GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231

Gardner, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

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Gardner, Kansas
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Gardner, Kansas
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October 27, 2021

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the Gardner Edgerton Unified School District No. 231 (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; 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.

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas 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.

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

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Regulatory-Required 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 as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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.

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

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 the District's internal control over financial reporting and compliance.

Additional Information

The June 30, 2020 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2021 basic financial statement upon which we rendered an unmodified opinion dated October 27, 2021. The June 30, 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such prior year 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 prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Funds						
General	$ -	$ 41,596,683	$ 41,596,683	$ -	$ 2,529,830	$ 2,529,830
Supplemental General	824,247	13,716,770	13,679,513	861,504	-	861,504
Special Purpose Funds						
At-Risk (K-12) Fund	-	3,408,917	2,577,331	831,586	-	831,586
Bilingual Education Fund	-	249,985	249,985	-	-	-
Capital Outlay Fund	8,253,669	5,270,068	5,557,580	7,966,157	1,315,600	9,281,757
Driver Training Fund	86,196	86,140	77,481	94,855	-	94,855
Extraordinary School Program Fund	-	90,753	31,936	58,817	-	58,817
Food Service Fund	518,113	4,068,487	3,674,488	912,112	-	912,112
Professional Development Fund	25,322	45,383	70,705	-	-	-
Parent Education Program Fund	-	122,902	122,902	-		-
Summer School Fund	3,499	495	297	3,697	-	3,697
Special Education Fund	4	14,403,946	14,403,950	-	723,003	723,003
Cost of Living Fund	92,479	589,096	624,314	57,261	-	57,261
Career and Postsecondary Education Fund	-	974,728	974,728	-	-	-
KPERS Special Retirement Contribution Fund	-	6,503,555	6,503,555	-	-	-
Special Liability Fund	94,501	81,055	125,000	50,556	-	50,556
Extraordinary Growth Fund	217,311	1,124,188	1,155,149	186,350	-	186,350
Gifts and Grants Fund	-	2,970	2,970	-	-	-
Contingency Reserve Fund	3,600,000	-	245,773	3,354,227	245,773	3,600,000
Textbook and Student Material Revolving Fund	596,656	341,386	700,089	237,953	-	237,953
Special Reserve Fund	920,960	3,066,739	3,647,449	340,250	-	340,250
Federal Grants Fund	-	1,307,105	2,435,122	(1,128,017)	-	(1,128,017)
District Activity	417,680	289,840	336,192	371,328	-	371,328

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)						
Bond and Interest Funds						
Bond and Interest Fund	13,511,941	14,126,093	13,683,895	13,954,139	-	13,954,139
Capital Project Fund						
Bond Construction Fund	539,981	2	539,983	-	-	-
Special Assessment Fund	127,186	187,478	200,917	113,747	-	113,747
Total Reporting Entity (Excluding Agency Funds)	$ 29,829,745	$ 111,654,764	$ 113,217,987	$ 28,266,522	$ 4,814,206	$ 33,080,728

Composition of Cash	
Checking	
Central Bank of the Midwest	$ 11,656,602
CDARS	
Mid-America Bank	777,477
Investment Pool	
Kansas Municipal Investment Pool	20,893,341
Total Cash	$ 33,327,420
Less: Agency funds per Schedule 3	(246,692)
Total Reporting Entity (Excluding Agency Funds)	$ 33,080,728

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2021

Note 1: Summary of Significant Accounting Policies

Gardner Edgerton Unified School District No. 231 (the District) is a municipal corporation governed by an elected seven member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

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

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

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

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

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

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

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) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max - Unified school districts 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, 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Special Reserve Fund	District Activity Funds

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

Deficit Cash/Unencumbered Cash for Individual Funds

Funds with a Deficit Unencumbered Cash Balance- Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2021: Elementary and Secondary School Emergency Relief. This fund is financed by Federal and State governmental agencies and the District is expecting reimbursement of qualifying grant expenditures.

Note 2: Deposits and Investments

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

Note 2: Deposits and Investments (Continued)

Some of the District's investments are bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At June 30, 2021, the District has the following investments:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 20,893,341	$ 20,893,341	$ -	S&P A-1+
Certificates of Deposit and Savings	777,477	262,687	514,790	-
	$ 21,670,818	$ 21,156,028	$ 514,790	

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. The District's allocation of investments as of June 30, 2021, is as follows:

Investment	**Percent of Investment**
Kansas Municipal Investment Pool	96%
Certificates of Deposit	4%

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%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $12,434,078 and the bank balance was $10,557,327. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,027,477 was covered by federal depository insurance and the remaining balance of $9,529,850 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2021, the District had invested $20,893,341 in the Kansas Municipal Investment Pool (KMIP). The KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3: Substance Receipt in Transit

The District received $2,187,113 for general fund and $601,125 for supplemental general fund subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 4: Long-Term Debt

General Long-Term Debt

The District is subject to statutes of the State of Kansas, which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation.

