,620,000.00	$3,325,000.00
Refunding Bonds 2021	$ 95,000.00	$105,000.00	$ 100,000.00	$ 455,000.00	$ 465,000.00	$ 1,320,000.00	$2,540,000.00
TOTAL PRINCIPAL	$410,000.00	$430,000.00	$ 440,000.00	$ 810,000.00	$ 835,000.00	$ 2,940,000.00	$5,865,000.00
INTEREST							
GO Bonds --							
Bond Series 2018	$ 95,025.00	$ 85,425.00	$ 75,450.00	$ 65,025.00	$ 54,150.00	$ 99,450.00	$ 474,525.00
Refunding Bonds 2021	$ 32,075.00	$ 31,662.00	$ 31,045.00	$ 28,327.00	$ 23,124.00	$ 30,054.00	$ 176,287.00
TOTAL INTEREST	$127,100.00	$117,087.00	$ 106,495.00	$ 93,352.00	$ 77,274.00	$ 129,504.00	$ 650,812.00
TOTAL PRINCIPAL AND INTEREST	$537,100.00	$547,087.00	$ 546,495.00	$ 903,352.00	$ 912,274.00	$ 3,069,504.00	$6,515,812.00

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2022

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Under (Over)	Fund
General Fund	$ 6,376,924.00	$ (249,418.00)	$ -	$ 6,127,506.00	$ 6,127,506.00	$ -	General
Supplemental General Fund	2,102,768.00	(82,362.00)	-	2,020,406.00	2,020,406.00	-	Supplemental General Fund
Special Revenue Funds:							Special Revenue Funds:
Vocational Education Fund	388,032.00	-	-	388,032.00	175,817.22	212,214.78	Vocational Education Fund
Special Education Fund	1,233,848.00	-	-	1,233,848.00	981,175.02	252,672.98	Special Education Fund
Driver Training Fund	38,065.00	-	-	38,065.00	9,945.81	28,119.19	Driver Training Fund
At Risk (K-12) Fund	976,478.00	-	-	976,478.00	714,531.08	261,946.92	At Risk (K-12) Fund
At Risk (4 Yr.Old) Fund	167,706.00	-	-	167,706.00	92,500.62	75,205.38	At Risk (4 Yr.Old) Fund
Food Service Fund	717,146.00	-	-	717,146.00	568,303.25	148,842.75	Food Service Fund
Capital Outlay Fund	1,421,147.00	-	-	1,421,147.00	730,635.45	690,511.55	Capital Outlay Fund
Parent Education Fund	20,379.00	-	-	20,379.00	-	20,379.00	Parent Education Fund
Professional Development Fund	84,550.00	-	-	84,550.00	59,903.70	24,646.30	Professional Development Fund
Bilingual (ESOL) Education Fund	12,307.00	-	-	12,307.00	1,431.93	10,875.07	Bilingual (ESOL) Education Fund
KPERS Retirement Contribution Fund	861,365.00	-	-	861,365.00	749,530.64	111,834.36	KPERS Retirement Contribution Fund
Small Grants Fund	147,714.00	-	-	147,714.00	18,396.24	129,317.76	Small Grants Fund
Virtual Education Fund	32,753.00	-	-	32,753.00	-	32,753.00	Virtual Education Fund
Recreation Commission Fund	155,000.00	-	-	155,000.00	155,000.00	-	Recreation Commission Fund
Recreation Employee Benefit Fund	17,750.00	-	-	17,750.00	17,750.00	-	Recreation Employee Benefit Fund
Bond and Interest Fund	404,250.00	-	-	404,250.00	385,274.35	18,975.65	Bond and Interest Fund

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

GENERAL FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Other Taxes	$ 772.05	$ 838.83	$ -	$ 838.83
State of Kansas – General Aid	5,515,923.00	5,575,658.00	5,717,983.00	(142,325.00)
State of Kansas - Special Education	542,681.00	551,009.00	658,941.00	(107,932.00)
TOTAL CASH RECEIPTS	$ 6,059,376.05	$ 6,127,505.83	$ 6,376,924.00	$ (249,418.17)
EXPENDITURES				
Instruction	$ 3,356,162.33	$ 3,032,315.44	$ 3,093,043.00	$ (60,727.56)
Student Support Services	201,078.97	208,557.71	224,000.00	(15,442.29)
Instructional Support Staff	145,811.35	145,903.94	140,000.00	5,903.94
General Administration	359,222.46	362,358.50	388,000.00	(25,641.50)
School Administration	493,271.72	513,564.20	516,000.00	(2,435.80)
Operations and Maintenance	242,957.22	165,768.63	91,300.00	74,468.63
Other Support Services	83,167.34	180,364.26	133,250.00	47,114.26
Transportation	313,345.69	338,492.07	327,200.00	11,292.07
Transfers	864,593.92	1,180,181.25	1,464,131.00	(283,949.75)
Prior Year Cancelled Encumbrance	-	-	-	-
Total Certified Budget			6,376,924.00	(249,418.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(249,418.00)	249,418.00
Adjustement for Qualifying Budget Credits			-	-
TOTAL EXPENDITURES	$ 6,059,611.00	$ 6,127,506.00	$ 6,127,506.00	$ (0.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (234.95)	$ (0.17)		
UNENCUMBERED CASH, BEGINNING	235.41	0.46		
UNENCUMBERED CASH, ENDING	$ 0.46	$ 0.29		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

