SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 321

FINANCIAL STATEMENT WITH
SUPPLEMENTARY INFORMATION
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 321
St. Marys, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 321, St. Marys, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 321, 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 Unified School District No. 321, 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 2.

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 2 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 2 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 2; 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 321, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated August 11, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2023, on our consideration of Unified School District No. 321'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 to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 321'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 No. 321's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
March 27, 2023

UNIFIED SCHOOL DISTRICT NO. 321
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 9,394,167	$ 9,394,167	$ -	$ 10,921	$ 10,921
Supplemental General	408,647	3,002,859	3,093,477	318,029	59,846	377,875
Special Purpose Funds:						
Capital Outlay	231,368	3,635,672	3,509,889	357,151	25,255	382,406
Driver Training	34,460	20,438	19,385	35,513	-	35,513
Food Service	94,424	1,272,866	1,066,930	300,360	15,563	315,923
Professional Development	2,311	-	-	2,311	-	2,311
Parent Education	-	48,361	47,551	810	-	810
Special Education	437	3,076,730	3,076,331	836	-	836
Career and Post Secondary Education	700	472,471	429,283	43,888	47,757	91,645
At Risk (4 Year Old)	-	11,000	11,000	-	-	-
At Risk (K-12)	302	1,191,407	1,062,149	129,560	-	129,560
KPERS Special Retirement Contribution	-	1,383,409	1,383,409	-	-	-
Contingency Reserve	979	314,744	241,000	74,723	-	74,723
Textbook and Student Material Revolving	2,740	36,731	36,058	3,413	4,427	7,840
Title I	-	170,961	170,399	562	1,188	1,750
Title II-A	-	49,276	48,904	372	2,500	2,872
Title IV-A Student Services	-	18,215	18,215	-	-	-
Title VI-B Discretionary	-	12,978	12,978	-	3,960	3,960
Title VI-B Pass Thru	-	289,212	288,235	977	1,640	2,617
Title VI-B Preschool	2,711	10,446	10,034	3,123	-	3,123

UNIFIED SCHOOL DISTRICT NO. 321
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
ESSER CARES Funds	$ -	$ 675,544	$ 675,544	$ -	$ 110,956	$ 110,956
COVID Testing Grant	-	16,399	16,395	4	-	4
KPP Grant	-	135,596	135,596	-	526	526
Gifts and Grants	1,329	17,332	16,885	1,776	2,879	4,655
District Activity Funds	150,150	318,651	339,081	129,720	-	129,720
Capital Project Fund:						
Construction	102	-	-	102	-	102
Bond and Interest Fund:						
Bond and Interest	96	-	-	96	-	96
Trust Fund:						
Scholarship	2,815	400	200	3,015	-	3,015
Total Reporting Entity (Excluding Agency Funds)	$ 933,570	$ 25,575,865	$ 25,103,095	$ 1,406,341	$ 287,418	$ 1,693,759
Composition of Cash:						
Checking and Savings Accounts						$ 1,816,419
Agency Funds per Schedule 3						(122,660)
Total Reporting Entity (Excluding Agency Funds)						$ 1,693,759

1. REPORTING ENTITY

Unified School District No. 321 (the District) is a municipal corporation governed by a citizen-elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Fund Descriptions. The following types of funds comprise the financial activities of the District 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 regulatory sources (other than Capital Project and tax levies for long-term debt) that are intended for a specified purpose.

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

Capital Project Fund – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

3. BUDGETARY INFORMATION

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did not hold a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The General Fund was amended for the year ended June 30, 2022.

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.

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

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds:

Contingency Reserve Fund	Title IV-A Student Services Fund	KPP Grant Fund
Textbook and Student	Title VI-B Discretionary Fund	COVID Testing Grant Fund
Material Revolving Fund	Title VI-B Pass Thru Fund	District Activity Funds
Title I Fund	Title VI-B Preschool Fund	Gifts and Grants Fund
Title II-A Fund	ESSER CARES Fund	

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

4. 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 or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2022.

