WELLINGTON UNIFIED SCHOOL DISTRICT NUMBER 353

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2021

Wellington Unified School District Number 353

FINANCIAL STATEMENT
For the Year Ended June 30, 2021

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Wellington Unified School District Number 353

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For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 353
Wellington, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2021 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 C 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 statements in these 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 the financial statement based on our audit. We conducted our audit 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 *Kansas Municipal Audit and Accounting Guide.* Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 entity's internal controls. 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.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 of Wellington, Kansas 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 353 of Wellington, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Wellington Unified School District Number 353 of Wellington, Kansas 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 C.

Other Matters
Report on 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2021, on our consideration of Unified School District Number 353'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 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 Wellington Unified School District Number 353 of Wellington's internal control over financial reporting and compliance.

Prior Year Comparative
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wellington Unified School District Number 353 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 9, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 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, 2020, on the basis of accounting described in Note C.

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
November 17, 2021

Wellington Unified School District Number 353

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH AND INVESTMENTS
REGULATORY BASIS
For the Year Ended June 30, 2021

Governmental type funds	Beginning Unencumbered Cash and Investment	Prior Year Cancelled Encumbrances
General funds		
General	$ 0	$ 3970
Supplemental general	177,363	463
Special purpose funds		
At risk (4 year old)	0	0
At risk (K-12)	193,058	0
Bilingual Education	0	0
Capital outlay	1,230,486	580
Driver training	0	0
Food service	297,685	0
KPERS special retirement contribution fund	0	0
Professional development	11,269	0
Special education	621,089	3,017
Vocational education	50,541	0
Recreation Commission	14,729	0
Recreation Commission Employee Benefits	3,125	0
Textbook and student material revolving	290,965	0
Contingency Reserve	1,442,192	0
Kansas Reading Roadmap	(55,696)	0
Latch-Key	82	0
Federal Grants	17,264	0
Local Grants	96,674	0
District Activity Funds		
Gate receipts	28,063	0
School projects/User Fees and Sales Tax	50,055	0
Bond and Interest fund		
Bond and interest	1,714,279	0
Capital projects:		
Capital Projects - High School	525,000	0
Trust Funds		
Scholarships	288,853	0
Total reporting entity (excluding agency funds)	$ 6,997,076	$ 8,030

Composition of ending cash and investments	
Demand deposits	
Impact Bank	$ 5,654,292
Impact Bank - activity funds	227,801
Impact Bank - flow-thru	774,618
Impact Bank - certificates of deposit - scholarships	288,960
Security State Bank	572,429
Security State Bank - activity funds	14,514
Commerce Bank - activity funds	68,307
Impact Bank - certificates of deposit - Junior High	2,000

The accompanying notes are an integral part of this statement

Cash Receipts	Expenditures	Ending Unencumbered Cash and Investment	Outstanding Encumbrances and Accounts Payable	Ending Cash and Investment
$ 11,615,220	$ 11,617,425	$ 1,765	$ 498	$ 2,263
3,576,033	3,478,299	275,560	26,002	301,562
13,250	9,200	4,050	0	4,050
1,350,110	1,430,660	112,508	3,472	115,980
10,000	10,000	0	0	0
1,593,833	1,015,895	1,809,004	43,584	1,852,588
30,345	26,891	3,454	481	3,935
515,461	514,640	298,506	419	298,925
1,455,171	1,455,171	0	0	0
51,188	47,041	15,416	92	15,508
3,520,238	3,620,637	523,707	13,336	537,043
460,000	457,223	53,318	5,307	58,625
403,037	402,000	15,766	0	15,766
71,839	71,500	3,464	0	3,464
134,914	127,715	298,164	0	298,164
57,808	0	1,500,000	0	1,500,000
55,696	0	0	0	0
6,907	6,989	0	49	49
1,375,567	1,353,673	39,158	79,001	118,159
62,357	47,202	111,829	0	111,829
82,248	84,914	25,397	0	25,397
108,208	104,587	53,676	0	53,676
2,400,090	2,274,514	1,839,855	0	1,839,855
0	0	525,000	0	525,000
3,039	2,932	288,960	0	288,960
$ 28,952,559	$ 28,159,108	$ 7,798,558	$ 172,241	$ 7,970,799

Composition of ending cash and investments - continued

US Treasury Securities:	
First National Bank	$ 525,000
Time Deposits	
Security Bank	76,427
Total cash and investments	8,204,348
Agency funds per Schedule 3	(233,549)
Total Reporting Entity (excluding Agency Funds)	$ 7,970,799

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Wellington Unified School District Number 353 (the municipality only).

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property, but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Wellington Unified School District Number 353 as a related municipal entity.

NOTE B. REGULATORY BASIS TYPES OF FUNDS

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 potential could have the following types of funds.

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

Special Purpose Funds - 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 specific purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments 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

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.). The District did not have any trust funds.

Agency Funds - funds used to report assets held by municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

NOTE 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognized capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 353 of Wellington, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

NOTE D. 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.

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

The 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.

Adjustment to Comply with Legal Max- Unified school 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 Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities 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 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 the following special purpose funds, capital project funds, business funds and trusts:

Textbook and student material revolving
Contingency
Kansas Reading Roadmap
Latch-Key
Federal Grants
Local Grants

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.
The District had the following investments and maturities as of June 30, 2021. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized gain (loss)	Investment Maturities Less than 1 yr	Investment Maturities 2 yrs	Percent of Investment	Rating U.S.
US Treasury Notes	$ 525,000	$ 513,292	$ (11,708)	$ 0	$ 525,000	100%	AA+

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 District or in an adjoining District 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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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:

Investments	Precentage of Investments
U.S. Treasury Notes	100%

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.

At June 30, 2021, the carrying amount of the District's bank deposits was $7,679,348 (which includes petty cash funds) and the bank balance was $7,345,610. The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance $818,887 was covered by federal depository insurance and $6,526,723 was collateralized with securities held by the pledging financial institution's 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 be adequately secured. The District had the investment in U.S. Treasury Notes as note above.