Following is a summary of long-term debt transactions of the District's for the year ended June 30, 2021:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Refinancing	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds										
Series 2011-A	2.75 to 4.07%	03/01/11	$ 14,640,000	10/1/2022	$ 2,800,000	$ -	$ -	$ 1,370,000	$ 1,430,000	$ 82,632
Series 2012-A	3.00 to 5.00%	04/25/12	40,265,000	10/1/2032	33,045,000	-	-	2,115,000	30,930,000	1,357,338
Series 2013-A	3.00 to 5.00%	05/15/13	50,795,000	10/1/2033	46,900,000	-	-	2,855,000	44,045,000	1,927,875
Series 2015-A	2.125 to 3.00%	03/26/15	8,880,000	10/1/2027	7,350,000	-	-	-	7,350,000	184,525
Series 2016-A	1.50 to 5.00%	05/17/16	38,130,000	10/1/2036	36,855,000	-	-	930,000	35,925,000	1,521,875
Series 2016-B	2.00 to 5.00%	10/20/16	9,180,000	10/1/2027	4,410,000	-	-	1,180,000	3,230,000	159,650
Total Long-Term Debt					$ 131,360,000	$ -	$ -	$ 8,450,000	$ 122,910,000	$ 5,233,895

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037	Total
General Obligation Bonds									
Principal	$ 8,675,000	$ 9,050,000	$ 8,975,000	$ 8,745,000	$ 8,520,000	$ 35,210,000	$ 36,470,000	$ 7,265,000	$ 122,910,000
Interest	4,870,606	4,492,813	4,092,638	3,699,850	3,328,484	12,379,572	5,064,800	145,300	38,074,063
	$ 13,545,606	$ 13,542,813	$ 13,067,638	$ 12,444,850	$ 11,848,484	$ 47,589,572	$ 41,534,800	$ 7,410,300	$ 160,984,063

Note 5: Interfund Transfers

The District made the following operating transfers during fiscal year 2021. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General fund	Bilingual Education	K.S.A. 72-5167	$ 204,985
General fund	Professional Development	K.S.A. 72-5167	27,000
General fund	Parent Education	K.S.A. 72-5167	50,669
General fund	Special Education	K.S.A. 72-5167	13,069,388
General fund	Vocational Education	K.S.A. 72-5167	947,814
General fund	At-Risk (K-12)	K.S.A. 72-5167	2,516,903
Supplemental	Bilingual education	K.S.A. 72-5143	45,000
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	875,000
	Total Transfers		$ 17,736,759

Note 6: Defined Benefit Pension Plan

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

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

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

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

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

Note 6: Defined Benefit Pension Plan (Continued)

Contributions (Continued): The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $6,503,555 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $69,628,996. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 7: Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statement of the District as of June 30, 2021.

The District's general obligation bond issues are subject to the arbitrage provisions of Section 148 of the Internal Revenue Code. These provisions include the potential for rebates to the Federal Government of the earnings on the bond proceeds in excess of the yield on the bonds. The amounts of any future rebates due on other bonds or temporary notes have not been determined.

The District's group health plan contract with the insurance carrier has a claim incurred but not reported (IBNR) contingency upon contract termination. The contract IBNR liability is mitigated by stop loss insurance coverage and is currently covered by fund reserve balances. In the opinion of management, claims paid after contract termination will not have a material negative effect on the financial statement of the District.

Note 8: Retirement Benefits

The District has a plan which covers personnel who voluntarily take early retirement. An employee is eligible for early retirement if the employee is not less than 54 years of age and has twenty years or more of service with the District. The District pays for the single monthly premium in the current health insurance plan for employees who elect to take early retirement. The cost of early retirement benefits paid during the year ended June 30, 2021 was $66,135.

The annual estimated costs of the single monthly premiums for health insurance plan coverage under this program are as follows for the year ended June 30, 2021:

	Year Ended
2022	$ 85,617
2023	33,756
2024	22,934
2025	12,120
2026	4,259
Total	$ 158,686

Note 9: Compensated Absences

Certified employees receive ten days of discretionary leave per year. Subject to eligibility requirements in the negotiated agreement, unused discretionary leave can either be rolled over as sick leave or eligible for sell back at a rate of sixty percent (60%) of a daily substitute teacher rate of pay.

The District also has a sell back policy for unused sick leave for certified staff. Certified employees will have the opportunity to sell back unused sick leave at the rate of sixty percent (60%) of a daily substitute teacher rate of pay per day as follows:

1. An employee with 5 or more years of service in the District and has accumulated 45 or more days of sick leave can sell back up to 5 days at the end of the contract year.
2. An employee with 10 or more years of service in the District and has accumulated 80 or more days of sick leave can sell back up to 10 days at the end of the contract year.
3. An employee with 15 or more years of service in the District and has accumulated 105 or more days of sick leave can sell back up to 15 days at the end of the contract year.

