UNIFIED SCHOOL DISTRICT #446

Independence, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2022

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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Independence, Kansas

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JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #446
Independence, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #446, Independence, 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 matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

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

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

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

Emphasis of Matter
As discussed in Note 15 of the financial statement, the June 30, 2022 financial statement has been restated to correct a incorrect classification of student and district activity funds. Our opinion is not modified with respect to this matter.

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

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #446's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2023, on our consideration of the Unified School District #446's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #446's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #446's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
February 15, 2023

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2022
General	$ 0.42	$ 14,612,087.09	$ 14,612,087.00	$ 0.51	$ 318,256.09	$ 318,256.60
Supplemental General	259,125.27	4,382,526.59	4,516,995.00	124,656.86	95,385.73	220,042.59
Special Purpose Funds:						
4 Year Old At-Risk	3,050.63	117,497.37	120,548.00	-	23,595.99	23,595.99
K-12 At-Risk	-	3,284,946.68	3,284,946.68	-	948,207.14	948,207.14
Vocational Education	25,000.00	241,510.00	266,510.00	-	38,095.38	38,095.38
Special Education	102,703.00	2,905,442.32	2,922,479.28	85,666.04	-	85,666.04
Driver Training	25,926.08	40,016.00	13,011.92	52,930.16	160.27	53,090.43
Food Service	223,550.34	1,559,636.77	1,391,352.82	391,834.29	40,303.86	432,138.15
Capital Outlay	249,795.00	1,602,128.90	971,642.55	880,281.35	210,700.07	1,090,981.42
Professional Development	-	26,749.52	21,345.00	5,404.52	50.46	5,454.98
Bilingual Education	-	42,272.78	42,272.78	-	1,120.00	1,120.00
Parents As Teachers	-	16,000.00	16,000.00	-	-	-
Recreation Commission	-	490,307.06	490,307.06	-	-	-
Recreation Commission Employee Benefits & Special Liabilitiy	-	122,698.75	122,698.75	-	-	-
Public Library Board	-	300,270.03	300,270.03	-	-	-
Gifts and Grants	29,640.55	19,901.84	15,138.04	34,404.35	-	34,404.35
KPERS Special Retirement Contributions	-	1,702,525.86	1,702,525.86	-	-	-
Contingency Reserve	352,355.28	175,000.00	-	527,355.28	-	527,355.28
Special Assessment	3,005.81	-	-	3,005.81	-	3,005.81
Summer Food Program	1,827.89	-	-	1,827.89	-	1,827.89
MHIT Grant	-	98,896.00	98,896.00	-	18,881.46	18,881.46
Kansas Health Foundation	3,122.27	-	-	3,122.27	-	3,122.27
Textbook & Student Material Revolving	1.00	520,143.01	520,144.01	-	436,470.04	436,470.04
Dual Credit - ICC Classes	20,522.71	22,200.00	27,129.69	15,593.02	-	15,593.02
Fruit & Veggie Grant	16,562.11	15,945.55	14,570.10	17,937.56	-	17,937.56

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

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2022
Special Purpose Funds: (Continued)						
COVID Testing Grant	$ -	$ 49,156.00	$ 117,984.00	$ (68,828.00)	$ -	$ (68,828.00)
ESSER II	(1,383,654.76)	2,600,771.00	1,217,116.24	-	37,532.65	37,532.65
ESSER III	-	-	2,792,725.76	(2,792,725.76)	2,646,303.26	(146,422.50)
21st Century Grant FY21	-	99,902.00	99,902.00	-	5,446.54	5,446.54
21st Century Grant Supplemental	4,286.00	-	4,286.00	-	-	-
Carl Perkins FY22 Grant	-	25,423.00	25,423.00	-	3,930.00	3,930.00
Title I 22446	-	814,599.00	814,599.00	-	58,919.59	58,919.59
Title II-A 22446	-	94,422.00	94,422.00	-	13,384.37	13,384.37
Title IV 22446	-	48,897.00	48,897.00	-	2,617.27	2,617.27
Title V 22446	-	37,426.00	37,426.00	-	1,108.41	1,108.41
After School Academy Scholarship	1,247.88	24,906.00	3,263.22	22,890.66	-	22,890.66
Gate Receipts	14,700.27	77,179.91	50,487.93	41,392.25	-	41,392.25
Special Projects	6,621.76	60,252.28	58,974.83	7,899.21	-	7,899.21
Bond and Interest Funds:						
Bond and Interest	4,169,192.44	3,902,078.73	2,651,498.01	5,419,773.16	-	5,419,773.16
Total Reporting Entity (Excluding Agency Funds)	$ 4,128,581.95	$ 40,133,715.04	$ 39,487,875.56	$ 4,774,421.43	$ 4,900,468.58	$ 9,674,890.01

Composition of Cash	
Checking Accounts	$ 8,973,029.43
Money Market Account	648,759.37
District Petty Cash	3,809.75
Activity Checking Accounts	235,434.50
Total Cash	9,861,033.05
Less Agency Funds per Schedule 3	(186,143.04)
Total Reporting Entity (Excluding Agency Funds)	$ 9,674,890.01

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

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #446, Independence, Kansas (the 'District'), Independence, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #446.

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

Recreation Commission – Independence Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission, must be approved by the District. The District levies taxes for the recreation commission. Bond issuances must be approved by the District. The Recreation Commission funds in this financial statement only include tax levy money collected by the District and distributed to the Commission. Financial statements are available at the Commission.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #446, Independence, Kansas, for the year ended June 30, 2022:

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

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

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

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

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

The 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

Pension Plan

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments this year, but the General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of 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 fiduciary funds and certain special revenue funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch 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 bank provides 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.

3. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At year-end, the District's carrying amount of deposits was $9,861,033.05 and the bank balance was $10,001,715.83. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance and $9,501,715.83 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $747,749.00 subsequent to June 30, 2022 , and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5. FINANCE LEASE OBLIGATIONS

The District has entered into a finance lease agreement in order to finance the renovation of the Riley Early Learning Center building. Payments are made annually, including interest at 2.62%. Final maturity of the lease is December 15, 2025. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2023	$ 90,595.92
2024	90,595.92
2025	90,595.82
2026	45,277.10
Total Payments from District	317,064.76
Less imputed interest	(16,001.13)
Net Present Value of Minimum Lease Payments	301,063.63
Less: Current Maturities	(83,247.62)
Long-Term Finance Lease Obligations	$ 217,816.01

The District has entered into a finance lease agreement in order to finance the acquisition of a new bus barn. Payments are made annually, including interest at 3.25%. Final maturity of the lease is January 1, 2027. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2023	$ 287,536.08
2024	287,536.08
2025	287,536.08
2026	287,536.08
2027	279,712.14
Total Payments from District	1,429,856.46
Less imputed interest	(120,542.17)
Net Present Value of Minimum Lease Payments	1,309,314.29
Less: Current Maturities	(246,736.73)
Long-Term Finance Lease Obligations	$ 1,062,577.56

6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Paid with Tax Levies									
Series 2013	2-3%	3/7/2013	$ 9,070,000.00	9/1/2026	$ 8,950,000.00	$ -	$ 8,825,000.00	$ 125,000.00	$ 264,750.00
Series 2014	2-4%	10/29/2014	9,135,000.00	9/1/2033	7,365,000.00	-	2,970,000.00	4,395,000.00	244,975.00
Series 2016	3-5%	3/2/2016	19,060,000.00	9/1/2033	19,060,000.00	-	19,060,000.00	-	885,600.00
Series 2021	0.0027% - 1.40%	3/4/2021	34,105,000.00	3/1/2029	-	34,105,000.00	205,000.00	33,900,000.00	325,098.01
Finance Leases									
Commercial Bank - Riley Early Learning Center	2.62%	12/15/2017	650,000.00	12/15/2025	382,172.82	-	81,109.19	301,063.63	9,486.73
Commercial Bank - Bus Barn	3.25%	12/20/2018	2,000,000.00	1/1/2027	1,548,493.13	-	239,178.84	1,309,314.29	48,357.24
Total Contractual Indebtedness					$ 37,305,665.95	$ 34,105,000.00	$ 31,380,288.03	$ 40,030,377.92	$ 1,778,266.98

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

Issue	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028-2029	Totals
Principal							
General Obligation Bonds							
Series 2013	$ 125,000.00	$ -	$ -	$ -	$ -	$ -	$ 125,000.00
Series 2014	1,895,000.00	2,500,000.00	-	-	-	-	4,395,000.00
Series 2021	3,240,000.00	2,850,000.00	5,460,000.00	5,500,000.00	5,555,000.00	11,295,000.00	33,900,000.00
Finance Leases							
Commercial Bank - Riley Early Learning Center	83,247.62	85,430.40	87,695.82	44,689.79	-	-	301,063.63
Commercial Bank - Bus Barn	246,736.73	254,820.83	263,095.98	271,789.87	272,870.88	-	1,309,314.29
	5,464,984.35	5,690,251.23	5,810,791.80	5,816,479.66	5,827,870.88	11,295,000.00	40,030,377.92
Total Principal							
Interest							
General Obligation Bonds							
Series 2013	1,250.00	-	-	-	-	-	1,250.00
Series 2014	137,900.00	50,000.00	-	-	-	-	187,900.00
Series 2021	321,561.50	308,442.50	282,207.50	236,972.50	181,683.75	155,850.00	1,486,717.75
Finance Leases							
Commercial Bank - Riley Early Learning Center	7,348.30	5,165.52	2,900.00	587.31	-	-	16,001.13
Commercial Bank - Bus Barn	40,799.35	32,715.25	24,440.10	15,746.21	6,841.26	-	120,542.17
Total Interest	508,859.15	396,323.27	309,547.60	253,306.02	188,525.01	155,850.00	1,812,411.05
Total Principal and Interest	$ 5,973,843.50	$ 6,086,574.50	$ 6,120,339.40	$ 6,069,785.68	$ 6,016,395.89	$ 11,450,850.00	$ 41,842,788.97

7. RIGHT TO USE CONTRACTS

As of June 30, 2022, the District has entered into a number of various contracts for various pieces of office equipment. Total payments for the year ended June 30, 2022 was $3,562.60. Under the current agreements, the are no future payments:

8. REFUNDING BONDS

On March 4, 2021, the District issued General Obligation Refunding Bonds, Series 2021, in the amount of $34,105,000.00 to defease in substance the outstanding General Obligation Refunding Bonds, Series 2013, Series 2014, and Series 2016. The net cash flow difference between the debt service requirements of the old debt compared to the debt service requirements of the new debt was $2,358,571.74. The present value of the savings on refunding the bonds was $1,398,473.02. The proceeds of the bond issue were irrevocably placed in a trust account and used to purchase United States Government Securities for the purpose of paying the debt requirements of the refunded revenue bonds as they come due. The following schedule lists the refunding revenue bond issues and the principal outstanding of refunded debt as of June 30, 2022.

General Obligation Refunding and Improvement Bonds, Series 2013	$ 8,700,000.00
General Obligation Refunding and Improvement Bonds, Series 2014	$ 1,180,000.00
General Obligation Refunding and Improvement Bonds, Series 2016	$ 19,060,000.00

9. DEFINED BENEFIT PENSION PLAN

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

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

9. DEFINED BENEFIT PENSION PLAN (Continued)

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 $1,702,525.86 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 $12,223,096.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences:

Vacation

Full-time employees of the board may be granted a paid vacation each year. The following vacation schedule will apply to noncertified personnel who are employed on twelve-month basis.

1 year	1 Week
2-9 years	2 Weeks
Over 10 years	3 Weeks

Employees may not carryover awarded vacation days into the next fiscal year. Vacation days awarded July 1 should be taken by the following June 30. Unused vacation days will be forfeited without pay at the end of the fiscal year in which they are awarded.

Sick Leave

The District's compensated absence policy permits employees to receive one day of sick leave a month during the first 6 months of employment. At the beginning of the 7th month a classified employee is credited with four additional days. Sick leave days may accumulate at the rate of 10 days per year for a maximum of 90 days.

Sick leave benefits shall be the same for regular full-time employees on a 9-12 month contract. The sick leave allowance of a regular part-time employee shall be proportionate to the amount of time served. A regular half-time employee is entitled to five days per year with possible accumulation of 45 working days.

Each full-time noncertified employee shall have one day personal leave per year, which may accumulate to a total of three days. Personal leave days shall not be deducted from sick leave. A regular half-time employee is entitled to one-half day personal leave per year, which May accumulate to one and one-half days. Certified employees shall have two days personal leave per year, which may accumulate to a total of five days. Upon termination, employees are not paid out for remaining sick leave balances.