Deposits. At June 30, 2022, the District's carrying amount of deposits was $1,816,419 and the bank balance was $2,987,337. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $2,737,337 was collateralized with securities held by the pledging financial institutions agents in the District's name.

5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $98,762 subsequent to June 30, 2022, and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Parent Education Fund	K.S.A. 72-5167	$ 17,000
General Fund	Special Education Fund	K.S.A. 72-5167	2,440,658
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	52,117
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	904,023
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	314,744
General Fund	Special Reserve Fund	K.S.A. 72-5167	710,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	550,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	412,883
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-5143	11,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	287,384
Supplemental General Fund	Special Reserve Fund	K.S.A. 72-5143	220,000

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory rate (not including the 1% contribution rate for 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 14.20% 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 House Bill 2002 authorized delay of $194.0 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.

Senate 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 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,383,409 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the net pension liability reported by KPERS was $10,658,700. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Sick Leave. The District provides sick leave for classified and certified staff. Classified staff are allowed 12 days of sick leave per year after two consecutive months of employment. These may be accumulated to 60 days, with the use of the additional 12 days allowed for those with maximum accumulation of leave. Certified staff are also allowed 12 sick days per year, but may accumulate to 100 days, with the use of the additional 12 days allowed for those with maximum accumulation. Teachers using one or fewer sick leave days during the school year will receive a bonus of $100. Payment for non-used sick leave is based on a minimum accumulation 20 days to become eligible for payment. Payments to the individual is to be made upon retirement, reduction in force, resignation (prior to June 1 of contract year), death, or long-term disability. The payment rate is based on 100% of accumulated days at the rate of $20 per day.

Vacation Leave. The District provides vacation leave to classified personnel after one year of service and does not accumulate. Employees leaving the District shall be paid for accrued vacation time at their regular daily rate. This leave is earned at the following rates:

Years of Service	Vacation Time
1-5 Years	2 Weeks
6-15 Years	3 Weeks
Over 15 Years	4 Weeks

Personal Leave. The District provides personal leave to classified and certified staff. Classified staff are allowed two days per year, accumulative to three days. Certified staff are allowed two days per year and will be accumulated as sick leave when they reach more than four days accumulated.

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to 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.

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.

Termination Benefits. The District provides an early retirement program for certain eligible employees. An employee is eligible for early retirement if such employee (a) is currently a full-time employee of the school district, (b) is not eligible to receive full social security benefits and is retired or disabled according to the provisions of KPERS, (c) has ten or more years of full time employment service with USD 321, (d) has fully terminated contractual employment with USD 321, and (e) files an application to receive early retirement benefits in writing which shall be submitted on or before the January 5th, preceding the anticipated retirement date and includes all of the information required to be include. Those eligible under this program may receive benefits for up to five years.

The District provides a retirement plan for eligible employees. Written notification must be given to the Superintendent on or before January 5th of the current contract year for certified staff to be eligible for this retirement benefit. Teachers and classified staff retiring from service to the district will receive a retirement supplement of not less than 30 days salary and not more than 50 days salary, based on years of service to the district. In order to be eligible for this benefit, employees must have served the district for at least 10 years and be eligible for KPERS full retirement or permanent disability benefits and, in addition, actually be receiving disability or retirement benefits according to KPERS.

9. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

The District is self-insured to provide group medical coverage. A third party administers the group medical coverage for the District. The District funds its losses based on actual claims. A stop-loss insurance contract executed with an insurance carrier covers individual claims in excess of a set amount per plan year. There were no significant changes in insurance coverage from the prior year and the amount of settlements did not exceed insurance coverage for the last three years.

10. RELATED PARTIES

During the year ended June 30, 2022, there were five employees related to various board members and one employee related to the superintendent.