During the year ended June 30, 2021, the District purchased unused sick and discretionary leave according to the provisions of the respective sell back policies at a cost of $21,684.

For certified employees who retire with 85 or more points, a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Eligible non-certified employees who work a minimum of 630 hours per year will accrue sick leave benefits monthly based on the number of hours worked daily. Full time 12-month non-certified employees will accrue 8 hours of sick leave per month. Unused sick leave benefits will be allowed to accumulate indefinitely.

Eligible non-certified employees may also accrue vacation leave monthly based on the number of hours worked daily as follows below. Any unused vacation leave will not be allowed to accumulate.

Years of Service	Days Per Year	Monthly Vacation Accrual Rate
0 thru 9 years	10 days	6.67 hours
10 thru 20 years	15 days	10.00 hours
21 thru 25 years	16 days	10.67 hours
26+ years	17 days	11.33 hours

For non-certified employees who retire with a minimum of 20 years of service to the District, and 50 days minimum accumulated unused sick leave, non-certified staff will have the opportunity to sell back unused sick leave to the District at the rate of $10.00 per day up to a maximum of 150 days.

Note 10: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance.

Note 11: 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. Under the group health plan contract applicable through December 31, 2020, the District is responsible for actual claims incurred under this program up to maximum claim liability limits under the contract. The current plan, effective as of January 1, 2021, is a fully insured contract.

Note 12: Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Note 13: 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 2021.

Note 14: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $500,000 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 15 : Subsequent Events

The District evaluated subsequent events through October 27, 2021, the date the financial statement was available to be issued.

The District is currently in negotiations with a natural gas company regarding a high gas bill resulting from the February 2021 winter weather event. The District encumbered the full amount in the Contingency Reserve Fund as of June 30, 2021. However, it is likely the final amount owed will be less.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year End June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 43,225,025	$ (2,061,076)	$ 432,734	$ 41,596,683	$ 41,596,683	$ -
Supplemental General	14,362,580	(683,067)	-	13,679,513	13,679,513	-
Special Purpose Funds						
At-Risk (K-12) Fund	4,000,000	-	-	4,000,000	2,577,331	(1,422,669)
Bilingual Education Fund	310,000	-	-	310,000	249,985	(60,015)
Capital Outlay Fund	10,414,000	-	-	10,414,000	5,557,580	(4,856,420)
Driver Training Fund	123,696	-	-	123,696	77,481	(46,215)
Extraordinary School Program Fund	325,000	-	-	325,000	31,936	(293,064)
Food Service Fund	3,905,321	-	-	3,905,321	3,674,488	(230,833)
Professional Development Fund	197,822	-	-	197,822	70,705	(127,117)
Parent Education Program Fund	145,000	-	-	145,000	122,902	(22,098)
Summer School Fund	83,499	-	-	83,499	297	(83,202)
Special Education Fund	16,000,000	-	-	16,000,000	14,403,950	(1,596,050)
Cost of Living Fund	655,568	-	-	655,568	624,314	(31,254)
Career and Postsecondary Education Fund	1,135,000	-	-	1,135,000	974,728	(160,272)
KPERS Special Retirement Contribution Fund	8,345,126	-	-	8,345,126	6,503,555	(1,841,571)
Special Liability Fund	125,000	-	-	125,000	125,000	-
Extraordinary Growth Fund	1,286,457	-	-	1,286,457	1,155,149	(131,308)
Gifts and Grants Fund	525,000	-	-	525,000	2,970	(522,030)
Federal Grants Fund	1,000,000	-	1,906,271	2,906,271	2,435,122	(471,149)
Bond and Interest Funds						
Bond and Interest Fund	13,688,897			13,688,897	13,683,895	(5,002)
Special Assessment Fund	210,000	-	-	210,000	200,917	(9,083)
Total of all Funds	$ 120,062,991	$ (2,744,143)	$ 2,339,005	$ 119,657,853	$ 107,748,501	$ (11,909,352)

