

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2022

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #445, Coffeyville, Kansas, a Municipality, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible

for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #445's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part

200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #445 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated December 2, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2022, 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
Certified Public Accountants

Chanute, Kansas
November 7, 2022

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2022
General	\$ 0.28	\$ 14,032,437.32	\$ 14,032,437.60	\$ -	\$ 1,704,224.68	\$ 1,704,224.68
Supplemental General	239,433.39	4,161,854.92	4,204,000.00	197,288.31	162,727.17	360,015.48
Special Purpose Funds:						
4 Year Old At-Risk	54,117.82	225,888.00	170,206.72	109,799.10	14,648.05	124,447.15
K-12 At-Risk	111,365.03	4,003,063.00	3,988,950.00	125,478.03	374,744.36	500,222.39
Bilingual Education	38,289.13	234,500.10	198,636.54	74,152.69	44,176.78	118,329.47
Vocational Education	144,115.66	436,675.10	429,980.06	150,810.70	54,506.42	205,317.12
Special Education	362,301.63	2,927,132.91	2,850,278.42	439,156.12	124,482.08	563,638.20
Virtual Education	145,150.90	94,934.00	94,940.49	145,144.41	2,265.58	147,409.99
Parent Education	72,552.35	127,400.00	125,615.08	74,337.27	-	74,337.27
Title IX Indian Education	-	88,370.00	88,370.00	-	3,645.36	3,645.36
Driver Training	38,085.41	22,546.00	9,613.67	51,017.74	-	51,017.74
Food Service	251,787.52	1,719,587.09	1,554,191.58	417,183.03	59,411.18	476,594.21
Capital Outlay	2,385,801.18	1,580,884.46	1,477,941.50	2,488,744.14	436,408.63	2,925,152.77
Professional Development	36,727.90	12,000.00	3,394.35	45,333.55	30.00	45,363.55
Contingency Reserve	126,689.59	48,743.08	-	175,432.67	-	175,432.67
Textbook Rental	168,969.66	18,529.50	-	187,499.16	-	187,499.16
KPERS Special Retirement Contributions	-	1,559,149.78	1,559,149.78	-	-	-
Johnson O'Malley	-	5,175.00	5,175.00	-	-	-
Recreation Commission	-	534,348.06	523,330.38	11,017.68	-	11,017.68
Recreation Commission Employee Benefits and						
Special Liability	-	107,340.12	99,978.19	7,361.93	-	7,361.93
Title I	-	717,843.00	717,843.00	-	85,417.77	85,417.77
Title II-A	-	83,126.00	83,126.00	-	11,138.32	11,138.32
Title III - English Learners	-	23,241.00	23,241.00	-	-	-
Title IV Drug	-	42,587.00	42,587.00	-	1,710.00	1,710.00
Title VI-B Rural Low Income	-	34,448.00	34,448.00	-	25.00	25.00

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, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2022
Special Purpose Funds: (Continued)						
21st CCLC Grant	\$ -	\$ 163,300.00	\$ 163,300.00	\$ -	\$ 4,935.12	\$ 4,935.12
FKHS Community Pool	69,991.12	12,000.00	426.75	81,564.37	426.75	81,991.12
Elementary and Secondary School						
Emergency Relief II	(97,404.22)	899,485.00	949,308.74	(147,227.96)	128,982.12	(18,245.84)
KU Community Health Worker	-	18,615.73	48,297.31	(29,681.58)	-	(29,681.58)
KDHE K12 COVID Testing Grant	-	66,126.00	94,427.81	(28,301.81)	-	(28,301.81)
DCF - Early Learning Even Year Grant	(202,627.43)	914,026.31	926,351.15	(214,952.27)	69,881.07	(145,071.20)
KDHE MIECHV I Even Year	-	44,404.40	134,469.20	(90,064.80)	-	(90,064.80)
KDHE MIECHV I Odd Year	(46,393.27)	97,031.97	50,638.70	-	-	-
Miscellaneous Grants	97,869.80	112,907.42	114,306.69	96,470.53	5,489.62	101,960.15
Gate Receipts	184,196.89	115,493.31	114,713.79	184,976.41	-	184,976.41
Bond and Interest Funds:						
Bond and Interest	334,594.97	1,191,335.77	1,153,670.00	372,260.74	-	372,260.74
Total Reporting Entity	\$ 4,515,615.31	\$ 36,476,529.35	\$ 36,067,344.50	\$ 4,924,800.16	\$ 3,289,276.06	\$ 8,214,076.22
Composition of Cash						
Checking and Money Market Account.....						\$ 8,223,223.14
Activity Checking Accounts.....						133,172.21
Total Cash						8,356,395.35
Less Agency Funds per Schedule 3						(142,319.13)
Total Reporting Entity.....						\$ 8,214,076.22

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, 2022

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, 2022:

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

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Reimbursed Expenses

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

Pension Plan

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District amended the General Fund, Preschool Aged At-Risk Fund, and the At-Risk Fund during the fiscal year, and also, the General Fund budget was decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special revenue funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the ESSER II Fund, KU Community Health Worker Fund, KDHE K-12 COVID Testing Fund, DCF – Early Learning Even Year Grant Fund, and the KDGE MIECHV I Even Year Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. All of the funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

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

3. DEPOSITS AND INVESTMENTS

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

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

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

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

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

At year-end, the District's carrying amount of deposits was \$8,356,395.35 and the bank balance was \$7,789,283.70. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$391,997.50 was covered by FDIC insurance, \$7,143,429.37 was collateralized with a repurchase agreement, and \$253,856.83 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

The District received \$735,640.00 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5. **FINANCE LEASE OBLIGATIONS**

The District has entered into a finance lease agreement in order to finance the 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:

<u>Year Ended June 30</u>	<u>Totals</u>
2023	\$ 457,332.00
2024	459,093.00
2025	460,640.00
2026	461,973.00
2026	463,092.00
2027-2030	<u>1,413,529.00</u>
Total Payments from District	3,715,659.00
Less imputed interest	<u>(335,659.00)</u>
Net Present Value of Minimum	
Lease Payments	3,380,000.00
Less: Current Maturities	<u>(385,000.00)</u>
Long-Term Finance Lease Obligations	<u>\$ 2,995,000.00</u>

