UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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Coffeyville, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on the Financial Statement
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #445, Coffeyville, Kansas, a municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #445 on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District #445 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #445 as of June 30, 2021, 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.

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 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #445 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 8, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the fiscal year ended June 30, 2020 basic financial statement. The fiscal year ended June 30, 2020 comparative information was subjected to the auditing procedures applied in the audit of the fiscal year ended June 30, 2020 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 fiscal year ended June 30, 2020 basic financial statement or to the fiscal year ended June 30, 2020 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 fiscal year ended June 30, 2020 comparative information is fairly stated in all material respects in relation to the fiscal year ended June 30, 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2021, on our consideration of the Unified School District #445'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 #445'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 #445's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 2, 2021

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2021
General	$ 0.28	$ 13,481,802.67	$ 13,481,802.67	$ 0.28	$ 1,777,532.86	$ 1,777,533.14
Supplemental General	77,038.34	4,218,740.05	4,056,345.00	239,433.39	67,385.27	306,818.66
Special Purpose Funds:						
4 Year Old At-Risk	54,117.82	129,668.00	129,668.00	54,117.82	16,535.01	70,652.83
K-12 At-Risk	111,365.03	3,038,000.00	3,038,000.00	111,365.03	296,059.97	407,425.00
Bilingual Education	36,788.97	196,497.00	194,996.84	38,289.13	11,952.00	50,241.13
Vocational Education	131,171.81	460,562.00	447,618.15	144,115.66	55,643.19	199,758.85
Special Education	309,132.24	2,792,122.24	2,738,952.85	362,301.63	45,000.00	407,301.63
Virtual Education	145,150.73	91,189.00	91,188.83	145,150.90	2,187.50	147,338.40
Parent Education	72,551.98	124,675.00	124,674.63	72,552.35	-	72,552.35
Title IX Indian Education	-	91,551.00	91,551.00	-	16,158.57	16,158.57
Driver Training	38,084.90	34,099.00	34,098.49	38,085.41	8,649.00	46,734.41
Food Service	206,929.06	1,316,133.36	1,271,274.90	251,787.52	43,086.19	294,873.71
Capital Outlay	1,584,336.34	1,500,641.64	699,176.80	2,385,801.18	142,852.30	2,528,653.48
Professional Development	35,727.90	2,164.00	1,164.00	36,727.90	524.00	37,251.90
Contingency Reserve	126,689.59	-	-	126,689.59	-	126,689.59
Textbook Rental	198,266.59	21,484.20	50,781.13	168,969.66	-	168,969.66
KPERS Special Retirement Contributions	-	1,464,849.25	1,464,849.25	-	-	-
Johnson O'Malley	-	5,680.00	5,680.00	-	200.00	200.00
Recreation Commission	3,987.00	370,200.52	374,187.52	-	-	-
Recreation Commission Employee Benefits and Special Liability	5,843.37	108,671.17	114,514.54	-	-	-
Title I	-	668,464.00	668,464.00	-	71,479.74	71,479.74
Title II-A	-	112,391.00	112,391.00	-	13,888.34	13,888.34
Title III - English Learners	-	24,200.00	24,200.00	-	-	-
Title IV Drug	-	34,720.00	34,720.00	-	1,583.50	1,583.50
Title VI-B Rural Low Income	-	32,441.00	32,441.00	-	9,723.59	9,723.59

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2021
Special Purpose Funds: (Continued)						
21st CCLC Grant	$ -	$ 145,159.00	$ 145,159.00	$ -	$ 31,809.89	$ 31,809.89
FKHS Community Pool	60,932.12	12,000.00	2,941.00	69,991.12	-	69,991.12
ESSER-CARES Act	(153,293.60)	676,176.41	522,882.81	-	-	-
Elementary and Secondary School Emergency Relief II	-	-	97,404.22	(97,404.22)	90,857.30	(6,546.92)
DCF - Early Learning Even Year Grant	(200,007.20)	952,055.77	954,676.00	(202,627.43)	74,865.06	(127,762.37)
KDHE MIECHV I Even Year	(48,612.69)	103,046.87	54,434.18	-	-	-
KDHE MIECHV I Odd Year	-	88,468.03	134,861.30	(46,393.27)	-	(46,393.27)
Miscellaneous Grants	149,002.87	118,725.59	169,858.66	97,869.80	3,333.33	101,203.13
Gate Receipts	167,236.89	115,648.78	123,821.53	159,064.14	25,132.75	184,196.89
Bond and Interest Funds:						
Bond and Interest	687,929.10	1,629,132.95	1,982,467.08	334,594.97	-	334,594.97
Total Reporting Entity	$ 3,800,369.44	$ 34,161,359.50	$ 33,471,246.38	$ 4,490,482.56	$ 2,806,439.36	$ 7,296,921.92

Composition of Cash	
Checking and Money Market Account	$ 7,310,219.23
Activity Checking Accounts	133,638.79
Total Cash	7,443,858.02
Less Agency Funds per Schedule 3	(146,936.10)
Total Reporting Entity	$ 7,296,921.92

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #445 (the 'District'), Coffeyville, 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 #445.

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 – Unified School District #445 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.

Coffeyville Public Schools Foundation - The economic resources received or held by the Foundation are held almost entirely for the direct benefit of the District. The Coffeyville 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 #445, for the year ended June 30, 2021:

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. The District amended the Recreation Commission Fund and Bond and Interest Fund during the fiscal year, and also, the General Fund and Supplemental General Fund budget 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 KDHE MIECHV I Odd Year Fund, DCF Early Learning Even Year Grant Fund, and the ESSER II 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.

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, 2021.