SUPPLEMENTAL GENERAL FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 918,009.56	$ 904,672.35	$ 958,478.00	$ (53,805.65)
Delinquent Tax	24,157.99	26,393.01	67,731.00	(41,337.99)
Motor Vehicle Tax	65,926.74	59,971.13	70,670.00	(10,698.87)
Other Taxes	9,808.76	11,192.41	2,920.00	8,272.41
State of Kansas	892,230.00	966,562.00	1,005,964.00	(39,402.00)
TOTAL CASH RECEIPTS	$ 1,910,133.05	$ 1,968,790.90	$ 2,105,763.00	$ (136,972.10)
EXPENDITURES				
Instruction	$ 101,601.69	$ 447,437.51	$ 541,500.00	$ (94,062.49)
General Administration	102,244.48	118,317.47	110,000.00	8,317.47
Other Support Services	78,330.52	72,444.18	84,500.00	(12,055.82)
Operations and Maintenance	337,209.40	457,439.59	486,250.00	(28,810.41)
Equipment	8,922.36	22,971.37	160,254.00	(137,282.63)
Transfers	1,214,526.55	901,795.88	720,264.00	181,531.88
Prior Year Cancelled Encumbrance	-	-	-	-
Total Certified Budget			2,102,768.00	(82,362.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(82,362.00)	82,362.00
Adjustement for Qualifying Budget Credits			-	-
TOTAL EXPENDITURES	$ 1,842,835.00	$ 2,020,406.00	$ 2,020,406.00	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 67,298.05	$ (51,615.10)		
UNENCUMBERED CASH, BEGINNING	69,176.99	136,475.04		
UNENCUMBERED CASH, ENDING	$ 136,475.04	$ 84,859.94		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

VOCATIONAL EDUCATION FUND

	Prior Year Actual	CURRENT YEAR Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 220,000.00	$ 172,500.00	$ 220,000.00	$ (47,500.00)
Misc. Income	-	2,611.00	-	2,611.00
Carl Perkins/Greenbush	4,378.54	8,054.65	-	8,054.65
TOTAL CASH RECEIPTS	$ 224,378.54	$ 183,165.65	$ 220,000.00	$ (36,834.35)
EXPENDITURES				
Instruction	$ 166,047.38	$ 175,817.22	$ 388,032.00	$ (212,214.78)
TOTAL EXPENDITURES	$ 166,047.38	$ 175,817.22	$ 388,032.00	$ (212,214.78)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 58,331.16	$ 7,348.43		
UNENCUMBERED CASH , BEGINNING	105,641.00	163,972.16		
UNENCUMBERED CASH, ENDING	$ 163,972.16	$ 171,320.59		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

SPECIAL EDUCATION FUND

	Prior Year Actual	CURRENT YEAR Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 964,308.41	$ 926,089.43	$ 1,008,941.00	$ (82,851.57)
Federal Grant	8,784.00	13,504.00	-	13,504.00
Miscellaneous	43,722.61	46,084.26	-	46,084.26
TOTAL CASH RECEIPTS	$ 1,016,815.02	$ 985,677.69	$ 1,008,941.00	$ (23,263.31)
EXPENDITURES				
Instruction	$ 986,308.11	$ 981,175.02	$ 1,181,848.00	$ (200,672.98)
Transfers	-	-	52,000.00	(52,000.00)
TOTAL EXPENDITURES	$ 986,308.11	$ 981,175.02	$ 1,233,848.00	$ (252,672.98)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,506.91	$ 4,502.67		
UNENCUMBERED CASH , BEGINNING	194,400.08	224,906.99		
UNENCUMBERED CASH, ENDING	$ 224,906.99	$ 229,409.66		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

DRIVER TRAINING FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
State of Kansas	$ 4,284.00	$ 5,124.00	$ 7,200.00	$ (2,076.00)
Transfers	14,000.00	-	-	-
Miscellaneous	4,998.00	4,536.00	5,000.00	(464.00)
TOTAL CASH RECEIPTS	$ 23,282.00	$ 9,660.00	$ 12,200.00	$ (2,540.00)
EXPENDITURES				
Instruction	$ 17,494.17	$ 9,945.81	$ 10,350.00	$ (404.19)
Equipment	-	-	27,715.00	(27,715.00)
TOTAL EXPENDITURES	$ 17,494.17	$ 9,945.81	$ 38,065.00	$ (28,119.19)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,787.83	$ (285.81)		
UNENCUMBERED CASH , BEGINNING	25,074.80	30,862.63		
UNENCUMBERED CASH, ENDING	$ 30,862.63	$ 30,576.82		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

