UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2021

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UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

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FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of each fund of Unified School District No. 457, Garden City, Kansas, as of June 30, 2021, and the respective aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Unified School District No. 457, Garden City, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 457, Garden City, Kansas, on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial

statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement that collectively comprise the District's basic financial statement. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures – actual and budget, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Such information presented in Schedules 1 through 6, including the Schedule of Expenditures of Federal Awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2020, (not presented herein), and have issued our report thereon dated February 5, 2021, 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: https://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, (Schedules 2 and 5 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 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Graphs 1 through 3 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 4, 2022

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Unencumbered Cash (Deficit) Balance July 1, 2020	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2021	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2021
General Funds:							
General	$ 1,405	$ 1,235	$ 54,879,199	$ 54,880,603	$ 1,236	$ 4,808,235	$ 4,809,471
Supplemental General	840,126	22,928	16,382,212	16,411,634	833,632	2,236,501	3,070,133
Special Purpose Funds:							
At Risk (4 year old)	394,689	-	600,000	588,253	406,436	62,060	468,496
At Risk (K-12)	1,879,715	1,174	9,200,000	9,380,488	1,700,401	290,208	1,990,609
Bilingual Education	1,164,511	-	2,750,000	2,818,147	1,096,364	199,845	1,296,209
Virtual Education	276,146	-	250,000	183,367	342,779	19,351	362,130
Capital Outlay	8,349,989	30,212	4,967,882	2,592,645	10,755,438	2,271,602	13,027,040
Driver Training	94,872	-	21,350	18,474	97,748	2,720	100,468
Food Service	811,865	2,578	4,368,524	4,141,157	1,041,810	-	1,041,810
Professional Development	1,070,306	3,747	224,602	263,019	1,035,636	25,730	1,061,366
Parent Education	-	-	309,772	309,772	-	6,220	6,220
Summer School	28,561	-	-	28,561	-	-	-
Special Education	2,978,496	1,687	10,441,408	10,466,231	2,955,360	703,143	3,658,503
Career and Postsecondary Education	604,400	2,416	1,050,000	1,050,460	606,356	2,758	609,114
Health Care Reserve	1,640,817	-	11,785,241	12,175,521	1,250,537	860,839	2,111,376
KPERS Special Retirement Contribution	-	-	7,220,005	7,220,005	-	-	-
Contingency Reserve	3,700,000	-	400,000	400,000	3,700,000	-	3,700,000
Textbook Rental	1,176,819	-	282,039	250,187	1,208,671	110,832	1,319,503
Grant Activity	(44,322)	18	8,289,623	8,233,129	12,190	543,641	555,831
District Activities	-	-	778,723	778,723	-	628,133	628,133
Bond and Interest Funds:							
Bond and Interest	3,268,570	-	6,932,219	6,569,906	3,630,883	-	3,630,883
Agency Funds:							
Interest on Idle Funds	-	-	270,421	270,421	-	-	-
Payroll	-	-	52,934,369	52,934,369	-	26,800	26,800
Totals (excluding School activity funds) (memorandum only)	$ 28,236,965	$ 65,995	$ 194,337,589	$ 191,965,072	$ 30,675,477	$ 12,798,618	$ 43,474,095

Composition of Cash:	
Commerce Bank	$ 6,270,284
Plus deposits in transit	3,892,456
Less outstanding checks	(139,477)
Total cash - Commerce Bank	10,023,263
American State Bank	777,532
Less outstanding checks	(81,555)
Total cash - American State Bank	695,977
First National Bank	984
Less outstanding checks	(984)
Total cash - First National Bank	-
Petty cash accounts	250
Investments:	
Repurchase agreements:	
Commerce Bank	32,810,926
Money market accounts:	
American State Bank	140,741
Certificates of deposit:	
Valley State Bank	211,523
Total investments	33,163,190
Total cash	43,882,680
Less School activity funds	(408,585)
Total cash (excluding School activity funds)	$ 43,474,095

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2021

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipality).

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the District:

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

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 specified purposes.

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

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

Business funds – financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

Trust 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.).

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at June 30, 2021, is $33,163,190.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions
Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals
Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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 15th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

A qualified budget adjustment for expenditures outside the legal maximum budget for the General fund exists for juvenile detention center expenditures resulting in additional budget authority as follows:

Fund	Increase
General	$ 63,966

The legal level of budgetary control is the fund level. 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.

All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Health Care Reserve
Contingency Reserve
Textbook Rental
Grant Activity
District Activities

2. Stewardship, compliance and accountability (continued)

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

B. Compliance with finance related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2021. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash
The following funds had deficit unencumbered cash balances as of June 30, 2021:

2021 ESSER I - SPED	$ 2,443
2021 ESSER I	32,300
2021 Kansas Preschool Pilot	122,900
2021 Striving Readers LiNK	83,987

Grant funds and other reimbursements were due to the District at year end to cover the deficits in these grant funds.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 11,071,504
Repurchase agreements - Treasury obligations	32,810,926
Cash on hand	250
Total cash	$ 43,882,680

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

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 32,810,926	$ 32,810,926	$ -	N/A
Total fair value	$ 32,810,926	$ 32,810,926	$ -	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition,

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

The District has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2021, is as follows:

Investments	Percentage of Investments
Treasury obligations	100.00%

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 be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods".

At June 30, 2021, the District's carrying amount of deposits was $11,071,504 and the bank balance was $7,401,064. Of the bank balance, 97% was held by two banks resulting in a concentration of credit risk. Of the bank balance, $712,507 was covered by federal depository insurance and $6,688,557 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Commerce Bank	American State Bank	Valley State Bank	First National Bank
FDIC coverage	$ 250,000	$ 250,000	$ 211,523	$ 984
Pledged securities at market value	14,184,120	1,236,645	-	-
Total coverage	$ 14,434,120	$ 1,486,645	$ 211,523	$ 984
Funds on deposit	$ 6,270,284	$ 918,273	$ 211,523	$ 984
Funds at risk	$ -	$ -	$ -	$ -

Custodial credit risk - investments

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

3. Detailed note on all funds (continued)

B. In-substance receipt in transit

The District received $3,887,551 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.