Early Retirement

Employees of the District may retire from the District prior to age 62. Retirement prior to age 62 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees. Qualification for early retirement is that the employee be a full-time employee, not less than age 53 and not more than age 62, and has completed 15 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are as follows:

1st year of eligibility	28% of last salary
2nd year of eligibility	22% of last salary
3rd year of eligibility	17% of last salary
4th year of eligibility	13% of last salary
5th year of eligibility	10% of last salary

Early retirement incentive payments included in expenditures for the year ended June 30, 2022, were $96,492.69. As of June 30, 2022, the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount	Number of Participants
2023	$ 43,051.77	7

10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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

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

11. RISK MANAGEMENT

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

12. COMMITMENTS AND CONTINGENCIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Our results of operations for full year 2023 may be materially adversely affected.

13. CONTINGENT LIABILITIES

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

14. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 2,803,705.76
General	Capital Outlay	K.S.A. 72-5167	116,322.86
General	Professional Development	K.S.A. 72-5167	26,650.52
General	Parents as Teachers	K.S.A. 72-5167	16,000.00
General	4 Year Old At-Risk	K.S.A. 72-5167	68,019.79
General	K-12 At-Risk	K.S.A. 72-5167	2,592,065.00
General	Contingency Reserve	K.S.A. 72-5167	175,000.00
General	Vocational Education	K.S.A. 72-5167	183,631.45
General	Bilingual Education	K.S.A. 72-5167	22,581.59
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	49,477.58
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	690,676.68
Supplemental General	Vocational Education	K.S.A. 72-5143	57,878.55
Supplemental General	Bilingual Education	K.S.A. 72-5143	19,691.19
Supplemental General	Textbook & Student Material Revolving	K.S.A. 72-5143	469,091.30

15. PRIOR PERIOD ADJUSTMENTS

During the year end financial statement preparation process, it was discovered some changes listed below were needed to correct beginning unencumbered cash balances.

Unencumbered Cash, As Reported	$ 4,118,065.52
Plus: Adjustments to	
District Activity Funds	10,516.43
Unencumbered Cash, as Restated	$ 4,128,581.95

The change was due to in the past for the elementary schools, all funds were lumped into student services, but upon further review, some of those funds were for activities that were at the District level.

16. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 15,125,084.00	$ (513,597.00)	$ 600.00	$ 14,612,087.00	$ 14,612,087.00	$ -
Supplemental General	4,688,760.00	(171,765.00)	-	4,516,995.00	4,516,995.00	-
Special Purpose Funds						
4 Year Old At-Risk	139,351.00	-	-	139,351.00	120,548.00	(18,803.00)
K-12 At-Risk	3,700,849.00	-	-	3,700,849.00	3,284,946.68	(415,902.32)
Vocational Education	338,485.00	-	-	338,485.00	266,510.00	(71,975.00)
Special Education	3,174,119.00	-	-	3,174,119.00	2,922,479.28	(251,639.72)
Driver Training	51,576.00	-	-	51,576.00	13,011.92	(38,564.08)
Food Service	1,593,636.00	-	-	1,593,636.00	1,391,352.82	(202,283.18)
Capital Outlay	1,635,666.00	-	-	1,635,666.00	971,642.55	(664,023.45)
Professional Development	21,285.00	-	60.00	21,345.00	21,345.00	-
Bilingual Education	56,128.00	-	-	56,128.00	42,272.78	(13,855.22)
Parents as Teachers	16,000.00	-	-	16,000.00	16,000.00	-
Recreation Commission	500,000.00	-	-	500,000.00	490,307.06	(9,692.94)
Recreation Commission Employee Benefits & Special Liability	130,000.00	-	-	130,000.00	122,698.75	(7,301.25)
Public Library	320,000.00	-	-	320,000.00	300,270.03	(19,729.97)
Gifts and Grants	-	-	-	-	15,138.04	15,138.04
KPERS Special Retirement Contributions	1,892,139.00	-	-	1,892,139.00	1,702,525.86	(189,613.14)
Bond and Interest Fund						
Bond and Interest	2,652,498.00	-	-	2,652,498.00	2,651,498.01	(999.99)

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Reimbursed Expense	$ 600.00	$ -	$ 600.00
County Sources			
Mineral Production Tax	1,529.09	-	1,529.09
State Sources			
General State Aid	12,890,552.00	13,158,499.00	(267,947.00)
Special Education Aid	1,700,982.00	1,966,585.00	(265,603.00)
Federal Sources			
Federal Aid	18,424.00	-	18,424.00
Total Receipts	14,612,087.09	$ 15,125,084.00	$ (531,420.91)
Expenditures			
Instruction	5,216,847.36	$ 5,982,286.00	$ (765,438.64)
Support Services			
Student Support	200,211.35	267,235.00	(67,023.65)
Instructional Support	7,109.82	11,810.00	(4,700.18)
General Administration	712,900.73	702,871.00	10,029.73
School Administration	1,294,143.49	1,365,172.00	(71,028.51)
Central Services	85,252.48	57,600.00	27,652.48
Operations and Maintenance	424,501.87	351,800.00	72,701.87
Student Transportation Services			
Supervision	508,411.00	511,748.00	(3,337.00)
Vehicle Operating Services	14,963.89	47,500.00	(32,536.11)
Debt Service			
Finance Lease - Bus Barn	143,768.04	-	143,768.04
Operating Transfers to:			
4 Year Old At-Risk Fund	68,019.79	81,000.00	(12,980.21)
K-12 At-Risk Fund	2,592,065.00	2,946,428.00	(354,363.00)
Vocational Education Fund	183,631.45	284,500.00	(100,868.55)
Special Education Fund	2,803,705.76	2,450,850.00	352,855.76