At year-end, the District's carrying amount of deposits was $7,443,858.02 and the bank balance was $6,698,876.28. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $389,982.70 was covered by FDIC insurance, $6,053,360.04 was collateralized with a repurchase agreement, and $255,533.54 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. CAPITAL LEASE OBLIGATIONS

The District has entered into a capital lease agreement in order to finance the acquisition, construction, equipping and installation of the improvements to an existing building. Payments are made annually, including interest at 2.14%. Final maturity of the lease is April 1, 2030. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2022	$ 450,250.00
2023	457,332.00
2024	459,093.00
2025	460,640.00
2026	461,973.00
2027-2030	1,876,621.00
Total Payments from District	4,165,909.00
Less imputed interest	(415,909.00)
Net Present Value of Minimum Lease Payments	3,750,000.00
Less: Current Maturities	(370,000.00)
Long-Term Capital Lease Obligations	$ 3,380,000.00

5. OPERATING LEASES

As of June 30, 2021, the District has entered into a number of operating leases for various pieces of office equipment. Total payments for the year ended June 30, 2021 was $33,762.76. Under the current lease agreements, the future minimum lease rentals are as follows:

2022	$ 5,112.52
2023	1,549.26

6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021, 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									
Series 2020	1.399% - 2.35%	07/16/2020	$ 4,205,000.00	04/01/2024	$ -	$ 4,205,000.00	$ 1,800,000.00	$ 2,405,000.00	$ 41,699.58
Series 2010	2.00% - 3.80%	04/01/2010	16,620,000.00	04/01/2024	4,170,000.00	-	4,170,000.00	-	44,765.13
Capital Leases									
Site Lease	2.14%	12/9/2020	4,050,000.00	4/1/2030	-	4,050,000.00	300,000.00	3,750,000.00	26,964.00
Qualified Zone Academy Bonds Lease - Series 2010	None	12/01/2010	1,000,000.00	12/01/2020	100,000.00	-	100,000.00	-	541.19
Total Contractual Indebtedness					$ 4,270,000.00	$ 8,255,000.00	$ 6,370,000.00	$ 6,155,000.00	$ 113,969.90

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, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027-2030	Totals
Principal							
General Obligation Bonds Paid with Tax Levies							
Series 2020	$ 1,120,000.00	$ 785,000.00	$ 500,000.00	$ -	$ -	$ -	$ 2,405,000.00
Capital Leases							
Site Lease	370,000.00	385,000.00	395,000.00	405,000.00	415,000.00	1,780,000.00	3,750,000.00
Total Principal	1,490,000.00	1,170,000.00	895,000.00	405,000.00	415,000.00	1,780,000.00	6,155,000.00
Interest							
General Obligation Bonds Paid with Tax Levies							
Series 2010	33,670.00	17,990.00	7,000.00	-	-	-	58,660.00
Capital Leases							
Site Lease	80,250.00	72,332.00	64,093.00	55,640.00	46,973.00	96,621.00	415,909.00
Total Interest	113,920.00	90,322.00	71,093.00	55,640.00	46,973.00	96,621.00	474,569.00
Total Principal and Interest	$ 1,603,920.00	$ 1,260,322.00	$ 966,093.00	$ 460,640.00	$ 461,973.00	$ 1,876,621.00	$ 6,629,569.00

7. 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. 74-4920 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2050 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.

7. DEFINED BENEFIT PENSION PLAN (Continued)

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,464,849.25 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $15,304,610.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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 publically available on the website at www.kpers.org or can be obtained as described above.

8. 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, 2021.

Compensated Absences:

Vacation

All twelve month classified employees are eligible for vacation. Earned vacation days are awarded every July 1 for continuous twelve month employment based on following schedule:

Less than 1 year	0 days
1 year	5 days
2-7 years	10 days
8-13 years	15 days
14-24 years	20 days
25 years and over	25 days

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

Each classified employee shall be entitled to sick leave with full pay to be accumulated at a rate of one day per month of employment. Sick leave may accumulate to 80 days maximum. If, at the end of June in the fiscal year, an employee has accumulated an excess of seventy sick days, certified staff will be paid at the teachers' negotiated rate; all other employees will be paid $30.00 for every sick day over seventy days. Sick leave is lost upon termination. In accordance with the above criteria, the District has not accrued a liability for sick pay which has been earned, but not taken by District employees, inasmuch as the amount cannot be reasonably estimated.

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

Certified Employees

Certified staff of the District may retire from the District prior to age 65. Retirement prior to age 65 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 certified employee be a full-time employee; not less than age 57 and not more than age 65, or has met Kansas Public Retirement System unreduced retirement benefits of age plus service is equal to or greater than 85; and have completed 10 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are a maximum of 15% annually of the last negotiated salary, for a maximum retirement benefit of 120%.

Other Employees

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 one-third of the total of the most previous twelve months' gross salary, up to a maximum benefit of $10,000.00.

Early retirement incentive payments included in expenditures for the year ended June 30, 2021, were $96,348.66. As of June 30, 2021, the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount	Number of Participants
2022	$ 50,658.44	9
2023	39,467.34	7
2024	32,426.84	6
2025	24,483.66	5
2026	17,357.28	3
2027-2030	51,076.76	Various

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.

9. 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.

10. 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 2021. Our results of operations for full year 2022 may be materially adversely affected.

11. CONTINGENT LIABILITIES

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

12. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 1,508,193.51
General	Food Service	K.S.A. 72-5167	42,500.00
General	Professional Development	K.S.A. 72-5167	2,164.00
General	Virtual Education	K.S.A. 72-5167	91,189.00
General	Parent Education	K.S.A. 72-5167	30,923.00
General	4 Year Old At-Risk	K.S.A. 72-5167	88,668.00
General	K-12 At-Risk	K.S.A. 72-5167	1,888,000.00
General	Driver Training Fund	K.S.A. 72-5167	21,420.00
General	Vocational Education	K.S.A. 72-5167	252,944.00
General	Bilingual Education	K.S.A. 72-5167	111,497.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	41,000.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	1,150,000.00
Supplemental General	Vocational Education	K.S.A. 72-5143	180,000.00
Supplemental General	Special Education	K.S.A. 72-5143	1,089,897.00
Supplemental General	Food Service	K.S.A. 72-5143	5,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	85,000.00
Supplemental General	Parent Education	K.S.A. 72-5143	18,075.00

13. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The Municipality received CRF in the amount of $228,074.41 during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act, and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

14. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

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	$ 14,023,366.00	$ (560,085.00)	$ 18,521.42	$ 13,481,802.42	$ 13,481,802.67	$ 0.25
Supplemental General	4,100,000.00	(43,655.00)	-	4,056,345.00	4,056,345.00	-
Special Purpose Funds						
4 Year Old At-Risk	225,000.00	-	-	225,000.00	129,668.00	(95,332.00)
K-12 At-Risk	3,411,000.00	-	-	3,411,000.00	3,038,000.00	(373,000.00)
Bilingual Education	248,000.00	-	-	248,000.00	194,996.84	(53,003.16)
Vocational Education	601,000.00	-	-	601,000.00	447,618.15	(153,381.85)
Special Education	3,072,000.00	-	-	3,072,000.00	2,738,952.85	(333,047.15)
Virtual Education	264,000.00	-	-	264,000.00	91,188.83	(172,811.17)
Parent Education	186,000.00	-	-	186,000.00	124,674.63	(61,325.37)
Driver Training	48,000.00	-	-	48,000.00	34,098.49	(13,901.51)
Food Service	1,532,980.00	-	-	1,532,980.00	1,271,274.90	(261,705.10)
Capital Outlay	2,822,110.00	-	-	2,822,110.00	699,176.80	(2,122,933.20)
Professional Development	59,000.00	-	-	59,000.00	1,164.00	(57,836.00)
KPERS Special Retirement Contributions	1,708,967.00	-	-	1,708,967.00	1,464,849.25	(244,117.75)
Recreation Commission	374,188.00	-	-	374,188.00	374,187.52	(0.48)
Recreation Commission Employee Benefits and Special Liability	115,843.00	-	-	115,843.00	114,514.54	(1,328.46)
Bond and Interest Fund						
Bond and Interest	1,982,567.00	-	-	1,982,567.00	1,982,467.08	(99.92)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Reimbursed Expense	$ 19,770.75	$ 18,521.42	$ -	$ 18,521.42
County Sources				
Mineral Production Tax	267.85	350.25	-	350.25
State Sources				
General State Aid	11,860,107.00	11,961,797.00	12,340,751.00	(378,954.00)
Special Education Aid	1,411,100.00	1,501,134.00	1,682,615.00	(181,481.00)
Total Receipts	13,291,245.60	13,481,802.67	$ 14,023,366.00	$ (541,563.33)
Expenditures				
Instruction	4,382,759.22	4,644,395.31	$ 4,430,973.00	$ 213,422.31
Support Services				
Student Support	573,016.18	583,444.65	599,197.00	(15,752.35)
Instructional Support	176,181.68	184,264.96	184,231.00	33.96
General Administration	593,236.04	529,070.84	620,340.00	(91,269.16)
School Administration	1,123,420.29	1,187,010.85	1,174,747.00	12,263.85
Other Supplemental Services	215,359.35	229,708.42	225,201.00	4,507.42
Operations and Maintenance	1,536,975.04	1,171,841.40	1,663,610.00	(491,768.60)
Student Transportation Services				
Vehicle Operating Services	591,372.29	609,881.26	618,391.00	(8,509.74)
Lease Purchase				
Site Lease	-	204,145.28	-	204,145.28
Qualified Zoning Academy Bond	53,946.66	100,541.19	-	100,541.19
Operating Transfers to:				
Special Education Fund	1,489,706.00	1,508,193.51	1,682,615.00	(174,421.49)
Food Service Fund	39,744.00	42,500.00	40,000.00	2,500.00
Professional Development Fund	4,042.00	2,164.00	10,000.00	(7,836.00)
Virtual Education Fund	86,618.00	91,189.00	119,442.00	(28,253.00)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Parent Education Fund	$ 23,000.00	$ 30,923.00	$ 20,000.00	$ 10,923.00
4 Year Old At-Risk Fund	82,692.00	88,668.00	100,338.00	(11,670.00)
K-12 At-Risk Fund	1,969,839.00	1,888,000.00	2,150,000.00	(262,000.00)
Driver Training Fund	-	21,420.00	-	21,420.00
Vocational Education Fund	243,348.00	252,944.00	257,736.00	(4,792.00)
Bilingual Education Fund	105,990.00	111,497.00	126,545.00	(15,048.00)
Total Certified Budget			14,023,366.00	(541,563.33)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(560,085.00)	560,085.00
Adjustment for Qualifying Budget Credits			18,521.42	(18,521.42)
Total Expenditures	13,291,245.75	13,481,802.67	$ 13,481,802.42	$ 0.25
Receipts Over (Under) Expenditures	(0.15)	-		
Unencumbered Cash, Beginning	0.43	0.28		
Unencumbered Cash, Ending	$ 0.28	$ 0.28		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,660,843.31	$ 2,173,519.40	$ 2,368,900.00	$ (195,380.60)
Delinquent Tax	82,203.45	54,528.36	40,492.00	14,036.36
County Sources				
Motor Vehicle Tax	181,158.12	198,898.05	181,578.00	17,320.05
Recreational Vehicle Tax	2,138.27	2,669.36	2,279.00	390.36
Commercial Vehicle Tax	6,943.97	5,143.88	6,356.00	(1,212.12)
State Sources				
Supplemental State Aid	1,660,969.00	1,783,981.00	1,803,180.00	(19,199.00)
Total Receipts	3,594,256.12	4,218,740.05	$ 4,402,785.00	$ (184,044.95)
Expenditures				
Instruction	1,082,588.45	925,653.05	$ 975,109.00	$ (49,455.95)
Support Services				
General Administration	6,629.79	13,167.83	6,640.00	6,527.83
School Administration	3,500.00	4,059.00	3,505.00	554.00
Operations and Maintenance	580,144.76	539,601.20	533,568.00	6,033.20
Architectural and Building Improvement	-	4,891.92		4,891.92
Operating Transfers to:				
4 Year Old At-Risk Fund	68,062.00	41,000.00	71,000.00	(30,000.00)
K-12 At-Risk Fund	1,150,000.00	1,150,000.00	1,150,000.00	-
Vocational Education Fund	184,000.00	180,000.00	185,000.00	(5,000.00)
Special Education Fund	837,264.00	1,089,897.00	995,103.00	94,794.00
Parent Education Fund	23,286.00	18,075.00	18,075.00	-
Bilingual Education Fund	97,000.00	85,000.00	85,000.00	-

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to: (Continued)				
Food Service Fund	$ 55,466.00	$ 5,000.00	$ 65,000.00	$ (60,000.00)
Professional Development Fund	6,142.00	-	12,000.00	(12,000.00)
Total Certified Budget			4,100,000.00	
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(43,655.00)	43,655.00
Total Expenditures	4,094,083.00	4,056,345.00	$ 4,056,345.00	$ -
Receipts Over (Under) Expenditures	(499,826.88)	162,395.05		
Unencumbered Cash, Beginning	576,865.22	77,038.34		
Unencumbered Cash, Ending	$ 77,038.34	$ 239,433.39		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