C. Capital projects

Capital project authorizations with approved change orders compared to disbursements and accounts payable from date of inception to June 30, 2021, are as follows:

Project	Authorization	Disbursements and Accounts Payable to Date	Committed
District roof repairs	$ 1,160,912	$ 1,160,912	$ -
HVAC improvements - Abe Hubert, Horace Good and Alta Brown	1,964,670	1,964,670	-
Lighting improvements - Georgia Matthews and Jennie Barker	138,972	138,972	-
Re-roof - Abe Hubert	179,095	179,095	-
Carpet and LVT replacement - Edith Scheuerman and Garfield Early Childhood Center	158,450	158,450	-
EFIS restoration - Victor Ornelas	109,853	109,853	-
Horizontal sealant - Garden City High School	11,698	11,698	-
Lighting improvements - Florence Wilson and Edith Scheuerman	249,965	72,141	177,824
HVAC improvements - Buffalo Jones and Georgia Matthews	971,324	412,035	559,289
Asbestos abatement - Buffalo Jones and Georgia Matthews	24,990	24,990	-
Re-roof - Victor Ornelas	126,834	53,580	73,254
Exterior insulation and finish systems (EIFS) restoration - Florence Wilson and Edith Scheuerman	238,092	-	238,092
Lighting improvements - Horace Good	56,860	-	56,860
Flooring replacement - Buffalo Jones and Georgia Matthews	41,950	-	41,950
Partial re-roof - Horace Good	39,965	-	39,965
Board room remodel	54,074	-	54,074

D. Long-term debt

Changes in long-term debt for the District for the year ended June 30, 2021, were as follows:

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2020	Additions	Reductions/ Payments	Balance June 30, 2021	Interest Paid
General obligation bonds payable:									
School building, Series 2015	06-10-15	4.000%	09-01-33	9,305,000	$ 9,035,000	$ -	$ 375,000	$ 8,660,000	$ 294,975
School building, Series 2016-A	04-25-16	5.000%	09-01-34	65,080,000	65,080,000	-	145,000	64,935,000	2,540,681
School building, Series 2016-B	05-10-16	5.000%	09-01-24	21,130,000	14,755,000	-	2,540,000	12,215,000	674,250
Total long-term debt					$ 88,870,000	$ -	$ 3,060,000	$ 85,810,000	$ 3,509,906

3. Detailed note on all funds (continued)

D. Long-term debt (continued)
Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 3,385,000	$ 3,359,531	$ 6,744,531
2023	3,730,000	3,193,056	6,923,056
2024	4,110,000	3,009,056	7,119,056
2025	4,490,000	2,817,656	7,307,656
2026	4,865,000	2,606,231	7,471,231
2027-2031	31,100,000	9,199,706	40,299,706
2032-2035	34,130,000	2,345,085	36,475,085
Total	$ 85,810,000	$ 26,530,321	$ 112,340,321

The fiscal agency balance from unclaimed bonds and coupons as of June 30, 2021, was $35,592.

Legal debt margin
The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. For the year ended June 30, 2021, that amount was $48,694,352. As of June 30, 2021, the total debt outstanding applicable to the limit was $85,810,000, which exceeds the statutory limit. The District obtained an order granting permission by the State to issue additional bonds over the statutory limit.

E. Interfund transfers
Interfund operating transfers are as follows:

From	To	
General	At Risk (4 year old)	$ 600,000
General	At Risk (K-12)	6,700,000
General	Bilingual Education	2,100,000
General	Virtual Education	250,000
General	Professional Development	200,000
General	Parent Education	101,286
General	Special Education	9,900,000
General	Career and Postsecondary Education	1,050,000
General	Health Care Reserve	400,000
General	Contingency Reserve	400,000
General	Textbook Rental	200,000
Supplemental General	At Risk (K-12)	2,500,000
Supplemental General	Bilingual Education	650,000
Contingency Reserve	Supplemental General	400,000
		$ 25,451,286

4. Other information

A. Risk management and self-insurance

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of $13,033,091. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

B. Post-employment health care benefits

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

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. There is no direct cost to the District under this program.

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days greater than 70 (not to exceed 15 days) may be sold to the District at a rate of $130 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid $25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2021, at $924,018.

D. 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.

4. Other information (continued)

D. Defined benefit pension plan (continued)

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $7,458,817 for the year ended June 30, 2021.

4. Other information (continued)

D. Defined benefit pension plan (continued)
Net pension liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $78,205,729. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

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 is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2021.

Litigation
The District is currently involved in pending litigation. The outcome of this matter in process has not been determined; however, the District's legal counsel and insurance provider believe insurance will cover any potential claim. Consequently, it should not have a material effect on any of the financial statements of the District at June 30, 2021.

Operating leases
In fiscal year 2017 the District entered into an operating lease for a copier at the business office. Lease payments for the year ended June 30, 2021, amounted to $18,829. There are no future lease payments due on this lease which expired in January 2021.

In fiscal year 2018 the District entered into an operating lease for a copier at plant facilities. Lease payments for the year ended June 30, 2021, amounted to $10,688. Future payments are as follows:

Fiscal Year Ended		
2022	$	10,688
2023		9,797
Total	$	20,485

4. Other information (continued)

E. Commitments and contingencies (continued)

Operating leases (continued)
In fiscal year 2021 the District entered into an operating lease for copiers at the copier center. Lease payments for the year ended June 30, 2021, amounted to $125,760. Future payments are as follows:

Fiscal Year Ended		
2022	$	125,760
2023		125,760
2024		125,760
2025		125,760
Total	$	503,040

F. COVID-19
On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the District's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021 or 2022.

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

G. CRF and CARES Act Funding
As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) and Education Stabilization Funds (ESF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $1,402,788 during fiscal year 2021. The CRF was to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals were to be fair, impactful and timely. In addition, the District received ESF in the amount of $572,969 during fiscal year 2021. The ESF was to be used to prevent, prepare for, and respond to coronavirus, domestically or internationally. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

H. Subsequent events
Subsequent to June 30, 2021, the District entered into capital project agreements for HVAC improvements totaling $2,822,174 and synthetic turf replacement totaling $562,400.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2021