6. **RIGHT TO USE CONTRACTS**

As of June 30, 2022, the District has entered into a number of various contracts for various pieces of office equipment. Total payments for the year ended June 30, 2022 was \$13,698.12. Under the current lease agreements, the future minimum lease rentals are as follows:

2023	\$ 1,549.26
------	-------------

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances 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	\$ 2,405,000.00	\$ -	\$ 1,120,000.00	\$ 1,285,000.00	\$ 33,670.00
Finance Leases									
Site Lease	2.14%	12/9/2020	4,050,000.00	4/1/2030	3,750,000.00	-	370,000.00	3,380,000.00	80,250.00
Total Contractual Indebtedness					\$ 6,155,000.00	\$ -	\$ 1,490,000.00	\$ 4,665,000.00	\$ 113,920.00
Current maturities of long-term debt and interest for the next five years and in five year increments through maturity is as follows:									
<u>Principal</u>									
General Obligation Bonds									
Paid with Tax Levies									
Series 2020	\$ 785,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,285,000.00		
Finance Leases									
Site Lease	385,000.00	395,000.00	405,000.00	415,000.00	425,000.00	1,355,000.00	3,380,000.00		
Total Principal	1,170,000.00	895,000.00	405,000.00	415,000.00	425,000.00	1,355,000.00	4,665,000.00		
<u>Interest</u>									
General Obligation Bonds									
Paid with Tax Levies									
Series 2010	17,990.00	7,000.00	-	-	-	-	24,990.00		
Finance Leases									
Site Lease	72,332.00	64,093.00	55,640.00	46,973.00	38,092.00	58,529.00	335,659.00		
Total Interest	90,322.00	71,093.00	55,640.00	46,973.00	38,092.00	58,529.00	360,649.00		
Total Principal and Interest									
	\$ 1,260,322.00	\$ 966,093.00	\$ 460,640.00	\$ 461,973.00	\$ 463,092.00	\$ 1,413,529.00	\$ 5,025,649.00		

8. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

8. 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 \$1,559,149.78 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$12,432,456.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

Compensated Absences:

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.

9. **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, 2022, were \$50,658.44. As of June 30, 2022, the future early retirement incentive payments are expected to be as follows:

<u>Year Ending June 30</u>	<u>Amount</u>	<u>Number of Participants</u>
2023	\$ 58,609.62	8
2024	46,127.67	6
2025	34,297.74	4
2026	27,171.36	4
2027	17,357.28	3
2028-2030	33,719.48	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.

10. **RISK MANAGEMENT**

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

11. COMMITMENTS AND CONTINGENCIES

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

12. 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.

13. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.A.A. 72-5167	\$ 1,662,679.52
General	Food Service	K.S.A. 72-5167	40,707.00
General	Professional Development	K.S.A. 72-5167	2,000.00
General	Virtual Education	K.S.A. 72-5167	94,934.00
General	Parent Education	K.S.A. 72-5167	15,618.00
General	4 Year Old At-Risk	K.S.A. 72-5167	151,888.00
General	K-12 At-Risk	K.S.A. 72-5167	3,196,315.00
General	Driver Training	K.S.A. 72-5167	2,000.00
General	Contingency Reserve	K.S.A. 72-5167	48,743.08
General	Vocational Education	K.S.A. 72-5167	267,033.10
General	Bilingual Education	K.S.A. 72-5167	143,962.10
Supplemental			
General	4 Year Old At-Risk	K.S.A. 72-5143	74,000.00
Supplemental			
General	K-12 At-Risk	K.S.A. 72-5143	806,748.00
Supplemental			
General	Vocational Education	K.S.A. 72-5143	143,000.00
Supplemental			
General	Special Education	K.S.A. 72-5143	1,070,450.00
Supplemental			
General	Professional Development	K.S.A. 72-5143	10,000.00
Supplemental			
General	Driver Training	K.S.A. 72-5143	8,000.00
Supplemental			

13. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Food Service	K.S.A. 72-5143	\$ 45,000.00
Supplemental			
General	Bilingual Education	K.S.A. 72-5143	90,538.00
Supplemental			
General	Parent Education	K.S.A. 72-5143	36,000.00

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. The District did approve a bid for new computers for students for the amount of \$249,337.50 to be paid for using Erate funding if received or Capital Outlay Funds if the Erate money does not come in.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustments to		Adjustments for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Legal Maximum	Comply with	Budget Credits	Budget Credits		Charged to Current Year Budget		
General	\$ 14,340,066.00	\$ (356,372.00)	-	-	48,743.08	\$ 14,032,437.08	\$ 14,032,437.60	\$	0.52
Supplemental General	4,204,000.00					4,204,000.00	4,204,000.00		-
Special Purpose Funds									
4 Year Old At-Risk	226,000.00	-	-	-	-	226,000.00	170,206.72		(55,793.28)
K-12 At-Risk	3,988,950.00	-	-	-	-	3,988,950.00	3,988,950.00		-
Bilingual Education	201,900.00	-	-	-	-	201,900.00	198,636.54		(3,263.46)
Vocational Education	485,000.00	-	-	-	-	485,000.00	429,980.06		(55,019.94)
Special Education	3,243,000.00	-	-	-	-	3,243,000.00	2,850,278.42		(392,721.58)
Virtual Education	95,800.00	-	-	-	-	95,800.00	94,940.49		(859.51)
Parent Education	133,000.00	-	-	-	-	133,000.00	125,615.08		(7,384.92)
Driver Training	46,000.00	-	-	-	-	46,000.00	9,613.67		(36,386.33)
Food Service	1,942,700.00	-	-	-	-	1,942,700.00	1,554,191.58		(388,508.42)
Capital Outlay	2,764,000.00	-	-	-	-	2,764,000.00	1,477,941.50		(1,286,058.50)
Professional Development	12,500.00	-	-	-	-	12,500.00	3,394.35		(9,105.65)
KPERS Special Retirement Contributions	1,708,014.00	-	-	-	-	1,708,014.00	1,559,149.78		(148,864.22)
Recreation Commission	523,331.00	-	-	-	-	523,331.00	523,330.38		(0.62)
Recreation Commission Employee									
Benefits and Special Liability	99,979.00	-	-	-	-	99,979.00	99,978.19		(0.81)
Bond and Interest Fund									
Bond and Interest	1,153,770.00	-	-	-	-	1,153,770.00	1,153,670.00		(100.00)