11. COVID-19

In 2020, the World Health Organization ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. 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 year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for food service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

12. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through March 27, 2023, the date the financial statement was available to be issued, and determined that no subsequent events have occurred that would require recognition in the financial statements.

13. LONG-TERM DEBT

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Temporary Note:									
Capital Outlay Note Series 2020	1.43%	4/24/2020	$ 2,500,000	9/1/2022	$ 1,875,000	$ -	$ 1,250,000	$ 625,000	$ 22,344
Total Contractual Indebtedness					$ 1,875,000	$ -	$ 1,250,000	$ 625,000	$ 22,344

Current maturities of long-term debt and interest for the next year is as follows:

	2023	Total
Principal		
Capital Outlay Note Series 2020	$ 625,000	$ 625,000
Interest		
Capital Outlay Note Series 2020	4,469	4,469
Total Principal and Interest	$ 629,469	$ 629,469

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 321
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 9,449,177	$ (241,698)	$ 186,688	$ 9,394,167	$ 9,394,167	$ -
Supplemental General	3,096,811	-	-	3,096,811	3,093,477	(3,334)
Special Purpose Funds:						
Capital Outlay	3,614,215	-	-	3,614,215	3,509,889	(104,326)
Driver Training	20,000	-	-	20,000	19,385	(615)
Food Service	1,087,248	-	-	1,087,248	1,066,930	(20,318)
Professional Development	17,311	-	-	17,311	-	(17,311)
Parent Education	50,952	-	-	50,952	47,551	(3,401)
Special Education	3,228,721	-	-	3,228,721	3,076,331	(152,390)
Career and Post Secondary Education	431,200	-	-	431,200	429,283	(1,917)
At Risk (4 Year Old)	11,000	-	-	11,000	11,000	-
At Risk (K-12)	1,062,499	-	-	1,062,499	1,062,149	(350)
KPERS Special Retirement Contribution	1,526,769	-	-	1,526,769	1,383,409	(143,360)

UNIFIED SCHOOL DISTRICT NO. 321
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
General State Aid	$ 6,912,658	$ 7,377,669	$ 7,530,501	$ (152,832)
Special Education Services Aid	1,780,702	1,829,810	1,918,676	(88,866)
Reimbursements and Other	227,316	186,688	-	186,688
Total Receipts	8,920,676	9,394,167	$ 9,449,177	$ (55,010)
Expenditures				
Instruction	3,861,162	3,488,193	$ 3,991,971	$ (503,778)
Student Support Services	-	45	-	45
Instructional Support Staff	184,988	188,854	181,675	7,179
General Administration	282,817	320,805	284,909	35,896
School Administration	744,096	761,951	764,750	(2,799)
Operations and Maintenance	2,939	18,661	-	18,661
Vehicle Operating Service	147,267	177,116	150,000	27,116
Operating Transfers	3,697,407	4,438,542	4,075,872	362,670
Adjustment to Comply with Legal Max	-	-	(241,698)	241,698
Legal General Fund Budget	8,920,676	9,394,167	9,207,479	186,688
Adjustment for Qualifying Budget Credits	-	-	186,688	(186,688)
Total Expenditures	8,920,676	9,394,167	$ 9,394,167	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 321
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 2,925,268	$ 2,922,287	$ 2,608,503	$ 313,784
Delinquent Tax	7,764	3,046	6,897	(3,851)
Motor Vehicle Tax	85,651	74,164	-	74,164
16/20 Tax	2,273	1,907	67,326	(65,419)
Recreational Vehicle Tax	1,428	1,455	5,357	(3,902)
Total Receipts	3,022,384	3,002,859	$ 2,688,083	$ 314,776
Expenditures				
Instruction	1,104,414	1,039,894	$ 1,097,000	$ (57,106)
Student Support Services	8,786	3,546	5,000	(1,454)
Operations and Maintenance	606,083	568,770	550,000	18,770
Operating Transfers	1,255,000	1,481,267	1,444,811	36,456
Total Expenditures	2,974,283	3,093,477	$ 3,096,811	$ (3,334)
Receipts Over (Under) Expenditures	48,101	(90,618)		
Unencumbered Cash, Beginning	360,546	408,647		
Unencumbered Cash, Ending	$ 408,647	$ 318,029		