NOTE F. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $607,353 for general fund and $173,715 for supplemental general fund subsequent to June 30, 2021 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE G. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation				
Series 2011	3%-3.35%	9/1/2011	1,650,000	9/1/2026
Series 2014	3%-5%	8/1/2014	11,785,000	9/1/2034
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024
Series 2021	0.32%-2.15%	4/1/2021	12,990,000	9/1/2034
Leases				
Bobcat	1%	9/17/2018	34,417	9/17/2022

Changes in long-term liabilities for the Wellington Unified School District for the year ended June 30, 2021 were as follows:

General Obligation	Beginning Balance	Additions	Reductions/ Payments	Ending Balance	Interest Paid
Series 2011	$ 1,520,000	$ 0	$ 20,000	$ 1,500,000	$ 49,480
Series 2014	11,785,000	0	11,785,000	0	414,694
Series 2015	8,450,000	0	935,000	7,515,000	239,475
Series 2016	2,945,000	0	535,000	2,410,000	80,325
Series 2021	0	12,990,000	0	12,990,000	0
	$ 24,700,000	$ 12,990,000	$ 13,275,000	$ 24,415,000	$ 783,974
Leases					
Bobcat	$ 27,534	$ 0	$ 6,884	$ 20,650	$ 489

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

	Year							
	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
General Obligation Bonds								
Principal	$ 1,670,000	$ 1,790,000	$ 1,885,000	$ 1,955,000	$ 2,130,000	$ 8,815,000	$ 6,170,000	$ 24,415,000
Interest	415,361	496,097	445,838	392,937	335,045	988,860	319,597	3,393,735
Total principal and interest	$ 2,085,361	$ 2,286,097	$ 2,330,838	$ 2,347,937	$ 2,465,045	$ 9,803,860	$ 6,489,597	$ 27,808,735
Leases								
Principal	$ 6,883	$ 6,883	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,766
Interest	489	489	0	0	0	0	0	978
Total principal and interest	$ 7,372	$ 7,372	$ 0	$ 0	$ 0	$ 0	$ 0	$ 14,744

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25th. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2021, the statutory limit for the District was $10,338,844 thus creating an excess over the limit of $14,076,156. The outstanding bond principal represents

NOTE G. LONG-TERM DEBT - continued

33.06% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

Changes in long-term obligations, other than debt, for the year ended June 30, 2021, are as follows:

	Balance July 1, 2020	Net Change	Balance June 30, 2021
Compensated absences	$ 66,069	$ (3,846)	$ 62,223

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 2,511,092
General	Driver Training	K.S.A. 72-6478	2,053
General	At-Risk (4 yr old)	K.S.A. 72-6478	13,250
General	At-Risk (K-12)	K.S.A. 72-6478	897,808
General	Capital Outlay	K.S.A. 72-6478	584,194
General	Contingency Reserve	K.S.A. 72-6478	42,114
General	Latch-Key	K.S.A. 72-6478	5,000
Supplemental General	Bilingual Education	K.S.A. 72-6478	10,000
Supplemental General	Special Education	K.S.A. 72-6430	500,000
Supplemental General	Vocational Education	K.S.A. 72-6430	460,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	550,000
			$ 5,575,511

NOTE I. 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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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, 2021.

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

Compensated Absences: Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2021. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one work day per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive a severance payment upon leaving employment with Unified School District No. 353.

NOTE J. PENSION PLANS

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. 74-49210 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 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 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 (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 contribution rate was 14.59% 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 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.

NOTE J. PENSION PLANS – 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, which totaled $1,455,171 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 for KPERS was $16,033,945. 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 proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. 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 persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

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 disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are 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 effect on the financial statements of the District at June 30, 2021.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

NOTE L. OTHER INFORMATION - continued

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: The District is not aware of any statutory violations during the period covered by the audit.

COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of corona virus 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-1 9 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVlD-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

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 County received CRF during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The District received $584,015 from the County. CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid. ks.gov/. These funds were expended as required by December 31, 2020.

ESSER I funds of $25,708 were allocated to the District from the State of Kansas and fully expended in 2020-2021 (these funds had to be expended by September 30, 2022).

ESSER II funds of $322,850 have been allocated by the State of Kansas to the District and will be utilized in 2021-2022 and thereafter (these funds must be fully expended by September 30, 2023).

The District has also been approve for ESSER III funds.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through November 17, 2021, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

Regulatory Basis
Supplementary information

Wellington Unified School District Number 353

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended June 30, 2021

	Certified Budget	Adjustment To Comply With Legal Max *
Governmental type funds		
General funds		
General	$ 11,860,210	$ (370,546)
Supplemental General	3,582,355	(111,375)
Special purpose funds		
At Risk 4 Yr Old	9,200	0
At Risk (K-12)	1,625,000	0
Bilingual Education	20,000	0
Capital Outlay	2,307,210	0
Driver Training	29,200	0
Food Service	1,006,338	0
KPERS Special Retirement Contribution Fund	1,787,977	0
Professional Development	75,000	0
Special Education	4,254,000	0
Vocational Education	458,000	0
Recreation Commission	402,000	0
Recreation Commission Employee Benefits	71,500	0
Bond and Interest funds		
Bond and Interest	2,274,514	0

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 127,761	$ 11,617,425	$ 11,617,425	$ 0
156,761	3,627,741	3,478,299	(149,442)
0	9,200	9,200	0
0	1,625,000	1,430,660	(194,340)
0	20,000	10,000	(10,000)
0	2,307,210	1,015,895	(1,291,315)
0	29,200	26,891	(2,309)
0	1,006,338	514,640	(491,698)
0	1,787,977	1,455,171	(332,806)
0	75,000	47,041	(27,959)
0	4,254,000	3,620,637	(633,363)
0	458,000	457,223	(777)
0	402,000	402,000	0
0	71,500	71,500	0
0	2,274,514	2,274,514	0

Wellington Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ 92,066	$ 126,546	$ 0	$ 126,546
State Sources				
General State Aid	9,209,190	9,376,367	9,494,450	(118,083)
Special Education Aid	2,181,650	2,111,092	2,365,760	(254,668)
Mineral Production Tax	2,205	1,215	0	1,215
Total cash receipts	11,485,111	11,615,220	$ 11,860,210	$ (244,990)
Expenditures				
Instruction				
Salaries				
Certified	3,961,910	3,999,055	$ 4,100,000	$ (100,945)
Non-Certified	35,879	17,159	40,000	(22,841)
Employee Benefits				
Insurance	175,260	230,650	370,000	(139,350)
Social Security	293,614	314,574	300,000	14,574
Other	56,622	50,224	0	50,224
Purchased Professional Services	0	0	15,000	(15,000)
Other Purchased Services				
Other	7,844	5,172	20,000	(14,828)
Supplies				
General Supplemental Teaching	28,797	48,478	30,000	18,478
Miscellaneous	0	533	0	533
Other	1,776	0	0	0
Purchased Professional & Technical Services	51,379	32,792	50,000	(17,208)
Other Purchased Services	35,274	36,638	50,000	(13,362)
Supplies	1,894	1,517	5,000	(3,483)
Property	2,006	11,584	5,000	6,584
Instructional Support Staff				
Salaries				
Certified	118,980	123,444	130,000	(6,556)
Non-Certified	86,989	117,088	100,000	17,088
Employee Benefits				
Insurance	14,483	17,641	0	17,641
Social Security	15,166	17,068	20,000	(2,932)
Other	600	752	15,750	(14,998)
Purchased Professional & Technical Services	0	0	30,000	(30,000)
Supplies				
Books and Periodicals	28,430	9,124	35,000	(25,876)