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)			
Operating Transfers to: (Continued)			
Professional Development	$ 26,650.52	$ 21,285.00	$ 5,365.52
Bilingual Education	22,581.59	42,999.00	(20,417.41)
Contingency Reserve	175,000.00	-	175,000.00
Capital Outlay	116,322.86	-	116,322.86
Parents as Teachers	16,000.00	-	16,000.00
Total Certified Budget		15,125,084.00	(512,997.00)
Adjustments to Budget			
Adjustment to Comply with Legal Maximum Budget		(513,597.00)	513,597.00
Adjustment for Qualifying Budget Credits		600.00	(600.00)
Total Expenditures	14,612,087.00	$ 14,612,087.00	$ -
Receipts Over (Under) Expenditures	0.09		
Unencumbered Cash, Beginning	0.42		
Unencumbered Cash, Ending	$ 0.51		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 1,483,942.74	$ 1,649,182.00	$ (165,239.26)
Delinquent Tax	56,110.85	23,202.00	32,908.85
County Sources			
Motor Vehicle Tax	186,972.27	209,526.00	(22,553.73)
Recreational Vehicle Tax	2,626.50	3,003.00	(376.50)
Commercial Vehicle Tax	7,336.99	6,301.00	1,035.99
16/20 Truck Tax	2,643.24	-	2,643.24
State Sources			
Supplemental State Aid	2,642,894.00	2,743,393.00	(100,499.00)
Total Receipts	4,382,526.59	$ 4,634,607.00	$ (252,080.41)
Expenditures			
Instruction	880,666.66	$ 831,908.00	$ 48,758.66
Support Services			
Student Support	213,993.69	570,905.00	(356,911.31)
Instructional Support	430,538.49	-	430,538.49
General Administration	15,259.27	4,610.00	10,649.27
School Administration	44.34	5,000.00	(4,955.66)
Central Services	-	278,750.00	(278,750.00)
Operations and Maintenance	1,689,677.25	1,549,408.00	140,269.25
Operating Transfers to:			
4 Year Old At-Risk Fund	49,477.58	55,300.00	(5,822.42)
K-12 At-Risk Fund	690,676.68	754,421.00	(63,744.32)
Vocational Education Fund	57,878.55	28,985.00	28,893.55
Special Education Fund	-	580,344.00	(580,344.00)
Parent Education Fund	-	16,000.00	(16,000.00)

UNIFIED SCHOOL DISTRICT #445
Independence, KS 67301
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)			
Operating Transfers to:(Continued)			
Bilingual Education Fund	$ 19,691.19	$ 13,129.00	$ 6,562.19
Textbook & Student Material Revolving Fund	469,091.30	-	469,091.30
Total Certified Budget		4,688,760.00	
Adjustments to Budget			
Adjustment to Comply with Legal Maximum Budget		(171,765.00)	171,765.00
Total Expenditures	4,516,995.00	$ 4,516,995.00	$ -
Receipts Over (Under) Expenditures	(134,468.41)		
Unencumbered Cash, Beginning	259,125.27		
Unencumbered Cash, Ending	$ 124,656.86		

UNIFIED SCHOOL DISTRICT #446

Independence, Kansas

4 YEAR OLD AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from:			
General Fund	$ 68,019.79	$ 81,000.00	$ (12,980.21)
Supplemental General Fund	49,477.58	55,300.00	(5,822.42)
Total Receipts	117,497.37	$ 136,300.00	$ (18,802.63)
Expenditures			
Instruction	120,548.00	$ 139,351.00	$ (18,803.00)
Total Expenditures	120,548.00	$ 139,351.00	$ (18,803.00)
Receipts Over (Under) Expenditures	(3,050.63)		
Unencumbered Cash, Beginning	3,050.63		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
K-12 AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Other	$ 2,205.00	$ -	$ 2,205.00
Operating Transfers from:			
General Fund	2,592,065.00	2,946,428.00	(354,363.00)
Supplemental General Fund	690,676.68	754,421.00	(63,744.32)
Total Receipts	3,284,946.68	$ 3,700,849.00	$ (415,902.32)
Expenditures			
Instruction	2,940,651.95	$ 3,294,979.00	$ (354,327.05)
Support Services			
Student Support	67,229.49	71,370.00	(4,140.51)
Instructional Support	277,065.24	334,500.00	(57,434.76)
Total Expenditures	3,284,946.68	$ 3,700,849.00	$ (415,902.32)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from:			
General Fund	$ 183,631.45	$ 284,500.00	$ (100,868.55)
Supplemental General Fund	57,878.55	28,985.00	28,893.55
Total Receipts	241,510.00	$ 313,485.00	$ (71,975.00)
Expenditures			
Instruction	266,510.00	$ 338,485.00	$ (71,975.00)
Total Expenditures	266,510.00	$ 338,485.00	$ (71,975.00)
Receipts Over (Under) Expenditures	(25,000.00)		
Unencumbered Cash, Beginning	25,000.00		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
State Sources			
Medicaid Aid	$ 61,514.56	$ -	$ 61,514.56
Federal Sources			
Federal Aid	40,222.00	40,222.00	-
Operating Transfers from:			
General Fund	2,803,705.76	2,450,850.00	352,855.76
Supplemental General Fund	-	580,344.00	(580,344.00)
Total Receipts	2,905,442.32	$ 3,071,416.00	$ (165,973.68)
Expenditures			
Instruction	2,841,399.75	$ 3,138,049.00	$ (296,649.25)
Student Transportation Services			
Supervision	79,467.53	36,070.00	43,397.53
Vehicle Operating Services	1,612.00	-	1,612.00
Total Expenditures	2,922,479.28	$ 3,174,119.00	$ (251,639.72)
Receipts Over (Under) Expenditures	(17,036.96)		
Unencumbered Cash, Beginning	102,703.00		
Unencumbered Cash, Ending	$ 85,666.04		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Student Receipts	$ 28,060.00	$ 13,650.00	$ 14,410.00
State Sources			
State Aid	11,956.00	12,000.00	(44.00)
Total Receipts	40,016.00	$ 25,650.00	$ 14,366.00
Expenditures			
Instruction	12,659.65	$ 43,826.00	$ (31,166.35)
Support Services			
Operations & Maintenance	-	1,000.00	(1,000.00)
Vehicle Operations, Maintenance	352.27	6,750.00	(6,397.73)
Total Expenditures	13,011.92	$ 51,576.00	$ (38,564.08)
Receipts Over (Under) Expenditures	27,004.08		
Unencumbered Cash, Beginning	25,926.08		
Unencumbered Cash, Ending	$ 52,930.16		