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Reimbursed Expense	\$ 18,521.42	\$ 48,516.29	\$ -	\$ 48,516.29
County Sources				
Mineral Production Tax	350.25	594.24	-	594.24
State Sources				
General State Aid	11,961,797.00	12,397,421.00	12,407,072.00	(9,651.00)
Special Education Aid	1,501,134.00	1,585,679.00	1,932,994.00	(347,315.00)
Federal Sources				
Federal Grants	-	226.79	-	226.79
Total Receipts	13,481,802.67	14,032,437.32	\$ 14,340,066.00	\$ (307,628.68)
Expenditures				
Instruction	4,644,395.31	3,288,499.75	\$ 4,103,525.00	\$ (815,025.25)
Support Services				
Student Support	583,444.65	527,066.40	532,536.00	(5,469.60)
Instructional Support	184,264.96	191,007.15	168,187.00	22,820.15
General Administration	529,070.84	585,249.67	482,905.00	102,344.67
School Administration	1,187,010.85	1,304,462.72	1,083,437.00	221,025.72
Other Supplemental Services	229,708.42	236,416.70	209,665.00	26,751.70
Operations and Maintenance	1,171,841.40	1,474,137.70	1,342,774.00	131,363.70
Student Transportation Services				
Vehicle Operating Services	609,881.26	640,612.71	619,844.00	20,768.71
Lease Purchase				
Site Lease	204,145.28	159,105.00	-	159,105.00
Qualified Zoning Academy Bond	100,541.19	-	-	-
Operating Transfers to:				
Special Education Fund	1,508,193.51	1,662,679.52	1,932,994.00	(270,314.48)
Food Service Fund	42,500.00	40,707.00	40,707.00	-
Professional Development Fund	2,164.00	2,000.00	2,000.00	-
Virtual Education Fund	91,189.00	94,934.00	87,000.00	7,934.00

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Parent Education Fund	\$ 30,923.00	\$ 15,618.00	\$ 21,000.00	\$ (5,382.00)
4 Year Old At-Risk Fund	88,668.00	151,888.00	152,000.00	(112.00)
K-12 At-Risk Fund	1,888,000.00	3,196,315.00	3,201,492.00	(5,177.00)
Driver Training Fund	21,420.00	2,000.00	20,000.00	(18,000.00)
Contingency Reserve Fund	-	48,743.08	-	48,743.08
Vocational Education Fund	252,944.00	267,033.10	225,000.00	42,033.10
Bilingual Education Fund	111,497.00	143,962.10	115,000.00	28,962.10
Total Certified Budget			14,340,066.00	(307,628.40)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(356,372.00)	356,372.00
Adjustment for Qualifying Budget Credits			48,743.08	(48,743.08)
Total Expenditures	13,481,802.67	14,032,437.60	\$ 14,032,437.08	\$ 0.52
Receipts Over (Under) Expenditures	-	(0.28)		
Unencumbered Cash, Beginning	0.28	0.28		
Unencumbered Cash, Ending	\$ 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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 2,173,519.40	\$ 2,003,112.34	\$ 2,190,829.00	\$ (187,716.66)
Delinquent Tax	54,528.36	100,919.29	30,929.00	69,990.29
County Sources				
Motor Vehicle Tax	198,898.05	150,707.03	175,370.00	(24,662.97)
Recreational Vehicle Tax	2,669.36	1,855.27	3,124.00	(1,268.73)
Commercial Vehicle Tax	5,143.88	5,472.99	5,446.00	26.99
State Sources				
Supplemental State Aid	1,783,981.00	1,899,788.00	1,899,788.00	-
Total Receipts	4,218,740.05	4,161,854.92	\$ 4,305,486.00	\$ (143,631.08)
Expenditures				
Instruction	925,653.05	1,296,005.63	\$ 1,182,625.00	\$ 113,380.63
Support Services				
General Administration	13,167.83	9,418.73	22,647.00	(13,228.27)
School Administration	4,059.00	-	12,206.00	(12,206.00)
Operations and Maintenance	539,601.20	614,839.64	690,117.00	(75,277.36)
Architectural and Building Improvement	4,891.92	-	7,070.00	(7,070.00)
Operating Transfers to:				
4 Year Old At-Risk Fund	41,000.00	74,000.00	74,000.00	-
K-12 At-Risk Fund	1,150,000.00	806,748.00	787,409.00	19,339.00
Vocational Education Fund	180,000.00	143,000.00	193,000.00	(50,000.00)
Special Education Fund	1,089,897.00	1,070,450.00	1,070,850.00	(400.00)
Parent Education Fund	18,075.00	36,000.00	36,000.00	-
Bilingual Education Fund	85,000.00	90,538.00	59,276.00	31,262.00