AT RISK (K-12) FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 690,000.00	$ 716,780.80	$ 776,430.00	$ (59,649.20)
TOTAL CASH RECEIPTS	$ 690,000.00	$ 716,780.80	$ 776,430.00	$ (59,649.20)
EXPENDITURES				
Instruction	$ 611,544.98	$ 714,531.08	$ 964,228.00	$ (249,696.92)
School Administration	-	-	11,250.00	(11,250.00)
Transportation	-	-	1,000.00	(1,000.00)
TOTAL EXPENDITURES	$ 611,544.98	$ 714,531.08	$ 976,478.00	$ (261,946.92)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 78,455.02	$ 2,249.72		
UNENCUMBERED CASH , BEGINNING	121,592.88	200,047.90		
UNENCUMBERED CASH, ENDING	$ 200,047.90	$ 202,297.62		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

AT RISK (4 Yr. Old) FUND

	Prior Year Actual	CURRENT YEAR Actual	CURRENT YEAR Budget	CURRENT YEAR Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 109,565.00	$ 95,031.39	$ 110,000.00	$ (14,968.61)
TOTAL CASH RECEIPTS	$ 109,565.00	$ 95,031.39	$ 110,000.00	$ (14,968.61)
EXPENDITURES				
Instruction	$ 83,354.84	$ 87,238.73	$ 162,506.00	$ (75,267.27)
School Administration	5,064.89	5,261.89	5,200.00	61.89
TOTAL EXPENDITURES	$ 88,419.73	$ 92,500.62	$ 167,706.00	$ (75,205.38)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,145.27	$ 2,530.77		
UNENCUMBERED CASH , BEGINNING	36,560.84	57,706.11		
UNENCUMBERED CASH, ENDING	$ 57,706.11	$ 60,236.88		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

FOOD SERVICE FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Food Service	$ 26,883.32	$ 16,351.01	$ 12,952.00	$ 3,399.01
State of Kansas	5,679.13	3,809.41	3,814.00	(4.59)
Federal Funds	560,532.22	548,565.03	585,487.00	(36,921.97)
Transfers	562.66	2,729.79	1,000.00	1,729.79
Miscellaneous	168.00	950.36	-	950.36
TOTAL CASH RECEIPTS	$ 593,825.33	$ 572,405.60	$ 603,253.00	$ (30,847.40)
EXPENDITURES				
Operation and Maintenance	$ 22,882.59	$ 29,448.18	$ 25,500.00	$ 3,948.18
Food Service Operation	573,951.28	538,855.07	691,646.00	(152,790.93)
TOTAL EXPENDITURES	$ 596,833.87	$ 568,303.25	$ 717,146.00	$ (148,842.75)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,008.54)	$ 4,102.35		
UNENCUMBERED CASH , BEGINNING	116,901.95	113,893.41		
UNENCUMBERED CASH, ENDING	$ 113,893.41	$ 117,995.76		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

CAPITAL OUTLAY FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 407,800.89	$ 404,165.36	$ 403,956.00	$ 209.36
Delinquent Tax	10,571.45	11,437.42	10,122.00	1,315.42
Other Taxes	34,057.90	32,480.52	33,810.00	(1,329.48)
Interest Income	44,516.48	47,604.44	35,000.00	12,604.44
State Aid	161,819.00	176,992.00	177,011.00	(19.00)
Transfers	-	58,059.21	-	58,059.21
Miscellaneous	32,992.72	41,174.96	30,000.00	11,174.96
TOTAL CASH RECEIPTS	$ 691,758.44	$ 771,913.91	$ 689,899.00	$ 82,014.91
EXPENDITURES				
Building Repair	$ 152,153.16	$ 162,710.04	$ 225,000.00	$ (62,289.96)
New Building	-	-	594,297.00	(594,297.00)
Payroll Expenses	339,022.95	363,486.20	351,850.00	11,636.20
Equipment	68,192.00	204,439.21	250,000.00	(45,560.79)
TOTAL EXPENDITURES	$ 559,368.11	$ 730,635.45	$ 1,421,147.00	$ (690,511.55)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 132,390.33	$ 41,278.46		
UNENCUMBERED CASH , BEGINNING	593,859.79	726,250.12		
UNENCUMBERED CASH, ENDING	$ 726,250.12	$ 767,528.58		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

PARENT EDUCATION FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ -	$ -	$ 10,000.00	$ (10,000.00)
TOTAL CASH RECEIPTS	$ -	$ -	$ 10,000.00	$ (10,000.00)
EXPENDITURES				
Student Support Services	$ -	$ -	$ 20,379.00	$ (20,379.00)
TOTAL EXPENDITURES	$ -	$ -	$ 20,379.00	$ (20,379.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH , BEGINNING	10,379.05	10,379.05		
UNENCUMBERED CASH, ENDING	$ 10,379.05	$ 10,379.05		

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CANEY, KANSAS

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)

PROFESSIONAL DEVELOPMENT FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 51,500.30	$ 70,165.52	$ 55,000.00	$ 15,165.52
State Aid	14,343.00	-	-	-
TOTAL CASH RECEIPTS	$ 65,843.30	$ 70,165.52	$ 55,000.00	$ 15,165.52
EXPENDITURES				
Instructional Support	$ 57,615.47	$ 59,903.70	$ 84,550.00	$ (24,646.30)
Prior Year Cancelled Encumbrance	-	-	-	-
TOTAL EXPENDITURES	$ 57,615.47	$ 59,903.70	$ 84,550.00	$ (24,646.30)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,227.83	$ 10,261.82		
UNENCUMBERED CASH , BEGINNING	21,321.70	29,549.53		
UNENCUMBERED CASH, ENDING	$ 29,549.53	$ 39,811.35		