Wellington Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
General Administration				
Employee Benefits				
Other	$ 2,785	$ 2,328	$ 0	$ 2,328
Purchased Professional & Technical Services	56,548	54,193	50,000	4,193
Other Purchased Services				
Insurance	0	0	5,000	(5,000)
Communications	6,764	3,890	10,000	(6,110)
Other	3,252	1,185	5,000	(3,815)
Supplies	15,042	23,913	20,000	3,913
Other	3,183	7,451	5,000	2,451
School Administration				
Salaries				
Certified	0	118,951	0	118,951
Non-Certified	176,196	190,132	185,000	5,132
Employee Benefits				
Insurance	17,733	13,767	18,000	(4,233)
Social Security	12,916	14,149	15,000	(851)
Other	14	3,044	0	3,044
Purchased Professional & Technical Services	22,993	5,918	30,000	(24,082)
Other Purchased Services				
Communications	5,606	6,286	10,000	(3,714)
Other	2,714	0	10,000	(10,000)
Supplies	9,941	5,335	10,000	(4,665)
Central Services				
Salaries				
Non-Certified	252,739	255,157	260,000	(4,843)
Employee Benefits				
Insurance	20,325	22,200	25,000	(2,800)
Social Security	16,295	16,625	17,500	(875)
Other	1,000	3,944	0	3,944
Other Purchased Services	7,115	6,669	10,000	(3,331)
Supplies	12,221	53,349	15,000	38,349
Operations & Maintenance				
Salaries				
Non-Certified	257,711	265,448	270,000	(4,552)
Employee Benefits				
Insurance	36,276	47,001	33,000	14,001
Social Security	18,412	18,812	19,000	(188)
Purchased Property Services				
Water/Sewer	79,030	66,720	90,000	(23,280)
Cleaning	14,201	22,877	20,000	2,877
Repairs & Maintenance	124,112	62,285	135,000	(72,715)
Repair of Buildings	8,490	4,394	20,000	(15,606)
Other	62,309	42,702	6,000	36,702

Wellington Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures (Continued)				
Operations & Maintenance (Continued)				
Supplies				
General Supplies	$ 76,986	$ 81,727	$ 100,000	$ (18,273)
Energy				
Heating	59,726	93,851	85,000	8,851
Electricity	589,659	609,067	640,000	(30,933)
Motor Fuel	41,088	29,768	50,000	(20,232)
Miscellaneous Supplies	19,640	35,696	30,000	5,696
Property	5,810	1,019	5,000	(3,981)
Student Transportation Services				
Contracting of Bus Service	300,466	326,951	350,000	(23,049)
Motor Fuel	0	83	0	83
Other Support Services				
Purchased Professional and Technical Services	10,000	11,534	0	11,534
Business Office Supplies	313	0	0	0
Transfers				
Virtual Education			0	0
Special Education Fund	3,003,522	2,511,092	3,000,000	(488,908)
Driver Training	7,094	2,053	19,575	(17,522)
Capital Outlay	0	584,194	0	584,194
Textbook	17,582	0	0	0
At Risk (4 yr old) Fund	7,704	13,250	9,200	4,050
At Risk (K-12) Fund	1,100,000	897,808	912,873	(15,065)
Professional Development	30,000	0	49,312	(49,312)
Bilingual Education Fund	0	42,114	0	42,114
Kansas Roadmap	28,450	0	0	0
Latch Key	24,245	5,000	0	5,000
Adjustments to comply with legal max	0	0	(370,546)	370,546
Legal general fund budget and expenditures	11,485,111	11,617,425	11,489,664	127,761
Adjustment for qualifying budget credits	0	0	127,761	(127,761)
Total expenditures	11,485,111	11,617,425	$ 11,617,425	$ 0
Receipts over (under) expenditures	0	(2,205)		
Unencumbered cash (deficit), July 1	0	0		
Cancelled Purchase Orders	0	3,970		
Unencumbered cash (deficit), June 30	$ 0	$ 1,765		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,085,393	$ 964,844	$ 1,040,781	$ (75,937)
Delinquent Tax	33,036	34,737	17,510	17,227
Motor Vehicle Tax	166,718	146,567	135,985	10,582
Recreational Vehicle Tax	2,155	2,169	1,719	450
Reimbursements	4,191	156,761	3,239	153,522
Other	0	465	0	465
State Sources				
Supplemental aid	2,258,445	2,270,490	2,346,084	(75,594)
Total cash receipts	3,549,938	3,576,033	$ 3,545,318	$ 30,715
Expenditures				
Instruction				
Salaries				
Certified	0	60,657	$ 0	$ 60,657
Employee Benefits				
Social Security	7,276	0	0	0
Purchased Professional & Tech.	0	(8,904)	0	(8,904)
Supplies				
General Supplemental	128,834	184,500	79,430	105,070
Property	100,819	104,687	80,000	24,687
Instruction Support Services				
Salaries				
Noncertified	149,638	159,947	150,000	9,947
Employee Benefits				
Insurance	12,600	12,600	12,600	0
Social Security	11,212	11,919	11,500	419
Purchase Property Services	0	15,900	0	15,900
Supplies				
Technology Supplies	324,723	353,864	300,000	53,864
Miscellaneous Supplies	18,215	4,084	25,000	(20,916)
Other	9,282	4,894	10,000	(5,106)
General Administration				
Salaries				
Certified	195,084	214,115	216,084	(1,969)
Employee Benefits				
Insurance	12,615	17,369	15,000	2,369
Social Security	14,239	15,846	15,000	846
Other	1,750	2,000	0	2,000
School Administration				
Salaries				
Certified	633,250	602,902	660,000	(57,098)
Employee Benefits				
Insurance	27,875	31,850	28,000	3,850
Social Security	46,595	52,714	47,800	4,914
Other	7,333	10,183	8,000	2,183

