UNIFIED SCHOOL DISTRICT NO. 254
Medicine Lodge, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2022

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 254
Medicine Lodge, Kansas

Report on the Audit of 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 No. 254,Medicine Lodge, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 254 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. 254 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 *Kansas Municipal Audit and Accounting Guide* (KMAAG) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 254 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 Unified School District No. 254 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 Unified School District No. 254'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, KMAAG 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, KMAAG 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 Unified School District No. 254'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 Unified School District No. 254'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 schedule of regulatory basis receipts and expenditures-actual and budget, summary of 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*. 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. The graphical analysis is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 254, Medicine Lodge, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 26, 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 website of the Kansas Department of Administration at the following link https://admin.ks.gov/ offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedule 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 December 9, 2022 on our consideration of Unified School District No. 254'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 Unified School District No. 254'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. 254’s internal control over financial reporting and compliance.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 9, 2022

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.17	$ 0.00
Supplemental General Fund	172,454.18	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	47,003.69	0.00
At-Risk Fund	341,221.62	0.00
Bilingual Education Fund	3,230.78	0.00
Capital Outlay Fund	455,223.16	0.00
Driver Training Fund	10,271.91	0.00
Food Service Fund	97,287.57	0.00
Professional Development Fund	71,259.10	0.00
Summer School Fund	5,542.49	0.00
Special Education Fund	331,004.00	0.00
Career & Postsecondary Education Fund	217,965.62	0.00
Gifts and Grants Fund	22,632.35	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	336,835.54	11,557.61
Textbook Rental Fund	173,276.05	0.00
Recreation Commission Fund	1,321.15	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP PY Grant Fund	0.00	0.00
REAP CY Grant Fund	0.00	0.00
Carl Perkins Fund	0.00	0.00
ESSER I Grant Fund	0.00	0.00
ESSER II Grant Fund	(1,855.26)	0.00
SPARKS Grant Fund	0.00	0.00
FEMA Grant Fund	(479,550.00)	0.00
ELC Grant Fund	0.00	0.00
District Activity Funds	5,503.07	0.00

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 4,307,720.07	$ 4,307,719.99	$ 0.25	$ 9,627.20	$ 9,627.45
1,364,259.27	1,336,708.00	200,005.45	2,092.80	202,098.25
76,469.90	76,465.69	47,007.90	0.00	47,007.90
453,980.16	453,427.89	341,773.89	0.00	341,773.89
5,000.00	5,555.33	2,675.45	0.00	2,675.45
558,429.60	877,277.82	136,374.94	107,327.88	243,702.82
8,174.00	6,417.43	12,028.48	0.00	12,028.48
376,387.63	364,604.21	109,070.99	0.00	109,070.99
0.00	30,355.90	40,903.20	1,178.00	42,081.20
17,500.00	16,457.09	6,585.40	0.00	6,585.40
945,492.00	943,543.62	332,952.38	0.00	332,952.38
124,227.14	167,429.78	174,762.98	37.98	174,800.96
33,685.00	11,244.62	45,072.73	0.00	45,072.73
518,981.74	518,981.74	0.00	0.00	0.00
0.00	206,515.00	141,878.15	206,515.00	348,393.15
44,413.19	89,450.98	128,238.26	0.00	128,238.26
106,459.55	107,780.70	0.00	0.00	0.00
102,868.00	102,868.00	0.00	0.00	0.00
21,801.00	21,801.00	0.00	0.00	0.00
14,904.00	14,904.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
15,949.50	15,949.50	0.00	0.00	0.00
13,227.04	13,227.04	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
202,384.00	210,428.23	(9,899.49)	0.00	(9,899.49)
0.00	0.00	0.00	0.00	0.00
479,550.00	0.00	0.00	0.00	0.00
9,775.00	19,582.28	(9,807.28)	0.00	(9,807.28)
105,295.92	108,037.30	2,761.69	0.00	2,761.69

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Trust Funds:		
Scholarship Fund	109,462.84	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,920,090.03	$ 11,557.61
Composition of Cash:		

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
14,119.44	6,762.71	116,819.57	0.00	116,819.57
$ 9,921,053.15	$ 10,033,495.85	$ 1,819,204.94	$ 326,778.86	$ 2,145,983.80

Checking Account	$ 7,788.55
NOW Accounts	756,064.28
Savings Account	1,394,985.20
Certificates of Deposit	85,850.14
Petty Cash	1,600.00
Total Cash	2,246,288.17
Agency Funds per Schedule 3	(100,304.37)
Total Reporting Entity (Excluding Agency Funds)	$ 2,145,983.80

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 254, Medicine Lodge, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 254 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. 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 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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 at 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 held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Gifts and Grants Fund	Carl Perkins Fund
Contingency Reserve Fund	ESSER I Grant Fund
Textbook Rental Fund	ESSER II Grant Fund
Title I Fund	SPARKS Grant Fund
Title II-A Fund	FEMA Grant Fund
Title IV Fund	ELC Grant Fund
REAP PY Grant Fund	District Activity Funds
REAP CY Grant Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The ESSER II Grant Fund and ELC Grant Fund showed a negative ending unencumbered cash balance of $9,899.49 and $9,807.28, respectively, for the year ended June 30, 2022. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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.

Note 4 - DEPOSITS (Cont'd.)

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

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

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2022.

At June 30, 2022 the District's carrying amount of deposits was $2,246,288.17 and the bank balance was $2,706,665.79 The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $509,421.55 was covered by federal depository insurance, and $2,197,244.24 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $161,019.00 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2022, the statutory limit for the District was $8,527,494.08. The outstanding debt principal represents 1.74% of the District valuation.

Note 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
Finance leases payable:				
HVAC System	3.00%	2/26/2016	$ 1,497,772.00	9/01/2031
Total contractual indebtedness				

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

	06/30/2023	06/30/2024	06/30/2025
Principal:			
Finance leases payable	$ 92,706.86	$ 95,488.07	$ 98,352.71
Total principal	92,706.86	95,488.07	98,352.71
Interest:			
Finance leases payable	31,883.41	29,102.20	26,237.56
Total interest	31,883.41	29,102.20	26,237.56
Total principal and interest	$ 124,590.27	$ 124,590.27	$ 124,590.27

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 1,152,104.53	$ 0.00	$ 90,006.66	$ 1,062,097.87	$ 34,583.61
$ 1,152,104.53	$ 0.00	$ 90,006.66	$ 1,062,097.87	$ 34,583.61

06/30/2026	06/30/2027	6/30/2028 - 06/30/2032	Total
$ 101,303.29	$ 104,342.39	$ 569,904.55	$ 1,062,097.87
101,303.29	104,342.39	569,904.55	1,062,097.87
23,286.98	20,247.88	53,046.80	183,804.83
23,286.98	20,247.88	53,046.80	183,804.83
$ 124,590.27	$ 124,590.27	$ 622,951.35	$ 1,245,902.70

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 280,490.41
General	Summer School	K.S.A. 72-5167	17,500.00
General	Special Education	K.S.A. 72-5167	619,169.00
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	66,625.00
Supplemental General	At-Risk	K.S.A. 72-5143	173,489.75
Supplemental General	Bilingual Education	K.S.A. 72-5143	5,000.00
Supplemental General	Special Education	K.S.A. 72-5143	294,825.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	120,000.00

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Compensated Absences . Certified Employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of $40.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2022.

Certified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2022.

Classified employees, after the first full year of employment, will receive ten days of paid vacation each year. After ten years of continuous employment, one additional day of vacation will be given each year of employment up to a maximum of fifteen days. No more than five days of vacation time is cumulative from year to year. Unused vacation time is not paid upon separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2022.

Classified employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of $15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2022.

Classified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2022.

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Early Retirement. In order to encourage and facilitate the voluntary early retirement of professional employees of the District who may find it necessary or desirable to retire prior to the normal retirement age (65), the Board approved an early retirement plan. In order to be eligible for early retirement under this plan, the employee must be currently employed by the District, have at least 10 years of full-time continuous employment with the District, be fully vested with KPERS, and be eligible for full retirement benefits under the KPERS program. The early retirement request form must be submitted on or before the 1st day of February preceding the anticipated retirement date. Should extenuating circumstances occur, the notification date may be waived by the superintendent. Employees enrolled in the early retirement plan will receive the defined benefit for health insurance paid by the District to current employees. For the year ended June 30, 2020 the District pays $555.00 per month to current employees for health insurance. Early retirement benefits will be provided by the District from the time of early retirement until the participant is eligible for Medicare and/or Medicaid health insurance (age 65). The early retirement plan may be terminated by the Board at any time upon proper action. If the early retirement plan is terminated, all employees participating in the plan at that time will continue in the plan under the terms and conditions set forth by the plan until employee's eligibility expires. For the year ended June 30, 2022, two individuals were enrolled in the early retirement plan, and the District paid $15,240.00 in health insurance benefits. As of June 30, 2022, the potential liability under the early retirement plan is $31,750.00.

Note 10 - 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 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 contribution 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 14.83% 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 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.

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $518,981.74 for the fiscal 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 $3,821,830. 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 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.

Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 13 - LEASE COMMITMENTS

Operating Leases:
The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $9,353.44. These expenditures were made from the General Fund.

Note 14 - COVID-19

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 risks 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.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 9, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the COVID-19 outbreak as discussed in Note 14 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 4,524,348.00	$ (230,123.00)
Supplemental General Fund	1,402,521.00	(65,813.00)
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	132,004.00	XXXXXXXX
At-Risk Fund	872,181.00	XXXXXXXX
Bilingual Education Fund	13,231.00	XXXXXXXX
Capital Outlay Fund	973,751.00	XXXXXXXX
Driver Training Fund	20,072.00	XXXXXXXX
Food Service Fund	449,561.00	XXXXXXXX
Professional Development Fund	101,259.00	XXXXXXXX
Summer School Fund	30,543.00	XXXXXXXX
Special Education Fund	1,381,753.00	XXXXXXXX
Career & Postsecondary Education Fund	417,965.00	XXXXXXXX
KPERS Special Retirement Fund	584,914.00	XXXXXXXX
Recreation Commission Fund	115,000.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 13,494.99	$ 4,307,719.99	$ 4,307,719.99	$ 0.00
0.00	1,336,708.00	1,336,708.00	0.00
0.00	132,004.00	76,465.69	(55,538.31)
0.00	872,181.00	453,427.89	(418,753.11)
0.00	13,231.00	5,555.33	(7,675.67)
0.00	973,751.00	877,277.82	(96,473.18)
0.00	20,072.00	6,417.43	(13,654.57)
0.00	449,561.00	364,604.21	(84,956.79)
0.00	101,259.00	30,355.90	(70,903.10)
0.00	30,543.00	16,457.09	(14,085.91)
0.00	1,381,753.00	943,543.62	(438,209.38)
0.00	417,965.00	167,429.78	(250,535.22)
0.00	584,914.00	518,981.74	(65,932.26)
0.00	115,000.00	107,780.70	(7,219.30)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 11,279.17	$ 36,215.08	$ 13,000.00	$ 23,215.08
Local Sources:				
Reimbursements	9,755.82	13,494.99	0.00	13,494.99
State Aid:				
State Foundation Aid	3,697,760.00	3,688,841.00	3,828,124.00	(139,283.00)
Special Education Aid	559,778.00	569,169.00	683,224.00	(114,055.00)
Total Receipts	4,278,572.99	4,307,720.07	$ 4,524,348.00	$ (216,627.93)
Expenditures				
Instruction:				
Salaries	1,460,042.93	1,422,750.05	1,519,110.00	(96,359.95)
Employee Benefits	353,930.34	394,625.01	368,050.00	26,575.01
Supplies	60,852.75	73,579.46	66,500.00	7,079.46
Property (Equip & Furn)	8,588.89	23,134.66	0.00	23,134.66
Other	505.90	1,164.00	23,692.00	(22,528.00)
Student Support Services:				
Salaries	175,953.29	191,569.26	183,000.00	8,569.26
Employee Benefits	26,808.74	24,375.54	27,895.00	(3,519.46)
Other Purchased Services	9,178.25	8,230.00	10,000.00	(1,770.00)
Supplies	2,757.72	2,651.04	3,000.00	(348.96)
Instructional Support Staff:				
Salaries	116,023.63	97,048.65	120,665.00	(23,616.35)
Employee Benefits	20,679.69	14,165.78	21,505.00	(7,339.22)
Other Purchased Services	68.00	0.00	100.00	(100.00)
Supplies	4,555.85	6,196.77	5,000.00	1,196.77
General Administration:				
Salaries	103,663.00	107,810.00	107,810.00	0.00
Employee Benefits	15,653.36	15,989.15	16,280.00	(290.85)
Purchased Professional Services	63,103.75	71,006.60	65,000.00	6,006.60
Other Purchased Services	2,617.67	2,820.75	3,100.00	(279.25)
Supplies	2,907.76	5,771.69	3,000.00	2,771.69
Other	25,721.24	24,365.17	22,750.00	1,615.17