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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)

BILINGUAL (ESOL) EDUCATION FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 6,854.00	$ 2,627.00	$ 3,024.00	$ (397.00)
TOTAL CASH RECEIPTS	$ 6,854.00	$ 2,627.00	$ 3,024.00	$ (397.00)
EXPENDITURES				
Instructional	$ 1,416.82	$ 1,431.93	$ 12,307.00	$ (10,875.07)
TOTAL EXPENDITURES	$ 1,416.82	$ 1,431.93	$ 12,307.00	$ (10,875.07)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,437.18	$ 1,195.07		
UNENCUMBERED CASH , BEGINNING	3,846.29	9,283.47		
UNENCUMBERED CASH, ENDING	$ 9,283.47	$ 10,478.54		

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CANEY, KANSAS

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)

KPERS RETIREMENT CONTRIBUTION FUND

	Prior Year Actual	CURRENT YEAR Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 711,872.02	$ 749,530.64	$ 861,365.00	$ (111,834.36)
TOTAL CASH RECEIPTS	$ 711,872.02	$ 749,530.64	$ 861,365.00	$ (111,834.36)
EXPENDITURES				
KPERS Contributions	$ 711,872.02	$ 749,530.64	$ 861,365.00	$ (111,834.36)
TOTAL EXPENDITURES	$ 711,872.02	$ 749,530.64	$ 861,365.00	$ (111,834.36)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH , BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

SMALL GRANTS FUND

	Prior Year Actual	CURRENT YEAR Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Grant Revenue	$ 43,545.00	$ 11,129.84	$ 49,000.00	$ (37,870.16)
Miscellaneous	26,645.00	24,908.00	-	24,908.00
TOTAL CASH RECEIPTS	$ 70,190.00	$ 36,037.84	$ 49,000.00	$ (12,962.16)
EXPENDITURES				
Instruction	$ 15,855.00	$ 17,050.13	$ 142,214.00	$ (125,163.87)
Project Costs	2,847.66	1,346.11	5,500.00	(4,153.89)
TOTAL EXPENDITURES	$ 18,702.66	$ 18,396.24	$ 147,714.00	$ (129,317.76)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,487.34	$ 17,641.60		
UNENCUMBERED CASH , BEGINNING	47,226.50	98,713.84		
UNENCUMBERED CASH, ENDING	$ 98,713.84	$ 116,355.44		

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CANEY, KANSAS

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)

VIRTUAL EDUCATION FUND

	Prior Year Actual	CURRENT YEAR Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfers	$ 14,000.00	$ -	$ -	$ -
TOTAL CASH RECEIPTS	$ 14,000.00	$ -	$ -	$ -
EXPENDITURES				
Instruction	$ -	$ -	$ 32,753.00	$ (32,753.00)
TOTAL EXPENDITURES	$ -	$ -	$ 32,753.00	$ (32,753.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,000.00	$ -		
UNENCUMBERED CASH , BEGINNING	18,753.12	32,753.12		
UNENCUMBERED CASH, ENDING	$ 32,753.12	$ 32,753.12		

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CANEY, KANSAS

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)

RECREATION COMMISSION FUND

	Prior Year Actual	CURRENT YEAR Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 136,050.31	$ 134,906.39	$ 134,814.00	$ 92.39
Delinquent Tax	3,441.21	3,792.73	3,378.00	414.73
Motor Vehicle Tax	9,624.53	7,538.48	10,716.00	(3,177.52)
Other Taxes	1,477.19	3,191.34	443.00	2,748.34
TOTAL CASH RECEIPTS	$ 150,593.24	$ 149,428.94	$ 149,351.00	$ 77.94
EXPENDITURES				
Community Service Operations	$ 153,516.00	$ 155,000.00	$ 155,000.00	$ -
TOTAL EXPENDITURES	$ 153,516.00	$ 155,000.00	$ 155,000.00	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,922.76)	$ (5,571.06)		
UNENCUMBERED CASH , BEGINNING	8,787.62	5,864.86		
UNENCUMBERED CASH, ENDING	$ 5,864.86	$ 293.80		

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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)

RECREATION COMMISSION EMPLOYEE BENEFIT FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 16,691.04	$ 16,522.56	$ 16,491.00	$ 31.56
Delinquent Tax	390.00	410.35	413.00	(2.65)
Motor Vehicle Tax	1,222.21	1,192.72	428.00	764.72
Other Taxes	185.82	214.59	17.00	197.59
TOTAL CASH RECEIPTS	$ 18,489.07	$ 18,340.22	$ 17,349.00	$ 991.22
EXPENDITURES				
Recreation Employee Benefits	$ 20,500.00	$ 17,750.00	$ 17,750.00	$ -
TOTAL EXPENDITURES	$ 20,500.00	$ 17,750.00	$ 17,750.00	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,010.93)	$ 590.22		
UNENCUMBERED CASH , BEGINNING	2,570.41	559.48		
UNENCUMBERED CASH, ENDING	$ 559.48	$ 1,149.70		

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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)