UNIFIED SCHOOL DISTRICT NO. 321
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 3,455,386	$ 3,551,440	$ 3,374,697	$ 176,743
Delinquent	7,207	3,161	8,150	(4,989)
Motor Vehicle Tax	79,893	78,273	4,449	73,824
16/20 Tax	1,398	1,261	70,957	(69,696)
Recreational Vehicle Tax	1,335	1,537	1,197	340
Total Receipts	3,545,219	3,635,672	$ 3,459,450	$ 176,222
Expenditures				
Instruction	414,801	355,564	$ 305,000	$ 50,564
Student Support Services	-	29,300	-	29,300
General Administration	1,862	-	-	-
Operations and Maintenance	1,586,696	1,274,838	1,605,000	(330,162)
Transportation	336,512	372,169	331,871	40,298
Architectural and Engineering Services	489,286	205,674	100,000	105,674
Debt Service - Capital Outlay Note	655,487	1,272,344	1,272,344	-
Total Expenditures	3,484,644	3,509,889	$ 3,614,215	$ (104,326)
Receipts Over (Under) Expenditures	60,575	125,783		
Unencumbered Cash, Beginning	170,793	231,368		
Unencumbered Cash, Ending	$ 231,368	$ 357,151		

UNIFIED SCHOOL DISTRICT NO. 321
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS**)**
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 4,794	$ 8,172	$ 10,200	$ (2,028)
Other	9,062	12,266	9,500	2,766
Total Receipts	13,856	20,438	$ 19,700	$ 738
Expenditures				
Instruction	5,000	-	$ 5,000	$ (5,000)
Vehicle Operations and Maintenance	13,284	19,385	15,000	4,385
Total Expenditures	18,284	19,385	$ 20,000	$ (615)
Receipts Over (Under) Expenditures	(4,428)	1,053		
Unencumbered Cash, Beginning	38,888	34,460		
Unencumbered Cash, Ending	$ 34,460	$ 35,513		

UNIFIED SCHOOL DISTRICT NO. 321
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Food Service Aid	$ -	$ 947	$ 6,780	$ (5,833)
Federal Aid:				
Child Nutrition Cluster	1,122,332	1,235,359	923,430	311,929
Local Receipts	29,589	17,492	42,615	(25,123)
Other	13,585	19,068	20,000	(932)
Total Receipts	1,165,506	1,272,866	$ 992,825	$ 280,041
Expenditures				
Operations and Maintenance	30,513	4,576	$ 39,264	$ (34,688)
Food Service Operation	1,181,000	1,062,354	1,047,984	14,370
Total Expenditures	1,211,513	1,066,930	$ 1,087,248	$ (20,318)
Receipts Over (Under) Expenditures	(46,007)	205,936		
Unencumbered Cash, Beginning	140,431	94,424		
Unencumbered Cash, Ending	$ 94,424	$ 300,360		

UNIFIED SCHOOL DISTRICT NO. 321
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,311	$ -	$ -	$ -
Operating Transfers	12,805	-	15,000	(15,000)
Total Receipts	15,116	-	$ 15,000	$ (15,000)
Expenditures				
Instructional Support Staff	12,805	-	$ 17,311	$ (17,311)
Receipts Over (Under) Expenditures	2,311	-		
Unencumbered Cash, Beginning	-	2,311		
Unencumbered Cash, Ending	$ 2,311	$ 2,311		