UNIFIED SCHOOL DISTRICT #446

Independence, Kansas

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Food Service Sales	$ 119,215.55	$ 48,225.00	$ 70,990.55
Reimbursed Expense	18,035.47	-	18,035.47
State Sources			
Food Service Aid	9,360.22	6,720.00	2,640.22
Federal Sources			
Child Nutrition Aid	1,400,745.31	1,315,140.00	85,605.31
Federal Impact Aid	7,896.00	-	7,896.00
Other Federal Aid	4,384.22	-	4,384.22
Total Receipts	1,559,636.77	$ 1,370,085.00	$ 189,551.77
Expenditures			
Support Services			
Operations and Maintenance	243,844.27	$ 210,200.00	$ 33,644.27
Operation of Non-Instructional Services			
Food Service Operations	1,147,508.55	1,383,436.00	(235,927.45)
Total Expenditures	1,391,352.82	$ 1,593,636.00	$ (202,283.18)
Receipts Over (Under) Expenditures	168,283.95		
Unencumbered Cash, Beginning	223,550.34		
Unencumbered Cash, Ending	$ 391,834.29		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 842,750.80	$ 826,419.00	$ 16,331.80
Delinquent Tax	13,568.04	5,942.00	7,626.04
Interest on Idle Funds	20,259.29	-	20,259.29
Other	65,414.12	-	65,414.12
County Sources			
Motor Vehicle Tax	50,174.72	56,150.00	(5,975.28)
Recreational Vehicle Tax	704.40	805.00	(100.60)
Commercial Vehicle Tax	1,891.68	1,689.00	202.68
16/20 Truck Tax	669.99	-	669.99
State Sources			
State Capital Outlay	490,373.00	494,866.00	(4,493.00)
Operating Transfer from			
General Fund	116,322.86	-	116,322.86
Total Receipts	1,602,128.90	$ 1,385,871.00	$ 216,257.90
Expenditures			
Instruction	480,715.61	$ 450,000.00	$ 30,715.61
Support Services			
Operations and Maintenance	25,094.26	271,710.00	(246,615.74)
Student Transportation Services			
Vehicle Services & Maintenance Services	-	437,000.00	(437,000.00)
Facility Acquisition & Construction Services			
Architectural & Engineering	2,092.42	9,500.00	(7,407.58)
New Building Acq. & Construction	85.90	25,000.00	(24,914.10)
Building Improvements	274,588.36	411,956.00	(137,367.64)
Other	-	30,500.00	(30,500.00)
Debt Service			
Finance Lease - Riley ELC	45,297.96	-	45,297.96
Finance Lease - Bus Barn	143,768.04	-	143,768.04
Total Expenditures	971,642.55	$ 1,635,666.00	$ (664,023.45)
Receipts Over (Under) Expenditures	630,486.35		
Unencumbered Cash, Beginning	249,795.00		
Unencumbered Cash, Ending	$ 880,281.35		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Other	$ 39.00	$ -	$ 39.00
Federal Sources			
Federal Aid	60.00	-	60.00
Operating Transfers from			
General Fund	26,650.52	21,285.00	5,365.52
Total Receipts	26,749.52	$ 21,285.00	$ 5,464.52
Expenditures			
Instruction	20,985.91	$ -	$ 20,985.91
Support Services			
Instructional Support	359.09	21,285.00	(20,925.91)
Total Certified Budget		21,285.00	60.00
Adjustment for Qualifying			
Budget Credits		60.00	(60.00)
Total Expenditures	21,345.00	$ 21,345.00	$ -
Receipts Over (Under) Expenditures	5,404.52		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ 5,404.52		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfer from:			
General Fund	$ 22,581.59	$ 42,999.00	$ (20,417.41)
Supplemental General Fund	19,691.19	13,129.00	6,562.19
Total Receipts	42,272.78	$ 56,128.00	$ (13,855.22)
Expenditures			
Instruction	42,272.78	$ 56,128.00	$ (13,855.22)
Total Expenditures	42,272.78	$ 56,128.00	$ (13,855.22)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
PARENTS AS TEACHERS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Operating Transfers from:			
General Fund	$ 16,000.00	$ -	$ 16,000.00
Supplemental General Fund	-	16,000.00	(16,000.00)
Total Receipts	16,000.00	$ 16,000.00	$ -
Expenditures			
Support Services			
Student Support	16,000.00	$ 16,000.00	$ -
Total Expenditures	16,000.00	$ 16,000.00	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 426,027.10	$ 422,565.00	$ 3,462.10
Delinquent Tax	13,742.12	5,527.00	8,215.12
Other	-	25,000.00	(25,000.00)
County Sources			
Motor Vehicle Tax	47,437.26	53,064.00	(5,626.74)
Recreational Vehicle Tax	665.82	760.00	(94.18)
16/20 Truck Tax	670.84	-	670.84
Commercial Vehicle Tax	1,763.92	1,596.00	167.92
Total Receipts	490,307.06	$ 508,512.00	$ (18,204.94)
Expenditures			
Community Service Operations	490,307.06	$ 500,000.00	$ (9,692.94)
Total Expenditures	490,307.06	$ 500,000.00	$ (9,692.94)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
RECREATION COMMISSION EMPLOYEE
BENEFITS & SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 106,499.97	$ 105,609.00	$ 890.97
Delinquent Tax	3,560.47	1,382.00	2,178.47
Other	-	15,000.00	(15,000.00)
County Sources			
Motor Vehicle Tax	11,862.15	13,273.00	(1,410.85)
Recreational Vehicle Tax	166.50	190.00	(23.50)
16/20 Truck Tax	168.56	-	168.56
Commercial Vehicle Tax	441.10	399.00	42.10
Total Receipts	122,698.75	$ 135,853.00	$ (13,154.25)
Expenditures			
Community Service Operations	122,698.75	$ 130,000.00	$ (7,301.25)
Total Expenditures	122,698.75	$ 130,000.00	$ (7,301.25)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
PUBLIC LIBRARY BOARD FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 260,806.09	$ 258,830.00	$ 1,976.09
Delinquent Tax	8,502.00	3,385.00	5,117.00
Other	-	35,000.00	(35,000.00)
County Sources			
Motor Vehicle Tax	29,064.81	32,492.00	(3,427.19)
Recreational Vehicle Tax	408.06	466.00	(57.94)
16/20 Truck Tax	408.34	-	408.34
Commercial Vehicle Tax	1,080.73	977.00	103.73
Total Receipts	300,270.03	$ 331,150.00	$ (30,879.97)
Expenditures			
Instruction	269,527.79	$ 320,000.00	$ (50,472.21)
Support Services			
School Administration	30,742.24	-	30,742.24
Total Expenditures	300,270.03	$ 320,000.00	$ (19,729.97)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Foundation Grants	$ 12,888.00
Donations	7,013.84
Total Receipts	19,901.84
Expenditures	
Instruction	11,497.06
Support Services	
General Administration	3,640.98
Total Expenditures	15,138.04
Receipts Over (Under) Expenditures	4,763.80
Unencumbered Cash, Beginning	29,640.55
Unencumbered Cash, Ending	$ 34,404.35