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries				
Noncertified	$ 113,364	$ 76,879	$ 115,000	$ (38,121)
Employee Benefits				
Insurance	3,500	3,303	3,500	(197)
Social Security	9,278	8,746	9,500	(754)
Other	585	501	500	1
Purchased Services	1,500	0	0	0
Operations and Maintenance				
Other Purchased Services				
Insurance	248,831	17,743	200,000	(182,257)
Transfers				
Bilingual Education	10,000	10,000	20,000	(10,000)
Professional Development	10,000	0	0	0
Special Education Fund	300,000	500,000	612,233	(112,233)
Vocational Education Fund	450,000	460,000	412,831	47,169
At Risk (K-12) Fund	475,000	550,000	550,377	(377)
Textbook & Student Materials	168,948	0	0	0
Adjustment to comply with legal max	0	0	(111,375)	111,375
Legal supplemental general fund budget and expenditures	3,492,346	3,478,299	3,470,980	7,319
Adjustment for qualifying budget credits	0	0	156,761	(156,761)
Total expenditures	3,492,346	3,478,299	$ 3,627,741	$ (149,442)
Receipts over (under) expenditures	57,592	97,734		
Unencumbered cash (deficit), July 1	119,771	177,363		
Cancelled Purchase Orders	0	463		
Unencumbered cash (deficit), June 30	$ 177,363	$ 275,560		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - C

SPECIAL PURPOSE FUNDS
AT RISK 4 YEAR OLD

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Transfer from General Fund	$ 7,704	$ 13,250	$ 9,200	$ 4,050
	7,704	13,250	$ 9,200	$ 4,050
Expenditures				
Instruction				
Purchased Professional & Technical Services	7,704	9,200	$ 9,200	$ 0
Total expenditures	7,704	9,200	$ 9,200	$ 0
Receipts over (under) expenditures	0	4,050		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 4,050		

Wellington Unified School District Number 353

Schedule 2 - D

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 0	$ 110	$ 0	$ 110
Other				
Transfers				
General	1,100,000	800,000	912,873	(112,873)
Supplemental General	475,000	550,000	550,377	(377)
Total cash receipts	1,575,000	1,350,110	$ 1,463,250	$ (113,140)
Expenditures				
Instruction				
Salaries				
Certified	1,153,556	1,010,701	$ 1,300,000	$ (289,299)
Non-Certified	144,913	159,171	150,000	9,171
Employee Benefits				
Social Security	100,170	89,244	110,000	(20,756)
Other	66,102	86,624	10,000	76,624
Purchased Professional & Tech.	10,042	4,145	20,000	(15,855)
Purchased Property Services	81	0	0	0
Supplies				
Teaching	0	0	15,000	(15,000)
Supplies- Tech	9,961	9,504	20,000	(10,496)
Support Services				
Salaries				
Certified	0	38,125	0	38,125
Operations and Maintenance				
Purchased Property Services				
Water/Sewer	322	374	0	374
Supplies				
Electricity	13,442	10,113	0	10,113
Student Transportation Services				
Contracted Bus Services	32,903	23,515	0	23,515
Other				
Other	0	(856)	0	(856)
Total expenditures	1,531,492	1,430,660	$ 1,625,000	$ (194,340)
Receipts over (under) expenditures	43,508	(80,550)		
Unencumbered cash, July 1	149,550	193,058		
Unencumbered cash, June 30	$ 193,058	$ 112,508		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - E

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfers from Supplemental Gen.	$ 10,000	$ 10,000	$ 20,000	$ (10,000)
Expenditures				
Instruction				
Salaries				
Non-Certified	10,000	10,000	$ 20,000	$ (10,000)
Total expenditures	10,000	10,000	$ 20,000	$ (10,000)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Wellington Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash Receipts				
Local sources				
Ad Valorem Property	$ 546,932	$ 536,658	$ 505,100	$ 31,558
Delinquent Tax	14,568	17,066	8,578	8,488
Interest on Idle Funds	84,674	4,401	85,000	0
Reimbursement	74,397	117,034	0	117,034
Other	1,880	0	75,000	(75,000)
County sources				
Motor Vehicle Tax	77,022	77,205	70,022	7,183
Recreational Vehicle Tax	1,005	1,139	885	254
Commercial Vehicle Tax	0	0	1,668	(1,668)
State sources				
Capital Outlay State Aid	354,367	336,136	345,793	(9,657)
Other				
Transfers from General	0	504,194	0	504,194
Total cash receipts	1,154,845	1,593,833	$ 1,092,046	$ 501,787
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	$ 75,000	$ (75,000)
Property	186,440	89,058	350,000	(260,942)
General Administration				
Property	14,663	5,085	0	5,085
School Administration				
Property	0	0	20,000	(20,000)
Operation and maintenance				
Salaries				
Noncertified	283,548	323,066	320,000	3,066
Employee Benefits				
Insurance	22,306	33,550	0	33,550
Social Security	20,776	23,030	22,000	1,030
Other	5,021	11,316	30,000	(18,684)
Supplies - technology Software	50,605	4,800	70,000	(65,200)
Property	12,032	39,547	70,000	(30,453)
Supplies				
Equipment	7,372	7,372	0	7,372
Transportation				
Property	19,999	0	200,000	(200,000)
Facility Acquisition and Services				
Site Improvement	151,333	22,777	200,000	(177,223)
Outside Contracts	1,254,171	456,294	950,210	(493,916)
Total expenditures	2,028,266	1,015,895	$ 2,307,210	$ (1,291,315)

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	(873,421)	577,938		
Unencumbered cash, July 1	2,103,906	1,230,486		
Cancelled Purchase Orders	0	580		
Unencumbered cash, June 30	$ 1,230,486	$ 1,809,004		

Wellington Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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)

		2021		
Cash Receipts	2020 Actual	Actual	Budget	Variance Over (Under)
Local Sources				
Other	$ 950	$ 22,886	$ 2,500	$ 20,386
State Sources				
State Safety Aid	11,050	5,406	7,125	(1,719)
Other				
Transfer from General Fund	7,094	2,053	19,575	(17,522)
Total cash receipts	19,094	30,345	$ 29,200	$ 1,145
Expenditures				
Instruction				
Salaries				
Certified	19,875	20,504	$ 22,000	$ (1,496)
Employee Benefits				
Social Security	1,484	1,568	1,600	(32)
Other	1,856	1,915	2,000	(85)
Supplies				
General Supplemental (teaching)	321	0	500	(500)
Misc. Supplies	231	104	300	(196)
Other	62	1,791	100	1,691
School Administration				
Salaries				
Non Certified	2,486	3,318	2,500	818
Employee Benefits				
Social Security	190	254	200	54
Vehicle Operations & Maintenance				
Purchased Professional & Tech.	0	116	0	116
Other Purchased Services	0	776	0	776
Other				
Other	0	(3,455)	0	(3,455)
Total expenditures	26,505	26,891	$ 29,200	$ (2,309)
Receipts over (under) expenditures	(7,411)	3,454		
Unencumbered cash, July 1	7,411	0		
Unencumbered cash, June 30	$ 0	$ 3,454		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - H

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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)