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GENERAL FUND (Cont'd.)
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	307,261.43	326,121.80	319,540.00	6,581.80
Employee Benefits	38,455.34	38,454.65	40,005.00	(1,550.35)
Other Purchased Services	8,882.73	10,868.53	9,000.00	1,868.53
Supplies	2,718.69	5,451.05	3,000.00	2,451.05
Central Services:				
Salaries	73,756.11	79,070.06	76,700.00	2,370.06
Employee Benefits	18,365.73	19,027.98	19,105.00	(77.02)
Operations & Maintenance:				
Purchased Property Services	95,008.16	49,229.26	95,000.00	(45,770.74)
Supplies	41,094.40	50,717.48	44,685.00	6,032.48
Property (Equip & Furn)	3,408.89	6,961.92	0.00	6,961.92
Transportation Supervision:				
Salaries	0.00	0.00	9,500.00	(9,500.00)
Employee Benefits	0.00	0.00	7,550.00	(7,550.00)
Vehicle Operating Services:				
Salaries	73,255.79	86,123.16	76,185.00	9,938.16
Employee Benefits	16,649.46	21,132.86	17,315.00	3,817.86
Other Purchased Services	5,024.95	7,922.65	5,500.00	2,422.65
Supplies	18,107.29	34,257.17	19,000.00	15,257.17
Equipment (Including Buses)	103,040.00	49,753.00	0.00	49,753.00
Vehicle Maintenance Services:				
Salaries	56,554.22	41,747.11	58,800.00	(17,052.89)
Employee Benefits	11,779.11	4,407.52	12,255.00	(7,847.48)
Other Purchased Services	462.51	468.11	500.00	(31.89)
Supplies	13,602.10	22,630.13	18,596.00	4,034.13
Other	2,332.41	1,304.97	3,000.00	(1,695.03)
Other Student Transportation Services:				
Salaries	12,325.43	18,615.01	12,815.00	5,800.01
Employee Benefits	1,000.36	1,498.43	1,045.00	453.43
Other Purchased Services	4,644.58	3,939.62	5,000.00	(1,060.38)
Supplies	7,315.55	23,146.58	11,335.00	11,811.58
Other	336.50	457.95	500.00	(42.05)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GENERAL FUND (Cont'd.)
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	320,000.00	280,490.41	400,960.00	(120,469.59)
To Summer School	0.00	17,500.00	0.00	17,500.00
To Special Education	559,778.00	619,169.00	685,000.00	(65,831.00)
To Contingency Reserve	23,800.32	0.00	0.00	0.00
To Textbook Rental	6,000.00	0.00	6,000.00	(6,000.00)
Adjustment to Comply with Legal Max			(230,123.00)	230,123.00
Legal General Fund Budget	4,278,572.82	4,307,719.99	4,294,225.00	13,494.99
Adjustment for Qualifying Budget Credits			13,494.99	(13,494.99)
Total Expenditures	4,278,572.82	4,307,719.99	$ 4,307,719.99	$ 0.00
Receipts Over (Under) Expenditures	0.17	0.08		
Unencumbered Cash, Beginning	0.00	0.17		
Unencumbered Cash, Ending	$ 0.17	$ 0.25		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,328,265.14	$ 1,177,429.26	$ 1,044,962.00	$ 132,467.26
Delinquent Tax	20,351.09	24,186.93	19,223.00	4,963.93
Motor Veh./16-20M Veh. Tax	93,724.32	91,085.99	91,720.00	(634.01)
Recreational Vehicle Tax	930.13	1,282.64	1,039.00	243.64
Commercial Vehicle Tax	5,367.17	6,647.45	6,363.00	284.45
State Aid:				
Supplemental State Aid	20,772.00	63,627.00	66,760.00	(3,133.00)
Total Receipts	1,469,409.85	1,364,259.27	$ 1,230,067.00	$ 134,192.27
Expenditures				
Instruction:				
Salaries	21,188.21	277,098.41	22,050.00	255,048.41
Employee Benefits	8,426.37	8,479.46	8,835.00	(355.54)
Supplies	59,974.01	31,001.07	47,930.00	(16,928.93)
Other	0.00	0.00	69,381.00	(69,381.00)
Instructional Support Staff:				
Purchased Professional Services	2,538.86	3,079.68	2,600.00	479.68
Purchased Property Services	0.00	1,853.46	0.00	1,853.46
Supplies	17,485.75	22,046.04	21,000.00	1,046.04
Property (Equip & Furn)	19,455.60	22,677.01	0.00	22,677.01
School Administration:				
Other Purchased Services	10,255.30	6,577.98	11,500.00	(4,922.02)
Central Services:				
Other Purchased Services	0.00	3,060.00	0.00	3,060.00
Operations & Maintenance:				
Salaries	5,940.00	6,176.59	6,175.00	1.59
Employee Benefits	455.18	481.26	475.00	6.26
Purchased Property Services	90,612.79	28,115.45	100,000.00	(71,884.55)
Other Purchased Services	64,356.00	80,739.00	67,575.00	13,164.00
Supplies	172,053.67	185,382.84	180,000.00	5,382.84
Property (Equip & Furn)	9,319.82	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	36,000.00	66,625.00	50,000.00	16,625.00
To At-Risk	180,000.00	173,489.75	130,000.00	43,489.75
To Bilingual Education	5,500.00	5,000.00	10,000.00	(5,000.00)
To Driver Training	11,500.00	0.00	5,000.00	(5,000.00)
To Food Service	0.00	0.00	75,000.00	(75,000.00)
To Professional Development	25,000.00	0.00	30,000.00	(30,000.00)
To Summer School	10,000.00	0.00	20,000.00	(20,000.00)
To Special Education	348,177.44	294,825.00	345,000.00	(50,175.00)
To Career & Postsecondary Education	200,000.00	120,000.00	200,000.00	(80,000.00)
Adjustment to Comply with Legal Max			(65,813.00)	65,813.00
Legal Supplemental General Fund Budget	1,298,239.00	1,336,708.00	$ 1,336,708.00	$ 0.00
Receipts Over (Under) Expenditures	171,170.85	27,551.27		
Unencumbered Cash, Beginning	1,283.33	172,454.18		
Unencumbered Cash, Ending	$ 172,454.18	$ 200,005.45		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
PRESCHOOL-AGED AT-RISK 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 34,098.72	$ 9,844.90	$ 35,000.00	$ (25,155.10)
Operating Transfers:				
From Supplemental General	36,000.00	66,625.00	50,000.00	16,625.00
Total Receipts	70,098.72	76,469.90	$ 85,000.00	$ (8,530.10)
Expenditures				
Instruction:				
Salaries	58,041.76	63,619.08	60,350.00	3,269.08
Employee Benefits	11,813.55	12,366.67	12,330.00	36.67
Supplies	269.28	479.94	2,810.00	(2,330.06)
Other	0.00	0.00	56,514.00	(56,514.00)
Total Expenditures	70,124.59	76,465.69	$ 132,004.00	$ (55,538.31)
Receipts Over (Under) Expenditures	(25.87)	4.21		
Unencumbered Cash, Beginning	47,029.56	47,003.69		
Unencumbered Cash, Ending	$ 47,003.69	$ 47,007.90		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AT-RISK 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 320,000.00	$ 280,490.41	$ 400,960.00	$ (120,469.59)
From Supplemental General	180,000.00	173,489.75	130,000.00	43,489.75
Total Receipts	500,000.00	453,980.16	$ 530,960.00	$ (76,979.84)
Expenditures				
Instruction:				
Salaries	455,502.50	436,088.50	473,760.00	(37,671.50)
Employee Benefits	16,791.96	17,150.60	17,440.00	(289.40)
Supplies	1,699.45	188.79	3,000.00	(2,811.21)
Other	0.00	0.00	377,981.00	(377,981.00)
Total Expenditures	473,993.91	453,427.89	$ 872,181.00	$ (418,753.11)
Receipts Over (Under) Expenditures	26,006.09	552.27		
Unencumbered Cash, Beginning	315,215.53	341,221.62		
Unencumbered Cash, Ending	$ 341,221.62	$ 341,773.89		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
BILINGUAL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 5,500.00	$ 5,000.00	$ 10,000.00	$ (5,000.00)
Total Receipts	5,500.00	5,000.00	$ 10,000.00	$ (5,000.00)
Expenditures				
Instruction:				
Salaries	4,959.83	5,168.02	5,160.00	8.02
Employee Benefits	371.95	387.31	395.00	(7.69)
Other	0.00	0.00	7,676.00	(7,676.00)
Total Expenditures	5,331.78	5,555.33	$ 13,231.00	$ (7,675.67)
Receipts Over (Under) Expenditures	168.22	(555.33)		
Unencumbered Cash, Beginning	3,062.56	3,230.78		
Unencumbered Cash, Ending	$ 3,230.78	$ 2,675.45		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 493,831.55	$ 466,522.36	$ 426,493.00	$ 40,029.36
Delinquent Tax	8,602.15	9,909.83	7,029.00	2,880.83
Motor Veh./16-20M Veh. Tax	39,047.36	35,912.25	37,019.00	(1,106.75)
Recreational Vehicle Tax	387.88	497.35	419.00	78.35
Commercial Vehicle Tax	2,263.98	2,452.86	2,568.00	(115.14)
Local Sources:				
Interest on Idle Funds	3,247.31	3,120.09	5,000.00	(1,879.91)
Other Receipts from Local Sources	51,986.95	40,014.86	40,000.00	14.86
Total Receipts	599,367.18	558,429.60	$ 518,528.00	$ 39,901.60
Expenditures				
Instruction:				
Supplies	0.00	4,057.95	0.00	4,057.95
Property (Equip & Furn)	0.00	0.00	10,000.00	(10,000.00)
Student Support Services:				
Operations & Maintenance:				
Salaries	213,574.25	231,780.44	222,120.00	9,660.44
Employee Benefits	56,266.31	60,153.43	58,545.00	1,608.43
Purchased Property Services	0.00	220,933.67	0.00	220,933.67
Property (Equip & Furn)	0.00	2,814.28	0.00	2,814.28
Transportation:				
Property (Equip & Buses)	0.00	0.00	100,000.00	(100,000.00)
Facility Acquis. & Constr. Services:				
Land Improvement	0.00	4,000.00	0.00	4,000.00
Site Improvement	161,242.00	0.00	0.00	0.00
Building Improvements	405,485.10	353,538.05	583,086.00	(229,547.95)
Total Expenditures	836,567.66	877,277.82	$ 973,751.00	$ (96,473.18)
Receipts Over (Under) Expenditures	(237,200.48)	(318,848.22)		
Unencumbered Cash, Beginning	692,423.64	455,223.16		
Unencumbered Cash, Ending	$ 455,223.16	$ 136,374.94		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 2,550.00	$ 8,174.00	$ 4,800.00	$ 3,374.00
Operating Transfers:				
From Supplemental General	11,500.00	0.00	5,000.00	(5,000.00)
Total Receipts	14,050.00	8,174.00	$ 9,800.00	$ (1,626.00)
Expenditures				
Instruction:				
Salaries	10,652.41	2,741.09	11,100.00	(8,358.91)
Employee Benefits	824.45	207.36	865.00	(657.64)
Other	498.43	0.00	6,257.00	(6,257.00)
Operations & Maintenance:				
Other	0.00	2,137.98	0.00	2,137.98
Vehicle Operations, Maint. Services:				
Other Purchased Services	902.00	877.00	1,000.00	(123.00)
Motor Fuel	609.86	279.71	750.00	(470.29)
Other	75.55	174.29	100.00	74.29
Total Expenditures	13,562.70	6,417.43	$ 20,072.00	$ (13,654.57)
Receipts Over (Under) Expenditures	487.30	1,756.57		
Unencumbered Cash, Beginning	9,784.61	10,271.91		
Unencumbered Cash, Ending	$ 10,271.91	$ 12,028.48		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 26,104.54	$ 17,306.45	$ 18,751.00	$ (1,444.55)
Miscellaneous	607.23	1,469.19	1,000.00	469.19
State Aid:				
State Food Assistance	2,692.52	2,281.72	1,828.00	453.72
Federal Aid:				
Child Nutrition Program	246,442.49	341,290.64	245,695.00	95,595.64
Other Federal Aid	0.00	14,039.63	10,000.00	4,039.63
Operating Transfers:				
From Supplemental General	0.00	0.00	75,000.00	(75,000.00)
Total Receipts	275,846.78	376,387.63	$ 352,274.00	$ 24,113.63
Expenditures				
Operations & Maintenance:				
Other	636.58	1,393.10	1,000.00	393.10
Food Service Operation:				
Salaries	123,847.49	144,969.49	128,800.00	16,169.49
Employee Benefits	30,657.92	36,225.78	31,885.00	4,340.78
Other Purchased Services	326.23	1,379.80	500.00	879.80
Food & Supplies	124,730.44	170,430.04	131,000.00	39,430.04
Property (Equip & Furn)	2,454.16	0.00	5,000.00	(5,000.00)
Other	16,577.79	10,206.00	151,376.00	(141,170.00)
Total Expenditures	299,230.61	364,604.21	$ 449,561.00	$ (84,956.79)
Receipts Over (Under) Expenditures	(23,383.83)	11,783.42		
Unencumbered Cash, Beginning	120,671.40	97,287.57		
Unencumbered Cash, Ending	$ 97,287.57	$ 109,070.99		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 4,814.00	$ 0.00	$ 0.00	$ 0.00
Operating Transfers:				
From Supplemental General	25,000.00	0.00	30,000.00	(30,000.00)
Total Receipts	29,814.00	0.00	$ 30,000.00	$ (30,000.00)
Expenditures				
Instructional Support Staff:				
Salaries	7,771.70	8,665.79	8,100.00	565.79
Employee Benefits	602.70	668.48	635.00	33.48
Purchased Professional Services	0.00	0.00	0.00	0.00
Other Purchased Services	2,100.00	7,187.75	2,500.00	4,687.75
Supplies	0.00	406.70	0.00	406.70
Other	771.68	4,815.67	75,024.00	(70,208.33)
Central Services:				
Purchased Professional Services	11,812.30	8,611.51	15,000.00	(6,388.49)
Total Expenditures	23,058.38	30,355.90	$ 101,259.00	$ (70,903.10)
Receipts Over (Under) Expenditures	6,755.62	(30,355.90)		
Unencumbered Cash, Beginning	64,503.48	71,259.10		
Unencumbered Cash, Ending	$ 71,259.10	$ 40,903.20		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUMMER SCHOOL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 0.00	$ 0.00	$ 5,000.00	$ (5,000.00)
Operating Transfers:				
From General	0.00	17,500.00	0.00	17,500.00
From Supplemental General	10,000.00	0.00	20,000.00	(20,000.00)
Total Receipts	10,000.00	17,500.00	$ 25,000.00	$ (7,500.00)
Expenditures				
Instruction:				
Salaries	16,947.44	13,310.71	17,625.00	(4,314.29)
Employee Benefits	1,297.14	1,035.96	1,360.00	(324.04)
Other	0.00	0.00	9,613.00	(9,613.00)
Other Support Services:				
Salaries	1,744.41	1,778.65	1,815.00	(36.35)
Employee Benefits	122.44	331.77	130.00	201.77
Total Expenditures	20,111.43	16,457.09	$ 30,543.00	$ (14,085.91)
Receipts Over (Under) Expenditures	(10,111.43)	1,042.91		
Unencumbered Cash, Beginning	15,653.92	5,542.49		
Unencumbered Cash, Ending	$ 5,542.49	$ 6,585.40		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 10,567.94	$ 0.00	$ 5,000.00	$ (5,000.00)
State Aid:				
Deaf-Blind Aid	643.29	0.00	0.00	0.00
Federal Aid:				
Other Federal Grants Thru State	10,107.00	31,498.00	15,749.00	15,749.00
Operating Transfers:				
From General	559,778.00	619,169.00	685,000.00	(65,831.00)
From Supplemental General	348,177.44	294,825.00	345,000.00	(50,175.00)
Total Receipts	929,273.67	945,492.00	$ 1,050,749.00	$ (105,257.00)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	347,244.32	339,495.96	339,500.00	(4.04)
Flow-thru	559,266.00	554,293.00	650,000.00	(95,707.00)
Other	10,107.00	31,498.00	15,749.00	15,749.00
Supplies	1,211.51	1,162.63	2,000.00	(837.37)
Property (Equip & Furn)	40.00	0.00	50.00	(50.00)
Other	0.00	10,567.94	332,924.00	(322,356.06)
Vehicle Operating Services:				
Salaries	228.68	3,754.94	19,000.00	(15,245.06)
Employee Benefits	17.91	272.10	2,530.00	(2,257.90)
Other Purchased Services	245.12	201.15	5,000.00	(4,798.85)
Supplies	57.05	2,297.90	2,500.00	(202.10)
Other	0.00	0.00	12,500.00	(12,500.00)
Total Expenditures	918,417.59	943,543.62	$ 1,381,753.00	$ (438,209.38)
Receipts Over (Under) Expenditures	10,856.08	1,948.38		
Unencumbered Cash, Beginning	320,147.92	331,004.00		
Unencumbered Cash, Ending	$ 331,004.00	$ 332,952.38		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CAREER & 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 0.00	$ 4,227.14	$ 0.00	$ 4,227.14
Operating Transfers:				
From Supplemental General	200,000.00	120,000.00	200,000.00	(80,000.00)
Total Receipts	200,000.00	124,227.14	$ 200,000.00	$ (75,772.86)
Expenditures				
Instruction:				
Salaries	118,574.98	123,943.55	123,300.00	643.55
Employee Benefits	27,463.29	28,226.90	28,580.00	(353.10)
Supplies	8,696.33	6,553.58	10,000.00	(3,446.42)
Other	272.25	1,890.41	229,875.00	(227,984.59)
Instructional Support Staff:				
Property (Equip & Furn)	8,865.58	1,090.15	10,000.00	(8,909.85)
Operations & Maintenance:				
Purchased Professional Services	0.00	0.00	1,500.00	(1,500.00)
Purchased Property Services	1,428.32	224.20	0.00	224.20
Property (Equip & Furn)	1,865.80	898.91	2,000.00	(1,101.09)
Vehicle Operating Services:				
Salaries	8,646.63	3,529.48	9,000.00	(5,470.52)
Employee Benefits	674.43	255.80	710.00	(454.20)
Supplies	1,163.60	689.22	2,000.00	(1,310.78)
Other	554.28	127.58	1,000.00	(872.42)
Total Expenditures	178,205.49	167,429.78	$ 417,965.00	$ (250,535.22)
Receipts Over (Under) Expenditures	21,794.51	(43,202.64)		
Unencumbered Cash, Beginning	196,171.11	217,965.62		
Unencumbered Cash, Ending	$ 217,965.62	$ 174,762.98		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	2021	2022
Receipts		
Local Sources:		
Grants & Donations	$ 28,838.51	$ 33,685.00
Total Receipts	28,838.51	33,685.00
Expenditures		
Instruction:		
Other	23,336.65	11,244.62
Total Expenditures	23,336.65	11,244.62
Receipts Over (Under) Expenditures	5,501.86	22,440.38
Unencumbered Cash, Beginning	17,130.49	22,632.35
Unencumbered Cash, Ending	$ 22,632.35	$ 45,072.73