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 55,841,699	$ (1,025,062)	$ 63,966	$ 54,880,603	$ 54,880,603	$ -
Supplemental General	16,712,297	(300,663)	-	16,411,634	16,411,634	-
Special Purpose Funds:						
At Risk (4 year old)	642,500	-	-	642,500	588,253	(54,247)
At Risk (K-12)	10,869,740	-	-	10,869,740	9,380,488	(1,489,252)
Bilingual Education	3,366,654	-	-	3,366,654	2,818,147	(548,507)
Virtual Education	474,420	-	-	474,420	183,367	(291,053)
Capital Outlay	12,716,340	-	-	12,716,340	2,592,645	(10,123,695)
Driver Training	81,400	-	-	81,400	18,474	(62,926)
Food Service	4,932,070	-	-	4,932,070	4,141,157	(790,913)
Professional Development	1,117,070	-	-	1,117,070	263,019	(854,051)
Parent Education	363,088	-	-	363,088	309,772	(53,316)
Summer School	28,561	-	-	28,561	28,561	-
Special Education	14,284,078	-	-	14,284,078	10,466,231	(3,817,847)
Career and Postsecondary Education	1,180,124	-	-	1,180,124	1,050,460	(129,664)
KPERS Special Retirement Contribution	8,433,684	-	-	8,433,684	7,220,005	(1,213,679)
Bond and Interest Funds:						
Bond and Interest	6,570,106	-	-	6,570,106	6,569,906	(200)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Other county sources	$ 107,440	$ 119,545	$ -	$ 119,545
State sources	54,002,749	54,728,329	55,841,026	(1,112,697)
Mineral production tax	64,231	31,325	-	31,325
Total receipts	54,174,420	54,879,199	$ 55,841,026	$ (961,827)
Expenditures:				
Instruction	8,895,456	10,471,595	$ 12,078,875	$ (1,607,280)
Student support services	2,771,760	2,942,645	3,357,110	(414,465)
Instructional support staff	2,346,723	2,329,873	3,409,476	(1,079,603)
General administration	988,271	1,086,996	1,081,980	5,016
School administration	4,346,475	4,261,931	4,437,500	(175,569)
Central services	1,619,821	1,835,210	1,037,740	797,470
Operations and maintenance	7,867,533	7,959,625	8,893,580	(933,955)
Student transportation supervision	327,825	347,086	383,220	(36,134)
Vehicle operating services	1,275,206	1,203,629	1,626,220	(422,591)
Vehicle services and maintenance services	394,735	419,396	402,300	17,096
Other student transportation services	6,250	1,417	-	1,417
Other supplemental services	23,408	21,588	-	21,588
Community service operations	37,516	34,360	-	34,360
Architectural and engineering services	9	-	-	-
Operating transfers out	23,196,013	21,901,286	19,133,698	2,767,588
Adjustment to comply with Legal Max	-	-	(1,025,062)	1,025,062
Total	54,097,001	54,816,637	54,816,637	-
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	70,244	63,966	63,966	-
Evidence based reading grant	20,937	-	-	-
Total	91,181	63,966	63,966	-
Total expenditures	54,188,182	54,880,603	$ 54,880,603	$ -
Receipts under expenditures	(13,762)	(1,404)		
Unencumbered cash, beginning	14,494	1,405		
Adjustment to unencumbered cash for prior year canceled encumbrances	673	1,235		
Unencumbered cash, ending	$ 1,405	$ 1,236		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 5,009,850	$ 4,814,801	$ 5,458,450	$ (643,649)
Delinquent tax	107,553	175,086	48,395	126,691
Motor vehicle tax	592,854	611,749	325,625	286,124
Recreational vehicle tax	14,825	13,697	3,942	9,755
Commercial vehicle tax	-	-	37,884	(37,884)
Other county sources	110,121	99,761	-	99,761
State sources	10,276,537	10,267,118	10,455,213	(188,095)
Transfer from Contingency Reserve	600,000	400,000	120,000	280,000
Total receipts	16,711,740	16,382,212	$ 16,449,509	$ (67,297)
Expenditures:				
Instruction:				
Salaries	8,221,074	7,989,760	$ 8,905,788	$ (916,028)
Employee benefits	2,116,927	1,895,468	1,939,365	(43,897)
Supplies	336,910	-	216,044	(216,044)
Equipment	1,089,735	1,434,757	1,080,700	354,057
Total instruction	11,764,646	11,319,985	12,141,897	(821,912)
Instructional support staff:				
Purchased property services	825,294	1,597,652	695,000	902,652
Supplies	10,347	7,804	111,000	(103,196)
Equipment	10,558	28,743	49,400	(20,657)
Total instructional support staff	846,199	1,634,199	855,400	778,799
Operations & maintenance:				
Supplies	135,047	-	-	-
Vehicle operating services:				
Equipment	425,000	307,450	-	307,450
Other supplemental services:				
Equipment	-	-	275,000	(275,000)
Operating transfers out:				
At Risk (K-12)	2,607,357	2,500,000	2,710,000	(210,000)
Bilingual Education	711,702	650,000	730,000	(80,000)
Total operating transfers out	3,319,059	3,150,000	3,440,000	(290,000)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Adjustment to Legal Max Budget	$ -	$ -	$ (300,663)	$ 300,663
Total expenditures	16,489,951	16,411,634	$ 16,411,634	$ -
Receipts over (under) expenditures	221,789	(29,422)		
Unencumbered cash, beginning	614,706	840,126		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,631	22,928		
Unencumbered cash, ending	$ 840,126	$ 833,632		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (4 Year Old) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 600,000	$ 600,000	$ 300,000	$ 300,000
Total receipts	600,000	600,000	$ 300,000	$ 300,000
Expenditures:				
Instruction:				
Salaries	428,316	442,123	$ 437,700	$ 4,423
Employee benefits	152,929	146,130	154,800	(8,670)
Equipment	-	-	50,000	(50,000)
Total expenditures	581,245	588,253	$ 642,500	$ (54,247)
Receipts over expenditures	18,755	11,747		
Unencumbered cash, beginning	375,934	394,689		
Unencumbered cash, ending	$ 394,689	$ 406,436		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (K-12) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 7,100,000	$ 6,700,000	$ 6,400,000	$ 300,000
Transfer from Supplemental General	2,607,357	2,500,000	2,710,000	(210,000)
Total receipts	9,707,357	9,200,000	$ 9,110,000	$ 90,000
Expenditures:				
Instruction:				
Salaries	7,119,423	7,243,843	$ 7,951,359	$ (707,516)
Employee benefits	1,751,870	1,744,310	1,880,141	(135,831)
Purchased professional and technical services	-	-	70,000	(70,000)
Supplies	139,173	8,320	79,200	(70,880)
Other	-	-	500,000	(500,000)
Total instruction	9,010,466	8,996,473	10,480,700	(1,484,227)
Student support services:				
Salaries	181,329	185,448	193,500	(8,052)
Employee benefits	13,707	13,662	15,500	(1,838)
Purchased professional and technical services	71,996	27,653	20,000	7,653
Total student support services	267,032	226,763	229,000	(2,237)
School administration:				
Salaries	125,407	128,741	130,700	(1,959)
Employee benefits	27,735	28,511	29,340	(829)
Total school administration	153,142	157,252	160,040	(2,788)
Total expenditures	9,430,640	9,380,488	$ 10,869,740	$ (1,489,252)
Receipts over (under) expenditures	276,717	(180,488)		
Unencumbered cash, beginning	1,602,978	1,879,715		
Adjustment to unencumbered cash for prior year canceled encumbrances	20	1,174		
Unencumbered cash, ending	$ 1,879,715	$ 1,700,401		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bilingual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 2,200,000	$ 2,100,000	$ 1,500,000	$ 600,000
Transfer from Supplemental General	711,702	650,000	730,000	(80,000)
Total receipts	2,911,702	2,750,000	$ 2,230,000	$ 520,000
Expenditures:				
Instruction:				
Salaries	2,166,112	2,144,386	$ 2,276,900	$ (132,514)
Employee benefits	499,651	477,503	543,100	(65,597)
Supplies	7,929	2,772	6,500	(3,728)
Other	-	-	350,000	(350,000)
Total instruction	2,673,692	2,624,661	3,176,500	(551,839)
Instructional support staff:				
Salaries	105,041	113,000	107,100	5,900
Employee benefits	20,108	20,712	20,750	(38)
Other purchased services	1,837	5,527	5,000	527
Total instructional support staff	126,986	139,239	132,850	6,389
School administration:				
Salaries	32,019	35,222	42,300	(7,078)
Employee benefits	13,028	14,025	10,004	4,021
Supplies	2,164	5,000	5,000	-
Total school administration	47,211	54,247	57,304	(3,057)
Total expenditures	2,847,889	2,818,147	$ 3,366,654	$ (548,507)
Receipts over (under) expenditures	63,813	(68,147)		
Unencumbered cash, beginning	1,100,178	1,164,511		
Adjustment to unencumbered cash for prior year canceled encumbrances	520	-		
Unencumbered cash, ending	$ 1,164,511	$ 1,096,364		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Virtual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 150,000	$ 250,000	$ 250,000	$ -
Total receipts	150,000	250,000	$ 250,000	$ -
Expenditures:				
Instruction:				
Salaries	83,434	137,500	$ 129,900	$ 7,600
Employee benefits	20,293	42,103	34,520	7,583
Supplies	6,062	3,764	10,000	(6,236)
Other	-	-	300,000	(300,000)
Total expenditures	109,789	183,367	$ 474,420	$ (291,053)
Receipts over expenditures	40,211	66,633		
Unencumbered cash, beginning	235,935	276,146		
Unencumbered cash, ending	$ 276,146	$ 342,779		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Capital Outlay Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 2,781,239	$ 2,849,562	$ 2,990,823	$ (141,261)