		2021		
Cash Receipts	2020 Actual	Actual	Budget	Variance Over (Under)
Local Sources				
Student Sales (Lunch)	$ 132,039	$ 2,006	$ 185,375	$ (183,369)
Student Sales (Breakfast)	0	0	4,470	(4,470)
Adult and Student Sales	3,808	2,840	9,845	(7,005)
Miscellaneous	2,254	11	5,000	(4,989)
State Sources				
School Food Assistance	7,191	9,654	6,756	2,898
Federal Sources				
Child Nutrition Programs	501,822	458,836	497,243	(38,407)
Transfers				
General	0	42,114	0	42,114
Total cash receipts	647,114	515,461	$ 708,689	$ (193,228)
Expenditures				
Operations and Maintenance				
Salaries				
Non - Certified	0	0	$ 18,000	$ (18,000)
Employee Benefits				
Other	(25)	0	0	0
Other Purchased Services	0	201	0	201
Supplies				
Other	1,845	0	2,500	(2,500)
Food Service Operation				
Salaries				
Non - Certified	14,030	27,866	22,000	5,866
Employee Benefits				
Social Security	1,066	1,926	1,200	726
Other	0	4,183	0	4,183
Other Purchased Services				
Food Service Management	495,984	365,554	906,638	(541,084)
Supplies				
Food and Milk	850	522	1,000	(478)
Grant Expenses	16,418	16,704	0	16,704
Property	19,490	63,748	20,000	43,748
Other	31,526	33,936	35,000	(1,064)
Total expenditures	581,184	514,640	$ 1,006,338	$ (491,698)
Receipts over (under) expenditures	65,930	821		
Unencumbered cash, July 1	231,755	297,685		
Unencumbered cash, June 30	$ 297,685	$ 298,506		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - I

SPECIAL PURPOSE FUNDS
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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 1,578,091	$ 1,455,171	$ 1,787,977	$ (332,806)
Total cash receipts	1,578,091	1,455,171	$ 1,787,977	$ (332,806)
Expenditures				
Instruction				
Employee Benefits	949,533	899,680	$ 1,075,821	$ (176,141)
Student Support				
Employee Benefits	129,457	109,199	146,676	(37,477)
Instructional Support				
Employee Benefits	87,681	82,621	99,343	(16,722)
General Administration				
Employee Benefits	115,189	124,255	130,508	(6,253)
School Administration				
Employee Benefits	106,913	81,577	121,132	(39,555)
Central Services				
Employee Benefits	69,113	37,209	78,305	(41,096)
Operations and Maintenance				
Employee Benefits	68,138	65,630	77,200	(11,570)
Other Supplemental Services				
Employee Benefits	19,173	27,500	21,723	5,777
Food Service				
Employee Benefits	32,894	27,500	37,269	(9,769)
Total expenditures	1,578,091	1,455,171	$ 1,787,977	$ (332,806)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Wellington Unified School District Number 353

Schedule 2 - J

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
State Sources				
State Aid	$ 7,449	$ 11,188	$ 15,000	$ (3,812)
Other				
Transfers from General	30,000	30,000	49,312	(19,312)
Transfers from Supplemental General	10,000	10,000	0	10,000
Total cash receipts	47,449	51,188	$ 64,312	$ (13,124)
Expenditures				
Instructional Support				
Salaries				
Certified	41,126	42,433	$ 45,000	$ (2,567)
Employee Benefits				
Social Security	4,027	4,000	4,100	(100)
Insurance	1,513	(686)	3,000	(3,686)
Other	203	(499)	0	(499)
Purchased Professional and Technical Services	0	0	22,900	(22,900)
Other Purchased Services	0	250	0	250
Miscellaneous Supplies	2,496	1,543	0	1,543
Total expenditures	49,365	47,041	$ 75,000	$ (27,959)
Receipts over (under) expenditures	(1,916)	4,147		
Unencumbered cash, July 1	13,185	11,269		
Unencumbered cash, June 30	$ 11,269	$ 15,416		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 0	$ 294	$ 12,000	$ (11,706)
Reimbursements	5,744	626	0	626
State Sources				
Federal Sources				
Special Ed Aid	414,683	416,861	0	416,861
Medicaid	77,681	91,365	0	91,365
Transfers				
Transfer from General	3,003,522	2,611,092	3,000,000	(388,908)
Transfer from Supplemental General	300,000	400,000	612,233	(212,233)
Total cash receipts	3,801,630	3,520,238	$ 3,624,233	$ (103,995)
Expenditures				
Instruction				
Salaries				
Certified	896,242	860,395	$ 1,000,000	$ (139,605)
Non - Certified	971,231	839,739	1,000,000	(160,261)
Employee Benefits				
Insurance	203,278	177,649	0	177,649
Social Security	129,948	119,928	135,000	(15,072)
Other	32,963	24,046	220,000	(195,954)
Purchased Professional and Technical Services	0	6,641	0	6,641
Other Purchased Services				
Tuition	577,060	496,786	600,000	(103,214)
Other	190,187	237,418	250,000	(12,582)
Supplies				
General Supplemental	6,297	6,870	25,000	(18,130)
Misc.	2,268	6,249	20,000	(13,751)
Other	1,012	2,102	10,000	(7,898)
Student Support Services				
Salaries				
Certified	511,916	393,049	550,000	(156,951)
Employee Benefits				
Insurance	21,896	17,506	23,000	(5,494)
Social Security	35,938	28,295	37,000	(8,705)
Other	1,415	1,299	5,000	(3,701)
Communications	20,689	10,345	0	10,345

Wellington Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (Continued)				
Instructional Support Staff				
Salaries				
Certified	$ 0	$ 28,867	$ 0	$ 28,867
Other Purchased Services				
Books and Periodicals	8,546	7,188	10,000	(2,812)
Miscellaneous Supplies	0	0	5,000	(5,000)
Equipment	0	4,743	0	4,743
Certified	81,026	83,080	85,000	(1,920)
Non - Certified	42,291	125,020	45,000	80,020
Employee Benefits				
Insurance	8,925	16,287	0	16,287
Social Security	8,427	14,248	9,000	5,248
Other	1,015	1,252	10,000	(8,748)
Other Purchased Services	7,106	10,948	15,000	(4,052)
Supplies	94	0	0	0
Student Transportation Services				
Purchased Property services	116,376	100,687	200,000	(99,313)
Total expenditures	3,876,146	3,620,637	$ 4,254,000	$ (633,363)
Receipts over (under) expenditures	(74,516)	(100,399)		
Unencumbered cash, July 1	695,605	621,089		
Cancelled Purchase Orders	0	3,017		
Unencumbered cash, June 30	$ 621,089	$ 523,707		