SCHEDULE 2

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
User charges (Reimbursement)	$ 140,857	$ 157,532	$ -	$ 157,532
Reimbursements	350,863	275,202	-	275,202
State Sources				
General state aid	32,881,201	33,877,356	35,431,105	(1,553,749)
Special education aid	6,817,007	7,286,593	7,793,920	(507,327)
Total Cash Receipts	$ 40,189,928	$ 41,596,683	$ 43,225,025	$ (1,628,342)
EXPENDITURES				
Instruction	$ 11,889,363	$ 11,988,485	$ 11,834,025	$ 154,460
Student support services	786,936	746,558	812,000	(65,442)
Instructional support staff	2,023,482	1,869,702	2,053,000	(183,298)
General administration	515,483	492,485	543,000	(50,515)
School administration	3,436,833	3,446,333	3,533,000	(86,667)
Central services	1,465,756	1,984,650	1,513,000	471,650
Operations and maintenance	3,791,397	3,134,315	3,602,000	(467,685)
Student transportation services	1,039,349	1,117,396	1,500,000	(382,604)
Transfers to other funds	15,241,329	16,816,759	17,835,000	(1,018,241)
Adjustments for qualifying budget credits	-	-	432,734	(432,734)
Adjustment to comply with legal maximum	-	-	(2,061,076)	2,061,076
Total Expenditures	$ 40,189,928	$ 41,596,683	$ 41,596,683	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 5,003,177	$ 5,190,184	$ 5,047,286	$ 142,898
Excise tax	1,641	4,417	-	4,417
Delinquent tax	22,917	55,233	25,417	29,816
County Sources				
Motor vehicle tax	529,520	441,691	413,424	28,267
Recreational vehicle tax	5,960	5,879	5,018	861
Commercial vehicle tax	20,682	20,955	18,981	1,974
State Sources				
Supplemental state aid	7,956,267	7,998,411	8,397,801	(399,390)
Total Cash Receipts	$ 13,540,164	$ 13,716,770	$ 13,907,927	$ (191,157)
EXPENDITURES				
Instruction	$ 12,478,900	$ 12,759,513	$ 13,002,580	$ (243,067)
Transfers to other funds	920,000	920,000	1,360,000	(440,000)
Adjustment to comply with legal maximum	-	-	(683,067)	683,067
Total Expenditures	$ 13,398,900	$ 13,679,513	$ 13,679,513	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 141,264	$ 37,257		
UNENCUMBERED CASH - BEGINNING	682,983	824,247		
UNENCUMBERED CASH - ENDING	$ 824,247	$ 861,504		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Interest on idle funds	$ -	$ 17,014	$ -	$ 17,014
Transfers from other funds	2,769,519	3,391,903	4,000,000	(608,097)
Total Cash Receipts	$ 2,769,519	$ 3,408,917	$ 4,000,000	$ (591,083)
EXPENDITURES				
Instruction	$ 1,624,960	$ 1,367,950	$ 2,800,000	$ (1,432,050)
Student support services	1,144,559	1,209,381	1,200,000	9,381
Total Expenditures	$ 2,769,519	$ 2,577,331	$ 4,000,000	$ (1,422,669)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 831,586		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 831,586		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 245,219	$ 249,985	$ 310,000	$ (60,015)
EXPENDITURES				
Instruction	$ 245,219	$ 249,985	$ 310,000	$ (60,015)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 3,205,932	$ 3,451,070	$ 2,985,153	$ 465,917
Excise tax	705	2,888	-	2,888
Delinquent tax	10,761	31,584	16,375	15,209
Interest on idle funds	419	-	-	-
Other	64,095	55,356	65,000	(9,644)
Reimbursements	11,244	11,244	-	11,244
County Sources				
Motor vehicle tax	253,915	284,471	268,901	15,570
Recreational vehicle tax	2,803	3,745	3,264	481
Commercial vehicle tax	11,610	13,098	12,346	752
State Sources				
Capital outlay state aid	1,561,427	1,416,612	1,416,612	-
Total Cash Receipts	$ 5,122,911	$ 5,270,068	$ 4,767,651	$ 502,417
EXPENDITURES				
Instruction	$ 431,104	$ 1,243,687	$ 4,659,000	$ (3,415,313)
Student support services	13,721	17,721	100,000	(82,279)
Instructional support staff	-	4,878	-	4,878
General administration	4,979	27,145	100,000	(72,855)
School administration	574,726	36,411	1,000,000	(963,589)
Central Services	-	2,415	-	2,415
Operations and maintenance	2,416,367	2,677,616	3,500,000	(822,384)
Transportation	52,380	-	50,000	(50,000)
Other support services	-	16,229	-	16,229
Facility acquisition and construction	687,569	1,531,478	1,005,000	526,478
Total Expenditures	$ 4,180,846	$ 5,557,580	$ 10,414,000	$ (4,856,420)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 942,065	$ (287,512)		