Delinquent tax	62,089	101,218	27,112	74,106
Motor vehicle tax	332,809	368,680	202,369	166,311
Recreational vehicle tax	8,012	8,563	2,450	6,113
Other county sources	22,522	19,555	23,544	(3,989)
State sources	1,669,601	1,598,907	1,598,907	-
Other	21,099	21,397	-	21,397
Total receipts	4,897,371	4,967,882	$ 4,845,205	$ 122,677
Expenditures:				
Instruction	160,549	25,679	$ 814,790	$ (789,111)
Operations and maintenance	261,005	12,446	1,325,000	(1,312,554)
Transportation	405,779	29,794	275,000	(245,206)
Facilities acquisition and construction	3,672,024	2,524,726	10,301,550	(7,776,824)
Total expenditures	4,499,357	2,592,645	$ 12,716,340	$(10,123,695)
Receipts over expenditures	398,014	2,375,237		
Unencumbered cash, beginning	7,942,472	8,349,989		
Adjustment to unencumbered cash for prior year canceled encumbrances	9,503	30,212		
Unencumbered cash, ending	$ 8,349,989	$ 10,755,438		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Driver Training Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 10,790	$ 7,344	$ 7,500	$ (156)
Charges for services:				
Enrollment fees	15,430	14,006	17,000	(2,994)
Total receipts	26,220	21,350	$ 24,500	$ (3,150)
Expenditures:				
Instruction:				
Salaries	18,759	15,221	$ 50,000	$ (34,779)
Employee benefits	1,360	1,097	4,000	(2,903)
Purchased property services	5,000	-	13,000	(13,000)
Other purchased services	1,043	1,562	7,000	(5,438)
Supplies	644	594	7,400	(6,806)
Total expenditures	26,806	18,474	$ 81,400	$ (62,926)
Receipts over (under) expenditures	(586)	2,876		
Unencumbered cash, beginning	95,458	94,872		
Unencumbered cash, ending	$ 94,872	$ 97,748		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Food Service Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ 3,478,821	$ 4,252,687	$ 3,318,024	$ 934,663
State sources	42,052	43,945	36,120	7,825
Charges for services:				
School receipts	758,906	62,146	916,000	(853,854)
Other	-	9,746	-	9,746
Total receipts	4,279,779	4,368,524	$ 4,270,144	$ 98,380
Expenditures:				
Operations and maintenance:				
Other purchased services	-	-	$ 2,500	$ (2,500)
Food service operation:				
Salaries	1,608,476	1,664,044	1,669,500	(5,456)
Employee benefits	617,169	624,496	709,720	(85,224)
Purchased professional and technical services	11,394	2,055	1,000	1,055
Purchased property services	31,345	32,014	-	32,014
Other purchased services	13,972	14,809	20,750	(5,941)
Supplies	1,941,569	1,716,674	2,303,600	(586,926)
Equipment	210,383	87,065	150,000	(62,935)
Other	-	-	75,000	(75,000)
Total food service operation	4,434,308	4,141,157	4,929,570	(788,413)
Total expenditures	4,434,308	4,141,157	$ 4,932,070	$ (790,913)
Receipts over (under) expenditures	(154,529)	227,367		
Unencumbered cash, beginning	966,394	811,865		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	2,578		
Unencumbered cash, ending	$ 811,865	$ 1,041,810		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Professional Development Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 53,390	$ 24,602	$ 52,500	$ (27,898)
Transfer from General	300,000	200,000	100,000	100,000
Total receipts	353,390	224,602	$ 152,500	$ 72,102
Expenditures:				
Instructional support staff:				
Salaries	37,029	37,263	$ 135,000	$ (97,737)
Employee benefits	123,364	116,715	174,620	(57,905)
Purchased professional and technical services	159	-	18,700	(18,700)
Other purchased services	284,058	109,041	788,750	(679,709)
Total expenditures	444,610	263,019	$ 1,117,070	$ (854,051)
Receipts under expenditures	(91,220)	(38,417)		
Unencumbered cash, beginning	1,160,448	1,070,306		
Adjustment to unencumbered cash for prior year canceled encumbrances	1,078	3,747		
Unencumbered cash, ending	$ 1,070,306	$ 1,035,636		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Parent Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ -	$ 6,096	$ -	$ 6,096
State sources	193,490	202,390	229,390	(27,000)
Transfer from General	96,745	101,286	133,698	(32,412)
Total receipts	290,235	309,772	$ 363,088	$ (53,316)
Expenditures:				
Student support services:				
Salaries	206,292	210,137	$ 216,200	$ (6,063)
Employee benefits	55,221	51,347	66,900	(15,553)
Purchased professional and technical services	-	-	31,988	(31,988)
Other purchased services	27,062	45,060	31,000	14,060
Supplies	1,660	3,228	17,000	(13,772)
Total student support services	290,235	309,772	363,088	(53,316)
Total expenditures	290,235	309,772	$ 363,088	$ (53,316)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summer School Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ -	$ -	$ -	$ -
Expenditures:				
Instruction:				
Salaries	20,434	26,573	$ 26,500	$ 73
Employee benefits	1,398	1,988	2,061	(73)
Total expenditures	21,832	28,561	$ 28,561.00	$ -
Receipts under expenditures	(21,832)	(28,561)		
Unencumbered cash, beginning	50,393	28,561		
Unencumbered cash, ending	$ 28,561	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 1,868,738	$ (1,868,738)
Other	679,648	541,408	-	541,408
Transfer from General	10,149,268	9,900,000	9,500,000	400,000
Total receipts	10,828,916	10,441,408	$ 11,368,738	$ (927,330)
Expenditures:				
Instruction:				
Salaries	6,060,381	5,997,582	$ 8,518,855	$ (2,521,273)
Employee benefits	1,985,403	1,968,170	2,914,000	(945,830)
Purchased professional and technical services	-	-	35,000	(35,000)
Supplies	2,448	9,498	85,783	(76,285)
Equipment	-	-	25,000	(25,000)
Total instruction	8,048,232	7,975,250	11,578,638	(3,603,388)
Student support services:				
Salaries	1,150,472	1,370,704	1,429,600	(58,896)
Employee benefits	239,116	278,996	289,700	(10,704)
Purchased professional and technical services	187,790	84,669	12,000	72,669
Supplies	7,000	9,700	19,000	(9,300)
Total student support services	1,584,378	1,744,069	1,750,300	(6,231)
Instructional support staff:				
Employee benefits	-	210	-	210
Other purchased services	2,032	3,473	48,000	(44,527)
Other	-	-	15,000	(15,000)
Total instructional support staff	2,032	3,683	63,000	(59,317)
Special area administrative services:				
Salaries	320,455	326,955	334,800	(7,845)
Employee benefits	78,690	78,085	82,640	(4,555)
Other purchased services	-	176	3,500	(3,324)
Total special area administrative services	399,145	405,216	420,940	(15,724)
Operations and maintenance:				
Other purchased services	13,518	22,132	30,000	(7,868)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Vehicle operating services:				
Salaries	$ 10,996	$ -	$ 15,000	$ (15,000)
Employee benefits	835	-	1,200	(1,200)
Other purchased services	407,681	315,881	425,000	(109,119)
Total vehicle operating services	419,512	315,881	441,200	(125,319)
Total expenditures	10,466,817	10,466,231	$ 14,284,078	$ (3,817,847)
Receipts over (under) expenditures	362,099	(24,823)		
Unencumbered cash, beginning	2,612,423	2,978,496		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,974	1,687		
Unencumbered cash, ending	$ 2,978,496	$ 2,955,360		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Career and Postsecondary Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 67,204	$ (67,204)
Transfer from General	1,100,000	1,050,000	550,000	500,000
Total receipts	1,100,000	1,050,000	$ 617,204	$ 432,796
Expenditures:				
Instruction:				
Salaries	831,881	824,202	$ 830,000	$ (5,798)
Employee benefits	184,759	175,866	191,400	(15,534)
Equipment	32,357	33,812	61,904	(28,092)
Other	2,363	1,867	-	1,867
Total instruction	1,051,360	1,035,747	1,083,304	(47,557)
Instructional support staff:				
Salaries	-	-	39,600	(39,600)
Employee benefits	-	-	12,220	(12,220)
Other purchased services	20,550	1,325	40,000	(38,675)
Supplies	11,345	13,388	5,000	8,388
Total instructional support staff	31,895	14,713	96,820	(82,107)
Total expenditures	1,083,255	1,050,460	$ 1,180,124	$ (129,664)
Receipts over (under) expenditures	16,745	(460)		
Unencumbered cash, beginning	584,957	604,400		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,698	2,416		
Unencumbered cash, ending	$ 604,400	$ 606,356		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Health Care Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Actual
Receipts:		
Interest income	$ 188,784	$ 97,043
Premiums received	10,693,989	10,634,164
Other	661,979	654,034
Transfer from General	-	400,000
Total receipts	11,544,752	11,785,241
Expenditures:		
Premiums paid	12,872,079	12,020,292
Health care expenses	163,146	155,229
Total expenditures	13,035,225	12,175,521
Receipts under expenditures	(1,490,473)	(390,280)
Unencumbered cash, beginning	3,131,290	1,640,817
Unencumbered cash, ending	$ 1,640,817	$ 1,250,537