CONTINGENCY RESERVE FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Transfer	$ 8,330.10	$ 40,122.05
TOTAL CASH RECEIPTS	$ 8,330.10	$ 40,122.05
EXPENDITURES		
School Administration	$ 17,576.72	$ -
TOTAL EXPENDITURES	$ 17,576.72	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,246.62)	$ 40,122.05
UNENCUMBERED CASH , BEGINNING	267,890.00	258,643.38
UNENCUMBERED CASH, ENDING	$ 258,643.38	$ 298,765.43

UNIFIED SCHOOL DISTRICT NO. 436
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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)

Textbook & Student Material Fund

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Fees	$ 7,125.00	$ 15,188.25
TOTAL CASH RECEIPTS	$ 7,125.00	$ 15,188.25
EXPENDITURES		
Other Supplemental Services	$ -	$ 18,477.25
TOTAL EXPENDITURES	$ -	$ 18,477.25
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,125.00	$ (3,289.00)
UNENCUMBERED CASH , BEGINNING	20,584.98	27,709.98
UNENCUMBERED CASH, ENDING	$ 27,709.98	$ 24,420.98

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CANEY, KANSAS

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)

INDIAN EDUCATION FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Grant	$ 53,677.01	$ 40,194.11
TOTAL CASH RECEIPTS	$ 53,677.01	$ 40,194.11
EXPENDITURES		
Instruction	$ 55,077.05	$ 48,461.00
Prior Year Canceled Encumbrance	(1,450.00)	-
TOTAL EXPENDITURES	$ 53,627.05	$ 48,461.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 49.96	$ (8,266.89)
UNENCUMBERED CASH , BEGINNING	(49.96)	(0.00)
UNENCUMBERED CASH, ENDING	$ (0.00)	$ (8,266.89)

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CANEY, KANSAS

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)

CARL PERKINS CONSORTIUM FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
State Aid	$ -	$ -
TOTAL CASH RECEIPTS	$ -	$ -
EXPENDITURES		
Instruction	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH , BEGINNING	4,059.61	4,059.61
UNENCUMBERED CASH, ENDING	$ 4,059.61	$ 4,059.61

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CANEY, KANSAS

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)

TITLE I FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Aid	$ 200,561.00	$ 117,452.00
Transfer from Title IIA	15,370.00	13,416.00
TOTAL CASH RECEIPTS	$ 215,931.00	$ 130,868.00
EXPENDITURES		
Instruction	$ 215,931.00	$ 193,128.00
Payroll Expense	-	-
TOTAL EXPENDITURES	$ 215,931.00	$ 193,128.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (62,260.00)
UNENCUMBERED CASH , BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ (62,260.00)

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

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)

TITLE II A - TEACHER QUALITY FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Aid	$ 30,739.00	$ 26,831.00
TOTAL CASH RECEIPTS	$ 30,739.00	$ 26,831.00
EXPENDITURES		
Instruction	$ 15,369.00	$ 13,415.00
Transfer to Title I	15,370.00	13,416.00
TOTAL EXPENDITURES	$ 30,739.00	$ 26,831.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH , BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

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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)

BOND CONSTRUCTION FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Current Tax	$ -	$ -
TOTAL CASH RECEIPTS	$ -	$ -
EXPENDITURES		
Capital Outlay	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH , BEGINNING	540.00	540.00
UNENCUMBERED CASH, ENDING	$ 540.00	$ 540.00

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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)

21ST CENTURY GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Aid	$ 112,252.00	$ 62,526.00
TOTAL CASH RECEIPTS	$ 112,252.00	$ 62,526.00
EXPENDITURES		
Instruction	$ 117,951.95	$ 75,773.30
Prior Year Cancelled Encumbrance	-	(0.14)
TOTAL EXPENDITURES	$ 117,951.95	$ 75,773.16
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,699.95)	$ (13,247.16)
UNENCUMBERED CASH , BEGINNING	-	(5,699.95)
UNENCUMBERED CASH, ENDING	$ (5,699.95)	$ (18,947.11)

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CANEY, KANSAS

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)

SPARK GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Aid	$ 96,037.69	$ -
TOTAL CASH RECEIPTS	$ 96,037.69	$ -
EXPENDITURES		
Instruction	$ 96,037.69	$ -
TOTAL EXPENDITURES	$ 96,037.69	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH , BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

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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)

ESSER GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Aid	$ 105,259.00	$ -
TOTAL CASH RECEIPTS	$ 105,259.00	$ -
EXPENDITURES		
Instruction	$ 105,278.53	$ -
TOTAL EXPENDITURES	$ 105,278.53	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ (19.53)	$ -
UNENCUMBERED CASH , BEGINNING	-	(19.53)
UNENCUMBERED CASH, ENDING	$ (19.53)	$ (19.53)

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CANEY, KANSAS

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)

J. R. BROWN SCHOLARSHIP FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Interest Earned	$ -	$ 143.37
TOTAL CASH RECEIPTS	$ -	$ 143.37
EXPENDITURES		
Scholarships	$ -	$ 500.00
TOTAL EXPENDITURES	$ -	$ 500.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (356.63)
UNENCUMBERED CASH , BEGINNING	13,464.94	13,464.94
UNENCUMBERED CASH, ENDING	$ 13,464.94	$ 13,108.31