4 YEAR OLD AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 82,692.00	$ 88,668.00	$ 100,338.00	$ (11,670.00)
Supplemental General Fund	68,062.00	41,000.00	71,000.00	(30,000.00)
Total Receipts	150,754.00	129,668.00	$ 171,338.00	$ (41,670.00)
Expenditures				
Instruction	144,049.24	123,432.02	$ 148,371.00	$ (24,938.98)
Support Services				
Student Support	-	-	69,904.00	(69,904.00)
School Administration	6,704.82	6,235.98	6,725.00	(489.02)
Total Expenditures	150,754.06	129,668.00	$ 225,000.00	$ (95,332.00)
Receipts Over (Under) Expenditures	(0.06)	-		
Unencumbered Cash, Beginning	54,117.88	54,117.82		
Unencumbered Cash, Ending	$ 54,117.82	$ 54,117.82		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
K-12 AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 1,969,839.00	$ 1,888,000.00	$ 2,150,000.00	$ (262,000.00)
Supplemental General Fund	1,150,000.00	1,150,000.00	1,150,000.00	-
Total Receipts	3,119,839.00	3,038,000.00	$ 3,300,000.00	$ (262,000.00)
Expenditures				
Instruction	2,986,733.60	2,901,210.69	$ 3,076,336.00	$ (175,125.31)
Student Services				
Student Support	133,105.40	136,789.31	137,098.00	(308.69)
Instructional Support	-	-	197,566.00	(197,566.00)
Total Expenditures	3,119,839.00	3,038,000.00	$ 3,411,000.00	$ (373,000.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	111,365.03	111,365.03		
Unencumbered Cash, Ending	$ 111,365.03	$ 111,365.03		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from:				
General Fund	$ 105,990.00	$ 111,497.00	$ 126,545.00	$ (15,048.00)
Supplemental General Fund	97,000.00	85,000.00	85,000.00	-
Total Receipts	202,990.00	196,497.00	$ 211,545.00	$ (15,048.00)
Expenditures				
Instruction	202,730.00	194,996.84	$ 194,150.00	$ 846.84
Support Services				
Student Support	-	-	53,850.00	(53,850.00)
Total Expenditures	202,730.00	194,996.84	$ 248,000.00	$ (53,003.16)
Receipts Over (Under) Expenditures	260.00	1,500.16		
Unencumbered Cash, Beginning	36,528.97	36,788.97		
Unencumbered Cash, Ending	$ 36,788.97	$ 38,289.13		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Program Improvement	$ 35,301.00	$ 27,618.00	$ 27,618.00	$ -
Operating Transfers from:				
General Fund	243,348.00	252,944.00	257,736.00	(4,792.00)
Supplemental General Fund	184,000.00	180,000.00	185,000.00	(5,000.00)
Total Receipts	462,649.00	460,562.00	$ 470,354.00	$ (9,792.00)
Expenditures				
Instruction	461,410.52	446,306.62	$ 475,252.00	$ (28,945.38)
Support Services				
Student Support	-	-	124,271.00	(124,271.00)
School Administration	750.00	750.00	894.00	(144.00)
Operations and Maintenance	488.65	561.53	583.00	(21.47)
Total Expenditures	462,649.17	447,618.15	$ 601,000.00	$ (153,381.85)
Receipts Over (Under) Expenditures	(0.17)	12,943.85		
Unencumbered Cash, Beginning	131,171.98	131,171.81		
Unencumbered Cash, Ending	$ 131,171.81	$ 144,115.66		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
ESSER CARES Federal Grant	$ -	$ 21,900.00	$ 21,900.00	$ -
State Sources				
Medicaid Aid	59,432.47	172,131.73	63,800.00	108,331.73
Operating Transfers from:				
General Fund	1,489,706.00	1,508,193.51	1,682,615.00	(174,421.49)
Supplemental General Fund	837,264.00	1,089,897.00	995,103.00	94,794.00
Total Receipts	2,386,402.47	2,792,122.24	$ 2,763,418.00	$ 28,704.24
Expenditures				
Instruction	2,200,369.03	2,485,595.69	$ 2,812,857.00	$ (327,261.31)
Student Transportation Services				
Vehicle Operating Services	183,633.16	253,357.16	259,143.00	(5,785.84)
Total Expenditures	2,384,002.19	2,738,952.85	$ 3,072,000.00	$ (333,047.15)
Receipts Over (Under) Expenditures	2,400.28	53,169.39		
Unencumbered Cash, Beginning	306,731.96	309,132.24		
Unencumbered Cash, Ending	$ 309,132.24	$ 362,301.63		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 86,618.00	$ 91,189.00	$ 119,442.00	$ (28,253.00)
Total Receipts	86,618.00	91,189.00	$ 119,442.00	$ (28,253.00)
Expenditures				
Instruction	67,657.13	91,188.83	$ 264,000.00	$ (172,811.17)
Total Expenditures	67,657.13	91,188.83	$ 264,000.00	$ (172,811.17)
Receipts Over (Under) Expenditures	18,960.87	0.17		
Unencumbered Cash, Beginning	126,189.86	145,150.73		
Unencumbered Cash, Ending	$ 145,150.73	$ 145,150.90		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Parent Education Aid	$ 75,925.00	$ 75,677.00	$ 75,925.00	$ (248.00)
Operating Transfers from:				
General Fund	23,000.00	30,923.00	20,000.00	10,923.00
Supplemental General Fund	23,286.00	18,075.00	18,075.00	-
Total Receipts	122,211.00	124,675.00	$ 114,000.00	$ 10,675.00
Expenditures				
Support Serviced				
Student Support	122,211.04	124,674.63	$ 125,878.00	$ (1,203.37)
Instructional Support	-	-	60,122.00	(60,122.00)
Total Expenditures	122,211.04	124,674.63	$ 186,000.00	$ (61,325.37)
Receipts Over (Under) Expenditures	(0.04)	0.37		
Unencumbered Cash, Beginning	72,552.02	72,551.98		
Unencumbered Cash, Ending	$ 72,551.98	$ 72,552.35		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IX INDIAN EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Special Project Aid	$ 85,633.00	$ 91,231.00
Local Sources		
Other	-	320.00
Total Receipts	-	91,551.00
Expenditures		
Instruction	35,767.97	41,789.00
Support Services		
School Administration	49,865.03	49,762.00
Total Expenditures	85,633.00	91,551.00
Receipts Over (Under) Expenditures	(85,633.00)	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ (85,633.00)	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	$ 7,500.00	$ 6,355.00	$ 5,450.00	$ 905.00
State Sources				
State Aid	5,850.00	6,324.00	4,875.00	1,449.00
Operating Transfers from:				
General Fund	-	21,420.00	-	21,420.00
Total Receipts	13,350.00	34,099.00	$ 10,325.00	$ 2,354.00
Expenditures				
Instruction	4,969.97	33,114.79	$ 17,738.00	$ 15,376.79
Support Services				
Student Support	-	-	30,047.00	(30,047.00)
Operations & Maintenance	231.98	983.70	215.00	768.70
Total Expenditures	5,201.95	34,098.49	$ 48,000.00	$ (13,901.51)
Receipts Over (Under) Expenditures	8,148.05	0.51		
Unencumbered Cash, Beginning	29,936.85	38,084.90		
Unencumbered Cash, Ending	$ 38,084.90	$ 38,085.41		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 147,984.39	$ 53,333.59	$ 112,263.00	$ (58,929.41)
Interest on Idle Funds	42.58	41.20	18.00	23.20
Other	40,691.78	55,541.75	42,000.00	13,541.75
State Sources				
Food Service Aid	10,222.41	9,953.23	7,810.00	2,143.23
Other Grants	6,000.00	-	-	-
Federal Sources				
Child Nutrition Aid	988,044.69	1,113,235.39	943,960.00	169,275.39
Other Federal Aid	75,213.23	36,528.20	115,000.00	(78,471.80)
Operating Transfers from:				
General Fund	39,744.00	42,500.00	40,000.00	2,500.00
Supplemental General Fund	55,466.00	5,000.00	65,000.00	(60,000.00)
Total Receipts	1,363,409.08	1,316,133.36	$ 1,326,051.00	$ (9,917.64)
Expenditures				
Support Services				
Operations and Maintenance	73,222.30	66,314.86	$ 215,660.00	$ (149,345.14)
Operation of Non-Instructional Services				
Food Service Operations	1,290,373.96	1,204,960.04	1,317,320.00	(112,359.96)
Total Expenditures	1,363,596.26	1,271,274.90	$ 1,532,980.00	$ (261,705.10)
Receipts Over (Under) Expenditures	(187.18)	44,858.46		
Unencumbered Cash, Beginning	207,116.24	206,929.06		
Unencumbered Cash, Ending	$ 206,929.06	$ 251,787.52		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 611,693.61	$ 887,614.76	$ 847,020.00	$ 40,594.76
Delinquent Tax	12,399.27	12,448.36	15,048.00	(2,599.64)
Interest on Idle Funds	74,267.87	8,554.75	30,000.00	(21,445.25)
Other	129,574.83	259,258.91	15,000.00	244,258.91
County Sources				
Motor Vehicle Tax	32,405.09	34,535.55	32,241.00	2,294.55
Recreational Vehicle Tax	385.45	1,613.30	405.00	1,208.30
Commercial Vehicle Tax	850.87	447.01	1,128.00	(680.99)
State Sources				
State Capital Outlay	226,535.00	296,169.00	296,932.00	(763.00)
Total Receipts	1,088,111.99	1,500,641.64	$ 1,237,774.00	$ 262,867.64
Expenditures				
Instruction	62,516.11	48,688.98	$ 128,000.00	$ (79,311.02)
Support Services				
Other Supplemental Services	-	-	1,201,260.00	(1,201,260.00)
Operations and Maintenance	536,567.13	5,542.34	767,850.00	(762,307.66)
Architectural and Building Improvement	263,679.14	522,126.76	320,000.00	202,126.76