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
KPERS SPECIAL RETIREMENT 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 462,383.41	$ 518,981.74	$ 584,914.00	$ (65,932.26)
Total Receipts	462,383.41	518,981.74	$ 584,914.00	$ (65,932.26)
Expenditures				
Instruction:				
Employee Benefits	293,972.89	336,972.31	371,809.00	(34,836.69)
Student Support Services:				
Employee Benefits	22,996.73	27,729.74	28,823.00	(1,093.26)
Instructional Support Staff:				
Employee Benefits	15,706.29	13,613.14	20,281.00	(6,667.86)
General Administration:				
Employee Benefits	13,548.54	14,422.82	16,980.00	(2,557.18)
School Administration:				
Employee Benefits	40,158.43	43,628.57	50,328.00	(6,699.43)
Central Services:				
Employee Benefits	9,639.77	10,577.99	12,080.00	(1,502.01)
Operations & Maintenance:				
Employee Benefits	28,921.27	31,833.89	36,272.00	(4,438.11)
Student Transportation Services:				
Employee Benefits	19,964.78	20,809.26	27,768.00	(6,958.74)
Other Support Services:				
Employee Benefits	0.00	0.00	286.00	(286.00)
Food Service:				
Employee Benefits	17,474.71	19,394.02	20,287.00	(892.98)
Total Expenditures	462,383.41	518,981.74	$ 584,914.00	$ (65,932.26)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	2021	2022
Receipts		
Operating Transfers:		
From General	$ 23,800.32	$ 0.00
Total Receipts	23,800.32	0.00
Expenditures		
Operations & Maintenance:		
Purchased Property Services	0.00	206,515.00
Other Purchased Services	17,166.73	0.00
Total Expenditures	17,166.73	206,515.00
Receipts Over (Under) Expenditures	6,633.59	(206,515.00)
Unencumbered Cash, Beginning	330,201.95	336,835.54
Prior Year Cancelled Encumbrances	0.00	11,557.61
Unencumbered Cash, Ending	$ 336,835.54	$ 141,878.15

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TEXTBOOK RENTAL 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)

	2021	2022
Receipts		
Local Sources:		
Rental Fees & Books	$ 45,650.30	$ 44,413.19
Operating Transfers:		
From General	6,000.00	0.00
Total Receipts	51,650.30	44,413.19
Expenditures		
Instruction:		
Supplies	51,618.92	89,450.98
Total Expenditures	51,618.92	89,450.98
Receipts Over (Under) Expenditures	31.38	(45,037.79)
Unencumbered Cash, Beginning	173,244.67	173,276.05
Unencumbered Cash, Ending	$ 173,276.05	$ 128,238.26

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
RECREATION COMMISSION 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 105,569.83	$ 96,031.45	$ 91,163.00	$ 4,868.45
Delinquent Tax	1,837.19	2,120.87	1,503.00	617.87
Motor Veh./16-20M Veh. Tax	8,347.35	7,676.55	7,915.00	(238.45)
Recreational Vehicle Tax	82.90	106.30	90.00	16.30
Commercial Vehicle Tax	483.88	524.38	549.00	(24.62)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	12,500.00	(12,500.00)
Total Receipts	116,321.15	106,459.55	$ 113,720.00	$ (7,260.45)
Expenditures				
Community Service Operations	115,000.00	107,780.70	115,000.00	(7,219.30)
Total Expenditures	115,000.00	107,780.70	$ 115,000.00	$ (7,219.30)
Receipts Over (Under) Expenditures	1,321.15	(1,321.15)		
Unencumbered Cash, Beginning	0.00	1,321.15		
Unencumbered Cash, Ending	$ 1,321.15	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 103,365.00	$ 102,868.00
Total Receipts	103,365.00	102,868.00
Expenditures		
Instruction:		
Salaries	92,320.79	88,422.55
Employee Benefits	11,044.21	14,445.45
Total Expenditures	103,365.00	102,868.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 21,399.00	$ 21,801.00
Total Receipts	21,399.00	21,801.00
Expenditures		
Instruction:		
Salaries	17,384.17	18,022.90
Employee Benefits	4,014.83	3,778.10
Total Expenditures	21,399.00	21,801.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE IV 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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 14,141.00	$ 14,904.00
Total Receipts	14,141.00	14,904.00
Expenditures		
Instruction:		
Salaries	11,533.91	11,253.79
Employee Benefits	2,607.09	3,650.21
Total Expenditures	14,141.00	14,904.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP PY 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)

	2021	2022
Receipts		
Federal Aid:		
US Department of Education	$ 14,403.96	$ 0.00
Total Receipts	14,403.96	0.00
Expenditures		
Instruction:		
Property (Equip & Furn)	14,403.96	0.00
Total Expenditures	14,403.96	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP CY 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)

	2021	2022
Receipts		
Federal Aid:		
US Department of Education	$ 30,712.00	$ 15,949.50
Total Receipts	30,712.00	15,949.50
Expenditures		
Instruction:		
Property (Equip & Furn)	30,712.00	15,949.50
Total Expenditures	30,712.00	15,949.50
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CARL PERKINS 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)

	2021	2022
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 0.00	$ 3,227.04
Federal Aid:		
Other Federal Grants Thru State	15,192.00	10,000.00
Total Receipts	15,192.00	13,227.04
Expenditures		
Instruction:		
Salaries	400.00	0.00
Employee Benefits	31.00	0.00
Other	14,761.00	12,867.04
Instructional Support Staff:		
Other Purchased Services	0.00	360.00
Total Expenditures	15,192.00	13,227.04
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
ESSER I 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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 75,056.00	$ 0.00
Total Receipts	75,056.00	0.00
Expenditures		
Student Support Services:		
Supplies	14,815.74	0.00
Instructional Support Staff:		
Supplies	36,171.02	0.00
Operations & Maintenance:		
Purchased Property Services	9,515.06	0.00
Total Expenditures	60,501.82	0.00
Receipts Over (Under) Expenditures	14,554.18	0.00
Unencumbered Cash, Beginning	(14,554.18)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
ESSER II 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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 202,384.00
Total Receipts	0.00	202,384.00
Expenditures		
Instruction:		
Salaries	1,722.05	144,435.66
Employee Benefits	133.21	18,718.98
Supplies	0.00	6,617.01
Other	0.00	24,000.00
Instructional Support Staff:		
Purchased Property Services	0.00	7,644.00
Other Purchased Services	0.00	5,000.00
Supplies	0.00	4,012.58
Total Expenditures	1,855.26	210,428.23
Receipts Over (Under) Expenditures	(1,855.26)	(8,044.23)
Unencumbered Cash, Beginning	0.00	(1,855.26)
Unencumbered Cash, Ending (See Note 3)	$ (1,855.26)	$ (9,899.49)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SPARKS 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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Aid	$ 150,073.00	$ 0.00
Total Receipts	150,073.00	0.00
Expenditures		
Instructional Support Staff:		
Supplies	64,719.02	0.00
Operations & Maintenance:		
Salaries	1,769.09	0.00
Employee Benefits	137.10	0.00
Purchased Property Services	65,971.94	0.00
Food Service Operation:		
Salaries	9,855.54	0.00
Employee Benefits	3,204.50	0.00
Supplies	4,415.81	0.00
Total Expenditures	150,073.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
FEMA 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)

	2021	2022
Receipts		
Federal Aid:		
FEMA Grant	$ 0.00	$ 479,550.00
Total Receipts	0.00	479,550.00
Expenditures		
Facility Acquis. & Constr. Services:		
Site Improvement	479,550.00	0.00
Total Expenditures	479,550.00	0.00
Receipts Over (Under) Expenditures	(479,550.00)	479,550.00
Unencumbered Cash, Beginning	0.00	(479,550.00)
Unencumbered Cash, Ending	$ (479,550.00)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
ELC 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)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 9,775.00
Total Receipts	0.00	9,775.00
Expenditures		
Student Support Services:		
Salaries	0.00	15,709.40
Employee Benefits	0.00	1,219.10
Supplies	0.00	2,653.78
Total Expenditures	0.00	19,582.28
Receipts Over (Under) Expenditures	0.00	(9,807.28)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (9,807.28)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
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)