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Operating Transfers to: (Continued)				
Virtual Education Fund	\$ -	\$ -	\$ 1,800.00	\$ (1,800.00)
Driver Training Fund	-	8,000.00	12,000.00	(4,000.00)
Food Service Fund	5,000.00	45,000.00	45,000.00	-
Professional Development Fund	-	10,000.00	10,000.00	-
Total Certified Budget			4,204,000.00	
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			-	-
Total Expenditures	4,056,345.00	4,204,000.00	\$ 4,204,000.00	\$ -
Receipts Over (Under) Expenditures	162,395.05	(42,145.08)		
Unencumbered Cash, Beginning	77,038.34	239,433.39		
Unencumbered Cash, Ending	\$ 239,433.39	\$ 197,288.31		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 88,668.00	\$ 151,888.00	\$ 152,000.00	\$ (112.00)
Supplemental General Fund	41,000.00	74,000.00	74,000.00	-
Total Receipts	129,668.00	225,888.00	\$ 226,000.00	\$ (112.00)
Expenditures				
Instruction	123,432.02	132,027.98	\$ 219,764.00	\$ (87,736.02)
Support Services				
Student Support	-	28,365.74	-	28,365.74
School Administration	6,235.98	9,813.00	6,236.00	3,577.00
Total Expenditures	129,668.00	170,206.72	\$ 226,000.00	\$ (55,793.28)
Receipts Over (Under) Expenditures	-	55,681.28		
Unencumbered Cash, Beginning	54,117.88	54,117.82		
Unencumbered Cash, Ending	\$ 54,117.88	\$ 109,799.10		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 1,888,000.00	\$ 3,196,315.00	\$ 3,201,492.00	\$ (5,177.00)
Supplemental General Fund	1,150,000.00	806,748.00	787,409.00	19,339.00
Total Receipts	3,038,000.00	4,003,063.00	\$ 3,988,901.00	\$ 14,162.00
Expenditures				
Instruction	2,901,210.69	3,767,868.29	\$ 3,815,309.00	\$ (47,440.71)
Student Services				
Student Support	136,789.31	221,081.71	173,641.00	47,440.71
Total Expenditures	3,038,000.00	3,988,950.00	\$ 3,988,950.00	\$ -
Receipts Over (Under) Expenditures	-	14,113.00		
Unencumbered Cash, Beginning	111,365.03	111,365.03		
Unencumbered Cash, Ending	\$ 111,365.03	\$ 125,478.03		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfer from:				
General Fund	\$ 111,497.00	\$ 143,962.10	\$ 115,000.00	\$ 28,962.10
Supplemental General Fund	85,000.00	90,538.00	87,000.00	3,538.00
Total Receipts	196,497.00	234,500.10	\$ 202,000.00	\$ 32,500.10
Expenditures				
Instruction	194,996.84	198,636.54	\$ 201,900.00	\$ (3,263.46)
Total Expenditures	194,996.84	198,636.54	\$ 201,900.00	\$ (3,263.46)
Receipts Over (Under) Expenditures	1,500.16	35,863.56		
Unencumbered Cash, Beginning	36,788.97	38,289.13		
Unencumbered Cash, Ending	\$ 38,289.13	\$ 74,152.69		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Program Improvement	\$ 27,618.00	\$ 26,642.00	\$ 26,867.00	\$ (225.00)
Operating Transfers from:				
General Fund	252,944.00	267,033.10	225,000.00	42,033.10
Supplemental General Fund	180,000.00	143,000.00	193,000.00	(50,000.00)
Total Receipts	460,562.00	436,675.10	\$ 444,867.00	\$ (8,191.90)
Expenditures				
Instruction	446,306.62	428,530.10	\$ 483,583.00	\$ (55,052.90)
Support Services				
School Administration	750.00	750.00	810.00	(60.00)
Operations and Maintenance	561.53	699.96	607.00	92.96
Total Expenditures	447,618.15	429,980.06	\$ 485,000.00	\$ (55,019.94)
Receipts Over (Under) Expenditures	12,943.85	6,695.04		
Unencumbered Cash, Beginning	131,171.98	144,115.66		
Unencumbered Cash, Ending	\$ 144,115.83	\$ 150,810.70		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Medicaid Aid	\$ 172,131.73	\$ 160,541.39	\$ 171,955.00	\$ (11,413.61)
Federal Sources				
ESSER CARES Federal Grant	21,900.00	33,462.00	66,924.00	(33,462.00)
Operating Transfers from:				
General Fund	1,508,193.51	1,662,679.52	1,932,994.00	(270,314.48)
Supplemental General Fund	1,089,897.00	1,070,450.00	1,070,850.00	(400.00)
Total Receipts	<u>2,792,122.24</u>	<u>2,927,132.91</u>	<u>\$ 3,242,723.00</u>	<u>\$ (315,590.09)</u>
Expenditures				
Instruction	2,485,595.69	2,565,766.27	\$ 2,948,082.00	\$ (382,315.73)
Student Transportation Services				
Vehicle Operating Services	<u>253,357.16</u>	<u>284,512.15</u>	<u>294,918.00</u>	<u>(10,405.85)</u>
Total Expenditures	<u>2,738,952.85</u>	<u>2,850,278.42</u>	<u>\$ 3,243,000.00</u>	<u>\$ (392,721.58)</u>
Receipts Over (Under) Expenditures	53,169.39	76,854.49		
Unencumbered Cash, Beginning	<u>309,132.24</u>	<u>362,301.63</u>		
Unencumbered Cash, Ending	<u>\$ 362,301.63</u>	<u>\$ 439,156.12</u>		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 91,189.00	\$ 94,934.00	\$ 87,000.00	\$ 7,934.00
Supplemental General Fund	-	-	1,800.00	(1,800.00)
Total Receipts	91,189.00	94,934.00	\$ 88,800.00	\$ 6,134.00
Expenditures				
Instruction	91,188.83	94,940.49	\$ 95,800.00	\$ (859.51)
Total Expenditures	91,188.83	94,940.49	\$ 95,800.00	\$ (859.51)
Receipts Over (Under) Expenditures	0.17	(6.49)		
Unencumbered Cash, Beginning	145,150.73	145,150.90		
Unencumbered Cash, Ending	\$ 145,150.90	\$ 145,144.41		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Parent Education Aid	\$ 75,677.00	\$ 75,782.00	\$ 75,782.00	\$ -
Operating Transfers from:				
General Fund	30,923.00	15,618.00	21,000.00	(5,382.00)
Supplemental General Fund	18,075.00	36,000.00	36,000.00	-
Total Receipts	124,675.00	127,400.00	\$ 132,782.00	\$ (5,382.00)
Expenditures				
Support Serviced				
Student Support	124,674.63	125,615.08	\$ 133,000.00	\$ (7,384.92)
Total Expenditures	124,674.63	125,615.08	\$ 133,000.00	\$ (7,384.92)
Receipts Over (Under) Expenditures	0.37	1,784.92		
Unencumbered Cash, Beginning	72,551.98	72,552.35		
Unencumbered Cash, Ending	\$ 72,552.35	\$ 74,337.27		