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Lease Purchase				
Qualified Zoning Academy Bond	$ 39,457.39	$ 122,818.72	$ 405,000.00	$ (282,181.28)
Total Expenditures	902,219.77	699,176.80	$ 2,822,110.00	$ (2,122,933.20)
Receipts Over (Under) Expenditures	185,892.22	801,464.84		
Unencumbered Cash, Beginning	1,398,444.12	1,584,336.34		
Unencumbered Cash, Ending	$ 1,584,336.34	$ 2,385,801.18		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ -	$ -	$ 2,250.00	$ (2,250.00)
Operating Transfers from:				
General Fund	4,042.00	2,164.00	10,000.00	(7,836.00)
Supplemental General Fund	6,142.00	-	12,000.00	(12,000.00)
Total Receipts	10,184.00	2,164.00	$ 24,250.00	$ (22,086.00)
Expenditures				
Support Services				
Instructional Support	2,461.17	914.00	$ 22,000.00	$ (21,086.00)
Other Supplemental Services	7,723.09	250.00	37,000.00	(36,750.00)
Total Expenditures	10,184.26	1,164.00	$ 59,000.00	$ (57,836.00)
Receipts Over (Under) Expenditures	(0.26)	1,000.00		
Unencumbered Cash, Beginning	35,728.16	35,727.90		
Unencumbered Cash, Ending	$ 35,727.90	$ 36,727.90		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers From:		
General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to:		
Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	126,689.59	126,689.59
Unencumbered Cash, Ending	$ 126,689.59	$ 126,689.59

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	$ 17,733.00	$ 21,484.20
Total Receipts	17,733.00	21,484.20
Expenditures		
Instruction	-	50,781.13
Total Expenditures	-	50,781.13
Receipts Over (Under) Expenditures	17,733.00	(29,296.93)
Unencumbered Cash, Beginning	180,533.59	198,266.59
Unencumbered Cash, Ending	$ 198,266.59	$ 168,969.66