UNENCUMBERED CASH - BEGINNING	7,311,604	8,253,669		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH - ENDING	$ 8,253,669	$ 7,966,157		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 44,150	$ 69,004	$ -	$ 69,004
State Sources				
State safety aid	26,780	17,136	37,500	(20,364)
Total Cash Receipts	$ 70,930	$ 86,140	$ 37,500	$ 48,640
EXPENDITURES				
Instruction	$ 55,068	$ 65,533	$ 103,696	$ (38,163)
Operations and maintenance	13,616	11,948	20,000	(8,052)
Total Expenditures	$ 68,684	$ 77,481	$ 123,696	$ (46,215)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,246	$ 8,659		
UNENCUMBERED CASH - BEGINNING	83,950	86,196		
UNENCUMBERED CASH - ENDING	$ 86,196	$ 94,855		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY SCHOOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ -	$ -	$ 200,000	$ (200,000)
Interest on idle funds	197,499	-	100,000	(100,000)
Student activities	52,518	90,753	-	90,753
Other Sources				
Transfers in	24,709	-	25,000	(25,000)
Total Cash Receipts	$ 274,726	$ 90,753	$ 325,000	$ (234,247)
EXPENDITURES				
Instruction	$ -	$ -	$ 325,000	$ (325,000)
Central services	274,726	31,936	-	31,936
Operations and maintenance	-	-	-	-
Total Expenditures	$ 274,726	$ 31,936	$ 325,000	$ (293,064)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 58,817		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 58,817		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 5,603	$ 896	$ 5,000	$ (4,104)
Food service	1,314,688	119,172	1,642,750	(1,523,578)
Other	71,526	26,154	200,000	(173,846)
State Sources				
School food assistance	18,220	34,253	2,740	31,513
Federal Sources				
Child nutrition programs	1,704,018	3,888,012	1,487,056	2,400,956
Other Sources				
Transfers from other funds	-	-	25,000	(25,000)
Total Cash Receipts	$ 3,114,055	$ 4,068,487	$ 3,362,546	$ 705,941
EXPENDITURES				
Operations and maintenance	$ 39,680	$ 70,175	$ 78,000	$ (7,825)
Food service	2,975,550	3,604,313	3,827,321	(223,008)
Total Expenditures	$ 3,015,230	$ 3,674,488	$ 3,905,321	$ (230,833)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 98,825	$ 393,999		
UNENCUMBERED CASH - BEGINNING	419,290	518,113		
UNENCUMBERED CASH - ENDING	$ 518,113	$ 912,112		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ -	$ -	$ -	$ -
State Sources				
Professional development aid	11,642	8,714	22,500	(13,786)
Other Sources				
Transfers from other funds	-	36,669	150,000	(113,331)
Total Cash Receipts	$ 11,642	$ 45,383	$ 172,500	$ (127,117)
EXPENDITURES				
Instructional support staff	$ 97,126	$ 49,743	$ 197,822	$ (148,079)
General administration	8,482	20,962	-	20,962
Total Expenditures	$ 105,608	$ 70,705	$ 197,822	$ (127,117)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (93,966)	$ (25,322)		
UNENCUMBERED CASH - BEGINNING	119,288	25,322		
UNENCUMBERED CASH - ENDING	$ 25,322	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
PARENT EDUCATION PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ -	$ -	$ -	$ -
State Sources				
Parent education aid	85,158	81,902	90,000	(8,098)
Other Sources				
Transfers from other funds	45,623	41,000	55,000	(14,000)
Total Cash Receipts	$ 130,781	$ 122,902	$ 145,000	$ (22,098)
EXPENDITURES				
Student support services	$ 130,781	$ 122,902	$ 145,000	$ (22,098)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Tuition	$ 3,125	$ 495	$ 50,000	$ (49,505)
Other Sources				
Transfers from other funds	19,500	-	30,000	(30,000)
Total Cash Receipts	$ 22,625	$ 495	$ 80,000	$ (79,505)
EXPENDITURES				
Instruction	$ 25,663	$ 297	$ 83,499	$ (83,202)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,038)	$ 198		
UNENCUMBERED CASH - BEGINNING	6,537	3,499		
UNENCUMBERED CASH - ENDING	$ 3,499	$ 3,697		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Interest on idle funds	$ 21,066	$ 2,118	$ 275,000	$ (272,882)
State Sources				
Deaf/blind	1,307	2,404	-	2,404
Federal Sources				
Aid regular	912,815	957,083	1,000,000	(42,917)
Medicaid	531,282	300,287	600,000	(299,713)
CARES Act	-	50,748	100,000	
Other reserve grants in aid	21,788	21,918	525,000	(503,082)
Other Sources				
Transfers from other funds	12,100,016	13,069,388	13,500,000	(430,612)
Total Cash Receipts	$ 13,588,274	$ 14,403,946	$ 16,000,000	$ (1,546,802)
EXPENDITURES				