Wellington Unified School District Number 353

Schedule 2 - L

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 456	$ 0	$ 0	$ 0
Other				
Transfer from Supplemental	450,000	460,000	412,831	47,169
Total cash receipts	450,456	460,000	$ 412,831	$ 47,169
Expenditures				
Instruction				
Salaries	363,136	362,469	$ 375,000	$ (12,531)
Certified	25,850	26,319	27,000	(681)
Non - Certified				
Employee Benefits				
Insurance	19,493	27,900	0	27,900
Social Security	28,300	31,801	30,000	1,801
Other	(989)	3,015	25,000	(21,985)
Purchased Prof. & Tech Services	(1,943)	0	0	0
Supplies	2,056	4,672	0	4,672
General Supplemental	0	1,221	1,000	221
School Administration				
Other	225	0	0	0
Other				
Other	0	(174)	0	(174)
Total expenditures	436,128	457,223	$ 458,000	$ (777)
Receipts over (under) expenditures	14,328	2,777		
Unencumbered cash, July 1	36,213	50,541		
Unencumbered cash, June 30	$ 50,541	$ 53,318		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - M

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION 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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 342,789	$ 343,356	$ 331,668	$ 11,688
Delinquent Tax	9,753	10,711	5,503	5,208
Motor Vehicle Tax	48,145	48,258	44,935	3,323
Recreational Vehicle Tax	629	712	568	144
Commercial Vehicle Tax	0	0	1,070	(1,070)
Total Cash Receipts	401,316	403,037	$ 383,744	$ 19,293
Expenditures				
Community Service Operations	398,000	402,000	$ 402,000	$ 0
Receipts over (under) expenditures	3,316	1,037		
Unencumbered cash, July 1	11,413	14,729		
Unencumbered cash, June 30	$ 14,729	$ 15,766		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - N

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION EMPLOYEE BENEFITS 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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 61,095	$ 61,186	$ 59,079	$ 2,107
Delinquent Tax	1,788	1,932	981	951
Motor Vehicle Tax	8,576	8,593	8,005	588
Recreational Vehicle Tax	112	128	101	27
Commercial Vehicle Tax	0	0	191	(191)
Total Cash Receipts	71,571	71,839	$ 68,357	$ 3,482
Expenditures				
Community Service Operations	70,500	71,500	$ 71,500	$ 0
Receipts over (under) expenditures	1,071	339		
Unencumbered cash, July 1	2,054	3,125		
Unencumbered cash, June 30	$ 3,125	$ 3,464		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - O

SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL

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		
Rental Fees and Books	$ 33,240	$ 54,914
Other		
Transfer from General	17,582	80,000
Transfer from Supplemental General	168,948	0
Total cash receipts	219,770	134,914
Expenditures		
Instruction		
Textbooks	130,363	107,965
Support services		
Miscellaneous Supplies		
Other Material and Supplies	43,336	19,701
Instructional support		
Miscellaneous Supplies		
Other Material and Supplies	0	49
Total expenditures	173,699	127,715
Receipts over (under) expenditures	46,071	7,199
Unencumbered cash, July 1	244,894	290,965
Unencumbered cash, June 30	$ 290,965	$ 298,164

Wellington Unified School District Number 353

Schedule 2 - P

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

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		
Other		
Transfer from General	$ 0	$ 57,808
Expenditures		
Operations & Maintenance	0	0
Receipts over (under) expenditures	0	57,808
Unencumbered cash, July 1	1,442,192	1,442,192
Unencumbered cash, June 30	$ 1,442,192	$ 1,500,000

Wellington Unified School District Number 353

Schedule 2 - Q

SPECIAL PURPOSE FUNDS
KANSAS READING ROADMAP

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		
State Sources		
Federal Funding	$ 146,999	$ 55,696
Other		
Transfers from General Fund	28,450	0
Total cash receipts	175,449	55,696
Expenditures		
Instruction		
Salaries		
Certified	174,381	0
Employee Benefits		
Social Security	13,270	0
Insurance	7,000	0
Supplies		
General Supplemental Teaching	3,855	0
Instructional Support Staff		
Purchased Prof. & Tech Services	3,100	0
Other	0	0
Transportation		
Other	2,577	0
Administration		
Field Trip	0	0
Total expenditures	204,183	0
Receipts over (under) expenditures	(28,734)	55,696
Unencumbered cash, July 1	(26,962)	(55,696)
Unencumbered cash, June 30	$ (55,696)	$ 0

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - R

SPECIAL PURPOSE FUNDS
LATCH-KEY

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		
Other	$ 5,501	$ 1,907
Transfers from General Fund	24,245	5,000
Total Cash Receipts	29,746	6,907
Expenditures		
Instruction		
Salaries		
Certified	28,880	6,275
Employee Benefits		
Social Security	2,083	448
Other	(12)	0
Grant Expenses	136	266
Total Expenditures	31,087	6,989
Receipts over (under) Expenditures	(1,341)	(82)
Unencumbered cash, July 1	1,423	82
Unencumbered cash, June 30	$ 82	$ 0

Wellington Unified School District Number 353

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

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)

	Title I	Carl Perkins Grant	Title II Teacher Quality
Cash Receipts			
Local Sources			
Reimbursements	$ 0	$ 0	$ 0
Federal Aid	351,891	29,680	83,058
Total Cash Receipts	351,891	29,680	83,058
Expenditures			
Instruction			
Salaries			
Certified	272,456	0	35,734
Employee Benefits			
Insurance	20,641	0	(48)
Social Security	16,773	0	1,768
Other	2,912	0	(127)
Purchased Professional and Technical Services	179	0	29,615
Supplies			
General Supplemental	5,999	0	655
Equipment	18,254	0	0
Support Services			
Salaries			
Certified	0	2,124	0
Employee Benefits			
Social Security	0	263	0
Purchased Professional and Technical Services	0	29,285	0
Other Purchased Services	0	1,487	0
Other	2,583	0	0
Property	0	0	18,233
Central Services			
Other	0	0	0
Operations and Maintenance			
Supplies	0	0	0
Equipment	0	0	0
Student Transportation Services			
Contracting Services	0	0	0
Other			
Other	(284)	0	0
Total Expenditures	339,513	33,159	85,830
Receipts over (under) Expenditures	12,378	(3,479)	(2,772)
Unencumbered cash, July 1	82	14,235	2,947
Unencumbered cash, June 30	$ 12,460	$ 10,756	$ 175

See Independent Auditor's Report.