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 320.00	\$ -
Federal Sources		
Special Project Aid	91,231.00	88,370.00
Total Receipts	91,551.00	88,370.00
Expenditures		
Instruction	41,789.00	37,408.00
Support Services		
School Administration	49,762.00	50,962.00
Total Expenditures	91,551.00	88,370.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

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, 2022

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

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Local Sources					
Student Receipts	\$ 6,355.00	\$ 7,300.00	\$ 6,500.00	\$ 800.00	
State Sources					
State Aid	6,324.00	5,246.00	7,680.00	(2,434.00)	
Operating Transfers from:					
General Fund	21,420.00	2,000.00	20,000.00	(18,000.00)	
Supplemental General Fund	-	8,000.00	12,000.00	(4,000.00)	
Total Receipts	34,099.00	22,546.00	\$ 46,180.00	\$ (23,634.00)	
Expenditures					
Instruction	33,114.79	9,292.98	\$ 44,350.00	\$ (35,057.02)	
Support Services					
Operations & Maintenance	983.70	320.69	1,650.00	(1,329.31)	
Total Expenditures	34,098.49	9,613.67	\$ 46,000.00	\$ (36,386.33)	
Receipts Over (Under) Expenditures	0.51	12,932.33			
Unencumbered Cash, Beginning	38,084.90	38,085.41			
Unencumbered Cash, Ending	\$ 38,085.41	\$ 51,017.74			

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Food Service Sales	\$ 53,333.59	\$ 56,186.17	\$ 42,829.00	\$ 13,357.17
Interest on Idle Funds	41.20	32.25	42.00	(9.75)
Other	55,541.75	28,184.68	56,500.00	(28,315.32)
State Sources				
Food Service Aid	9,953.23	8,820.18	8,827.00	(6.82)
Federal Sources				
Child Nutrition Aid	1,113,235.39	1,535,907.47	1,658,186.00	(122,278.53)
Other Federal Aid	36,528.20	4,749.34	95,000.00	(90,250.66)
Operating Transfers from:				
General Fund	42,500.00	40,707.00	40,707.00	-
Supplemental General Fund	5,000.00	45,000.00	45,000.00	-
Total Receipts	1,316,133.36	1,719,587.09	\$ 1,947,091.00	\$ (227,503.91)
Expenditures				
Support Services				
Operations and Maintenance	66,314.86	71,463.23	\$ 94,063.00	\$ (22,599.77)
Operation of Non-Instructional Services				
Food Service Operations	1,204,960.04	1,482,728.35	1,848,637.00	(365,908.65)
Total Expenditures	1,271,274.90	1,554,191.58	\$ 1,942,700.00	\$ (388,508.42)
Receipts Over (Under) Expenditures	44,858.46	165,395.51		
Unencumbered Cash, Beginning	206,929.06	251,787.52		
Unencumbered Cash, Ending	\$ 251,787.52	\$ 417,183.03		

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, 2022

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

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	\$ 887,614.76	\$ 987,424.34	\$ 940,693.00	\$ 46,731.34
Delinquent Tax	12,448.36	30,455.99	12,644.00	17,811.99
Interest on Idle Funds	8,554.75	15,596.48	9,200.00	6,396.48
Other	259,258.91	110,342.72	-	110,342.72
County Sources				
Motor Vehicle Tax	34,535.55	58,034.03	67,653.00	(9,618.97)
Recreational Vehicle Tax	1,613.30	713.20	1,205.00	(491.80)
Commercial Vehicle Tax	447.01	2,209.70	2,101.00	108.70
State Sources				
State Capital Outlay	296,169.00	376,108.00	376,798.00	(690.00)
Total Receipts	1,500,641.64	1,580,884.46	\$ 1,410,294.00	\$ 170,590.46
Expenditures				
Instruction	48,688.98	-	\$ 563,750.00	\$ (563,750.00)
Support Services				
Operations and Maintenance	5,542.34	41,079.03	-	41,079.03
Architectural and Building Improvement	522,126.76	1,145,717.47	1,750,000.00	(604,282.53)
Lease Purchase				
Site Lease	-	291,145.00	-	291,145.00
Qualified Zoning Academy Bond	122,818.72	-	450,250.00	(450,250.00)
Total Expenditures	699,176.80	1,477,941.50	\$ 2,764,000.00	\$ (1,286,058.50)
Receipts Over (Under) Expenditures	801,464.84	102,942.96		
Unencumbered Cash, Beginning	1,584,336.34	2,385,801.18		
Unencumbered Cash, Ending	\$ 2,385,801.18	\$ 2,488,744.14		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 2,164.00	\$ 2,000.00	\$ 2,000.00	\$ -
Supplemental General Fund	-	10,000.00	10,000.00	-
Total Receipts	2,164.00	12,000.00	\$ 12,000.00	\$ -
Expenditures				
Support Services				
Instructional Support	914.00	511.76	\$ 5,000.00	\$ (4,488.24)
Other Supplemental Services	250.00	2,882.59	7,500.00	(4,617.41)
Total Expenditures	1,164.00	3,394.35	\$ 12,500.00	\$ (9,105.65)
Receipts Over (Under) Expenditures	1,000.00	8,605.65		
Unencumbered Cash, Beginning	35,727.90	36,727.90		
Unencumbered Cash, Ending	\$ 36,727.90	\$ 45,333.55		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

CONTINGENCY RESERVE FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers From:		
General Fund	\$ -	\$ 48,743.08
Total Receipts	-	48,743.08
Expenditures		
Operating Transfers to:		
Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	48,743.08
Unencumbered Cash, Beginning	126,689.59	126,689.59
Unencumbered Cash, Ending	\$ 126,689.59	\$ 175,432.67

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TEXTBOOK RENTAL FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	\$ 21,484.20	\$ 18,529.50
Total Receipts	21,484.20	18,529.50
Expenditures		
Instruction	50,781.13	-
Total Expenditures	50,781.13	-
Receipts Over (Under) Expenditures	(29,296.93)	18,529.50
Unencumbered Cash, Beginning	198,266.59	168,969.66
Unencumbered Cash, Ending	\$ 168,969.66	\$ 187,499.16