Instruction	$ 9,429,030	$ 9,512,978	$ 10,325,000	$ (812,022)
Student support services	1,827,803	2,185,758	2,512,000	(326,242)
Instructional support staff	10,131	14,834	15,000	(166)
General administration	573,214	456,768	631,000	(174,232)
Student transportation services	1,748,092	2,233,612	2,517,000	(283,388)
Total Expenditures	$ 13,588,270	$ 14,403,950	$ 16,000,000	$ (1,596,050)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4	$ (4)		
UNENCUMBERED CASH - BEGINNING	-	4		
UNENCUMBERED CASH - ENDING	$ 4	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
COST OF LIVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 611,629	$ 532,482	$ 517,386	$ 15,096
Excise tax	55	450	-	450
Delinquent tax	783	4,901	3,114	1,787
County Sources				
Motor vehicle tax	25,753	48,124	45,015	3,109
Recreational vehicle tax	274	656	546	110
Commercial vehicle tax	1,523	2,483	2,067	416
Total Cash Receipts	$ 640,017	$ 589,096	$ 568,128	$ 20,968
EXPENDITURES				
State payment	$ 594,378	$ 624,314	$ 655,568	$ (31,254)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 45,639	$ (35,218)		
UNENCUMBERED CASH - BEGINNING	46,840	92,479		
UNENCUMBERED CASH - ENDING	$ 92,479	$ 57,261		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
CTE transportation state aid	$ 1,003	$ -	$ -	$ -
Federal Sources				
Vocational aid	38,476	26,914	35,000	(8,086)
Other Sources				
Transfers from other funds	956,743	947,814	1,100,000	(152,186)
Total Cash Receipts	$ 996,222	$ 974,728	$ 1,135,000	$ (160,272)
EXPENDITURES				
Instruction	$ 996,222	$ 974,728	$ 1,135,000	$ (160,272)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
KPERS	$ 7,045,272	$ 6,503,555	$ 8,345,126	$ (1,841,571)
EXPENDITURES				
Instruction	$ 4,289,914	$ 4,246,285	$ 5,020,126	$ (773,841)
Student support services	237,699	234,170	300,000	(65,830)
Instructional support staff	295,767	239,921	350,000	(110,079)
General administration	179,434	152,849	240,000	(87,151)
School administration	624,492	516,999	775,000	(258,001)
Central services	321,943	262,809	390,000	(127,191)
Operations and maintenance	873,627	642,669	1,000,000	(357,331)
Food service	222,396	207,853	270,000	(62,147)
Total Expenditures	$ 7,045,272	$ 6,503,555	$ 8,345,126	$ (1,841,571)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL LIABILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 105,568	$ 74,615	$ 68,049	$ 6,566
Excise Tax	-	31	-	31
Delinquent tax	141	687	542	145
County Sources				
Motor vehicle tax	810	5,255	4,860	395
Recreation vehicle tax	8	81	59	22
Commercial vehicle tax	84	386	223	163
Total Cash Receipts	$ 106,611	$ 81,055	$ 73,733	$ 7,322
EXPENDITURES				
General administration	$ 46,763	$ 125,000	$ 125,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 59,848	$ (43,945)		
UNENCUMBERED CASH - BEGINNING	34,653	94,501		
UNENCUMBERED CASH - ENDING	$ 94,501	$ 50,556		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
EXTRAORDINARY GROWTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 1,385,372	$ 966,039	$ 938,517	$ 27,522
Excise tax	357	1,401	-	1,401
Delinquent tax	5,287	15,156	7,022	8,134
County Sources				
Motor vehicle tax	132,604	139,840	125,427	14,413
Recreation vehicle tax	1,404	1,752	1,522	230
Commercial vehicle tax	-	-	5,759	(5,759)
Total Cash Receipts	$ 1,525,024	$ 1,124,188	$ 1,078,247	$ 45,941
EXPENDITURES				
State payment	$ 1,386,179	$ 1,155,149	$ 1,286,457	$ (131,308)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 138,845	$ (30,961)		
UNENCUMBERED CASH - BEGINNING	78,466	217,311		
UNENCUMBERED CASH - ENDING	$ 217,311	$ 186,350		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
GIFTS AND GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 950	$ 2,970	$ 525,000	$ (522,030)
EXPENDITURES				
Instruction	$ 950	$ 2,970	$ 525,000	$ (522,030)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
CONTINGENCY RESERVE FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	2020 Actual	2021 Actual
CASH RECEIPTS		
Transfer in	$ -	$ -
EXPENDITURES		
Operations and maintenance	$ -	245,773
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (245,773)
UNENCUMBERED CASH - BEGINNING	3,600,000	3,600,000
UNENCUMBERED CASH - ENDING	$ 3,600,000	$ 3,354,227