UNIFIED SCHOOL DISTRICT NO. 321
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 31,420	$ 31,361	$ 30,952	$ 409
Operating Transfers	20,000	17,000	20,000	(3,000)
Total Receipts	51,420	48,361	$ 50,952	$ (2,591)
Expenditures				
Instruction	1,497	6,501	$ 50	$ 6,451
Student Support Services	46,923	41,050	48,721	(7,671)
Instructional Support Staff	3,000	-	2,181	(2,181)
Total Expenditures	51,420	47,551	$ 50,952	$ (3,401)
Receipts Over (Under) Expenditures	-	810		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 810		

UNIFIED SCHOOL DISTRICT NO. 321
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid:				
Medical Assistance Program (Medicaid)	$ 57,700	$ 78,741	$ 100,000	$ (21,259)
Other Federal Funds	-	-	347,388	(347,388)
Other Revenue from Local Sources	5,188	613	7,000	(6,387)
Interest	10,178	6,718	15,000	(8,282)
Operating Transfers	2,846,702	2,990,658	2,799,341	191,317
Total Receipts	2,919,768	3,076,730	$ 3,268,729	$ (191,999)
Expenditures				
Instruction	2,089,257	2,328,677	$ 2,399,146	$ (70,469)
Student Support Services	346,147	313,279	361,500	(48,221)
Instructional Support Staff	130,875	45,571	96,625	(51,054)
School Administration	211,391	221,145	222,200	(1,055)
Student Transportation Service	143,179	167,659	149,250	18,409
Total Expenditures	2,920,849	3,076,331	$ 3,228,721	$ (152,390)
Receipts Over (Under) Expenditures	(1,081)	399		
Unencumbered Cash, Beginning	1,518	437		
Unencumbered Cash, Ending	$ 437	$ 836		

UNIFIED SCHOOL DISTRICT NO. 321
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid and Other	$ 4,629	$ 7,471	$ 5,500	$ 1,971
Operating Transfers	373,500	465,000	425,000	40,000
Total Receipts	378,129	472,471	$ 430,500	$ 41,971
Expenditures				
Instruction	377,821	429,283	$ 431,200	$ (1,917)
Receipts Over (Under) Expenditures	308	43,188		
Unencumbered Cash, Beginning	392	700		
Unencumbered Cash, Ending	$ 700	$ 43,888		

UNIFIED SCHOOL DISTRICT NO. 321
AT RISK (4 YEAR OLD) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 11,000	$ 11,000	$ 11,000	$ -
Expenditures				
Instruction	11,000	11,000	$ 11,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 321
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS**)**
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 631,000	$ 1,191,407	$ 1,062,196	$ 129,211
Expenditures				
Instruction	630,698	1,062,149	$ 907,499	$ 154,650
Operations and Maintenance	-	-	155,000	(155,000)
Total Expenditures	630,698	1,062,149	$ 1,062,499	$ (350)
Receipts Over (Under) Expenditures	302	129,258		
Unencumbered Cash, Beginning	-	302		
Unencumbered Cash, Ending	$ 302	$ 129,560		

UNIFIED SCHOOL DISTRICT NO. 321
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
KPERS State Aid	$ 1,321,878	$ 1,383,409	$ 1,526,769	$ (143,360)
Expenditures				
KPERS Retirement	1,321,878	1,383,409	$ 1,526,769	$ (143,360)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 321
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ 314,744
Expenditures		
Instruction	229,000	241,000
Receipts Over (Under) Expenditures	(229,000)	73,744
Unencumbered Cash, Beginning	229,979	979
Unencumbered Cash, Ending	$ 979	$ 74,723

UNIFIED SCHOOL DISTRICT NO. 321
TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS**)**
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Rental Fees	$ 45,517	$ 36,731
Expenditures		
Instruction	45,194	36,058
Receipts Over (Under) Expenditures	323	673
Unencumbered Cash, Beginning	2,417	2,740
Unencumbered Cash, Ending	$ 2,740	$ 3,413