	2021	2022
Receipts		
Local Sources:		
Interest on Idle Funds	$ 10.50	$ 1,489.44
Donations	3,340.00	12,630.00
Total Receipts	3,350.50	14,119.44
Expenditures		
Scholarships	4,800.00	6,762.71
Total Expenditures	4,800.00	6,762.71
Receipts Over (Under) Expenditures	(1,449.50)	7,356.73
Unencumbered Cash, Beginning	110,912.34	109,462.84
Unencumbered Cash, Ending	$ 109,462.84	$ 116,819.57

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School/Junior High:				
Class of 2019	$ 600.00	$ 0.00	$ 0.00	$ 600.00
Class of 2020	169.26	0.00	169.26	0.00
Class of 2021	761.33	0.00	215.24	546.09
Class of 2022	2,649.77	388.00	3,037.77	0.00
Class of 2023	2,180.43	5,218.02	5,423.17	1,975.28
Class of 2024	1,500.00	735.35	90.81	2,144.54
Class of 2025	1,500.00	0.00	50.00	1,450.00
American Field Service	3,358.60	5,166.76	3,651.86	4,873.50
Cheerleaders	12,456.22	7,440.70	8,064.45	11,832.47
Band	4,335.05	1,351.78	0.00	5,686.83
Drama Club	4,338.26	4,221.84	3,763.40	4,796.70
FFA	9,007.03	26,653.99	27,113.95	8,547.07
M Club	687.32	480.37	261.09	906.60
National Honor Society	4,278.05	8,270.92	10,058.12	2,490.85
Pep Club	1,826.36	4,240.00	4,832.01	1,234.35
Golf	59.36	1,077.01	332.30	804.07
Science Club	4,850.48	0.00	0.00	4,850.48
Softball	1,721.41	4,258.44	2,416.28	3,563.57
Student Council	7,129.89	14,209.32	12,148.18	9,191.03
Recycle	98.68	0.00	0.00	98.68
Snack Shack	159.63	0.00	19.03	140.60
Future Educators of America	527.19	0.00	69.87	457.32
Make a Difference Grant	25.00	0.00	0.00	25.00
Campout	0.00	2,130.00	840.85	1,289.15
Youth for Christ	228.71	0.00	0.00	228.71
Student Love	6,173.36	3,192.96	909.30	8,457.02
Art	665.90	802.00	854.86	613.04
T2C	15.00	0.00	0.00	15.00
Alfalfa Electr Youth Tour	100.00	0.00	0.00	100.00
Boys Basketball	609.76	2,317.05	2,495.13	431.68
Weight Room	3,660.46	1,135.00	1,296.60	3,498.86
Student Ambassadors	95.11	1,752.22	1,809.04	38.29
DIY Class	52.95	423.57	100.29	376.23
Bleacher Wood Projects	1,189.60	12,347.33	1,593.00	11,943.93
Faculty	1,771.98	3,443.43	4,088.16	1,127.25
Total High School/Junior High	78,782.15	111,256.06	95,704.02	94,334.19

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Elementary School:				
Student Council	425.41	881.00	731.75	574.66
Student Love	2,527.21	2,328.22	120.13	4,735.30
Faculty	1,813.79	745.50	1,899.07	660.22
Field Trip	0.00	5,813.85	5,813.85	0.00
Total Elementary School	4,766.41	9,768.57	8,564.80	5,970.18
Total Agency Funds	$ 83,548.56	$ 121,024.63	$ 104,268.82	$ 100,304.37

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School/Junior High:			
Food Service	$ 0.00	$ 0.00	$ 5,350.40
Textbook Rental	0.00	0.00	7,095.50
Towels	0.00	0.00	7,456.29
Art	0.00	0.00	865.00
Science	0.00	0.00	215.00
Music	0.00	0.00	225.00
Wood Shop	0.00	0.00	10,569.62
Yearbook	0.00	0.00	4,016.00
Library	0.00	0.00	5.00
Computer Technology	0.00	0.00	1,769.00
Metal & Voc Ag Shop	0.00	0.00	363.00
Xplorations/Tech	0.00	0.00	2,880.36
Athletics	5,503.07	0.00	45,090.39
Sales Tax	0.00	0.00	6,234.81
Total High School/Junior High	5,503.07	0.00	92,135.37
Elementary School:			
Food Service	0.00	0.00	2,950.45
Book Rental	0.00	0.00	6,306.00
Library	0.00	0.00	1,142.98
Yearbook	0.00	0.00	248.52
Miscellaneous	0.00	0.00	2,440.00
Music	0.00	0.00	72.60
Total Elementary School	0.00	0.00	13,160.55
Total District Activity Funds	$ 5,503.07	$ 0.00	$ 105,295.92

Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 5,350.40	$ 0.00	$ 0.00	$ 0.00
7,095.50	0.00	0.00	0.00
7,456.29	0.00	0.00	0.00
865.00	0.00	0.00	0.00
215.00	0.00	0.00	0.00
225.00	0.00	0.00	0.00
10,569.62	0.00	0.00	0.00
4,016.00	0.00	0.00	0.00
5.00	0.00	0.00	0.00
1,769.00	0.00	0.00	0.00
363.00	0.00	0.00	0.00
2,880.36	0.00	0.00	0.00
47,831.77	2,761.69	0.00	2,761.69
6,234.81	0.00	0.00	0.00
94,876.75	2,761.69	0.00	2,761.69
2,950.45	0.00	0.00	0.00
6,306.00	0.00	0.00	0.00
1,142.98	0.00	0.00	0.00
248.52	0.00	0.00	0.00
2,440.00	0.00	0.00	0.00
72.60	0.00	0.00	0.00
13,160.55	0.00	0.00	0.00
$ 108,037.30	$ 2,761.69	$ 0.00	$ 2,761.69

SUPPLEMENTARY INFORMATION

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 254
Medicine Lodge, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 254, Medicine Lodge, Kansas as of and for the year ended June 30, 2022, and the related notes to the financial statement and have issued our report thereon dated December 9, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 254's internal control over financial reporting (internal control) as a basis for designing 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 No. 254's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 254'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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 254'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 9, 2022

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 254
Medicine Lodge, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 254'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. 254's major federal programs for the year ended June 30, 2022. Unified School District No. 254'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. 254 complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 No. 254 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. 254'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 No. 254'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 No. 254'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 GAAS, *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 No. 254's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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. 254'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. 254'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. 254'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.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 9, 2022

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Agency or Pass-Through Number	Federal CFDA Number	Passed-through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
Pass-Through Kansas State Department of Education	DO254			
Child Nutrition Cluster:				
School Breakfast Program		10.553	$ 0	$ 50,903
National School Lunch Program		10.555	0	236,898
Summer Food Service Program for Children		10.559	0	45,142
Fresh Fruit and Vegetable Program		10.582	0	16,612
Total Child Nutrition Cluster			0	349,555
State Administrative Expenses for Child Nutrition		10.560	0	316
Farm to School Grant Program		10.575	0	5,161
COVID-19 - State Pandemic Electronic Benefit Transfer Administrative Costs Grant		10.649	0	614
United States Department of Homeland Security				
Pass-Through Kansas Department of Emergency Mgmt.	DO254			
Hazard Mitigation Grant		97.039	0	23,250
United States Department of Education				
Direct from United States Department of Educaton	DO254			
Small, Rural School Achievement Program		84.358	0	15,950
Pass-Through Kansas State Department of Education	DO254			
Title I Grants to Local Educational Agencies		84.010	0	102,868
Career and Technical Education - Basic Grants to States		84.048	0	13,227
Supporting Effective Instruction State Grants		84.367	0	21,801
Student Support and Academic Enrichment Program		84.424	0	14,904
COVID-19 - Education Stabilization Fund		84.425	31,498	241,926
United States Department of Health and Human Services				
Pass-Through Kansas State Department of Education	DO254			
Epidemiology and Laboratory Capacity for Infectious Diseases		93.323	0	19,582
Total Expenditures of Federal Awards			$ 31,498	$ 809,154

The notes to schedule of expenditures of federal awards are in integral part of this statement

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Unified School District No. 254, Medicine Lodge, Kansas (the District) under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented on the Kansas regulatory basis of accounting as described in Note 1 to the financial statement and includes cash receipts, disbursements and encumbrances. The information in this Schedule is also 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). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statement.

Note 2 - INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under Section 200.414(f) of the Uniform Guidance.

Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures in the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

BARBER COUNTY NORTH U.S.D. 254
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MEDICINE LODGE, KANSAS 67104
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Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

Significant Deficiency:

Finding 2021-001 - Lack of Segregation of Duties

CONDITION: Lack of segregation of duties due to the small number of employees involved in the accounting function of the District.

CRITERIA: Segregation of duties should be in place to provide reasonable assurance that the financial statement is fairly stated and free of material misstatement.

CAUSE: Small number of employees in the accounting function makes proper segregation of duties impossible.

POTENTIAL EFFECT OF CONDITION: Errors or irregularities could occur that would not be prevented or detected in a timely manner that would cause a misstatement of the financial statement that is more than inconsequential.

RECOMMENDATION: To mitigate this deficiency we recommend that the Superintendent and Board of Education consider this condition while performing their monitoring and review of the financial statement activity and reports.

CLIENT RESPONSE: The District is in agreement with this finding.

STATUS: The District understands that this is a significant deficiency but feels it is not cost-effective at this time to hire additional employees to properly segregate duties. We feel that the oversight performed by the Superintendent and Board of Education over the financial statement activity and reports of the District is adequate to help mitigate the lack of segregation of duties. We believe it would be inefficient and cost prohibitive to hire additional employees needed to properly segregate duties so at this time we do not plan on making any changes. However, we will continue to monitor this situation periodically and determine if it is cost-effective for us to properly segregate duties.

Section III - Findings and Questioned Costs for Federal Awards

None noted

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section I - Summary of Audit Results

A. Financial Statement

Type of auditor's report issued:

The auditor's report expresses an adverse opinion on the basic financial statement of the Unified School District No. 254, Medicine Lodge, Kansas 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 identified?	____	Yes	X	No
Significant deficiencies identified?	X	Yes	____	None Reported
Noncompliance material to the financial statement?	____	Yes	X	No

B. Federal Awards

Internal control over major programs:

Material weakness identified?	____	Yes	X	No
Significant deficiencies identified?	____	Yes	X	None Reported

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

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Expenditures
	Child Nutrition Cluster:	
10.553	School Breakfast Program	$ 50,903
10.555	National School Lunch Program	236,898
10.559	Summer Food Service Program for Children	45,142
10.582	Fresh Fruit and Vegetable Program	16,612
	Total Child Nutrition Cluster	$ 349,555.00

Dollar Threshold for distinguishing Type A and B programs: $ 750,000

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

Significant Deficiency:

Finding 2022-001 - Lack of Segregation of Duties

CONDITION: Lack of segregation of duties due to the small number of employees involved in the accounting function of the District.

CRITERIA: Segregation of duties should be in place to provide reasonable assurance that the financial statement is fairly stated and free of material misstatement.

CAUSE: Small number of employees in the accounting function makes proper segregation of duties impossible.

POTENTIAL EFFECT OF CONDITION: Errors or irregularities could occur that would not be prevented or detected in a timely manner that would cause a misstatement of the financial statement that is more than inconsequential.

RECOMMENDATION: To mitigate this deficiency we recommend that the Superintendent and Board of Education consider this condition while performing their monitoring and review of the financial statement activity and reports.

CLIENT RESPONSE: The District is in agreement with this finding. The District's response is in the attached Corrective Action Plan.