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
KPERS Special Retirement Contribution Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 7,798,136	$ 7,220,005	$ 8,433,684	$ (1,213,679)
Total receipts	7,798,136	7,220,005	$ 8,433,684	$ (1,213,679)
Expenditures:				
Instruction	5,122,344	4,742,588	$ 5,627,551	$ (884,963)
Student support	576,724	533,967	605,509	(71,542)
Instructional support	388,380	359,586	440,172	(80,586)
General administration	155,183	143,678	171,385	(27,707)
School administration	521,107	482,473	521,070	(38,597)
Central services	101,597	94,065	103,381	(9,316)
Operations and maintenance	496,449	459,644	514,564	(54,920)
Student transportation services	204,009	188,885	214,943	(26,058)
Food services	232,343	215,119	235,109	(19,990)
Total expenditures	7,798,136	7,220,005	$ 8,433,684	$ (1,213,679)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Contingency Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Actual
Receipts:		
Transfer from General	$ 600,000	$ 400,000
Total receipts	600,000	400,000
Expenditures:		
Transfer to Supplemental General	600,000	400,000
Receipts over expenditures	-	-
Unencumbered cash, beginning	3,700,000	3,700,000
Unencumbered cash, ending	$ 3,700,000	$ 3,700,000

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Textbook Rental Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Actual
Receipts:		
Fees	$ 325,609	$ 82,039
Transfer from General	900,000	200,000
Total receipts	1,225,609	282,039
Expenditures:		
Instruction:		
Textbooks	1,424,087	250,187
Receipts over (under) expenditures	(198,478)	31,852
Unencumbered cash, beginning	1,375,297	1,176,819
Unencumbered cash, ending	$ 1,176,819	$ 1,208,671