UNIFIED SCHOOL DISTRICT NO. 321
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 173,162	$ 170,961
Expenditures		
Instruction	173,162	170,399
Receipts Over (Under) Expenditures	-	562
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 562

UNIFIED SCHOOL DISTRICT NO. 321
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 50,682	$ 49,276
Expenditures		
Instructional Support Services	50,682	48,904
Receipts Over (Under) Expenditures	-	372
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 372

UNIFIED SCHOOL DISTRICT NO. 321
TITLE IV-A STUDENT SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 17,971	$ 18,215
Expenditures		
Instruction	17,971	18,215
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 321
TITLE VI-B DISCRETIONARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 12,978	$ 12,978
Expenditures		
Instruction	12,978	12,978
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 321
TITLE VI-B PASS THRU FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 282,299	$ 289,212
Expenditures		
Student Support Services	282,299	288,235
Receipts Over (Under) Expenditures	-	977
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 977

UNIFIED SCHOOL DISTRICT NO. 321
TITLE VI-B PRESCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 12,830	$ 10,446
Expenditures		
Instruction	10,119	10,034
Receipts Over (Under) Expenditures	2,711	412
Unencumbered Cash, Beginning	-	2,711
Unencumbered Cash, Ending	$ 2,711	$ 3,123

UNIFIED SCHOOL DISTRICT NO. 321
ESSER CARES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 287,920	$ 675,544
Expenditures		
Instruction	131,808	644,654
Other Support Services	156,112	30,890
Total Expenditures	287,920	675,544
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 321
COVID TESTING GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 16,399
Expenditures		
Instruction	-	16,395
Receipts Over (Under) Expenditures	-	4
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4

UNIFIED SCHOOL DISTRICT NO. 321
KPP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Grant	$ 113,140	$ 135,596
Expenditures		
Instruction	112,905	135,596
Student Transportation Service	235	-
Total Expenditures	113,140	135,596
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 321
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 17,431	$ 16,885
Donations	503	447
Total Receipts	17,934	17,332
Expenditures		
Instruction	18,865	16,885
Receipts Over (Under) Expenditures	(931)	447
Unencumbered Cash, Beginning	2,260	1,329
Unencumbered Cash, Ending	$ 1,329	$ 1,776

UNIFIED SCHOOL DISTRICT NO. 321
CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Loan Proceeds	$ -	$ -
Expenditures		
Construction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	102	102
Unencumbered Cash, Ending	$ 102	$ 102

UNIFIED SCHOOL DISTRICT NO. 321
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenue:		
Delinquent Taxes	$ -	$ -
Expenditures		
Debt Payments	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	96	96
Unencumbered Cash, Ending	$ 96	$ 96

UNIFIED SCHOOL DISTRICT NO. 321
SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 500	$ 400
Expenditures		
Scholarships	300	200
Receipts Over (Under) Expenditures	200	200
Unencumbered Cash, Beginning	2,615	2,815
Unencumbered Cash, Ending	$ 2,815	$ 3,015