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
State Sources			
KPERS	$ 1,702,525.86	$ 1,892,139.00	$ (189,613.14)
Total Receipts	1,702,525.86	$ 1,892,139.00	$ (189,613.14)
Expenditures			
Instruction	544,808.30	$ 594,372.00	$ (49,563.70)
Support Services			
Student Support	170,252.59	185,835.00	(15,582.41)
Instructional Support	68,101.02	74,334.00	(6,232.98)
General Administration	153,227.32	167,252.00	(14,024.68)
School Administration	323,479.92	297,336.00	26,143.92
Central Services	51,075.77	55,751.00	(4,675.23)
Operations and Maintenance	238,353.62	260,166.00	(21,812.38)
Student Transportation Services	-	113,836.00	(113,836.00)
Food Service	153,227.32	143,257.00	9,970.32
Total Expenditures	1,702,525.86	$ 1,892,139.00	$ (189,613.14)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Operating Transfers From General Fund	$ 175,000.00
Total Receipts	175,000.00
Expenditures	
Operating Transfers to Supplemental General Fund	-
Total Expenditures	-
Receipts Over (Under) Expenditures	175,000.00
Unencumbered Cash, Beginning	352,355.28
Unencumbered Cash, Ending	$ 527,355.28

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
SPECIAL ASSESSMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Other	$ -
Total Receipts	-
Expenditures	
Support Services	
Student Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	3,005.81
Unencumbered Cash, Ending	$ 3,005.81

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
SUMMER FOOD PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Other	$ -
Total Receipts	-
Expenditures	
Support Services	
Student Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	1,827.89
Unencumbered Cash, Ending	$ 1,827.89

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
MHIT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
State Sources	
State Aid	$ 98,896.00
Total Receipts	98,896.00
Expenditures	
Instruction	98,896.00
Total Expenditures	98,896.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
KANSAS HEALTH FOUNDATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Other	$ -
Total Receipts	-
Expenditures	
Support Services	
Student Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	3,122.27
Unencumbered Cash, Ending	$ 3,122.27

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
TEXTBOOK & STUDENT MATERIAL REVOLVING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Sales and Fees	$ 51,051.71
Operating Transfers from	
Supplemental General Fund	469,091.30
Total Receipts	520,143.01
Expenditures	
Instruction	520,144.01
Total Expenditures	520,144.01
Receipts Over (Under) Expenditures	(1.00)
Unencumbered Cash, Beginning	1.00
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
DUAL CREDIT - ICC CLASSES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Community Support Payments	$ 22,200.00
Total Receipts	22,200.00
Expenditures	
Instruction	27,129.69
Total Expenditures	27,129.69
Receipts Over (Under) Expenditures	(4,929.69)
Unencumbered Cash, Beginning	20,522.71
Unencumbered Cash, Ending	$ 15,593.02

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
FRUIT & VEGGIE GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
State Sources	
State Aid	$ 15,945.55
Total Receipts	15,945.55
Expenditures	
Support Services	
General Administration	14,570.10
Total Expenditures	14,570.10
Receipts Over (Under) Expenditures	1,375.45
Unencumbered Cash, Beginning	16,562.11
Unencumbered Cash, Ending	$ 17,937.56

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
COVID TESTING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 49,156.00
Total Receipts	49,156.00
Expenditures	
Instruction	3,524.03
Support Services	
Student Support	114,459.97
Total Expenditures	117,984.00
Receipts Over (Under) Expenditures	(68,828.00)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ (68,828.00)

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
ESSER II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 2,600,771.00
Total Receipts	2,600,771.00
Expenditures	
Instruction	511,365.86
Support Services	
Student Support	233,665.86
Instructional Support	368,497.24
Central Support	37,000.00
Operations and Maintenance	66,587.28
Total Expenditures	1,217,116.24
Receipts Over (Under) Expenditures	1,383,654.76
Unencumbered Cash, Beginning	(1,383,654.76)
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
ESSER III FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ -
Total Receipts	-
Expenditures	
Instruction	2,792,725.76
Total Expenditures	2,792,725.76
Receipts Over (Under) Expenditures	(2,792,725.76)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ (2,792,725.76)

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
21ST CENTURY GRANT FY21 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
State Sources	
State Aid	$ 99,902.00
Total Receipts	99,902.00
Expenditures	
Instruction	96,636.47
Support Services	
Instructional Support	3,265.53
Total Expenditures	99,902.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
21ST CENTURY GRANT SUPPLEMENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ -
Total Receipts	-
Expenditures	
Instruction	4,286.00
Total Expenditures	4,286.00
Receipts Over (Under) Expenditures	(4,286.00)
Unencumbered Cash, Beginning	4,286.00
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
CARL PERKINS FY22 GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 25,423.00
Total Receipts	25,423.00
Expenditures	
Instruction	25,423.00
Total Expenditures	25,423.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
TITLE I 22446 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 814,599.00
Total Receipts	814,599.00
Expenditures	
Instruction	812,550.47
Support Services	
Instructional Support	2,048.53
Total Expenditures	814,599.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
TITLE II-A 22446 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 94,422.00
Total Receipts	94,422.00
Expenditures	
Instruction	94,422.00
Total Expenditures	94,422.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
TITLE IV 22446 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 48,897.00
Total Receipts	48,897.00
Expenditures	
Instruction	48,897.00
Total Expenditures	48,897.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
TITLE V 22446 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Federal Sources	
Federal Aid	$ 37,426.00
Total Receipts	37,426.00
Expenditures	
Instruction	37,426.00
Total Expenditures	37,426.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
AFTER SCHOOL ACADEMY SCHOLARSHIP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year Actual
Receipts	
Local Sources	
Tuition	$ 24,906.00
Total Receipts	24,906.00
Expenditures	
Instruction	3,263.22
Total Expenditures	3,263.22
Receipts Over (Under) Expenditures	21,642.78
Unencumbered Cash, Beginning	1,247.88
Unencumbered Cash, Ending	$ 22,890.66