Section III - Findings and Questioned Costs for Federal Awards

None noted

BARBER COUNTY NORTH U.S.D. 254
100 E. FIRST/BOX 288/PHONE 620-886-3370
MEDICINE LODGE, KANSAS 67104
FAX 620-886-3640

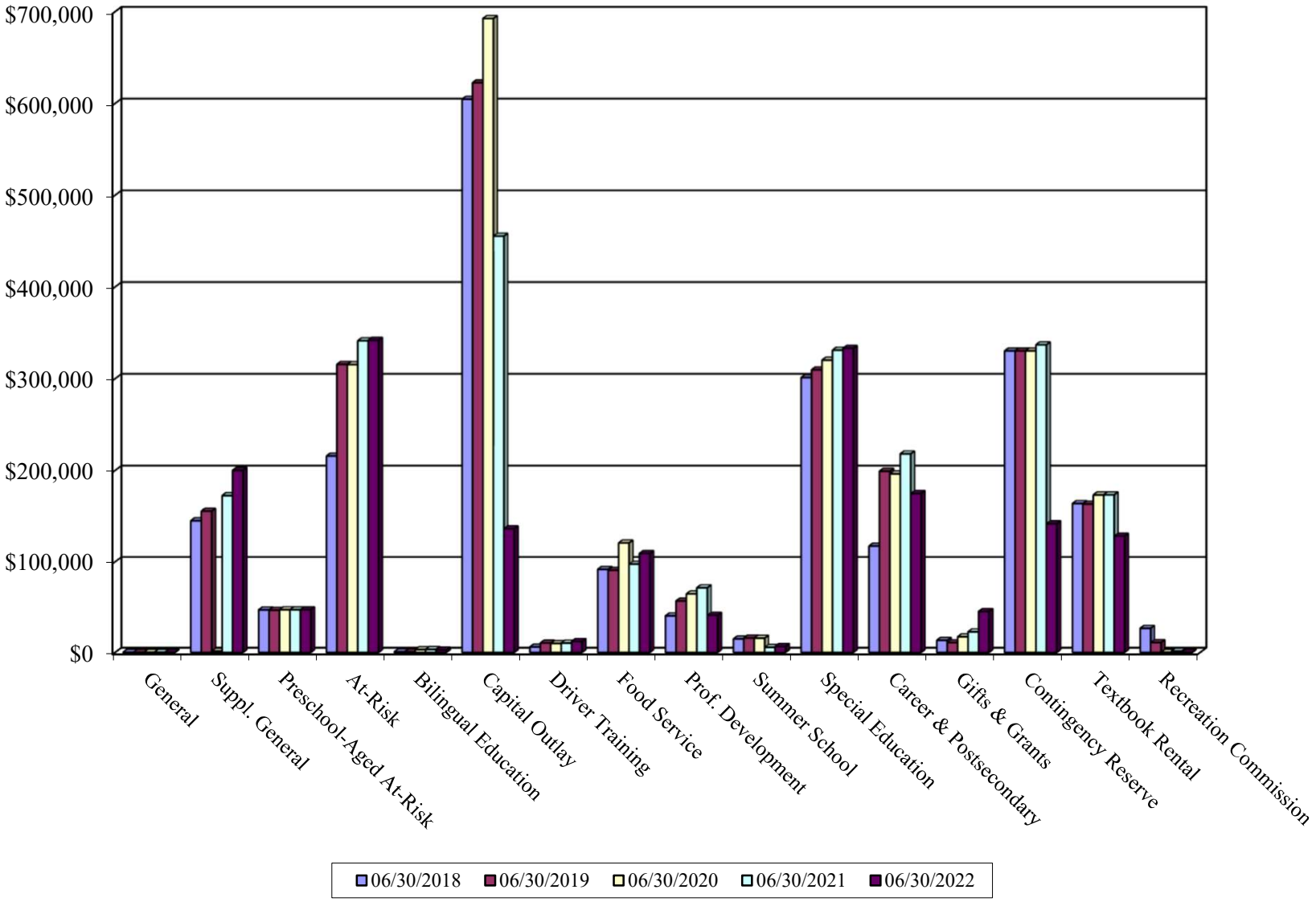
Corrective Action Plan
For the Year Ended June 30, 2022

Corrective Action Plan:

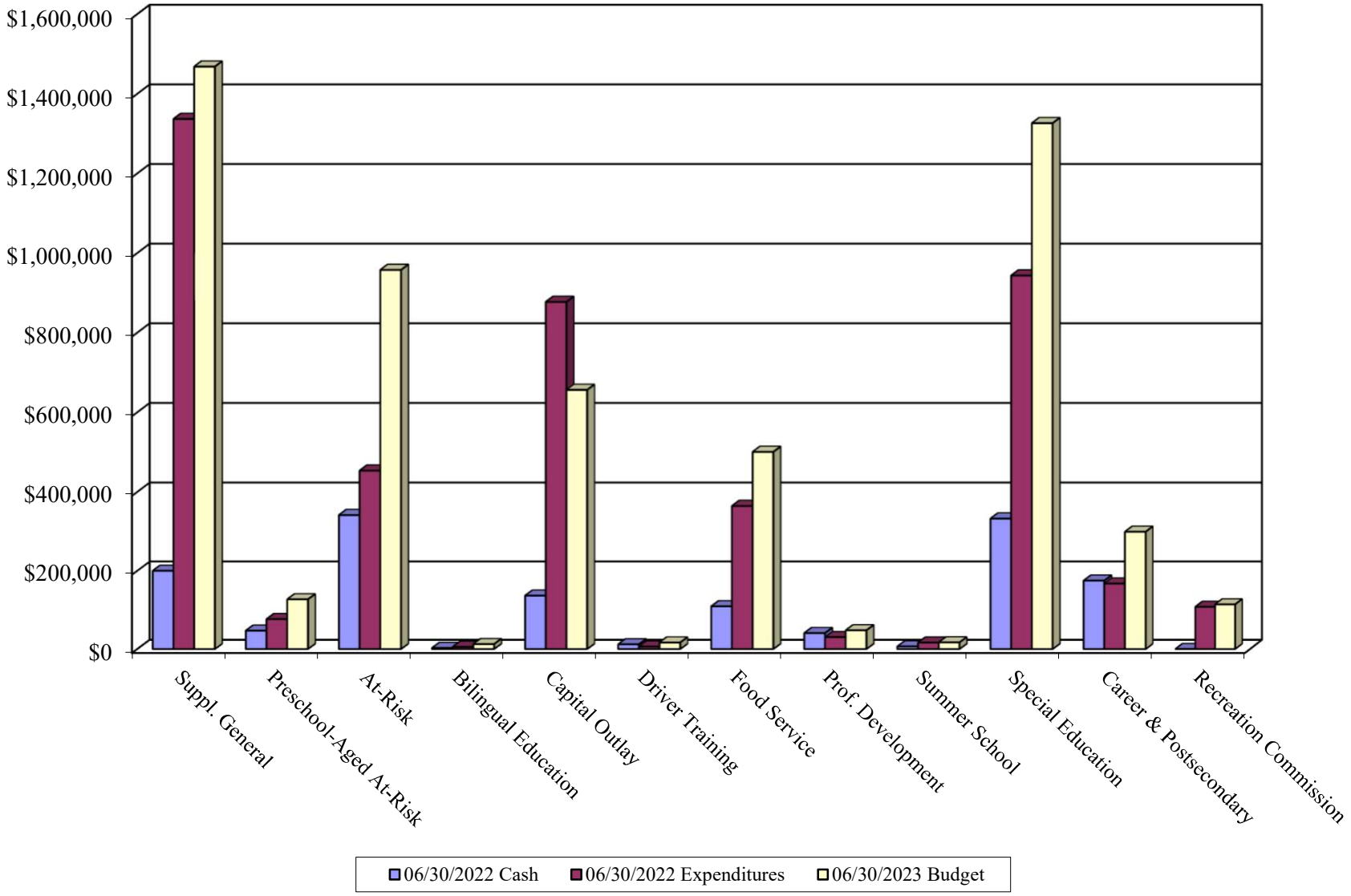
Finding 2022-001 - Lack of Segregation of Duties

The District understands that this is a significant deficiency but feels it is not cost-effective at this time to hire additional employees to properly segregate duties. We feel that the oversight performed by the Superintendent and Board of Education over the financial statement activity and reports of the District is adequate to help mitigate the lack of segregation of duties. We believe it would be inefficient and cost prohibitive to hire the additional employees needed to properly segregate duties so at this time we do no plan on making any changes. However, we will continue to monitor this situation and periodically determine if it is cost-effective for us to properly segregate duties.

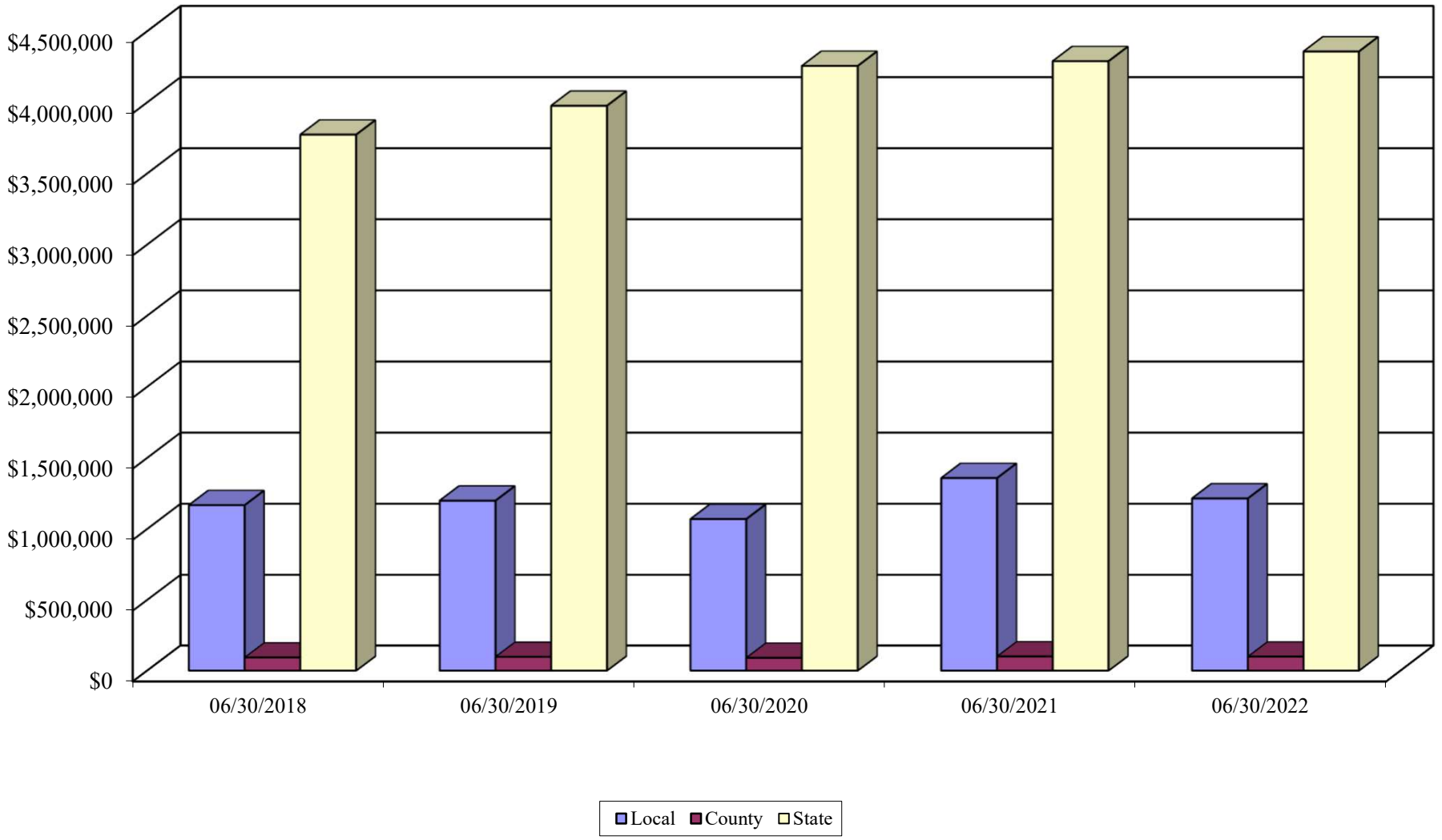
Unified School District No. 254
Medicine Lodge, Kansas
Unencumbered Cash Balances - Selected Funds



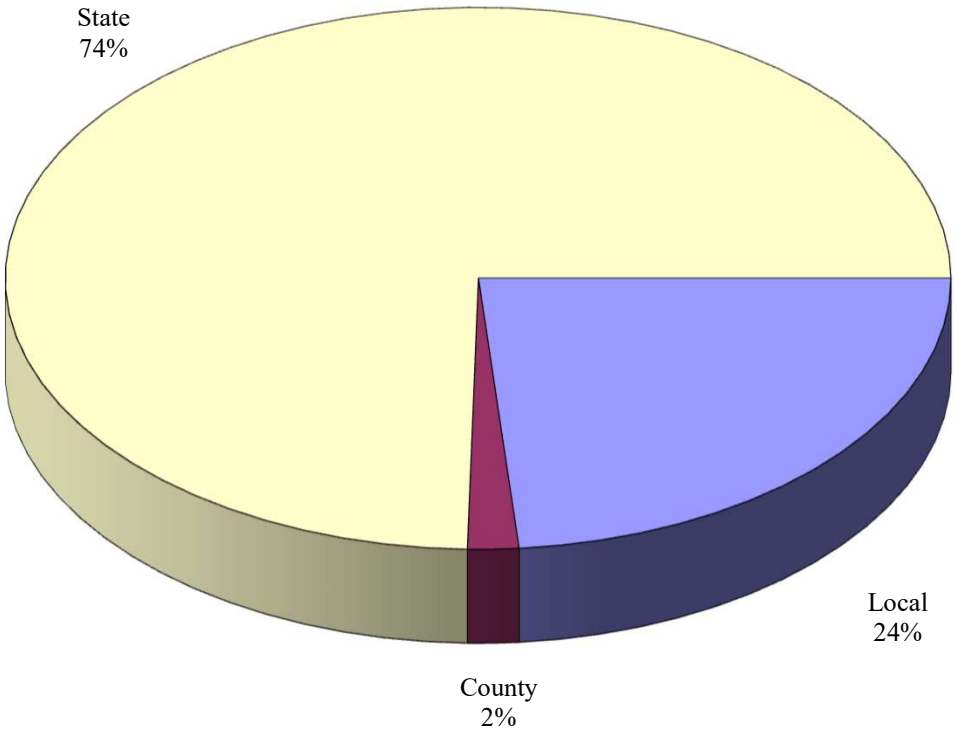
Unified School District No. 254
Medicine Lodge, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Receipts