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Miscellaneous Grants	2021 Title I	2020 Title I
Receipts:			
Federal sources	$ -	$ 1,379,212	$ 230,000
State and local sources	-	-	-
Other	284,472	-	-
Total receipts	284,472	1,379,212	230,000
Expenditures:			
Administration:			
Salary	-	110,647	-
Employee benefits	-	35,916	-
Contracted services	55,500	-	-
Other	-	21,782	-
Instruction:			
Salary	58,255	928,175	194,128
Employee benefits	10,762	262,724	35,872
Inservice	573	-	-
Supplies	49,128	19,968	-
Other	-	-	-
Transportation	-	-	-
Equipment	-	-	-
Vocational education projects	-	-	-
Total expenditures	174,218	1,379,212	230,000
Receipts over (under) expenditures	110,254	-	-
Unencumbered cash (deficit), beginning	143,548	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	18	-	-
Unencumbered cash (deficit), ending	$ 253,820	$ -	$ -

(continued)

2021 Title I-D Local Delinquency	2020 Title I-D Local Delinquency	2021 Title I Part C Migrant Education	2021 Carl Perkins Program Improvement	2020 Carl Perkins Program Improvement	2021 Title II-A Improving Teacher Quality
$ 66,502	$ 18,000	$ 525,500	$ 67,204	$ 50	$ 254,308
-	-	-	-	-	-
-	-	-	-	-	-
66,502	18,000	525,500	67,204	50	254,308
-	-	107,909	-	-	-
-	-	24,746	-	-	-
-	-	-	-	-	-
-	-	5,000	-	-	5,537
49,470	-	297,903	-	-	123,079
17,032	-	78,058	-	-	27,246
-	-	1,344	-	-	98,446
-	-	10,540	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	67,204	-	-
66,502	-	525,500	67,204	-	254,308
-	18,000	-	-	50	-
-	(18,000)	-	-	(50)	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2021 Targeted Improvement	2021 Title IV Part A Enrichment Program	2021 Title VI-B	2021 Early Childhood
Receipts:				
Federal sources	$ 54,589	$ 84,976	$ 1,597,875	$ 63,268
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	54,589	84,976	1,597,875	63,268
Expenditures:				
Administration:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Other	-	2,482	20,000	-
Instruction:				
Salary	20,536	82,494	1,175,697	63,268
Employee benefits	1,625	-	299,481	-
Inservice	20,569	-	21,826	-
Supplies	9,911	-	47,697	-
Other	-	-	-	-
Transportation	-	-	-	-
Equipment	1,948	-	33,174	-
Vocational education projects	-	-	-	-
Total expenditures	54,589	84,976	1,597,875	63,268
Receipts over (under) expenditures	-	-	-	-
Unencumbered cash (deficit) , beginning	-	-	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-	-
Unencumbered cash (deficit), ending	$ -	$ -	$ -	$ -

(continued)

2021 Title III English Language Learners	2021 Homeless Child	2021 ESSER I - SPED	2021 ESSER I	2021 Kansas Reading Roadmap	2021 Kansas Preschool Pilot
$ 210,790	$ 24,773	$ 29,143	$ 509,083	$ -	$ 16,000
-	-	-	-	156,940	138,900
-	-	-	-	-	-
210,790	24,773	29,143	509,083	156,940	154,900
-	4,000	-	-	-	-
-	1,000	-	-	-	-
1,721	-	-	-	-	-
-	-	5,382	20,931	-	-
152,360	-	292	379,242	72,038	130,014
50,135	-	21	86,533	5,442	42,233
4,959	950	-	-	-	-
1,615	18,823	25,891	9,537	-	105,553
-	-	-	-	-	-
-	-	-	45,140	-	-
-	-	-	-	-	-
-	-	-	-	-	-
210,790	24,773	31,586	541,383	77,480	277,800
-	-	(2,443)	(32,300)	79,460	(122,900)
-	-	-	-	(79,460)	-
-	-	-	-	-	-
$ -	$ -	$ (2,443)	$ (32,300)	$ -	$ (122,900)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2021 Striving Readers LiNK	2020 Striving Readers LiNK	2021 Coronavirus Relief Fund	Title IV 21st Century Community Learning Center
Receipts:				
Federal sources	$ 721,250	$ 359,750	$ 1,395,038	$ 102,000
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	721,250	359,750	1,395,038	102,000
Expenditures:				
Administration:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Other	-	-	-	-
Instruction:				
Salary	158,753	25	-	78,118
Employee benefits	44,395	151	-	2,987
Inservice	-	-	-	4,762
Supplies	237,903	269,214	1,395,038	16,133
Other	364,186	-	-	-
Transportation	-	-	-	-
Equipment	-	-	-	-
Vocational education projects	-	-	-	-
Total expenditures	805,237	269,390	1,395,038	102,000
Receipts over (under) expenditures	(83,987)	90,360	-	-
Unencumbered cash (deficit), beginning	-	(90,360)	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-	-
Unencumbered cash (deficit), ending	$ (83,987)	$ -	$ -	$ -