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
KPERS	\$ 1,464,849.25	\$ 1,559,149.78	\$ 1,708,014.00	\$ (148,864.22)
Total Receipts	1,464,849.25	1,559,149.78	\$ 1,708,014.00	\$ (148,864.22)
Expenditures				
Instruction	993,753.72	1,057,727.21	\$ 1,158,717.00	\$ (100,989.79)
Support Services				
Student Support	71,631.13	76,242.42	83,522.00	(7,279.58)
Instructional Support	23,877.05	25,414.14	27,841.00	(2,426.86)
General Administration	86,426.11	91,989.84	100,773.00	(8,783.16)
School Administration	127,588.38	135,801.94	148,768.00	(12,966.06)
Other Supplemental Services	25,048.92	26,661.46	29,207.00	(2,545.54)
Operations and Maintenance	91,699.56	97,602.78	106,922.00	(9,319.22)
Student Transportation Services	439.45	467.75	511.00	(43.25)
Food Service	44,384.93	47,242.24	51,753.00	(4,510.76)
Total Expenditures	1,464,849.25	1,559,149.78	\$ 1,708,014.00	\$ (148,864.22)
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Gifts	\$ 5,680.00	\$ 5,175.00
Total Receipts	5,680.00	5,175.00
Expenditures		
Support Services		
Student Services	5,680.00	5,175.00
Total Expenditures	5,680.00	5,175.00
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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 328,421.59	\$ 491,186.37	\$ 466,286.00	\$ 24,900.37
Delinquent Tax	8,613.11	15,585.25	4,648.00	10,937.25
Other Local	-	-	20,300.00	(20,300.00)
County Sources				
Motor Vehicle Tax	31,810.65	26,398.00	30,628.00	(4,230.00)
Recreational Vehicle Tax	424.52	326.69	545.00	(218.31)
Commercial Vehicle Tax	930.65	851.75	951.00	(99.25)
Total Receipts	370,200.52	534,348.06	\$ 523,358.00	\$ 10,990.06
Expenditures				
Community Service Operations	374,187.52	523,330.38	\$ 523,331.00	\$ (0.62)
Total Expenditures	374,187.52	523,330.38	\$ 523,331.00	\$ (0.62)
Receipts Over (Under) Expenditures	(3,987.00)	11,017.68		
Unencumbered Cash, Beginning	3,987.00	-		
Unencumbered Cash, Ending	\$ -	\$ 11,017.68		

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 96,230.91	\$ 94,571.26	\$ 90,262.00	\$ 4,309.26
Delinquent Tax	2,582.07	4,686.64	1,362.00	3,324.64
County Sources				
Motor Vehicle Tax	9,458.10	7,736.87	8,987.00	(1,250.13)
Recreational Vehicle Tax	126.28	95.76	160.00	(64.24)
Commercial Vehicle Tax	273.81	249.59	279.00	(29.41)
Total Receipts	108,671.17	107,340.12	\$ 101,050.00	\$ 6,290.12
Expenditures				
Community Service Operations	114,514.54	99,978.19	\$ 99,979.00	\$ (0.81)
Total Expenditures	114,514.54	99,978.19	\$ 99,979.00	\$ (0.81)
Receipts Over (Under) Expenditures	(5,843.37)	7,361.93		
Unencumbered Cash, Beginning	5,843.37	-		
Unencumbered Cash, Ending	\$ -	\$ 7,361.93		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE I FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 668,464.00	\$ 717,843.00
Total Receipts	668,464.00	717,843.00
Expenditures		
Instruction	660,317.61	703,712.10
Support Services		
Student Support	5,146.39	11,130.90
School Administration	3,000.00	3,000.00
Total Expenditures	668,464.00	717,843.00
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 112,391.00	\$ 83,126.00
Total Receipts	112,391.00	83,126.00
Expenditures		
Instruction	107,838.46	80,114.00
Support Services		
Student Support	3,718.00	1,684.00
General Administration	834.54	1,328.00
Total Expenditures	112,391.00	83,126.00
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 24,200.00	\$ 23,241.00
Total Receipts	24,200.00	23,241.00
Expenditures		
Instruction	24,200.00	22,921.00
Support Services		
General Administration	-	320.00
Total Expenditures	24,200.00	23,241.00
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 34,720.00	\$ 42,587.00
Total Receipts	34,720.00	42,587.00
Expenditures		
Instruction	34,720.00	41,978.00
Support Services		
General Administration	-	609.00
Total Expenditures	34,720.00	42,587.00
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 32,441.00	\$ 34,448.00
Total Receipts	32,441.00	34,448.00
Expenditures		
Instruction	29,274.43	29,629.11
Support Services		
Student Support	908.64	2,492.62
School Administration	2,257.93	2,326.27
Total Expenditures	32,441.00	34,448.00
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 145,159.00	\$ 163,300.00
Total Receipts	145,159.00	163,300.00
Expenditures		
Instruction	72,817.00	163,300.00
Support Services		
Student Support	72,342.00	-
Total Expenditures	145,159.00	163,300.00
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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Support Payments	\$ 12,000.00	\$ 12,000.00
Total Receipts	12,000.00	12,000.00
Expenditures		
Support Services		
General Administration	2,941.00	426.75
Total Expenditures	2,941.00	426.75
Receipts Over (Under) Expenditures	9,059.00	11,573.25
Unencumbered Cash, Beginning	60,932.12	69,991.12
Unencumbered Cash, Ending	\$ 69,991.12	\$ 81,564.37

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, 2022

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

	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	212,965.89	-
Support Services		
Operations and Maintenance	309,916.92	-
Total Expenditures	522,882.81	-
Receipts Over (Under) Expenditures	153,293.60	-
Unencumbered Cash, Beginning	(153,293.60)	-
Unencumbered Cash, Ending	\$ -	\$ -