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 1,536,288.03	$ 1,464,849.25	$ 1,708,967.00	$ (244,117.75)
Total Receipts	1,536,288.03	1,464,849.25	$ 1,708,967.00	$ (244,117.75)
Expenditures				
Instruction	1,042,217.81	993,753.72	$ 1,159,363.00	$ (165,609.28)
Support Services				
Student Support	75,124.48	71,631.13	83,568.00	(11,936.87)
Instructional Support	25,041.48	23,877.05	27,856.00	(3,978.95)
General Administration	90,640.99	86,426.11	100,828.00	(14,401.89)
School Administration	133,810.68	127,588.38	148,851.00	(21,262.62)
Other Supplemental Services	26,270.53	25,048.92	29,224.00	(4,175.08)
Operations and Maintenance	96,171.64	91,699.56	106,982.00	(15,282.44)
Student Transportation Services	460.89	439.45	513.00	(73.55)
Food Service	46,549.53	44,384.93	51,782.00	(7,397.07)
Total Expenditures	1,536,288.03	1,464,849.25	$ 1,708,967.00	$ (244,117.75)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
JOHNSON O'MALLEY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Gifts	$ 5,680.00	$ 5,680.00
Total Receipts	5,680.00	5,680.00
Expenditures		
Support Services		
Student Services	5,680.00	5,680.00
Total Expenditures	5,680.00	5,680.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 311,191.23	$ 328,421.59	$ 320,770.00	$ 7,651.59
Delinquent Tax	11,803.79	8,613.11	7,678.00	935.11
Other Local	-	-	13,000.00	(13,000.00)
County Sources				
Motor Vehicle Tax	23,217.68	31,810.65	29,142.00	2,668.65
Recreational Vehicle Tax	273.05	424.52	366.00	58.52
Commercial Vehicle Tax	1,019.73	930.65	1,020.00	(89.35)
Total Receipts	347,505.48	370,200.52	$ 371,976.00	$ (1,775.48)
Expenditures				
Community Service Operations	399,999.80	374,187.52	$ 374,188.00	$ (0.48)
Total Expenditures	399,999.80	374,187.52	$ 374,188.00	$ (0.48)
Receipts Over (Under) Expenditures	(52,494.32)	(3,987.00)		
Unencumbered Cash, Beginning	56,481.32	3,987.00		
Unencumbered Cash, Ending	$ 3,987.00	$ -		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
RECREATION COMMISSION EMPLOYEE BENEFITS AND SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 94,007.90	$ 96,230.91	$ 91,317.00	$ 4,913.91
Delinquent Tax	3,250.98	2,582.07	2,250.00	332.07
Other Revenue	-	-	10,000.00	(10,000.00)
County Sources				
Motor Vehicle Tax	8,174.87	9,458.10	8,670.00	788.10
Recreational Vehicle Tax	96.48	126.28	109.00	17.28
Commercial Vehicle Tax	312.77	273.81	304.00	(30.19)
Total Receipts	105,843.00	108,671.17	$ 112,650.00	$ (3,978.83)
Expenditures				
Community Service Operations	124,094.00	114,514.54	$ 115,843.00	$ (1,328.46)
Total Expenditures	124,094.00	114,514.54	$ 115,843.00	$ (1,328.46)
Receipts Over (Under) Expenditures	(18,251.00)	(5,843.37)		
Unencumbered Cash, Beginning	24,094.37	5,843.37		
Unencumbered Cash, Ending	$ 5,843.37	$ -		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 552,841.00	$ 668,464.00
Total Receipts	552,841.00	668,464.00
Expenditures		
Instruction	541,966.37	660,317.61
Support Services		
Student Support	6,874.63	5,146.39
General Administration	1,000.00	-
School Administration	3,000.00	3,000.00
Total Expenditures	552,841.00	668,464.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE I-C MIGRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 17,000.00	$ -
Total Receipts	17,000.00	-
Expenditures		
Instruction	16,800.00	-
Support Services		
General Administration	200.00	-
Total Expenditures	17,000.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE II-A FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 91,076.00	$ 112,391.00
Total Receipts	91,076.00	112,391.00
Expenditures		
Instruction	87,160.43	107,838.46
Support Services		
Student Support	3,216.00	3,718.00
General Administration	699.57	834.54
Total Expenditures	91,076.00	112,391.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE III - ENGLISH LEARNERS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 20,988.00	$ 24,200.00
Total Receipts	20,988.00	24,200.00
Expenditures		
Instruction	20,588.00	24,200.00
Support Services		
General Administration	400.00	-
Total Expenditures	20,988.00	24,200.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IV DRUG EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 30,536.00	$ 34,720.00
Total Receipts	30,536.00	34,720.00
Expenditures		
Instruction	29,961.00	34,720.00
Support Services		
General Administration	575.00	-
Total Expenditures	30,536.00	34,720.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE VI-B RURAL LOW INCOME FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 31,385.00	$ 32,441.00
Total Receipts	31,385.00	32,441.00
Expenditures		
Instruction	28,657.99	29,274.43
Support Services		
Student Support	2,533.83	908.64
School Administration	193.18	2,257.93
Total Expenditures	31,385.00	32,441.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
21ST CCLC GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 150,928.00	$ 145,159.00
Total Receipts	150,928.00	145,159.00
Expenditures		
Instruction	57,695.00	72,817.00
Support Services		
Student Support	93,233.00	72,342.00
Total Expenditures	150,928.00	145,159.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
FKHS COMMUNITY POOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Support Payments	$ 9,000.00	$ 12,000.00
Total Receipts	9,000.00	12,000.00
Expenditures		
Support Services		
General Administration	-	2,941.00
Total Expenditures	-	2,941.00
Receipts Over (Under) Expenditures	9,000.00	9,059.00
Unencumbered Cash, Beginning	51,932.12	60,932.12
Unencumbered Cash, Ending	$ 60,932.12	$ 69,991.12

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
ESSER - CARES ACT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
SPARKS Grant	$ -	$ 228,074.41
CARES Grant	-	448,102.00
Total Receipts	-	676,176.41
Expenditures		
Instruction	151,043.74	212,965.89
Support Services		
Operations and Maintenance	2,249.86	309,916.92
Total Expenditures	153,293.60	522,882.81
Receipts Over (Under) Expenditures	(153,293.60)	153,293.60
Unencumbered Cash, Beginning	-	(153,293.60)
Unencumbered Cash, Ending	$ (153,293.60)	$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
CARES Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	94,457.37
Support Services		
Operations and Maintenance	-	2,946.85
Total Expenditures	-	97,404.22
Receipts Over (Under) Expenditures	-	(97,404.22)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (97,404.22)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DCF - EARLY LEARNING EVEN YEAR GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
DCF Grant	$ 978,196.91	$ 879,129.77
Local Sources		
Other	-	72,926.00
Total Receipts	978,196.91	952,055.77
Expenditures		
Instruction	755,566.80	791,007.32
Support Services		
Student Support	157,038.00	49,974.76
School Administration	61,263.04	-
Operations & Maintenance	26,619.16	113,693.92
Total Expenditures	1,000,487.00	954,676.00
Receipts Over (Under) Expenditures	(22,290.09)	(2,620.23)
Unencumbered Cash, Beginning	(177,717.11)	(200,007.20)
Unencumbered Cash, Ending	$ (200,007.20)	$ (202,627.43)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I EVEN YEAR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 86,234.13	$ 103,046.87
Total Receipts	86,234.13	103,046.87
Expenditures		
Support Services		
Student Support	134,846.82	54,434.18
Total Expenditures	134,846.82	54,434.18
Receipts Over (Under) Expenditures	(48,612.69)	48,612.69
Unencumbered Cash, Beginning	-	(48,612.69)
Unencumbered Cash, Ending	$ (48,612.69)	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I ODD YEAR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 98,160.22	$ 88,468.03
Total Receipts	98,160.22	88,468.03
Expenditures		
Support Services		
Student Support	53,173.11	134,861.30
Total Expenditures	53,173.11	134,861.30
Receipts Over (Under) Expenditures	44,987.11	(46,393.27)
Unencumbered Cash, Beginning	(44,987.11)	-
Unencumbered Cash, Ending	$ -	$ (46,393.27)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
INDIAN EDUCATION SUMMER CAMP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Cherokee Nation Grant	$ 4,844.26	$ -
Total Receipts	4,844.26	-
Expenditures		
Instruction	4,844.26	-
Total Expenditures	4,844.26	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
MISCELLANEOUS GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 26,542.00	$ 8,053.00
State Sources		
State Aid	44,129.00	67,437.59
Local Sources		
Other	29,408.78	43,235.00
Total Receipts	100,079.78	118,725.59
Expenditures		
Instruction	69,420.54	27,519.54
Support Services		
Student Support	13,318.37	74,434.00
Operations and Maintenance	-	67,905.12
Student Transportation Services	1,222.85	-
Total Expenditures	83,961.76	169,858.66
Receipts Over (Under) Expenditures	16,118.02	(51,133.07)
Unencumbered Cash, Beginning	132,884.85	149,002.87
Unencumbered Cash, Ending	$ 149,002.87	$ 97,869.80