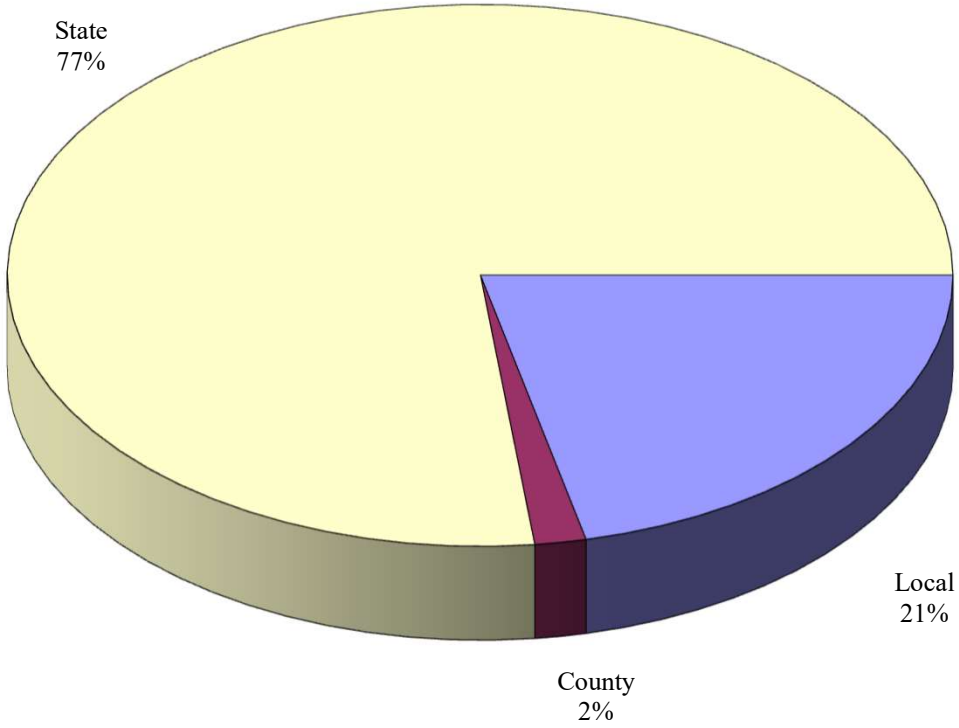


Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Receipts



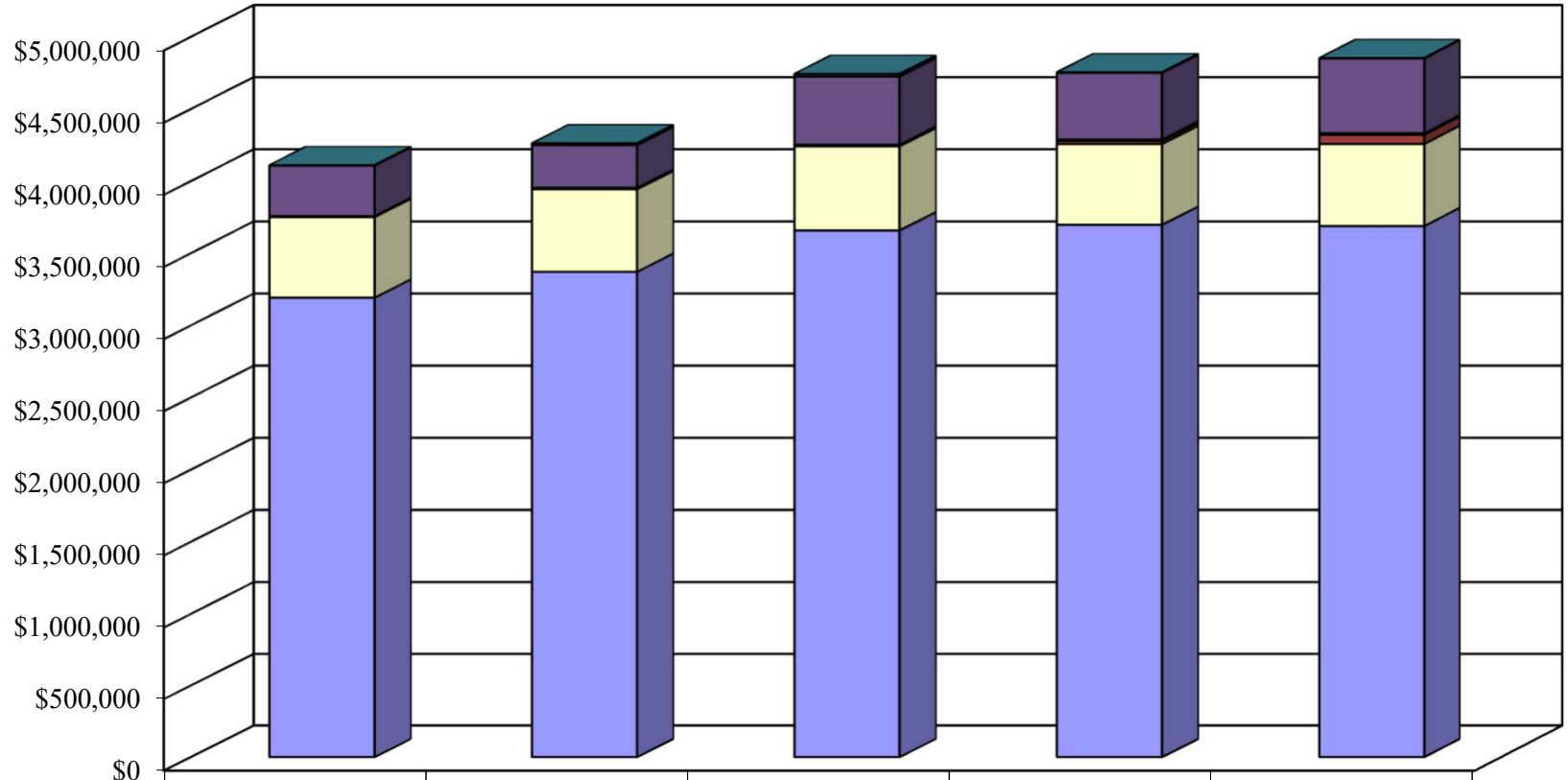
06/30/2021

Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Receipts



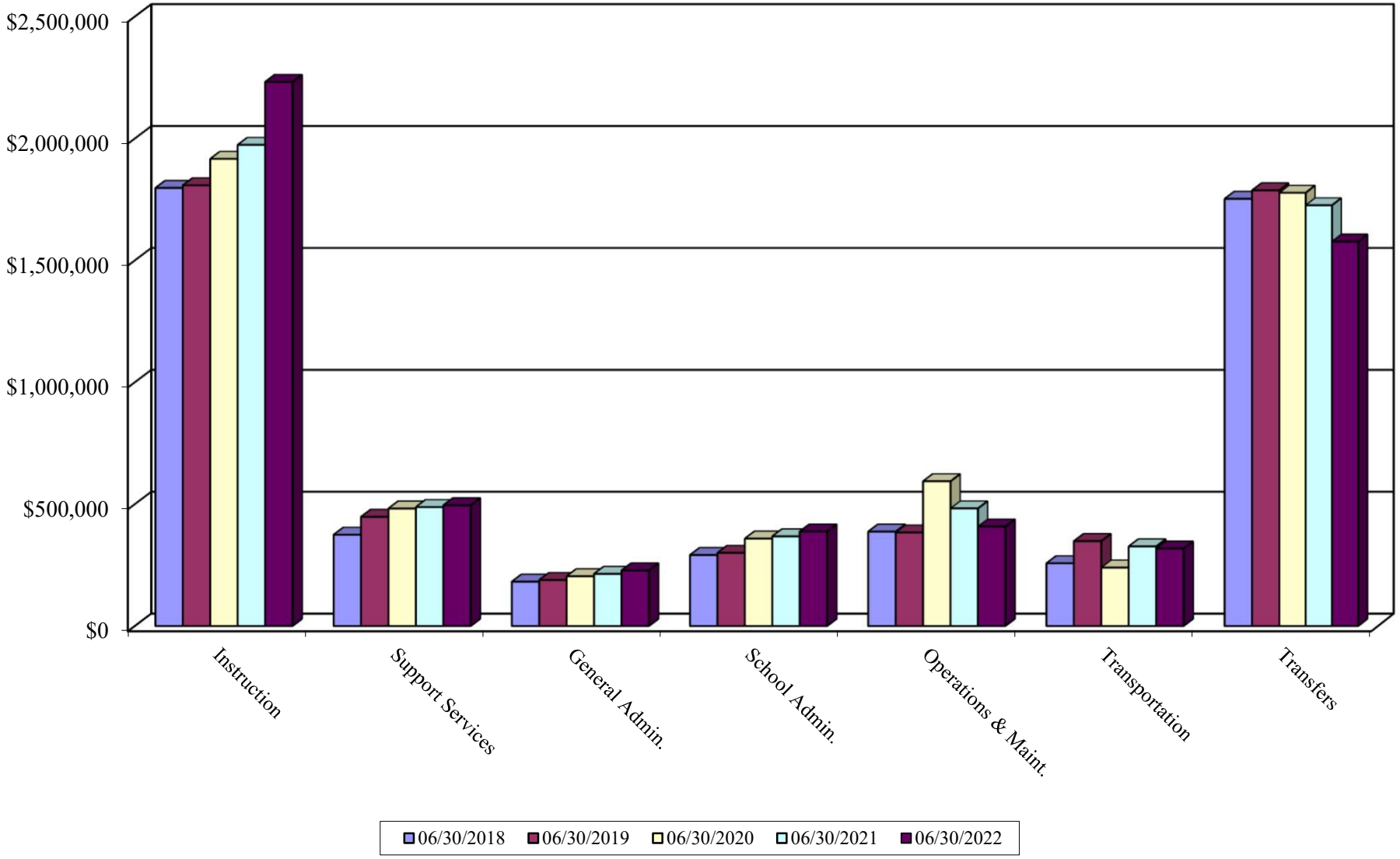
06/30/2022

Unified School District No. 254
Medicine Lodge, Kansas
State Aid

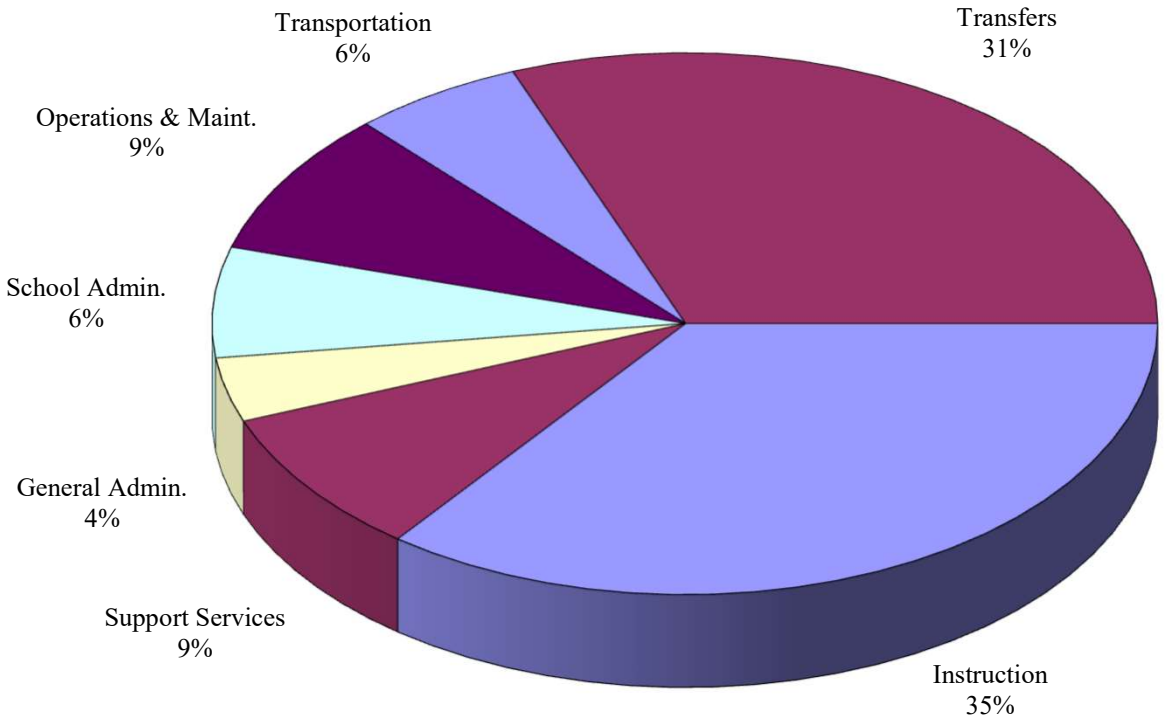


	06/30/2018	06/30/2019	06/30/2020	06/30/2021	06/30/2022
Other	2,384	12,182	17,669	3,663	2,160
KPERS Special Retirement	350,181	295,179	472,733	462,383	518,982
Prof. Development	0	3,427	4,723	4,814	0
Food Assistance	2,569	2,545	2,437	2,693	2,282
Safety Aid	4,352	4,263	3,770	2,550	8,174
Supplemental	0	0	0	20,772	63,627
Special Education	558,283	572,581	582,884	559,778	569,169
General	3,192,618	3,371,719	3,658,716	3,697,760	3,688,841

Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures

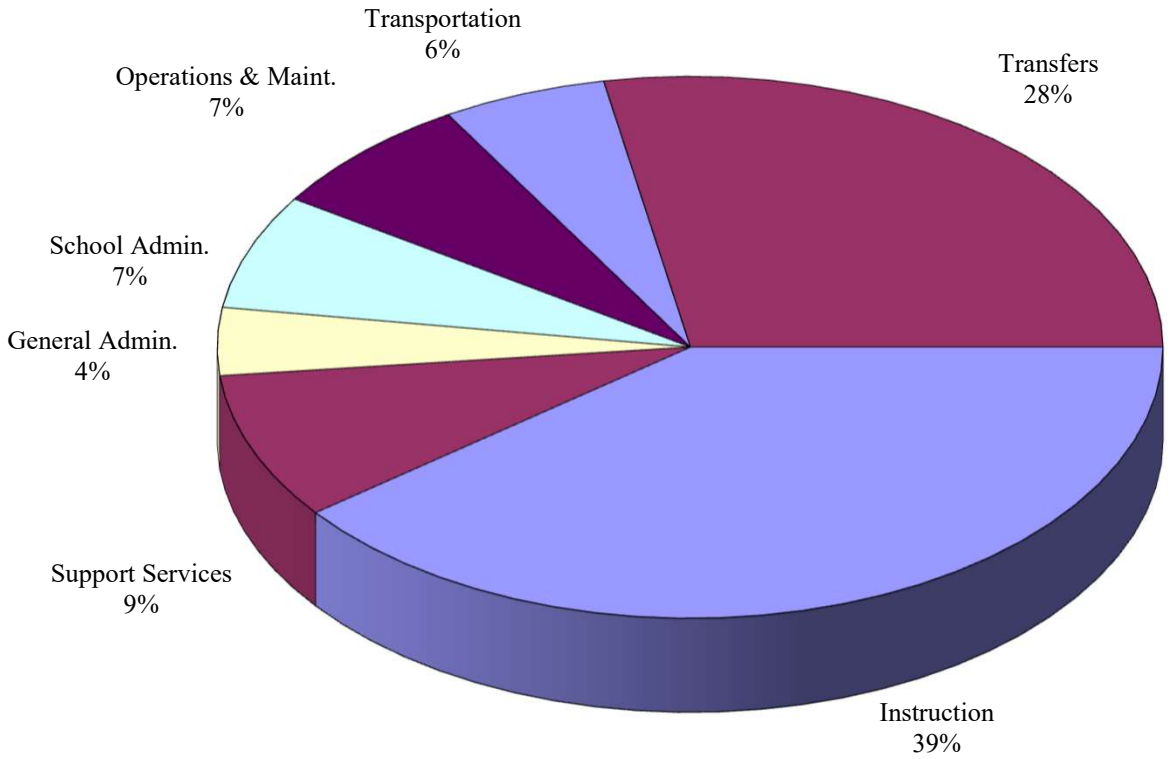


Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures



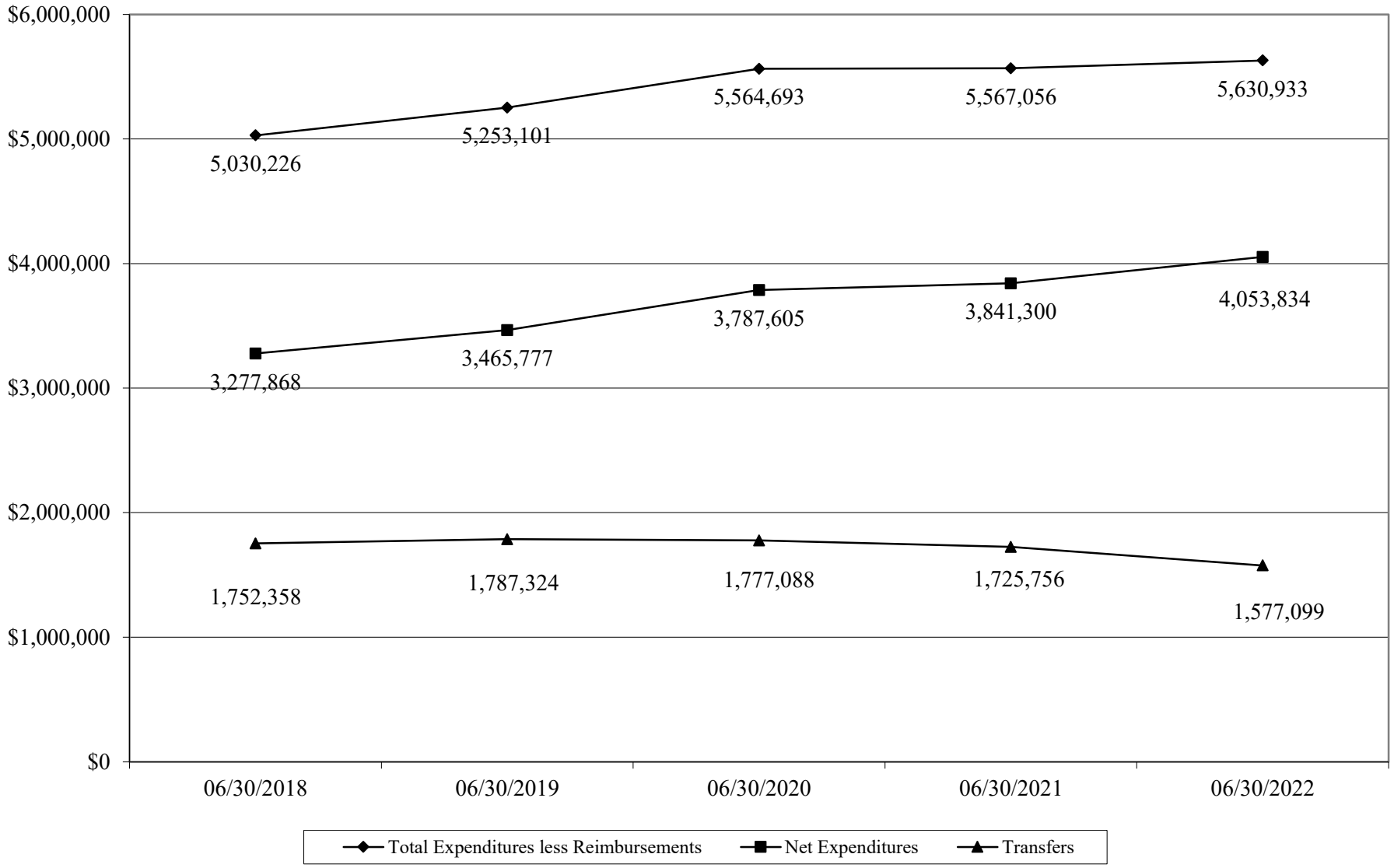
06/30/2021

Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures

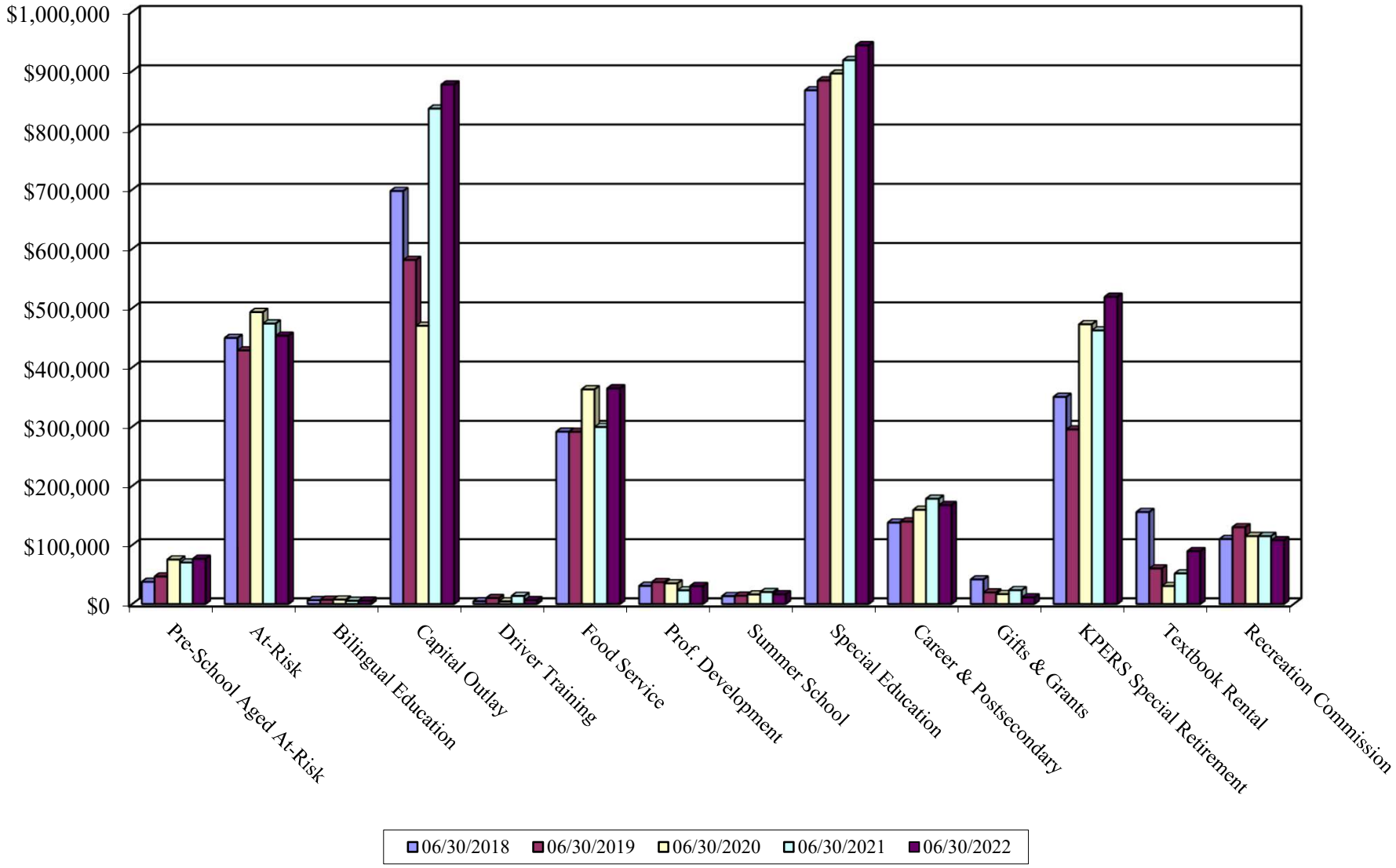


06/30/2022

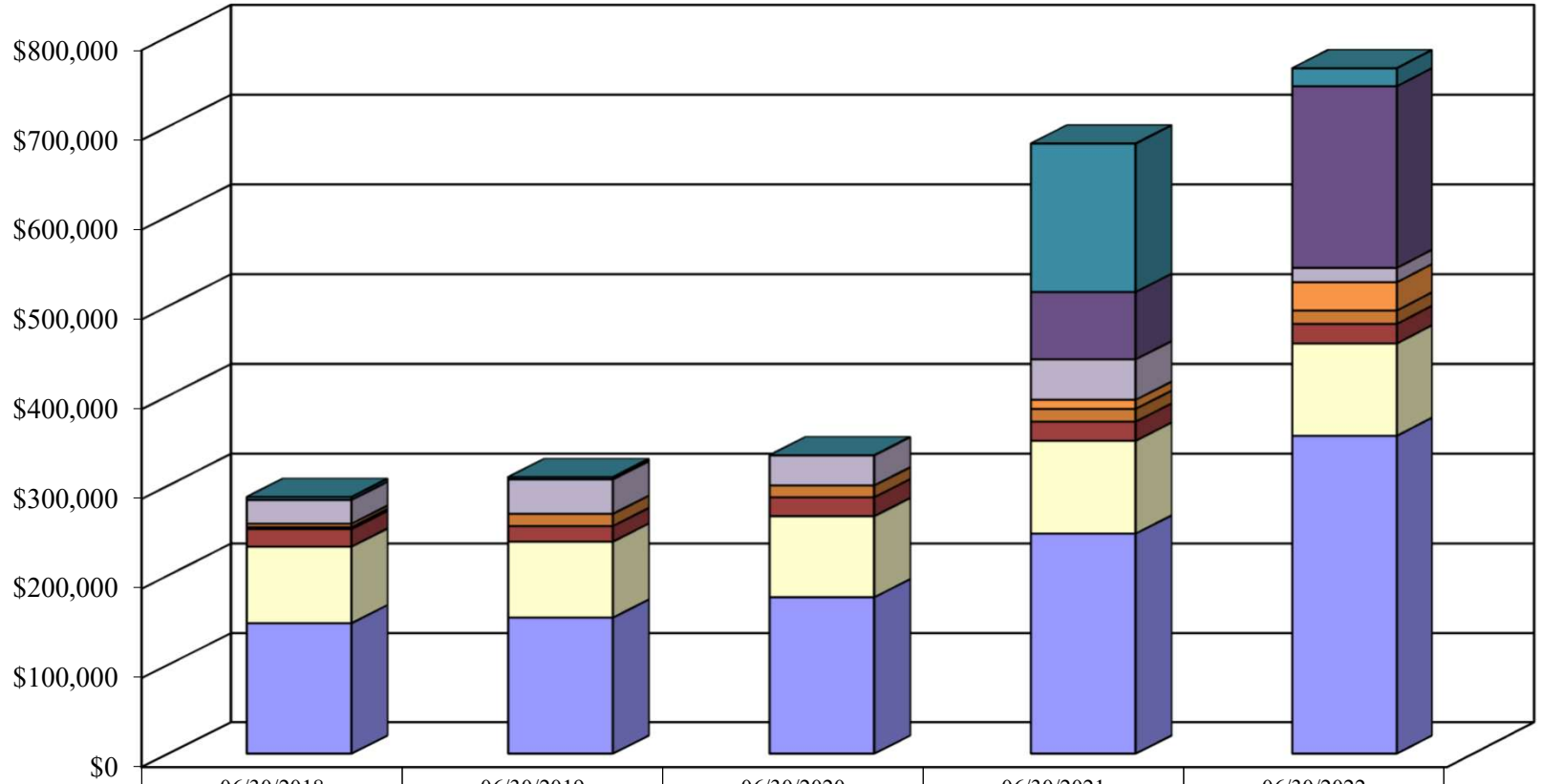
Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 254
Medicine Lodge, Kansas
Special Purpose Fund Expenditures - Selected Funds