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 899,485.00
Total Receipts	-	899,485.00
Expenditures		
Instruction	94,457.37	775,804.25
Support Services		
Operations and Maintenance	2,946.85	173,504.49
Total Expenditures	97,404.22	949,308.74
Receipts Over (Under) Expenditures	(97,404.22)	(49,823.74)
Unencumbered Cash, Beginning	-	(97,404.22)
Unencumbered Cash, Ending	\$ (97,404.22)	\$ (147,227.96)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KU COMMUNITY HEALTH WORKER FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 18,615.73
Total Receipts	-	18,615.73
Expenditures		
Instruction	-	48,297.31
Total Expenditures	-	48,297.31
Receipts Over (Under) Expenditures	-	(29,681.58)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (29,681.58)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE K-12 COVID TESTING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 66,126.00
Total Receipts	-	66,126.00
Expenditures		
Instruction	-	94,427.81
Total Expenditures	-	94,427.81
Receipts Over (Under) Expenditures	-	(28,301.81)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (28,301.81)

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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 72,926.00	\$ 43,974.75
State Sources		
DCF Grant	879,129.77	870,051.56
Total Receipts	952,055.77	914,026.31
Expenditures		
Instruction	791,007.32	749,343.84
Support Services		
Student Support	49,974.76	46,943.97
School Administration	-	76,155.34
Operations & Maintenance	113,693.92	53,908.00
Total Expenditures	954,676.00	926,351.15
Receipts Over (Under) Expenditures	(2,620.23)	(12,324.84)
Unencumbered Cash, Beginning	(200,007.20)	(202,627.43)
Unencumbered Cash, Ending	\$ (202,627.43)	\$ (214,952.27)

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, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 103,046.87	\$ 44,404.40
Total Receipts	103,046.87	44,404.40
Expenditures		
Support Services		
Student Support	54,434.18	134,469.20
Total Expenditures	54,434.18	134,469.20
Receipts Over (Under) Expenditures	48,612.69	(90,064.80)
Unencumbered Cash, Beginning	(48,612.69)	-
Unencumbered Cash, Ending	\$ -	\$ (90,064.80)

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, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 88,468.03	\$ 97,031.97
Total Receipts	88,468.03	97,031.97
Expenditures		
Support Services		
Student Support	134,861.30	50,638.70
Total Expenditures	134,861.30	50,638.70
Receipts Over (Under) Expenditures	(46,393.27)	46,393.27
Unencumbered Cash, Beginning	-	(46,393.27)
Unencumbered Cash, Ending	\$ (46,393.27)	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

MISCELLANEOUS GRANTS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 43,235.00	\$ 25,113.00
State Sources		
State Aid	67,437.59	73,926.00
Federal Sources		
Federal Aid	8,053.00	13,868.42
Total Receipts	118,725.59	112,907.42
Expenditures		
Instruction	27,519.54	38,165.69
Support Services		
Student Support	74,434.00	76,141.00
Operations and Maintenance	67,905.12	-
Total Expenditures	169,858.66	114,306.69
Receipts Over (Under) Expenditures	(51,133.07)	(1,399.27)
Unencumbered Cash, Beginning	149,002.87	97,869.80
Unencumbered Cash, Ending	\$ 97,869.80	\$ 96,470.53

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, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 17,027.49	\$ (85.86)	\$ 825,953.00	\$ (826,038.86)
Delinquent Tax	10,189.49	11,973.60	-	11,973.60
City Sales Tax	890,618.00	738,942.00	-	738,942.00
Interest on Idle Funds	66,251.12	-	-	-
County Sources				
Motor Vehicle Tax	29,407.36	35,980.07	41,027.00	(5,046.93)
Recreational Vehicle Tax	375.63	459.18	731.00	(271.82)
Commercial Vehicle Tax	1,594.86	281.78	1,274.00	(992.22)
State Sources				
State Capital Outlay	613,669.00	403,785.00	403,785.00	-
Total Receipts	1,629,132.95	1,191,335.77	\$ 1,272,770.00	\$ (81,434.23)
Expenditures				
Debt Service				
Principal	1,800,000.00	1,120,000.00	\$ 1,120,100.00	\$ (100.00)
Interest	86,464.71	33,670.00	33,670.00	-
Bond Issuance Cost	96,002.37	-	-	-
Total Expenditures	1,982,467.08	1,153,670.00	\$ 1,153,770.00	\$ (100.00)
Receipts Over (Under) Expenditures	(353,334.13)	37,665.77		
Unencumbered Cash, Beginning	687,929.10	334,594.97		
Unencumbered Cash, Ending	\$ 334,594.97	\$ 372,260.74		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
District Programs				
After School Program	\$ 50,623.93	\$ -	\$ 1,438.82	\$ 49,185.11
Sales Tax	-	2,347.36	2,347.36	-
Student Organizations				
Community Elementary School				
Principal's	38.70	-	38.70	-
Flower/Memorial	-	63.00	-	63.00
Kindergarten	207.86	-	36.17	171.69
Fourth Grade	0.70	-	0.70	-
Fifth Grade	1,381.04	-	593.53	787.51
Library	843.74	527.64	517.20	854.18
Playground	8,719.20	-	-	8,719.20
Band/Music	1,514.71	650.00	657.18	1,507.53
Wellness Community	822.47	-	-	822.47
Food Service	714.94	125.08	353.70	486.32
Middle School				
Spirit Squad	290.05	-	-	290.05
Officials	1,000.00	7,099.50	6,099.50	2,000.00
Security	1,000.00	-	-	1,000.00
Yearbook	3,747.32	780.00	352.55	4,174.77
Donations	30.00	-	-	30.00
Pre Voc. Ed	290.60	-	-	290.60
St. Vending	53.01	8.93	-	61.94
STUCO	4,819.53	-	369.20	4,450.33
Principal's Acct	133.49	0.01	-	133.50
Football	69.72	-	-	69.72
Functional Class	545.65	-	-	545.65
Band	4.69	-	-	4.69
Track and Field	36.95	-	-	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, 2022