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	2020 Actual	2021 Actual
CASH RECEIPTS		
Local Sources		
Student activities	$ 77,636	$ 55,884
Other	342,830	285,502
Total Cash Receipts	$ 420,466	$ 341,386
EXPENDITURES		
Instruction	$ 1,208,438	$ 700,089
RECEIPTS OVER (UNDER) EXPENDITURES	$ (787,972)	$ (358,703)
UNENCUMBERED CASH - BEGINNING	1,384,628	596,656
UNENCUMBERED CASH - ENDING	$ 596,656	$ 237,953

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL RESERVE FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	2020 Actual	2021 Actual
CASH RECEIPTS		
Local Sources		
Other	$ 6,567,153	$ 3,046,597
Reimbursements	15,853	20,142
Total Cash Receipts	$ 6,583,006	$ 3,066,739
EXPENDITURES		
Instruction	$ 6,663,415	$ 3,647,449
RECEIPTS OVER (UNDER) EXPENDITURES	$ (80,409)	$ (580,710)
UNENCUMBERED CASH - BEGINNING	1,001,369	920,960
UNENCUMBERED CASH - ENDING	$ 920,960	$ 340,250

* This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
FEDERAL GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Title I Low Income	Title II, Part A Teacher Quality	Title III English Language Acquisition	Title IV ESSA Student Support Academic Enrichment	Title VI-B	ESSER/SPARKS	Actual	Budget	Variance Positive (Negative)
CASH RECEIPTS									
Federal Sources									
Grants	$ 374,499	$ 91,374	$ 12,741	$ 25,350	$ 24,887	$ 778,254	$ 1,307,105	$ 1,000,000	$ 307,105
EXPENDITURES									
Instruction	$ 372,999	$ 91,374	$ 12,741	$ 25,350	$ 24,887	$ 1,375,284	$ 1,902,635	$ 1,000,000	$ 902,635
Instructional support staff	-	-	-	-	-	18,587	18,587	-	18,587
General administration	-	-	-	-	-	62,386	62,386	-	62,386
School administration	-	-	-	-	-	22,765	22,765	-	22,765
Operations and maintenance	-	-	-	-	-	356,873	356,873	-	356,873
Student transportation services	1,500	-	-	-	-	9,405	10,905	-	10,905
Food Service	-	-	-	-	-	60,971	60,971	-	60,971
Adjustments for qualifying budget credits	-	-	-	-	-	-	-	1,906,271	(1,906,271)
Total Expenditures	$ 374,499	$ 91,374	$ 12,741	$ 25,350	$ 24,887	$ 1,906,271	$ 2,435,122	$ 2,906,271	$ (471,149)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ (1,128,017)	$ (1,128,017)	$ (1,906,271)	$ 778,254
UNENCUMBERED CASH - BEGINNING	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ -	$ -	$ (1,128,017)	$ (1,128,017)	$ (1,906,271)	$ 778,254

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 7,345,648	$ 7,524,569	$ 6,847,580	$ 676,989
Excise tax	1,326	7,220	-	7,220
Delinquent tax	24,966	73,984	37,239	36,745
County Sources				
Motor vehicle tax	524,151	696,091	651,690	44,401
Recreational vehicle tax	5,697	9,145	7,911	1,234
Commercial vehicle tax	26,736	31,414	29,921	1,493
State Sources				
State aid	6,217,722	5,783,670	5,783,670	-
Total Cash Receipts	$ 14,146,246	$ 14,126,093	$ 13,358,011	$ 768,082
EXPENDITURES				
Principal	$ 7,855,000	$ 8,450,000	$ 8,450,000	$ -
Bond fees	-	-	5,000	(5,000)
Interest	5,563,159	5,233,895	5,233,897	(2)
Total Expenditures	$ 13,418,159	$ 13,683,895	$ 13,688,897	$ (5,002)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 728,087	$ 442,198		
UNENCUMBERED CASH - BEGINNING	12,783,854	13,511,941		
UNENCUMBERED CASH - ENDING	$ 13,511,941	$ 13,954,139		

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
BOND CONSTRUCTION FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	2020 Actual	2021 Actual
CASH RECEIPTS		
Local Sources		
Interest on idle funds	$ 15,490	$ 2
EXPENDITURES		
Facility acquisition and construction	$ 667,372	$ 539,983
RECEIPTS OVER (UNDER) EXPENDITURES	$ (651,882)	$ (539,981)
UNENCUMBERED CASH - BEGINNING	1,191,863	539,981
CANCELLATION OF PRIOR YEAR ENCUMBRANCES	-	-
UNENCUMBERED CASH - ENDING	$ 539,981	$ -

*This fund is not required to be budgeted.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem tax	$ 161,193	$ 167,333	$ 152,234	$ 15,099
Excise tax	62	188	-	188
Delinquent tax	768	1,817	815	1,002
County Sources				
Motor vehicle tax	20,574	17,204	16,080	1,124
Recreation vehicle tax	230	221	195	26
Commercial vehicle tax	840	715	738	(23)
Total Cash Receipts	$ 183,667	$ 187,478	$ 170,062	$ 17,416
EXPENDITURES				
Site improvement services	$ 201,295	$ 200,917	$ 210,000	$ (9,083)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,628)	$ (13,439)		
UNENCUMBERED CASH - BEGINNING	144,814	127,186		
UNENCUMBERED CASH - ENDING	$ 127,186	$ 113,747		

SCHEDULE 3

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
AGENCY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Gardner Edgerton High School	$ 138,136	$ 134,303	$ 112,095	$ 160,344
Middle Schools				
Pioneer Ridge Middle School	$ 10,586	$ 870	$ 3,605	$ 7,851
Trail Ridge Middle School	27,639	2,800	2,664	27,775
Wheatridge Middle School	21,789	8,096	4,942	24,943
Total Middle School Funds	$ 60,014	$ 11,766	$ 11,211	$ 60,569
Elementary Schools				
Nike Elementary School	$ 4,928	$ 1,883	$ 1,576	$ 5,235
Gardner Elementary School	5,842	759	337	6,264
Edgerton Elementary School	3,076	674	1,260	2,490
Sunflower Elementary School	3,699	1,067	1,299	3,467
Moonlight Elementary School	1,463	307	234	1,536
Madison Elementary School	5,205	12,519	12,274	5,450
Grand Star Elementary School	1,388	547	598	1,337
Total Elementary School funds	$ 25,601	$ 17,756	$ 17,578	$ 25,779
Total Agency Funds	$ 223,751	$ 163,825	$ 140,884	$ 246,692