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Current Year		
	Actual	Budget	Variance - Over (Under)
Receipts			
Local Sources			
Ad Valorem Tax	$ 281,163.48	$ 280,718.00	$ 445.48
Delinquent Tax	13,221.59	4,694.00	8,527.59
City Sales Tax	2,121,731.64	-	2,121,731.64
Other	2,882.16	1,500,000.00	(1,497,117.84)
Interest on Idle Funds	494.15	-	494.15
County Sources			
Motor Vehicle Tax	47,865.81	53,298.00	(5,432.19)
Recreational Vehicle Tax	670.43	764.00	(93.57)
16/20 Truck Tax	700.35	-	700.35
Commercial Vehicle Tax	1,540.12	1,603.00	(62.88)
State Sources			
State Capital Outlay	1,431,809.00	1,431,809.00	-
Total Receipts	3,902,078.73	$ 3,272,886.00	$ 629,192.73
Expenditures			
Debt Service			
Principal	2,120,000.00	$ 2,120,000.00	$ -
Interest	531,498.01	531,498.00	0.01
Bond Issuance Cost	-	1,000.00	(1,000.00)
Total Expenditures	2,651,498.01	$ 2,652,498.00	$ (999.99)
Receipts Over (Under) Expenditures	1,250,580.72		
Unencumbered Cash, Beginning	4,169,192.44		
Unencumbered Cash, Ending	$ 5,419,773.16		

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Riley Early Learning Center				
Student Services	$ 53.60	$ 1,238.27	$ 1,123.11	$ 168.76
Eisenhower Elementary School				
Student Services	22,535.38	9,150.56	10,935.10	20,750.84
Jefferson Elementary School				
Student Activities	2,594.99	5,157.41	4,687.99	3,064.41
Fundraiser	11,805.08	15,266.54	18,789.09	8,282.53
Book Fair	43.95	4,267.04	4,200.45	110.54
Kindness Fund	6,294.74	250.00	6,053.09	491.65
PTO Fundraiser	4,429.37	100.00	3,875.35	654.02
Middle School				
Can We Talk	-	-	240.00	(240.00)
Testing/Rewards	1,345.22	-	-	1,345.22
Grief Grant	500.00	-	428.65	71.35
Ed. Foundation	107.36	1,165.00	814.17	458.19
Tech Ed.	36.92	-	-	36.92
Band	68.75	-	-	68.75
Annual	6,553.14	3,923.13	5,442.72	5,033.55
Vocal Music	10.00	-	-	10.00
FCCLA	-	1,051.00	705.40	345.60
Double Kays	3,888.91	2,390.05	2,376.40	3,902.56
Student Council	8,917.52	3,605.38	9,848.65	2,674.25
Magazine Sale	-	23,171.39	8,865.62	14,305.77
Orchestra	84.10	-	-	84.10
Student Needs	3,185.06	737.80	922.61	3,000.25
Mr. Webb/Comm. Connection	40.88	-	-	40.88
Student Fellowship	87.07	-	-	87.07
Renaissance	1,530.37	-	60.00	1,470.37
SOR Mini Grant	-	750.00	-	750.00
Miscellaneous	1,233.97	2,406.41	3,915.37	(274.99)
KS Sales Tax	94.10	1,431.29	1,040.27	485.12
High School				
Art Fees	-	35.00	35.00	-
PE	-	1,000.00	900.00	100.00
Drivers Ed	-	13,950.00	13,950.00	-

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Machine Shop	$ -	$ 105.66	$ 105.66	$ -
Summer School	-	3,780.00	3,780.00	-
Woodwork	-	785.58	785.58	-
AP Testing Fees	1,577.00	953.00	725.00	1,805.00
Happy Helpers	417.27	5,000.00	1,501.98	3,915.29
Woodpile	658.76	61.00	-	719.76
Guidance - Stu. Aware Prog	2,029.08	301.00	529.17	1,800.91
Student Assist-Guidance	601.60	1,512.50	2,114.10	-
Mark Tindle Memorial	1,475.00	-	273.75	1,201.25
Weight Room	3,941.24	7,161.00	2,712.84	8,389.40
Cookies	3,498.27	382.91	612.03	3,269.15
FACS Projects	-	2,734.00	2,258.50	475.50
Auction - FFA	-	11,153.62	-	11,153.62
Business Awards	-	100.00	-	100.00
CTE Scholarships	546.31	1,113.05	1,249.00	410.36
Bulldog	23,891.99	20,804.05	34,129.52	10,566.52
Youth Support Fund	1,278.64	200.00	443.43	1,035.21
Academic Awards	1,066.07	25.00	114.82	976.25
Sales Tax	360.86	8,388.72	8,003.58	746.00
AVID	607.49	75.00	40.00	642.49
FFA	1,999.90	4,749.10	5,805.88	943.12
JAG-K	696.08	24.00	226.37	493.71
Manufacturing Club	897.91	20.00	-	917.91
Memorial Scholarships	200.00	-	-	200.00
Academic Decathalon	144.22	-	-	144.22
FBLA	2,291.92	3,342.75	2,579.70	3,054.97
Friends-R-Us	812.63	100.00	363.75	548.88
Holida Baskets	333.32	925.00	1,120.00	138.32
Welding Club	432.85	370.04	378.35	424.54
Library - Overdue Brew	-	1,424.27	154.47	1,269.80
Open	1,850.95	-	1,850.95	-