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 620,954.83	$ 17,027.49	$ 29,477.00	$ (12,449.51)
Delinquent Tax	7,486.39	10,189.49	15,274.00	(5,084.51)
City Sales Tax	930,154.12	890,618.00	620,946.00	269,672.00
Interest on Idle Funds	-	66,251.12	-	66,251.12
County Sources				
Motor Vehicle Tax	21,388.76	29,407.36	27,672.00	1,735.36
Recreational Vehicle Tax	254.32	375.63	347.00	28.63
Commercial Vehicle Tax	574.14	1,594.86	968.00	626.86
State Sources				
State Capital Outlay	641,124.00	613,669.00	613,669.00	-
Total Receipts	2,221,936.56	1,629,132.95	$ 1,308,353.00	$ 320,779.95
Expenditures				
Debt Service				
Principal	1,675,000.00	1,800,000.00	$ 1,800,000.00	$ -
Interest	210,657.50	86,464.71	182,567.00	(96,102.29)
Bond Issuance Cost	-	96,002.37	-	96,002.37
Total Expenditures	1,885,657.50	1,982,467.08	$ 1,982,567.00	$ (99.92)
Receipts Over (Under) Expenditures	336,279.06	(353,334.13)		
Unencumbered Cash, Beginning	351,650.04	687,929.10		
Unencumbered Cash, Ending	$ 687,929.10	$ 334,594.97		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
District Programs				
After School Program	$ 54,887.99	$ -	$ 4,264.06	$ 50,623.93
Sales Tax	0.05	1,956.27	1,956.32	-
Student Organizations				
Community Elementary School				
Principal's	175.49	205.00	341.79	38.70
Kindergarten	207.86	-	-	207.86
Fourth Grade	0.70	-	-	0.70
Fifth Grade	1,359.39	400.00	378.35	1,381.04
Sixth Grade	-	1,303.63	1,303.63	-
Library	832.91	210.04	199.21	843.74
Playground	8,719.20	-	-	8,719.20
Band/Music	2,572.73	950.00	2,008.02	1,514.71
Testing	15.98	-	15.98	-
Wellness Community	822.47	-	-	822.47
Food Service	915.84	336.09	536.99	714.94
Middle School				
Spirit Squad	290.05	-	-	290.05
Officials	1,000.00	5,045.10	5,045.10	1,000.00
Security	1,000.00	-	-	1,000.00
Yearbook	3,653.30	94.02	-	3,747.32
Donations	30.00	-	-	30.00
Pre Voc. Ed	290.60	-	-	290.60
St. Vending	119.13	8.63	74.75	53.01
STUCO	5,367.78	-	548.25	4,819.53
Principal's Acct	2.82	130.67	-	133.49
Football	69.72	-	-	69.72
Functional Class	545.65	-	-	545.65
Band	4.69	-	-	4.69
Track and Field	52.48	(15.53)	-	36.95
Science Club	88.62	-	-	88.62
Student Tech	577.67	-	-	577.67

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School (Continued)				
Library	$ 454.61	$ -	$ -	$ 454.61
Vocal Music	163.00	-	-	163.00
Concessions	3,826.69	190.95	84.99	3,932.65
FACS- Beef	128.26	-	-	128.26
Builders Club	206.00	-	-	206.00
High School				
Sales Tax	-	3,570.59	3,556.71	13.88
Principal	1,909.04	1,080.19	1,014.35	1,974.88
Art Club	1,200.72	500.95	500.95	1,200.72
Class Plaques	6.88	-	-	6.88
Drama Club	18.74	-	-	18.74
ACTS Ads	40.62	-	-	40.62
JAG	770.00	2,827.96	3,184.49	413.47
Band	577.23	459.81	178.00	859.04
Clay Target	-	3,973.01	2,092.47	1,880.54
Juniors' Prom	1,767.97	2,267.32	1,209.03	2,826.26
Native American	641.35	-	-	641.35
NFL	10,890.46	2,928.75	260.00	13,559.21
French/German	786.74	2,443.23	2,627.79	602.18
FCA	58.47	-	-	58.47
DECA	228.79	-	-	228.79
FACS	99.39	-	-	99.39
Leadership #1	2.91	-	-	2.91
NHS	737.13	867.00	824.80	779.33
Dance Club	(1,193.59)	-	-	(1,193.59)
Spanish Club	1,687.35	673.60	691.65	1,669.30
Heritage Club	143.75	-	-	143.75
STUCO	2,198.13	6,344.57	6,797.00	1,745.70
Friends of Rach	2,147.56	2,213.65	2,213.65	2,147.56
Community Outreach	500.00	-	-	500.00
Yearbook	2,278.14	6,217.12	3,654.75	4,840.51
Vocal Music	741.44	25.00	58.00	708.44

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Key Club	$ 2,093.98	$ 513.34	$ 1,032.49	$ 1,574.83
SADD	119.00	-	-	119.00
Library Acct	349.87	-	-	349.87
Foods	6,691.45	-	-	6,691.45
Beef Council	16.66	-	-	16.66
Health Occupation	105.50	68.00	85.00	88.50
FBLA	701.66	-	-	701.66
School Store	602.77	-	-	602.77
Central Store	41.14	-	-	41.14
Safe School AMB	32.70	-	-	32.70
PE Activities	34.50	-	-	34.50
FFA	9,592.30	50,232.20	45,077.60	14,746.90
FCCLA	786.32	-	25.00	761.32
Marketing Club	496.25	-	-	496.25
Skills USA	1,581.39	71.00	105.00	1,547.39
Graphics Dept.	996.59	2,907.50	3,025.37	878.72
NADO Novels	45.00	-	-	45.00
Totals	$ 140,907.98	$ 100,999.66	$ 94,971.54	$ 146,936.10