UNIFIED SCHOOL DISTRICT NO. 321
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Rossville High School				
FFA	$ 14,224	$ 34,197	$ 32,955	$ 15,466
FCCLA	1,348	3,711	3,987	1,072
High School Stuco	1,521	1,196	400	2,317
Junior High Stuco	736	3,451	3,787	400
FBLA	6,932	1,790	1,855	6,867
National Honor Society	3	125	-	128
FCA	64	-	-	64
Step / Sadd	37	-	-	37
Senior	252	597	769	80
Junior	99	11,615	8,392	3,322
Sophomore	3,704	1,470	369	4,805
Freshman	1,760	-	102	1,658
HS Cheer	2,413	14,700	6,948	10,165
Jr. High Cheerleaders	2,918	2,870	2,701	3,087
Dance	5,488	8,329	9,593	4,224
Band	691	-	202	489
Scholar's Bowl	49	84	-	133
Exchange Activities	508	-	-	508
Metal Shop	-	1,077	1,077	-
Choir	36	-	-	36
FBLA JH	24	-	-	24
RHS Activity Fee	6,607	1,040	6,694	953
RJH Activity Fee	160	1,640	1,800	-
RH Forensics	-	110	-	110
Subtotal Rossville High School	49,574	88,002	81,631	55,945
St. Marys High School				
FFA	5,611	16,004	21,157	458
FCCLA	126	18,855	18,178	803
High School Stuco	7,433	4,126	4,899	6,660
Junior High Stuco	260	3,629	2,931	958
FBLA	1,829	2,526	2,124	2,231
National Honor Society	2,640	381	1,752	1,269
FCA	1,044	765	988	821
Step / Sadd	739	4,838	3,305	2,272
Senior	2,354	2,922	1,990	3,286
Junior	2,657	6,512	5,396	3,773
Sophomore	230	1,696	522	1,404
Freshman	-	181	181	-
HS Cheer	698	12,791	12,665	824
Jr. High Cheerleaders	1,761	2,907	3,552	1,116

UNIFIED SCHOOL DISTRICT NO. 321
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Dance	-	1,907	1,706	201
Band	345	962	968	339
Choir	1,403	1,479	851	2,031
Scholar's Bowl	656	-	-	656
Foreign Language	869	-	-	869
Theater	1,400	898	949	1,349
SMJSHS Activity	3,760	750	222	4,288
Senior Composite	2,504	365	150	2,719
Newspaper	16	-	-	16
Subtotal St. Marys High School	38,335	84,494	84,486	38,343
Rossville Grade School				
Parents as Teachers	710	-	-	710
Wellness	1,425	-	-	1,425
Walmart Foundation	1,300	-	-	1,300
Science	173	-	-	173
Carol Jory Donation	5,000	-	-	5,000
Library	1,090	2,824	2,814	1,100
Lambotte Donations	915	-	-	915
RGS Student Bank	51	5,590	5,600	41
Aubert Playground Donations	11,823	-	-	11,823
Kelling Family	2,092	-	-	2,092
Art	313	-	-	313
Dawg House	-	595	-	595
Subtotal Rossville Grade School	24,892	9,009	8,414	25,487
St. Marys Grade School				
Student Council	762	-	128	634
Library	906	80	-	986
Social Committee	743	810	1,129	424
OT Grant	-	1,000	801	199
Band	-	200	-	200
Subtotal St. Marys Grade School	2,411	2,090	2,058	2,443
Total Student Organization Funds	115,212	183,595	176,589	122,218
Special Reserves	46	2,825,470	2,825,074	442
TOTAL AGENCY FUNDS	$ 115,256	$ 3,009,065	$ 3,001,663	$ 122,660

UNIFIED SCHOOL DISTRICT NO. 321
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Athletics and Other						
Rossville High School	$ 55,435	$ 118,829	$ 117,699	$ 56,565	$ -	$ 56,565
St.Marys High School	56,487	66,020	86,126	36,381	-	36,381
Rossville Grade School	5,397	15,263	13,756	6,904	-	6,904
St. Marys Grade School	4,674	15,225	16,427	3,472	-	3,472
Subtotal Athletics and Other	121,993	215,337	234,008	103,322	-	103,322
School Projects						
Rossville High School	9,454	1,825	2,634	8,645	-	8,645
St.Marys High School	13,000	6,695	5,095	14,600	-	14,600
Rossville Grade School	2,377	764	346	2,795	-	2,795
St. Marys Grade School	3,326	1,337	4,305	358	-	358
Subtotal School Projects	28,157	10,621	12,380	26,398	-	26,398
Revolving Funds						
District Meal Account	-	18,391	18,391	-	-	-
District Fee Money	-	74,302	74,302	-	-	-
Subtotal Revolving Fund	-	92,693	92,693	-	-	-
Total District Activity Funds	$ 150,150	$ 318,651	$ 339,081	$ 129,720	$ -	$ 129,720

UNIFIED SCHOOL DISTRICT NO. 321

SINGLE AUDIT SECTION

JUNE 30, 2022

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

To the Board of Education of Unified School District No. 321

St. Marys, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide,* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 321, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated March 27, 2023. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 321'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 our opinion on the effectiveness of Unified School District No. 321's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 321's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 321's financial statement is free of 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 Unified School District No. 321'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.