CARES	SPARKS	Totals June 30, 2021	Totals June 30, 2020
$ 4,073	$ 0	$ 4,073	$ 0
322,850	584,015	1,371,494	446,450
326,923	584,015	1,375,567	446,450
35,970	0	344,160	328,930
233	0	20,826	19,063
1,809	0	20,350	18,819
178	0	2,963	5,209
132,221	0	162,015	7,861
107,856	0	114,510	2,760
0	0	18,254	0
0	0	2,124	0
0	0	263	212
3,294	444,233	476,812	16,328
0	0	1,487	1,897
0	0	2,583	1,065
0	0	18,233	27,421
0	0	0	8,501
29,595	40,720	70,315	0
0	65,503	65,503	0
0	33,559	33,559	0
0	0	(284)	0
311,156	584,015	1,353,673	438,066
15,767	0	21,894	8,384
0	0	17,264	8,880
$ 15,767	$ 0	$ 39,158	$ 17,264

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - T

SPECIAL PURPOSE FUNDS
LOCAL GRANTS

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		
State Source		
Safe and Secure Grant	$ 29,916	$ 0
Casino funds (in 2015 this was net of expenses)	1,008	51,033
Grants/Donations	17,090	11,324
Total cash receipts	48,014	62,357
Expenditures		
Instruction		
Salaries		
Certified	14,995	46,785
Other Purchased Services	325	0
Casino Expenses	(3,522)	0
Grant Expenses	33,852	0
Instructional Support		
Salaries		
Certified	0	417
Total expenditures	45,650	47,202
Receipts over (under) expenditures	2,364	15,155
Unencumbered cash ,July 1	94,310	96,674
Unencumbered cash, June 30	$ 96,674	$ 111,829

Wellington Unified School District Number 353

Schedule 2 - U

DEBT SERVICE FUND
BOND AND INTEREST

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem tax	$ 747,300	$ 881,062	$ 846,208	$ 34,854
Delinquent tax	24,779	24,675	11,995	12,680
Motor vehicle tax	95,402	101,944	97,351	4,593
Recreational Vehicle tax	1,283	1,544	1,230	314
Commercial Vehicle Tax	0	0	2,319	(2,319)
Earnings on Investments	13,240	26,481	0	26,481
State Sources				
State Aid	1,396,673	1,364,384	1,364,708	(324)
Total cash receipts	2,278,677	2,400,090	$ 2,323,811	$ 76,279
Expenditures				
Principal	1,017,245	1,893,162	$ 1,490,000	$ 403,162
Interest	586,616	380,812	784,514	(403,702)
Cost of Issuance	184,954	0	0	0
Commission and Postage	463,884	540	0	540
Total expenditures	2,252,699	2,274,514	$ 2,274,514	$ 0
Receipts over (under) expenditures	25,978	125,576		
Unencumbered cash, July 1	1,688,301	1,714,279		
Unencumbered cash, June 30	$ 1,714,279	$ 1,839,855		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - V

CAPITAL PROJECTS FUND
CAPITAL PROJECTS - HIGH SCHOOL

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		
Other	$ 0	$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	525,000	525,000
Unencumbered cash, June 30	$ 525,000	$ 525,000

Wellington Unified School District Number 353

Schedule 2 - W

TRUST FUND
SCHOLARSHIPS

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		
Contributions and interest income	$ 3,697	$ 3,039
Expenditures		
Scholarships awarded	5,899	2,932
Receipts over (under) expenditures	(2,202)	107
Unencumbered cash, July 1	291,055	288,853
Unencumbered cash, June 30	$ 288,853	$ 288,960

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Accounts				
High School				
Band Club	$ 2,153	$ 2,121	$ 3,506	$ 768
B.P.A. Club	4,721	5,856	3,820	6,757
Cheerleading	1,026	6,197	7,223	0
Crimson Dancers	1,477	2,593	3,332	738
FCA	351	800	463	688
FFA Club	10,707	17,202	18,590	9,319
Junior Class	2,024	5,345	4,803	2,566
Key Club	4,458	0	0	4,458
Library Club	1,968	53	0	2,021
NHS	4,494	450	2,829	2,115
SADD	3,030	1,759	3,059	1,730
Speech Club	225	2,316	507	2,034
Student Council	6,139	3,262	4,459	4,942
Yearbook Club	519	1,006	800	725
Sports Calendars	1,744	4,875	3,364	3,255
FFA - Test Farm	10,210	2,000	0	12,210
Crusader Creator	3,228	2,205	3,244	2,189
Industrial Technology Projects	3,032	1,296	279	4,049
FFA - National Convention	4,101	0	0	4,101
Scoreboard Advertising	4,305	909	4,048	1,166
Circle of Friends	532	0	0	532
FFA - Plant Sale	5,150	5,037	3,073	7,114
FCCLA	490	212	0	702
Crusader Way	972	0	0	972
SAVE	807	1,000	808	999
Leadership	452	715	932	235
Vo-Ag Students	2,842	305	0	3,147
Clay Target Team	3,025	0	2,321	704
Power lifting	5,583	900	2,200	4,283
Color Guard	249	50	216	83
Forensics	246	0	0	246
KWHS News	2,271	0	590	1,681
Radio	0	1,474	817	657
Activity Dinner	0	500	380	120
Vocal Music Club	2,411	1,406	3,020	797
High School Spanish	203	0	0	203
Total Wellington High School	95,145	71,844	78,683	88,306
Fundraisers				
High School				
Baseball Fundraiser	3,746	13,667	12,075	5,338
Basketball Fundraiser	1,472	1,786	2,863	395
WHS Football	543	13,628	9,418	4,753
Golf Fundraiser	2,200	350	2,547	3
Volleyball Fundraiser	378	1,250	0	1,628
Wrestling Fundraiser	307	539	676	170

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fundraisers - continued				
High School				
Softball Fundraiser	$ 1,183	$ 240	800	$ 623
Basketball Fundraiser	1,194	586	1,508	272
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	0	0	22
Girls P.S. & Q	79	0	0	79
Special K Fundraiser	0	500	0	500
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	53	745	750	48
Girls Golf	869	1,520	2,339	50
Total Wellington High School	13,002	34,811	32,976	14,837
Scholarships/Donations - in activity fund account				
Function code 0302	2,000	17,000	3,000	16,000
Function code 0303	500	0	0	500
Function code 0305	10,507	1,000	0	11,507
Function code 0306	4,000	16,000	8,000	12,000
Function code 0308	683	223	0	906
Function code 0309	6,000	66,000	52,000	20,000
Function code 0317	3,988	424	1,000	3,412
Function code 0318	3,260	126	0	3,386
Function code 0319	384	170	200	354
Function code 0320	55	28	0	83
Function code 0345	1,750	0	0	1,750
Function code 0346	2,000	0	0	2,000
Function code 0347	1,000	2,000	1,500	1,500
Function code 0348	5,000	0	5,000	0
Function code 0352	2,550	5,000	2,550	5,000
Function code 0353	0	1,100	250	850
Function code 0354	0	250	250	0
Donations	2,047	0	0	2,047
WHS ACT	3,718	0	0	3,718
WHS ACT	3,098	0	0	3,098
	52,540	109,321	73,750	88,111