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
DISTRICT ACTIVITY FUNDS
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GATE RECEIPTS						
Gardner Edgerton High School	$ 17,227	$ 56,674	$ 64,656	$ 9,245	$ -	$ 9,245
Pioneer Ridge Middle School	4,266	-	270	3,996	-	3,996
Trail Ridge Middle School	3,359	35	512	2,882	-	2,882
Wheatridge Middle School	1,880	-	-	1,880	-	1,880
Total Gate Receipts	$ 26,732	$ 56,709	$ 65,438	$ 18,003	$ -	$ 18,003
SCHOOL PROJECTS						
District	$ 15,462	$ 7,206	$ 11,909	$ 10,759	$ -	$ 10,759
Gardner Edgerton High School	82,066	132,895	150,879	64,082	-	64,082
Pioneer Ridge Middle School	41,240	9,178	18,583	31,835	-	31,835
Trail Ridge Middle School	30,942	12,925	14,007	29,860	-	29,860
Wheatridge Middle School	58,110	11,373	13,046	56,437	-	56,437
Nike Elementary School	22,415	7,478	10,363	19,530	-	19,530
Gardner Elementary School	26,236	16,061	12,489	29,808	-	29,808
Edgerton Elementary School	11,829	7,112	5,987	12,954	-	12,954
Sunflower Elementary School	9,479	12,692	10,324	11,847	-	11,847
Moonlight Elementary School	36,783	4,619	4,202	37,200	-	37,200
Madison Elementary School	38,229	6,437	10,378	34,288	-	34,288
Grand Star Elementary School	18,157	5,155	8,587	14,725	-	14,725
Total School Projects	$ 390,948	$ 233,131	$ 270,754	$ 353,325	$ -	$ 353,325
TOTAL DISTRICT ACTIVITY FUNDS	$ 417,680	$ 289,840	$ 336,192	$ 371,328	$ -	$ 371,328

VARNEY
& ASSOCIATES, CPAs, LLC

October 27, 2021

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards*

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 financial statement of Gardner Edgerton Unified School District No. 231 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. 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. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

October 27, 2021

Board of Education
Gardner Edgerton Unified School District No. 231
Gardner, Kansas

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance In Accordance With the Uniform Guidance

Report on Compliance for Each Major Federal Program

We have audited the compliance of Gardner Edgerton Unified School District No. 231's (the District) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above.

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
U.S. Department of Education			
Passed through Kansas Department of Education			
Special Education (IDEA) Cluster			
Title VI-B Special Education	84.027	DO231	$ 957,083
Title VI-B Special Education - Disc	84.027	DO231	24,887
Early Childhood Education	84.173	DO231	21,918
Subtotal Special Education (IDEA) Cluster			$ 1,003,888
Title I Grants to Local Educational Agencies	84.010	DO231	$ 374,499
Vocational Education Basic Grants to State	84.048	DO231	26,914
English Language Acquisition State Grants	84.365	DO231	12,741
Supporting Effective Instruction	84.367	DO231	91,374
ESSA Student Support Academic Enrichment	84.424	DO231	25,350
COVID-19 - Emergency and Secondary Emergency Relief	84.425D	DO231	1,500,870
Total U.S. Department of Education			$ 3,035,636
U.S. Department of Agriculture			
Passed through State Department of Agriculture			
Child Nutrition Cluster			
COVID-19 - National School Lunch Program	10.555	DO231	$ 1,218,023
Summer Food Service Program for Children	10.559	DO231	2,669,989
Subtotal Child Nutrition Cluster			$ 3,888,012
Total U.S. Department of Agriculture			$ 3,888,012
U.S. Department of the Treasury			
Passed through State of Kansas Office of Recovery/Johnson County, Kansas			
COVID-19 - Coronavirus Relief Fund (SPARKS)	21.019	DO231	$ 500,000
Total U.S. Department of the Treasury			$ 500,000
TOTAL FEDERAL EXPENDITURES			$ 7,423,648

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2021

Note 1: Organization

Unified School District No. 231, Gardner, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2021.

Note 5: Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2021.

Note 6: Pass-Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

GARDNER EDGERTON UNIFIED SCHOOL DISTRICT NO. 231
Gardner, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	X None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statements noted?	___ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X

Identification of major programs:

Name of Federal program	CFDA Number
Child Nutrition Cluster	10.555 and 10.559
Special Education (IDEA) Cluster	84.027 and 84.173
Elementary and Secondary School Emergency Relief	84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	X

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.