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Class of 2019	$ 1,919.67	$ -	$ -	$ 1,919.67
Art Club	4,556.49	706.09	1,183.77	4,078.81
Class of 2024	440.17	6,532.78	3,037.40	3,935.55
Dance	-	8,551.83	8,551.83	-
Band	-	701.05	695.05	6.00
Pep Club	859.42	300.00	325.81	833.61
Cheerleader-Varsity	-	11,109.51	11,109.51	-
Open	1,870.01	-	1,870.01	-
Class of 2021	5,151.44	-	1,935.00	3,216.44
FCA	36.19	-	-	36.19
Class of 2023	1,821.01	11,166.09	7,812.98	5,174.12
FACS/FCCLA	367.18	10,702.50	11,069.68	-
Drama Club	1,435.03	3,359.78	3,332.28	1,462.53
KAYS	1,576.76	3,822.69	3,564.39	1,835.06
NFL	2,999.57	3,432.75	3,362.73	3,069.59
National Honor Society	1,405.51	2,891.95	3,557.33	740.13
Orange & Black	16,187.24	10,872.02	20,960.16	6,099.10
Orchestra	1,788.05	3,678.40	4,302.31	1,164.14
Class of 2025	-	2,352.04	62.00	2,290.04
Class of 2022	1,074.74	2,893.72	3,818.18	150.28
Science Club	395.39	-	-	395.39
Spanish Club	290.05	-	-	290.05
Musical	6,585.14	5,539.62	7,845.27	4,279.49
SFC	183.63	-	-	183.63
KAY-Camp	291.00	384.00	675.00	-
Stuco Courtesy	214.43	147.04	55.30	306.17
Safe	1,988.29	1,825.00	-	3,813.29
Pupps	931.28	-	-	931.28
Drama Club	11.87	-	-	11.87
Vocal Music	3,254.36	680.00	837.77	3,096.59
Renaissance	2,461.79	3,938.81	3,005.42	3,395.18
Scholar's Bowl	1,104.08	205.70	455.44	854.34
Media	81.61	-	-	81.61
Stuco Courtesy	201.90	30,951.35	30,246.87	906.38
Student FFA Greenhouse	-	3,901.90	60.12	3,841.78
Vendors	3,890.81	4,464.72	3,230.69	5,124.84
Totals	$ 192,423.95	$ 301,748.86	$ 308,029.77	$ 186,143.04

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2022
Gate Receipts						
High School	$ 9,149.22	$ 57,505.41	$ 33,406.92	$ 33,247.71	$ -	$ 33,247.71
Middle School	5,551.05	19,674.50	17,081.01	8,144.54	-	8,144.54
Sub-Total Gate Receipts	14,700.27	77,179.91	50,487.93	41,392.25	-	41,392.25
Special Projects						
Eisenhower Elementary School						
Hot Lunch	-	1,280.60	1,280.60	-	-	-
Textbooks	-	540.00	-	540.00	-	540.00
Library	2,971.88	67.00	876.69	2,162.19	-	2,162.19
Jefferson Elementary School						
Food Service	1,975.90	1,211.60	1,211.60	1,975.90	-	1,975.90
Kids Crew	213.89	7,291.00	7,416.21	88.68	-	88.68
Music Recorders	241.10	700.00	684.50	256.60	-	256.60
Middle School						
School Lunch	-	829.25	788.85	40.40	-	40.40
Textbooks	-	4.35	-	4.35	-	4.35
Enrollment Fees	65.00	195.00	-	260.00	-	260.00
Library	230.14	2,735.62	1,646.81	1,318.95	-	1,318.95
High School						
Book Fees	-	2,651.86	2,614.36	37.50	-	37.50
Cap and Gown	506.64	239.40	92.17	653.87	-	653.87
Library Fines	417.21	195.57	62.01	550.77	-	550.77
Lunch	-	42,311.03	42,301.03	10.00	-	10.00
Sub-Total Special Projects	6,621.76	60,252.28	58,974.83	7,899.21	-	7,899.21
Total District Activity Funds	$ 21,322.03	$ 137,432.19	$ 109,462.76	$ 49,291.46	$ -	$ 49,291.46

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas State Treasurer					
Impact Aid	DO446	84.041	$ -	$ 26,320.00	$ 26,320.00
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO446	84.010	-	814,599.00	814,599.00
Vocational Education - Basic Grants to States - Program Imp.	DO446	84.048	-	25,483.00	25,483.00
Rural Low Income Schools Program	DO446	84.358	-	37,426.00	37,426.00
Academic Enrichment	DO446	84.424	-	48,897.00	48,897.00
Elementary and Secondary School Emergency Relief - COVID-19	DO446	84.425D	-	2,640,993.00	4,050,064.00
Improving Teacher Quality State Grants	DO446	84.367	-	94,422.00	94,422.00
21st Century Community Learning Centers	DO446	84.287	-	99,902.00	104,188.00
Total U.S. Department of Education			-	3,788,042.00	5,201,399.00
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
School Breakfast Program	DO446	10.553	-	341,999.60	341,999.60
National School Lunch Program	DO446	10.555	-	958,206.06	936,533.35
Summer Food Service Program for Children	DO446	10.559	-	100,539.65	100,539.65
Fresh Fruits and Vegetables	DO446	10.582	-	15,945.55	14,570.10
	Total Child USDA Nutrition Cluster:		-	1,416,690.86	1,393,642.70
State Pandemic Electronic Benefit Transfer Administrative Costs Grant - COVID-19	DO446	10.649	-	3,063.00	3,063.00
Child and Adult Care Food Program - COVID-19	DO446	10.558	-	1,321.22	1,321.22
Total U.S. Department of Agriculture			-	1,421,075.08	1,398,026.92

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education					
K-12 COVID Testing - COVID-19	DO446	93.323	$ -	$ 49,156.00	$ 117,984.00
Total U.S. Department of Health and Human Services			-	49,156.00	117,984.00
TOTAL FEDERAL AWARDS			$ -	$ 5,258,273.08	$ 6,717,409.92

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

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

NOTE B --INDIRECT COST RATE

Unified School District #446 did not elect to use the 10% de minimis cost rate.

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

Board of Education
Unified School District #446
Independence, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #446, Independence, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise Unified School District #446's basic financial statement, and have issued our report thereon dated February 15, 2023.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Unified School District #446's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #446's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District #446's internal control.

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

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether Unified School District #446's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
February 15, 2023

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

Board of Education
Unified School District #446
Independence, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #446, Independence, 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 #446's major federal programs for the year ended June 30, 2022. Unified School District #446's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District #446 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 Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District #446 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 #446's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #446's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District #446's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District #446's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District #446's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District #446's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #446'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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
February 15, 2023

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:
The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #446 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	X	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #446 expresses an unmodified opinion.

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:

U.S. DEPARTMENT OF EDUCATION
Elementary and Secondary School Emergency Relief CFDA No. 84.425D

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

Auditee qualified as a low risk auditee?	____ Yes	X	No

II. FINANCIAL STATEMENT FINDINGS

NONE

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

UNIFIED SCHOOL DISTRICT #446
Independence, Kansas

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

NONE