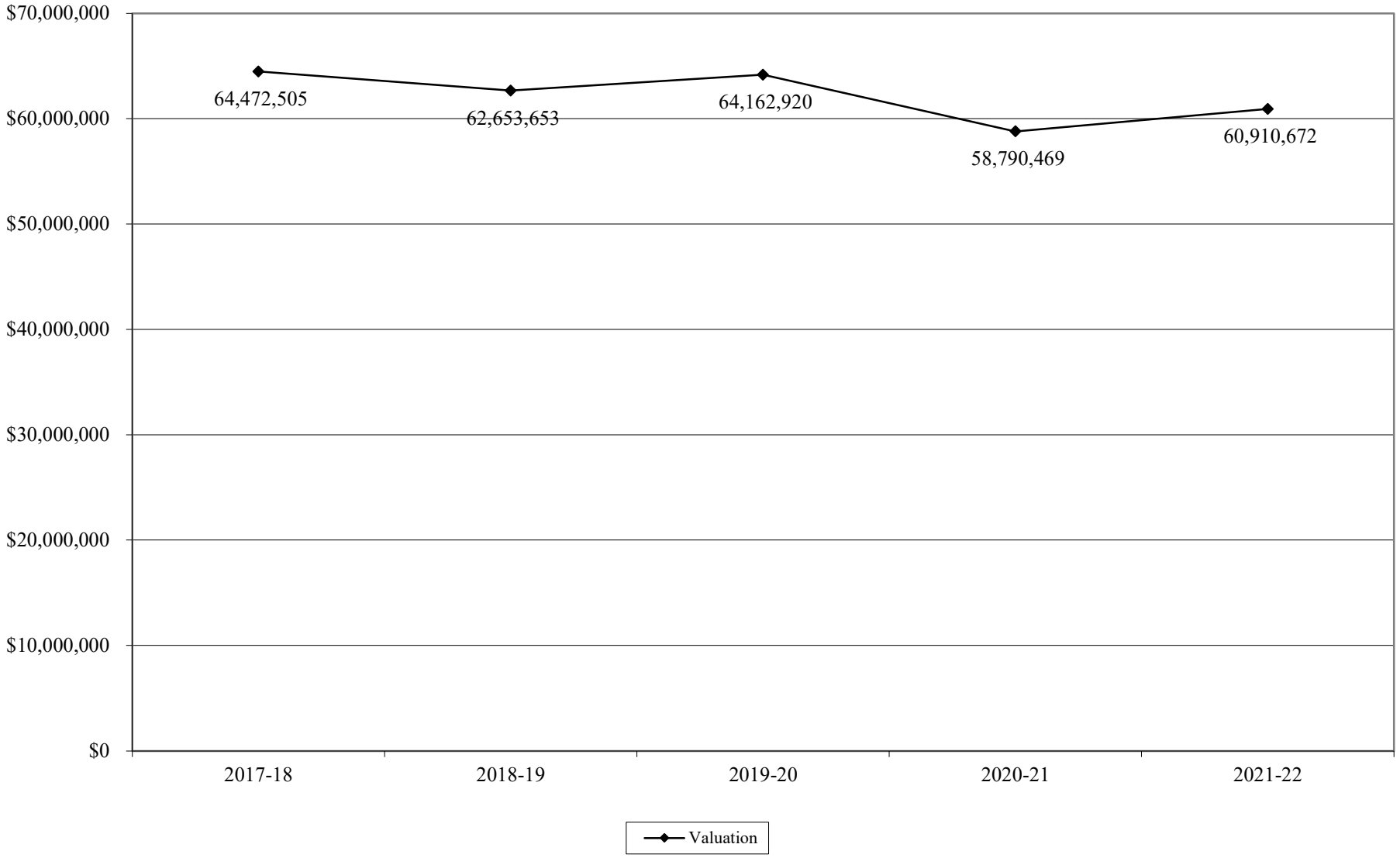


Unified School District No. 254
Medicine Lodge, Kansas
Federal Aid

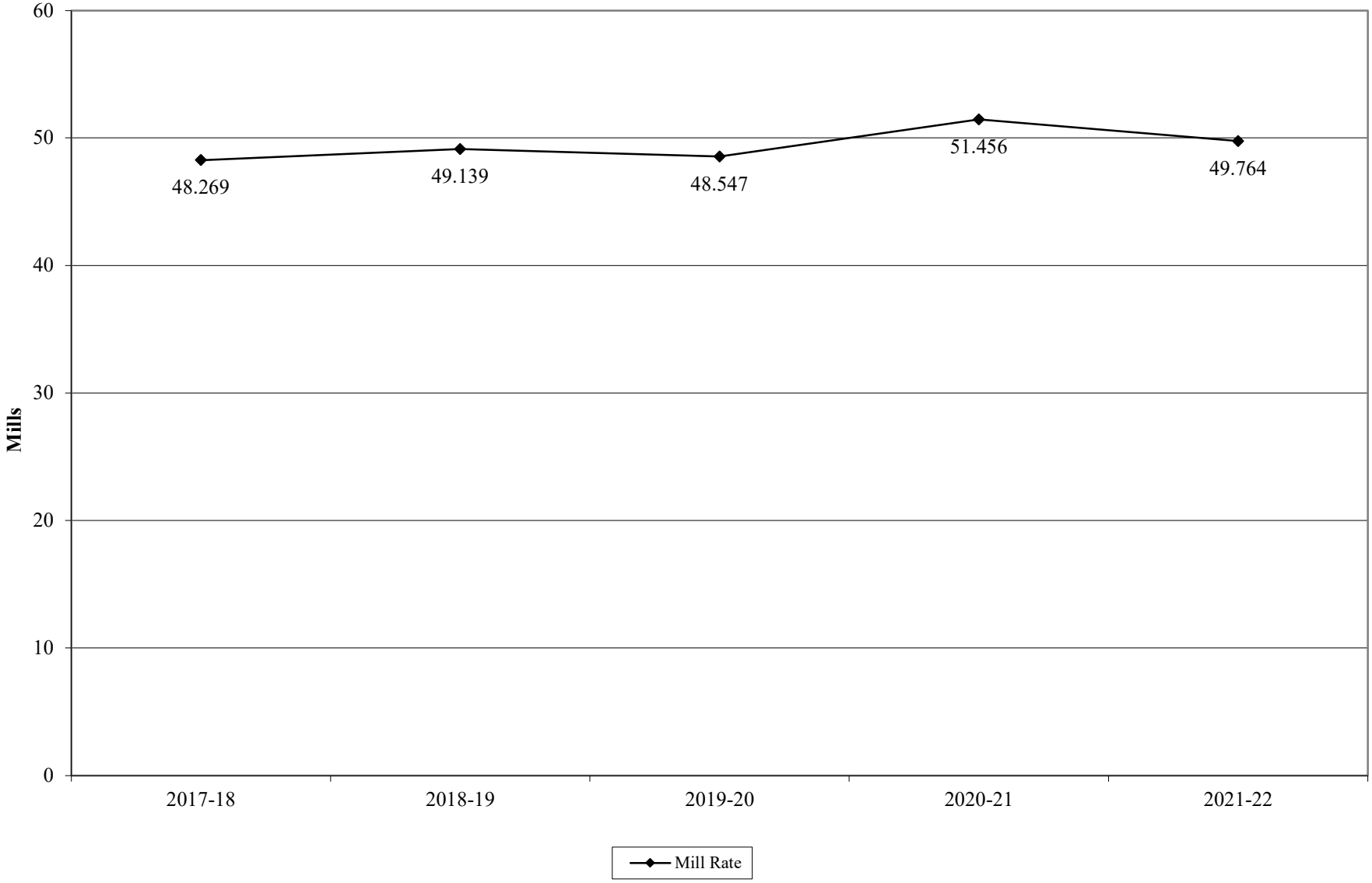


	06/30/2018	06/30/2019	06/30/2020	06/30/2021	06/30/2022
Other	3,293	2,532	0	165,265	20,091
ESSER	0	0	0	75,056	202,384
REAP Grant	26,514	38,305	33,509	45,116	15,950
Special Education	3,715	0	0	10,107	31,498
Title IV	2,240	13,602	13,189	14,141	14,904
Title II	19,604	17,416	21,102	21,399	21,801
Title I	85,223	84,652	90,319	103,365	102,868
Child Nutrition	146,621	152,765	175,504	246,442	355,330

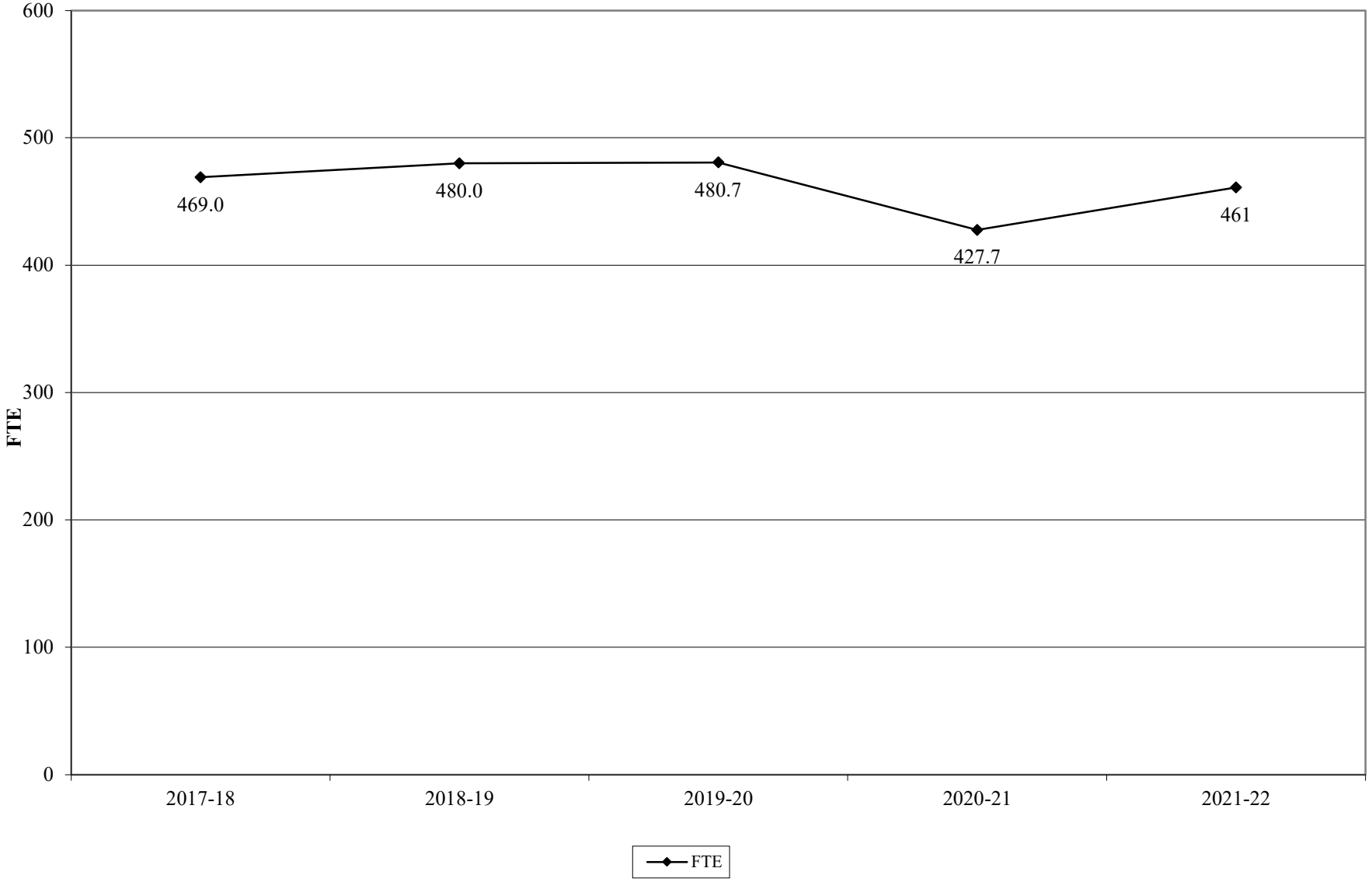
Unified School District No. 254
Medicine Lodge, Kansas
Valuation



Unified School District No. 254
Medicine Lodge, Kansas
Mill Rate



Unified School District No. 254
Medicine Lodge, Kansas
FTE



Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund
Expenditures per Pupil