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CANEY, KANSAS

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)

SAMUEL B. AND HATTIE C. WOODS SCHOLARSHIP FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Interest Earned	$ 115.50	$ -
TOTAL CASH RECEIPTS	$ 115.50	$ -
EXPENDITURES		
Scholarships	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 115.50	$ -
UNENCUMBERED CASH , BEGINNING	6,362.74	6,478.24
UNENCUMBERED CASH, ENDING	$ 6,478.24	$ 6,478.24

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CANEY, KANSAS

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)

ACES PROGRAM FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Local Revenue	$ -	$ 2,763.10
TOTAL CASH RECEIPTS	$ -	$ 2,763.10
EXPENDITURES		
Instruction	$ -	-
TOTAL EXPENDITURES	$ -	$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 2,763.10
UNENCUMBERED CASH , BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 2,763.10

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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)

ESSER II GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Aid	$ -	$ 209,488.50
TOTAL CASH RECEIPTS	$ -	$ 209,488.50
EXPENDITURES		
Instruction	$ -	$ 212,285.05
TOTAL EXPENDITURES	$ -	$ 212,285.05
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (2,796.55)
UNENCUMBERED CASH , BEGINNING		-
UNENCUMBERED CASH, ENDING	$ -	$ (2,796.55)

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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)

BOND AND INTEREST FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
County Taxes	$ 359,695.05	$ 386,493.42	$ 385,864.00	$ 629.42
Deliquent Taxes	6,663.50	7,937.17	9,732.00	(1,794.83)
Other Taxes	60,946.96	36,125.42	32,658.00	3,467.42
State Aid	24,186.00	12,128.00	12,128.00	-
TOTAL CASH RECEIPTS	$ 451,491.51	$ 442,684.01	$ 440,382.00	$ 2,302.01
EXPENDITURES				
Principal Expense	$ 290,000.00	$ 300,000.00	$ 300,000.00	$ -
Fees	-	2,495.00	-	2,495.00
Interest Expense	113,100.00	82,779.35	104,250.00	(21,470.65)
TOTAL EXPENDITURES	$ 403,100.00	$ 385,274.35	$ 404,250.00	$ (18,975.65)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	$ 48,391.51	$ 57,409.66		
UNENCUMBERED CASH , BEGINNING	399,540.08	447,931.59		
UNENCUMBERED CASH, ENDING	$ 447,931.59	$ 505,341.25		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

AGENCY FUNDS SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance July 1, 2021	Receipts	Disbursements	Ending Cash Balance June 30, 2022	Fund
HIGH SCHOOL					HIGH SCHOOL
AP Class	$ 657.12	$ -	$ -	$ 657.12	AP Class
Art Club	284.95	-	-	284.95	Art Club
At Risk	4,799.17	3,489.00	3,474.57	4,813.60	At Risk
Band Booster Concessions	828.69	-	-	828.69	Band Booster Concessions
Bullpup Observer	44.00	-	-	44.00	Bullpup Observer
Charter School Concessions	264.04	-	-	264.04	Charter School Concessions
Cheerleaders - Junior High	646.91	81.75	220.00	508.66	Cheerleaders - Junior High
Cheerleaders - Senior High	(11.94)	3,322.24	695.79	2,614.51	Cheerleaders - Senior High
Chess Club	-	1,208.90	637.06	571.84	Chess Club
Class of 2023	2,130.77	8,150.20	8,799.16	1,481.81	Class of 2023
Class of 2024	2,086.12	3,723.51	782.26	5,027.37	Class of 2024
Class of 2025	1,069.99	1,613.01	710.33	1,972.67	Class of 2025
Class of 2026	1,340.00	-	-	1,340.00	Class of 2026
Class of 2027	3,569.50	55.00	3,569.50	55.00	Class of 2027
Class of 2022	3,602.70	440.00	1,930.78	2,111.92	Class of 2022
Constitution Club	226.88	-	-	226.88	Constitution Club
Debate - Forensics	11,843.55	-	872.94	10,970.61	Debate - Forensics
Entrepreneur Class	1,552.69	10.00	(24.00)	1,586.69	Entrepreneur Class
F.C.A. - Senior High	64.44	-	-	64.44	F.C.A. - Senior High
F.C.C.L.A.	653.10	-	-	653.10	F.C.C.L.A.
F.F.A.	10,563.11	53,276.36	59,312.81	4,526.66	F.F.A.
F.F.A. Bait Shop	333.93	-	-	333.93	F.F.A. Bait Shop
F.F.A. Memorial Fund	3,045.00	-	-	3,045.00	F.F.A. Memorial Fund
General Fund	209.63	523.90	727.05	6.48	General Fund
Graduated Class Balances	-	-	(3,569.50)	3,569.50	Graduated Class Balances
Greenhouse Class	2,728.01	5,986.00	7,945.95	768.06	Greenhouse Class
Ind. Art Class	289.43	-	-	289.43	Ind. Art Class
Ind. Art	2,012.00	60.00	-	2,072.00	Ind. Art
Kane-Kan	14,062.63	13,890.99	14,060.00	13,893.62	Kane-Kan
KAY	2,488.99	2,735.64	1,210.88	4,013.75	KAY
Library Store	1,573.75	-	45.00	1,528.75	Library Store
Music	10,495.91	16,138.88	11,103.13	15,531.66	Music
NASA	368.85	510.00	-	878.85	NASA
National Honor Society	660.50	7,077.47	7,242.04	495.93	National Honor Society
PAWS	538.88	-	-	538.88	PAWS
Photography	397.64	816.36	510.00	704.00	Photography
Playmakers	1,107.20	1,923.46	1,861.15	1,169.51	Playmakers
Pupps	571.52	-	-	571.52	Pupps
Quiz Bowl - Junior High	2.46	-	-	2.46	Quiz Bowl - Junior High
Scholars Bowl	467.11	-	52.48	414.63	Scholars Bowl
Scholarship - Les VanWinkle	1,525.00	-	-	1,525.00	Scholarship - Les VanWinkle
Special Ed	246.55	1,745.48	1,396.68	595.35	Special Ed
STEM Program	1,000.00	-	-	1,000.00	STEM Program
Student Council - Junior High	256.56	774.93	537.26	494.23	Student Council - Junior High
Student Council - Senior High	5,831.54	104.11	1,603.96	4,331.69	Student Council - Senior High
Teacher Pop/Flower	522.91	-	-	522.91	Teacher Pop/Flower
SUB-TOTAL HIGH SCHOOL	$ 96,951.79	$ 127,657.19	$ 125,707.28	$ 98,901.70	SUB-TOTAL HIGH SCHOOL
ELEMENTARY SCHOOL					ELEMENTARY SCHOOL
Band	$ 152.93	$ 45.00	$ -	$ 197.93	Band
Building Fund	6,548.31	1,074.97	1,084.33	6,538.95	Building Fund
Chess Club	-	550.00	-	550.00	Chess Club
General Funds	212.60	1,715.30	500.00	1,427.90	General Funds
Library	2,535.53	8,093.13	9,063.01	1,565.65	Library
Playground	-	1,045.39	-	1,045.39	Playground
Student Council	17,448.09	2,407.97	3,620.99	16,235.07	Student Council
Student Need	667.67	-	-	667.67	Student Need
SUBTOTAL ELEMENTARY SCHOOL	$ 27,565.13	$ 14,931.76	$ 14,268.33	$ 28,228.56	SUBTOTAL ELEMENTARY SCHOOL
TOTAL AGENCY FUNDS	$ 124,516.92	$ 142,588.95	$ 139,975.61	$ 127,130.26	TOTAL AGENCY FUNDS