	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	3,932.65	626.47	348.32	4,210.80
FACS- Beef	128.26	-	-	128.26
Builders Club	206.00	-	-	206.00
High School				
Sales Tax	13.88	2,432.22	2,446.10	-
Principal	1,974.88	1,763.61	1,244.26	2,494.23
Art Club	1,200.72	-	-	1,200.72
Class Plaques	6.88	-	-	6.88
Drama Club	18.74	-	18.74	-
ACTS Ads	40.62	-	-	40.62
JAG	413.47	-	412.81	0.66
Band	859.04	382.60	808.50	433.14
Clay Target	1,880.54	6,610.00	5,861.14	2,629.40
Juniors' Prom	2,826.26	2,480.62	3,374.39	1,932.49
Native American	641.35	-	115.47	525.88
NFL	13,559.21	740.00	3,836.38	10,462.83
French/German	602.18	2,852.25	2,638.74	815.69
FCA	58.47	-	-	58.47
DECA	228.79	-	-	228.79
FACS	99.39	-	-	99.39
Leadership #1	2.91	-	2.91	-
NHS	779.33	985.96	662.20	1,103.09
Dance Club	(1,193.59)	-	-	(1,193.59)
Spanish Club	1,669.30	1,369.84	1,349.53	1,689.61
Heritage Club	143.75	-	-	143.75
STUCO	1,745.70	6,629.79	7,343.15	1,032.34
Friends of Rach	2,147.56	-	306.00	1,841.56
Community Outreach	500.00	-	-	500.00
Yearbook	4,840.51	4,848.17	7,785.13	1,903.55
Vocal Music	708.44	795.50	1,144.02	359.92
SEK League		14,861.19	10,035.46	4,825.73

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

AGENCY FUNDS

Schedule of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Key Club	\$ 1,574.83	\$ 1,018.00	\$ 2,331.17	\$ 261.66
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	88.50	-	-	88.50
FBLA	701.66	15.15	-	716.81
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	14,746.90	67,630.11	67,556.79	14,820.22
FCCLA	761.32	148.00	25.00	884.32
Marketing Club	496.25	-	-	496.25
Skills USA	1,547.39	346.83	384.97	1,509.25
Graphics Dept.	878.72	6,895.02	6,814.03	959.71
NADO Novels	45.00	-	-	45.00
Totals	\$ 146,936.10	\$ 135,032.85	\$ 139,649.82	\$ 142,319.13

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

DISTRICT ACTIVITY FUNDSSummary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Cash Balances June 30, 2022
					Encumbrances and Accounts Payable		
Gate Receipts							
High School	\$ 155,467.24	\$ 109,110.07	\$ 114,343.79	\$ 150,233.52	\$ -	\$	150,233.52
Middle School	28,729.65	6,383.24	370.00	34,742.89	-		34,742.89
Total District Activity Funds	\$ 184,196.89	\$ 115,493.31	\$ 114,713.79	\$ 184,976.41	\$ -	\$	184,976.41

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>					
Direct Grant					
Title IX Indian Education	N/A	84.060	\$ -	\$ 88,370.00	\$ 88,370.00
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO445	84.010	-	717,843.00	717,843.00
Vocational Education - Basic Grants to States - Program Imp.	DO445	84.048	-	26,642.00	24,917.00
Rural Low Income Schools Program	DO445	84.358	-	34,448.00	34,448.00
English Language Acquisition	DO445	84.365	-	23,241.00	23,241.00
Academic Enrichment	DO445	84.424	-	42,587.00	42,587.00
Elementary and Secondary School Emergency Relief - COVID-19	DO445	84.425D	-	932,947.00	982,770.74
Improving Teacher Quality State Grants	DO445	84.367	-	83,126.00	83,126.00
21st Century Community Learning Centers	DO445	84.287	-	163,300.00	163,300.00
Total U.S. Department of Education			-	2,112,504.00	2,160,602.74
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
School Breakfast Program	DO445	10.553	-	447,454.30	447,454.30
National School Lunch Program	DO445	10.555	-	916,947.37	916,947.37
National School Lunch Program - COVID-19	DO445	10.555	-	16,443.15	16,443.15
Summer Food Service Program for Children	DO445	10.559	-	155,062.65	155,062.65
Total Child USDA Nutrition Cluster:			-	1,535,907.47	1,535,907.47
State Pandemic Electronic Benefit Transfer Administrative					
Costs Grant - COVID-19	DO445	10.649	-	3,063.00	3,063.00
Child and Adult Care Food Program - COVID-19	DO445	10.558	-	1,686.34	1,686.34
Total U.S. Department of Agriculture			-	1,540,656.81	1,540,656.81

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through the Kansas Department of Health and Environment					
Maternal, Infant and Early Childhood Home Visiting Year 8	USD#445	93.870	\$ -	\$ 97,031.97	\$ 50,638.70
Maternal, Infant and Early Childhood Home Visiting Year 9	USD#445	93.870	-	44,404.40	134,469.20
		Total 93.870	-	141,436.37	185,107.90
Passed through the Kansas Department of Education					
Cooperative Agreements to Support Comprehensive School 477 Cluster					
Temporary Assistance for Needy Families	DO445	93.558	-	11,131.00	12,965.00
		Total 477 Cluster	-	11,131.00	12,965.00
K-12 COVID Testing - COVID-19	DO445	93.323	-	66,126.00	94,427.81
Youth Risk Behavior Survey	DO445	93.079	-	266.79	266.79
Total U.S. Department of Health and Human Services			-	218,960.16	292,767.50
TOTAL FEDERAL AWARDS					
			\$ -	\$ 3,872,120.97	\$ 3,994,027.05

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.

JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

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

Board of Education
Unified School District #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, 2022, and the related notes to the financial statement, which collectively comprise Unified School District #445's basic financial statement, and have issued our report thereon dated November 7, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered 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 Unified School District #445's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District #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.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 7, 2022

JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

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

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #445, Coffeyville, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District #445's major federal programs for the year ended June 30, 2022. Unified School District #445's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District #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, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District #445 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District #445's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #445's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District #445's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District #445's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District #445's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District #445's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #445's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 7, 2022

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #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	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

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

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

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

U.S. DEPARTMENT OF AGRICULTURE

Child USDA Nutrition Cluster:

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

U.S. DEPARTMENT OF EDUCATION

Elementary and Secondary School Emergency Relief	CFDA No. 84.425D
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The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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II. FINANCIAL STATEMENT FINDINGS

NONE

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary of Resolution of Prior Audit Findings and Questioned Costs
For the Year Ended June 30, 2022

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

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.

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.

Current Status: The District has implemented policies and procedures to ensure compliance.