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Junior High School:				
Annual Club	$ 10,037	$ 2,075	1,990	$ 10,122
Basketball	0	2,572	2,570	2
Cheerleaders	443	479	355	567
FCA	1,817	750	363	2,204
Circle of Friends	3,611	2,078	2,455	3,234
Fund Raiser Club	11,298	1,114	3,626	8,786
Greenhouse	387	0	0	387
Letter Jacket Club	650	0	0	650
Book Fair	475	0	0	475
Library Club	3,892	43	0	3,935
Music Club	400	0	0	400
Spelling Bee	502	238	222	518
Casino Club	1,836	0	0	1,836
Student Council	800	881	919	762
Art Club	721	0	0	721
Basketball Club	133	0	0	133
Jersey Club	53	0	0	53
Wrestling Club	107	0	0	107
Track Club	54	0	0	54
Golf Club	207	0	0	207
Media	1,233	2,484	2,535	1,182
Projector Fund	3,334	0	0	3,334
Band	55	0	0	55
Band Rentals	37	566	494	109
Wall of Fame	47	0	0	47
Entrance Projects	1	0	0	1
Quest	414	0	0	414
Junior High CD	2,000	0	0	2,000
Total Wellington Junior High	44,544	13,280	15,529	42,295
Total Student Organization Funds	$ 205,231	$ 229,256	$ 200,938	$ 233,549

Wellington Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
Gate receipts				
Wellington High School Athletics	$ 10,398	$ 57,262	$ 60,514	$ 7,146
Wellington Junior High School Athletics	17,665	24,986	24,400	18,251
Total Gate Receipts	$ 28,063	$ 82,248	$ 84,914	$ 25,397
School projects				
Wellington High School				
Incentives	$ 574	$ 3,025	$ 2,650	$ 949
PSAT/NMSQT	0	289	289	0
Building Rental	5,384	750	74	6,060
Returned Check	230	0	0	230
ACT Test Prep	20	0	0	20
Positive Behavior	674	2,805	2,617	862
Total Wellington High School	6,882	6,869	5,630	8,121
Wellington Junior High School				
Interest	1,291	162	0	1,453
Vendor Club	2,582	482	614	2,450
Wellington Lincoln Elementary				
Activities	468	2,600	1,847	1,221
Wellington Washington Elementary				
Activities	7,817	6,216	9,931	4,102
Wellington Kennedy Elementary				
Activities	1,480	7,792	5,283	3,989
Wellington Eisenhower Elementary				
Activities	6,080	7,565	13,009	636
Subtotal School Projects	19,718	24,817	30,684	13,851
User Fees				
Wellington High School				
Graphic Arts	206	0	0	206
Student Class	1,175	13,737	0	14,912
Student Overpay	472	1,465	0	1,937
Jewelry Class	27	110	0	137
Tech Repairs	1,056	921	0	1,977
Computer Graphics	1,894	295	1,314	875
Total Wellington High School	4,830	16,528	1,314	20,044

Wellington Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
User Fees - continued				
Wellington Junior High School				
Drivers education	$ 3,770	$ 18,550	$ 22,320	$ 0
Enrollment	130	7,285	7,240	175
Central Office	131	327	301	157
Elem Enrollment	0	283	283	0
Chromebook Tech	205	835	905	135
Total User Fees	4,236	27,280	31,049	467
Revolving accounts				
Special Ed Revolving account	462	0	101	361
Superintendent Revolving account	783	217	582	418
Food Service Revolving account	793	1,041	1,765	69
Century Connect - World Pay Report	11,939	30,007	31,964	9,982
Principal Revolving	414	1,086	1,498	2
Total User Fees	14,391	32,351	35,910	10,832
Sales Tax				
Wellington High School Sales Tax	0	181	0	181
Wellington Junior High School Sales Tax	(2)	182	0	180
Total district activity funds	$ 50,055	$ 108,208	$ 104,587	$ 53,676

Wellington Unified School District Number 353

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS
For the Year Ended June 30, 2021

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Education			
Passed-through Kansas Department of Education			
Special Ed Cluster			
Special Education - Grants to States Title VI	84.027	$ 398,014	$ 398,014
Special Education - Preschool Grant Title VI	84.173	18,847	18,847
		416,861	416,861
Title I - Grants to Local Educational Agencies	84.010	351,891	339,513
Carl Perkins	84.048	29,680	33,159
Student Support & Academic Enrichment Grants	84.424	25,708	25,708
Education Stabilization Fund	84.425	322,850	311,156
Title II A - Improving Teacher Quality	84.367	57,350	60,122
		787,479	769,658
Total U.S. Department of Education		1,204,340	1,186,519
U.S. Department of Agriculture			
Passed-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	130,318	130,318
National School Lunch Program	10.555	310,469	310,469
		440,787	440,787
Child and adult care food program	10.558	2,249	2,249
Fresh Fruit & Vegetables	10.582	15,800	15,800
		18,049	18,049
Total U.S. Department of Agriculture		458,836	458,836
U.S. Department of Treasury			
Pass Through Sumner County, Kansas			
Coronavirus Relief Fund	21.019	584,015	584,015
Total Revenue and Expenditures of Federal Awards		$ 2,247,191	$ 2,229,370

The District did not provide federal awards to subrecipients for the year ended June 30, 2021

The accompanying notes are an integral part of this statement.

Wellington Unified School District NO. 353

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2021

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2021.

NOTE D. INDIRECT COST RATE

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

Special Reports

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Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Wellington Unified School District Number 353
Wellington, 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 financial statement of Wellington Unified School District Number 353 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated November 17, 2021. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) 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 our 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 statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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.*

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Purpose of this Report

The purpose of this report is intended 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.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 17, 2021

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

Board of Education
Wellington Unified School District Number 353
Wellington, Kansas

Report on Compliance for Each Major Federal Program

We have audited Wellington Unified School District Number 353's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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

Report 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 requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or 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 upon requirements of *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 17, 2021

Wellington Unified School District Number 353

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
REGULATORY BASIS
For the Year Ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Amount
Child Nutrition Cluster		
10.553	School Breakfast Program	$ 130,318
10.555	National School Program	310,469
	Total for Child Nutrition Cluster	440,787
21.019	Coronavirus Relief Fund	584,015
84.424	Student Support & Academic Enrichment Program	25,708
84.525	Elementary & Secondary School Emergency Relief	311,156
		336,864
		$ 1,361,666

Dollar threshold used to distinguish between Type A and Type B programs	$ 750,000
Auditee qualified as a low-risk auditee?	No