SSC CPAs, P.A.

SSC CPAs, P.A.

Topeka, Kansas

March 27, 2023

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

To the Board of Education Unified School District No. 321

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 321's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 321's major federal programs for the year ended June 30, 2022. Unified School District No. 321'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 No. 321 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 major federal programs 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 the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 321 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 321's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 321'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 errors, and express and opinion on Unified School District No. 321'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 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 judgement made by a reasonable user of the report on compliance about Unified School District's No. 321's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 321'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 No. 321'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 No. 321'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 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 a material weakness as defined above, However,

material weaknesses or significant deficiencies 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.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
March 27, 2023

UNIFIED SCHOOL DISTRICT NO. 321
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 321 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. No material weaknesses were identified, and no significant deficiencies were reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statements of Unified School District No. 321, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No material weaknesses were identified and no significant deficiencies were reported during the audit of each major federal program.

5. The auditor's report on compliance for each major federal program for Unified School District No. 321 expresses an unmodified opinion on all major federal programs.

6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The programs tested as major programs: Child Nutrition Cluster, Assistance Listing Number 10.553, 10.555 and 10.559

8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.

9. Unified School District No. 321 was determined to not be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

None.

UNIFIED SCHOOL DISTRICT NO. 321
SUMMARY SCHEDULE OF PRIOR YEAR AUIDT FINDINGS

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

Finding number: 2021-001

Finding summary: There was an inadequate design of internal control over the preparation of the schedule of expenditures of federal awards. The internal control system does not ensure preventing or detecting material misstatements.

Status: Corrective action has been taken.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 321
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number		Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS				
Child Nutrition Cluster-Cluster				
United States Department of Agriculture				
School Breakfast Program (SBP)	10.553	Kansas State Department of Education,3529-3490	$	263,050
National School Lunch Program	10.555	Kansas State Department of Education,3530-3500		527,433
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3230-3020		237,899
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3530-3500		37,934
Total United States Department of Agriculture				1,066,316
Total Child Nutrition Cluster-Cluster				1,066,316
Special Education Cluster (IDEA)-Cluster				
Department of Education				
Special Education Grants to States	84.027	Kansas State Department of Education,3234-3050		301,213
Special Education Preschool Grants	84.173	Kansas State Department of Education,3535-3550		10,034
Total Department of Education				311,247
Total Special Education Cluster (IDEA)-Cluster				311,247
Other Programs				
Department of Education				
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education,3532-3520		170,400
Indian Education Grants to Local Educational Agencies	84.060			16,885
Supporting Effective Instruction State Grants (formely Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education,3526-3860		48,904
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education,3113-3113		18,215
Elementary and Secondary School Emergency Relief Fund (COVID-19)	84.425D	Kansas State Department of Education,3233-3040		675,544
Total Department of Education				929,948
Department of Health and Human Services				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID-19)	93.323	Kansas State Department of Education,3056-3200		16,399
Total Department of Health and Human Services				16,399
United States Department of Agriculture				
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants (COVID-19)	10.649	Kansas State Department of Education,3530-3500 COVID-19		614
Total United States Department of Agriculture				614
Total Other Programs				946,961
TOTAL EXPENDITURES OF FEDERAL AWARDS			$	2,324,524

UNIFIED SCHOOL DISTRICT NO. 321
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 321 (the District) and is presented on the regulatory basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the ten percent de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.