(continued)

Total (Memorandum Only)	Total Prior Year
$ 7,709,311	$ 6,482,523
295,840	457,673
284,472	251,650
8,289,623	7,191,846
222,556	193,226
61,662	44,035
57,221	55,500
81,114	85,149
3,963,847	3,997,318
964,697	1,096,930
153,429	127,902
2,216,951	1,047,104
364,186	6,332
45,140	21,983
35,122	89,889
67,204	96,345
8,233,129	6,861,713
56,494	330,133
(44,322)	(374,455)
18	-
$ 12,190	$ (44,322)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bond and Interest Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 2,134,991	$ 2,585,157	$ 2,693,755	$ (108,598)
Delinquent tax	58,871	77,228	21,017	56,211
Motor vehicle tax	273,034	358,131	190,040	168,091
Recreational vehicle tax	6,009	8,703	2,300	6,403
Commercial vehicle tax	-	-	22,109	(22,109)
Other county sources	47,709	53,610	-	53,610
State sources	3,586,422	3,676,013	3,676,013	-
Federal tax credit	693,362	-	-	-
Interest	158,688	173,377	-	173,377
Total receipts	6,959,086	6,932,219	$ 6,605,234	$ 326,985
Expenditures:				
Debt service:				
Principal	2,505,000	3,060,000	$ 3,060,000	$ -
Bond fees	-	-	200	(200)
Interest and fiscal charges	4,480,331	3,509,906	3,509,906	-
Total expenditures	6,985,331	6,569,906	$ 6,570,106	$ (200)
Receipts over (under) expenditures	(26,245)	362,313		
Unencumbered cash, beginning	3,294,815	3,268,570		
Unencumbered cash, ending	$ 3,268,570	$ 3,630,883		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Student Organization Accounts	Balance July 1, 2020	Cash Receipts	Cash Disburse-ments	Balance June 30, 2021
5k Race - HGMS	$ 1,546	$ -	$ -	$ 1,546
Ag. Built Club - GCHS	1,628	2,736	1,394	2,970
Art Club - GCHS	3,504	-	761	2,743
Athletic Office - GCHS	2,881	12	1,938	955
Athletic Training Club - GCHS	196	-	-	196
AVID Club - GCHS	4,707	-	3	4,704
AVID Club - HGMS	-	1,605	1,354	251
Band Club - GCHS	754	-	-	754
Baseball Club - GCHS	4,058	4,998	2,338	6,718
Basketball Club, Boys - GCHS	1,518	2,038	-	3,556
Basketball Club, Girls - GCHS	1,174	2,345	544	2,975
Bernadine Sitts Intermediate Center	37,093	3,280	3,103	37,270
Book Club - KHMS	114	-	-	114
Fowling Club-High Rollers - GCHS	9,111	2,652	6,664	5,099
Brick Pavers, GCHS	4,085	-	-	4,085
Buff Grill Club - GCHS	423	2,620	1,372	1,671
Buffalo Broadcasting Club - GCHS	2,717	1	963	1,755
Buffalo Print Shop - GCHS	4,453	1,854	3,304	3,003
Career Assoc Club - GCHS	4	-	-	4
Charles Stone Intermediate Center	4,491	11,186	10,983	4,694
Cheer Club - HGMS	528	1,168	1,048	648
Chess Club - GCHS	61	-	-	61
Clay Target Club - GCHS	4	-	-	4
Coffee Shop - GCHS	59,030	30,052	33,120	55,962
Cross Country Club - GCHS	482	3,000	-	3,482
Culture T.E.A.M. Club - GCHS	1,053	-	-	1,053
Dance Team Club - GCHS	2,035	1,784	3,246	573
Early Childhhood Fees - GE	141	-	-	141
English AP Exams - GCHS	8,803	5,160	12,135	1,828
Falcon Club - KHMS	303	-	-	303
FB Black Shirts Club - GCHS	1,315	21,635	17,930	5,020
FBLA Club - GCHS	90	1,697	1,785	2
FCCLA Club - GCHS	2,413	845	321	2,937
FCCLA Club - HGMS	1,004	250	-	1,254
Field Sponsorship - GCHS	1,500	2,000	-	3,500
FFA Club - GCHS	14,702	16,835	9,379	22,158
Folkloric Dance Club - GCHS	850	-	-	850
Gaming Club, GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	5,664	-	-	5,664
Golf Club, Boys - GCHS	359	1,100	425	1,034
Golf Club, Girls - GCHS	595	-	408	187
GSA Club - GCHS	155	-	-	155
Gym Sponsorship	13,140	10,500	741	22,899
HALO Club - GCHS	1,228	60	132	1,156
HALO Club - HGMS	31	-	-	31
HALO Club - KHMS	787	-	-	787
Hawk Closet - HGMS	848	250	-	1,098
Hawk Club - HGMS	500	1,691	1,040	1,151
Hawk Pantry - HGMS	2,946	3,730	180	6,496
HOSA Club - GCHS	396	-	-	396

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disburse-ments	Balance June 30, 2021
Student Organization Accounts (continued)				
Interact Club - GCHS	$ 650	$ -	$ -	$ 650
Iron Buffalo Club - GCHS	17,114	5,778	5,421	17,471
JLC - HGMS	84	1,456	1,112	428
Junior Class Club - GCHS	2,846	8,025	5,473	5,398
Kansas History Day - BSIC	525	-	-	525
Literature Club, GCHS	262	-	-	262
Lounge - AB	497	-	-	497
Lounge - AH	51	216	223	44
Lounge - BJ	65	-	-	65
Lounge - ES	1,648	-	-	1,648
Lounge - HGMS	1,830	1,251	1,226	1,855
Lounge - JB	-	170	109	61
Lounge - JW	89	99	77	111
Lounge - KHMS	826	1,436	917	1,345
National Forensic League Club - GCHS	5,790	1,690	2,092	5,388
National Honor Society Club - GCHS	343	5,968	4,893	1,418
NFL Resources - GCHS	796	-	101	695
Orchestra Club - GCHS	2,562	5,399	6,851	1,110
Orchestra Club - HGMS	23	17	40	-
Pep Club - GCHS	4,158	-	-	4,158
Pep Club - HGMS	588	-	-	588
Pep Club - KHMS	776	1,468	1,421	823
Robotics - HGMS	813	160	75	898
Robotics - KHMS	358	246	458	146
Robotics Camp - GCHS	2,657	-	-	2,657
Robotics/TSA Club - GCHS	3,381	440	669	3,152
SADD - HGMS	192	-	-	192
Science Olympiad Club - HGMS	2,561	1,006	1,259	2,308
Senior Class Club - GCHS	3,182	-	-	3,182
Skills USA Club - GCHS	2,750	-	77	2,673
Soccer Club - GCHS	325	180	-	505
Social Committee - HGMS	121	-	103	18
Sound Effects Club - GCHS	17,530	2,380	10,982	8,928
Spanish Club - GCHS	102	-	-	102
Spanish NHS Club - GCHS	57	56	64	49
Special Education Popcorn - GCHS	3,267	628	1,612	2,283
Special Education Popcorn - HGMS	2,795	924	2,490	1,229
Sponsorship Agreements - GCHS	5,903	3,621	7,088	2,436
Student Council Club - AH	503	-	-	503
Student Council Club - GCHS	8,034	951	985	8,000
Student Council Club - HGMS	2,323	3,565	3,804	2,084
Student Council Club - KHMS	1,835	56	259	1,632
Student Fines - GCHS	30	-	30	-
Student Fundraising - AB	124	1,340	1,457	7
Student Fundraising - AH	1,952	28	-	1,980
Student Fundraising - BJ	99	15	-	114
Student Fundraising - ES	240	-	-	240