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2021
Gate Receipts						
High School	$ 142,174.41	$ 112,231.61	$ 124,071.53	$ 130,334.49	$ 25,132.75	$ 155,467.24
Middle School	25,062.48	3,417.17	(250.00)	28,729.65	-	28,729.65
Total District Activity Funds	$ 167,236.89	$ 115,648.78	$ 123,821.53	$ 159,064.14	$ 25,132.75	$ 184,196.89

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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					
Direct Grant					
Title IX Indian Education	N/A	84.060	$ -	$ 91,231.00	$ 91,231.00
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO445	84.010	-	668,464.00	668,464.00
Vocational Education - Basic Grants to States - Program Imp.	DO445	84.048	-	27,618.00	27,618.00
Rural Low Income Schools Program	DO445	84.358	-	32,441.00	32,441.00
English Language Acquisition	DO445	84.365	-	24,200.00	24,200.00
Academic Enrichment	DO445	84.424	-	34,720.00	34,720.00
Elementary and Secondary School Emergency Relief	DO445	84.425D	-	470,002.00	443,253.47
Improving Teacher Quality State Grants	DO445	84.367	-	112,391.00	112,391.00
21st Century Community Learning Centers	DO445	84.287	-	145,159.00	145,159.00
Total U.S. Department of Education			-	1,606,226.00	1,579,477.47
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
National School Lunch Program	DO445	10.555	-	198,679.68	198,679.68
Summer Food Service Program for Children	DO445	10.559	-	914,555.71	914,555.71
Child Nutrition Discretionary Grants	DO445	10.579	-	26,888.84	26,888.84
	Total Child USDA Nutrition Cluster:		-	1,140,124.23	1,140,124.23
Child and Adult Care Food Program	DO445	10.558	-	9,639.36	9,639.36
Total U.S. Department of Agriculture			-	1,149,763.59	1,149,763.59

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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 Health and Environment					
Maternal, Infant and Early Childhood Home Visiting Year 8	USD#445	93.870	$ -	$ 88,468.03	$ 134,861.30
Maternal, Infant and Early Childhood Home Visiting Year 7	USD#445	93.870	-	103,046.87	54,434.18
		Total 93.870	-	191,514.90	189,295.48
Passed through the Kansas Department of Education					
Cooperative Agreements to Support Comprehensive School 477 Cluster					
Temporary Assistance for Needy Families	DO445	93.558	-	8,053.00	7,810.00
		Total 477 Cluster	-	8,053.00	7,810.00
Total U.S. Department of Health and Human Services			-	199,567.90	197,105.48
U.S. DEPARTMENT OF THE TREASURY					
Passed through Montgomery County					
Coronavirus Relief Fund (SPARKS)	DO445	21.019	-	228,074.41	198,933.56
Total U.S. Department of the Treasury			-	228,074.41	198,933.56
TOTAL FEDERAL AWARDS			$ -	$ 3,183,631.90	$ 3,125,280.10

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 #445 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 STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District #445
Coffeyville, 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 #445, Coffeyville, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the Unified School District #445's basic financial statement, and have issued our report thereon dated December 2, 2021.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the Unified School District #445'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 the Unified School District #445's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #445'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 may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Unified School District #445'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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 2, 2021

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 #445
Coffeyville, Kansas

Report on Compliance for Each Major Federal Program
We have audited the Unified School District #445, Coffeyville, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Unified School District #445's major federal programs for the year ended June 30, 2021. Unified School District #445's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility
Our responsibility is to express an opinion on compliance for each of the Unified School District #445's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Unified School District #445's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Unified School District #445's compliance.

Basis for Qualified Opinion on CFDA 10.555, 10.555, & 10.579 Child USDA Nutrition Cluster
As described in the accompanying schedule of findings and questioned costs, the Unified School District #445 did not comply with requirements regarding CFDA 10.555, 10.559, and10.579, Child USDA Nutrition Cluster as described in finding number 2021-001 for Meal Reporting. Compliance with such requirements is necessary, in our opinion, for the Unified School District #445 to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 10.555, 10.555, & 10.579 Child USDA Nutrition Cluster
In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Unified School District #445 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child USDA Nutrition Cluster for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs
In our opinion, the Unified School District #445, 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, 2021.

Report on Internal Control over Compliance
Management of the Unified School District #445, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Unified School District #445's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #445's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001 to be significant deficiencies.

Unified School District #445's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. Unified School District #445's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 2, 2021

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:
The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #445 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?	X	Yes	____	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #445 expresses a qualified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	X	Yes	____	No

Identification of major programs:

U.S. DEPARTMENT OF AGRICULTURE

Child USDA Nutrition Cluster:	
National School Lunch Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559
Child Nutrition Discretionary Grants	CFDA No. 10.579

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

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001 – Meal Reporting
Federal Programs:
U.S. Department of Agriculture
Child USDA Nutrition Cluster
National School Lunch Program – CFDA 10.555
Summer Food Service Program for Children – CFDA 10.559
Child Nutrition Discretionary Grants – CFDA 10.579

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

Condition:
During our testing of meal reporting, we tested two months of meal report claims submitted to the state and traced to individual count sheets per school where it was discovered that on two separate days, adult meals were included in the student meals total that were claimed for reimbursement.

Context:
Only student meals can be allowed to be claimed for reimbursement and the adult meals increase the claimed reimbursed meals for both days by seven meals.

Effect:
The breakdown of internal controls in this area could adversely affect the amount of reimbursement received by the school as ineligible meals were submitted for reimbursement.

Recommendation:
Procedures should be implemented requiring that all count sheets be reviewed by an additional food service employee to ensure that only student meals are being counted correctly and that adult meals are not submitted for reimbursement.

Views of responsible officials and planned corrective action:
See the Corrective Action Plan on page 71 of the current year audit.

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

NONE

Corrective Action Plan

December 2, 2021

Cognizant or Oversight Agency for Audit

Unified School District #445 respectfully submits the following corrective action plan for the year ended June 30, 2021.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended June 30, 2021.

The findings from the December 2, 2021 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding: 2021-001 – Meal Reporting

Recommendation:
Procedures should be implemented requiring that only student meals are counted and submitted for reimbursement.

Views of responsible officials and planned corrective action:
We are in agreement and the District will have a process to review all count sheets and ensure that only student meals are included in amounts claimed for reimbursement.

Should the Oversight Agency for Audit have questions regarding this plan, please contact Michael Speer, Business Manager/Board Clerk, at (620) 252-6400.
Sincerely

Unified School District #445
Unified School District #445