UNIFIED SCHOOL DISTRICT NO. 436
Caney, KANSAS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2022

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance	Fund
User Fees							User Fees
Activity Passes	$ -			$ -	$ -	$ -	Activity Passes
Book Fees-Elementary	-	7,900.00	7,875.00	25.00	-	25.00	Book Fees-Elementary
Book Fees-High School	-	7,136.69	7,136.69	-	-	-	Book Fees-High School
Drivers Ed	-	4,736.00	4,736.00	-	-	-	Drivers Ed
Library Media Cr.	-	9.34	9.34	-	-	-	Library Media Cr.
Music-Elementary	-	160.00	160.00	-	-	-	Music-Elementary
Gym Suits	-	1,620.00	1,620.00	-	-	-	Gym Suits
Meal Accounts -High School	272.55	12,265.98	12,538.53	-	-	-	Meal Accounts -High School
Meal Accounts-Elementary	660.50	6,432.40	7,092.90	-	-	-	Meal Accounts-Elementary
Out of District Fees-High School	-	1,300.00	1,300.00	-	-	-	Out of District Fees-High School
Out of District Fees-Elementary	-	4,778.00	4,400.00	378.00	-	378.00	Out of District Fees-Elementary
Pre-K Payments	-	15,300.00	15,200.00	100.00	-	100.00	Pre-K Payments
Gate Receipts							
Activity Meals	17.96	6,500.00	5,895.76	622.20	-	622.20	Activity Meals
Athletics	20,454.65	34,789.34	26,680.21	28,563.78	-	28,563.78	Athletics
Baseball	865.78	1,073.15	587.12	1,351.81	-	1,351.81	Baseball
Basketball - Boys - JH	378.60	-	-	378.60	-	378.60	Basketball - Boys - JH
Basketball - Boys	2,904.74	3,239.45	2,882.25	3,261.94	-	3,261.94	Basketball - Boys
Basketball - Girls	1,443.56	304.61	777.74	970.43	-	970.43	Basketball - Girls
Boys Golf	11.44	922.38	630.37	303.45	-	303.45	Boys Golf
Concessions	3,091.31	1,183.30	1,379.44	2,895.17	-	2,895.17	Concessions
Cross Country	818.90	38.00	484.00	372.90	-	372.90	Cross Country
Girls Golf	1,542.34	50.00	416.02	1,176.32	-	1,176.32	Girls Golf
Softball	169.73	-	-	169.73	-	169.73	Softball
Special Olympics	1,546.57	65.00	731.21	880.36	-	880.36	Special Olympics
Track Boys	1,371.98	206.00	987.50	590.48	-	590.48	Track Boys
Trainers	79.40	-	-	79.40	-	79.40	Trainers
Volleyball	155.76	-	-	155.76	-	155.76	Volleyball
Weight Lifting	47.75	-	-	47.75	-	47.75	Weight Lifting
Wrestling	192.58	-	-	192.58	-	192.58	Wrestling
Total District Activity Funds	$ 36,026.10	$ 110,009.64	$ 103,520.08	$ 42,515.66	$ -	$ 42,515.66	Total District Activity Funds

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Agency:	Amount Passed through to Subrecipients	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures (Regulatory Basis)
U.S. Department of Education				
Received Directly				
Indian Educaiton	$ -		84.060	$ 48,461.00
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Perkins IV	-	DO436	84.048	8,054.65
Passed through the Kansas Dept. of Education:				
Title I, Part A Grants to LEA's	-	DO436	84.010	175,241.00
Title IV 21st Century Community Learning	-	DO436	84.287	75,773.16
Supporting Effective Instruction	-	DO436	84.367	13,415.00
Student Support & Academic Enrichment Program	-	DO436	84.424	17,887.00
Covid-19 Elementary & Secondary School Relief Fund	-	DO436	84.424	212,285.05
Covid-19 Elementary & Secondary School Relief Fund - Special Education	-	DO436	84.938	27,008.00
TOTAL U.S. DEPARTMENT OF EDUCATION	$ -			$ 578,124.86
U.S. Department of Health & Human Services, Center for Disease Control				
Passed through the Kansas Dept. of Education:				
Covid-19 Epidemiology & Laboratory Capacity for Infectious Disease	$ -	DO436	93.323	$ 75,390.00
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	$ -			$ 75,390.00
U.S. Department of Agriculture				
Passed through the Kansas Dept. of Education:				
Child Nutrition Cluster:				
National School Lunch Program/ Cash for Commodities	$ -	DO446	10.555	$ 382,170.53
School Breakfast Program		DO446	10.553	121,832.42
Summer Food Service Program for Children		DO446	10.559	33,198.44
Total Child Nutrition Cluster	-			537,201.39
Covid-19 Local Level Administration Cost Grant	-	DO446	10.649	614.00
Child & Adult Care Food Program	-	DO446	10.558	11,700.00
TOTAL U.S. DEPARTMENT OF AGRICULTURE	$ -			$ 549,515.39
TOTAL EXPENDITURES OF FEDERAL AWARDS	$ -			$ 1,203,030.25

THE NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ARE AN INTEGRAL PART OF THIS SCHEDULE.

UNIFIED SCHOOL DISTRICT NO. 436 CANEY, KANSAS

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Unified School District No. 436 Caney, Kansas (the District) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in fund balances, or cash flows of the District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas (regulatory basis) with exceptions as noted in Note 3 below. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal* Governments, or the cost principles contained in the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federals Awards,* wherein certain types of expenditures are not allowable or are limited to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District did not elect to use the 10% de minimis indirect cost rate.

Note 3. Reconciliation of the Schedule of Expenditures of Federal Awards to the Financial Statements

Federal funds are intermingled with non-federal funds. The federal portion of funds is assumed to be spent before other funding sources. Therefore, all federal fund requests are considered expended based on draw down requests approved by the pass-through entity.

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS
American Institute of Certified Public Accountants, Kansas Society of Certified Public Accountants
John D. Carroll, CPA Emily S. Vail, CPA Ashley R. Osburn, CPA, MBAA

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*

Independent Auditors' Report

Board of Directors
Unified School District No. 436
Caney, Kansas 67333

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis financial statement of Southeast Kansas Education Service Center, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise Unified School District No. 436 Caney, Kansas' basic financial statement, and have issued our report thereon dated September 13, 2022.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's regulatory basis 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yerkes & Michels

YERKES & MICHELS, CPA, LLC
Independence, KS

September 14, 2022

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS
American Institute of Certified Public Accountants, Kansas Society of Certified Public Accountants
John D. Carroll, CPA Emily S. Vail, CPA Ashley R. Osburn, CPA, MBAA

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

Board of Directors
Unified School District No. 436
Caney, Kansas 67333

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District No. 436 Caney, Kansas' (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal program for the year ended June 30, 2022. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Unified School District No. 436 Cany, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District 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 the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Yerkes & Michels

YERKES & MICHELS, CPA, LLC
Independence, KS

September 14, 2022

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued in accordance with regulatory basis: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes __X__ no

Significant deficiency(ies) identified? _____ yes __X__ none reported

Noncompliance material to financial statement noted? _____ yes __X__ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes __X__ no

Significant deficiency(ies) identified? _____ yes __X__ none reported

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

Any audit findings disclosed that are required to Be reported in accordance with 2 CFR 200.516(a)? _____ yes __X__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program(s) or Cluster
10.553, 10.555, & 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B Programs: $ 750,000

Auditee considered a low-risk auditee? _____ yes __X__ no

Section II – Financial Statement Findings

No matters to report.

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

DEPARTMENT OF EDUCATION

Passed through the Kansas Department of Education:
Child Nutrition Cluster – CFDA #'s 10.553, 10.555, & 10.559

No matters reported.