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disburse-ments	Balance June 30, 2021
Student Organization Accounts (continued)				
Student Fundraising - FW	$ 4,974	$ 1,485	$ 1,224	$ 5,235
Student Fundraising - GCAEC	3,750	240	469	3,521
Student Fundraising - GM	10,265	44	40	10,269
Student Fundraising - GW	2,138	1,431	1,167	2,402
Student Fundraising - HGMS	3,289	-	-	3,289
Student Fundraising - JB	2,717	369	-	3,086
Student Fundraising - JW	4,269	1,639	-	5,908
Student Fundraising - KHMS	448	6,209	5,813	844
Student Fundraising - PL	4,478	4,314	3,442	5,350
Student Fundraising - VO	394	-	-	394
Student ID Fees - HGMS	6,246	2,831	5,018	4,059
Student ID Fees - GCHS	5,511	778	2,444	3,845
Student ID Fees - KHMS	18	902	920	-
Sugar Beet Club - GCHS	14,399	1,096	5,118	10,377
Swim Club - GCHS	-	1,344	1,344	-
Tennis Club - GCHS	10,067	6,732	5,805	10,994
Thespians Society Club - GCHS	7,595	3,735	4,049	7,281
Tracksters Club - GCHS	6,186	6,204	5,103	7,287
Volleyball Club - GCHS	4,664	1,357	2,499	3,522
Wrestling Club - GCHS	1,808	50	1,211	647
Yearbook Club - HGMS	2,258	2,386	992	3,652
Yearbook Club - KHMS	2,208	2,125	3,546	787
Total	$ 405,844	$ 230,924	$ 228,183	$ 408,585

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Unencumbered Cash Balance July 1, 2020	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2021	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2021
Fees and User Charges						
Activity Tickets - GCHS	$ -	$ 60	$ 60	$ -	$ 60	$ 60
Cafeteria	-	65,451	65,451	-	53,458	53,458
Counselors - GCHS	-	786	786	-	184	184
Library Late Fees / Lost Book - CSIC	-	390	390	-	-	-
Library Late Fees / Lost Book - GCHS	-	88	88	-	256	256
Library Late Fees / Lost Book - HGMS	-	508	508	-	3,662	3,662
Library Late Fees / Lost Book - KHMS	-	11	11	-	627	627
Lost Agenda Fees - BCIS	-	-	-	-	121	121
Lost Agenda Fees - CSIC	-	-	-	-	1,901	1,901
Lost Textbook Fees - BCIS	-	18	18	-	4,087	4,087
Lost Textbook Fees - GCHS	-	225	225	-	11,707	11,707
Lost Textbook Fees - HGMS	-	-	-	-	1,263	1,263
Lost Textbook Fees - KHMS	-	-	-	-	77	77
Technology Fees	-	139,206	139,206	-	68,224	68,224
Technology Lab Fees - HGMS	-	1,302	1,302	-	2,688	2,688
Textbook Rental - GCHS	-	158,226	158,226	-	73,928	73,928
Total fees and user charges	-	366,271	366,271	-	222,243	222,243
Gate Receipts						
Rocky Welton Wrestling - GCHS	-	2,649	2,649	-	40,136	40,136
Roundball Classic - GCHS	-	-	-	-	10,971	10,971
Season Tickets - GCHS	-	6,361	6,361	-	-	-
Total gate receipts	-	9,010	9,010	-	51,107	51,107
School Events						
Athletic Director - GCHS	-	7,360	7,360	-	1,415	1,415
Athletic Director - HGMS	-	3,500	3,500	-	5,113	5,113
Athletic Director - KHMS	-	1,000	1,000	-	110	110
Athletic Training - GCHS	-	4,600	4,600	-	1,325	1,325
Band - GCHS	-	5,120	5,120	-	2,105	2,105
Baseball - GCHS	-	6,203	6,203	-	-	-
Basketball, Boys - GCHS	-	7,800	7,800	-	7,777	7,777
Basketball, Boys - HGMS	-	2,823	2,823	-	3,543	3,543
Basketball, Boys - KHMS	-	2,492	2,492	-	935	935
Basketball, Girls - GCHS	-	7,800	7,800	-	11,145	11,145
Basketball, Girls - HGMS	-	2,048	2,048	-	1,145	1,145
Basketball, Girls - KHMS	-	747	747	-	292	292
Bowling - GCHS	-	3,880	3,880	-	2,076	2,076
Cheerleaders - GCHS	-	4,220	4,220	-	6,184	6,184
Commencement and Awards - GCHS	-	1,080	1,080	-	-	-
Cross Country - GCHS	-	2,398	2,398	-	178	178
Cross Country - HGMS	-	624	624	-	871	871
Cross Country - KHMS	-	1,026	1,026	-	-	-
Debate - GCHS	-	5,465	5,465	-	5,624	5,624
Drama - GCHS	-	2,505	2,505	-	698	698
EMS/Security - GCHS	-	4,600	4,600	-	14,935	14,935
EMS/Security - KHMS	-	400	400	-	801	801
Football - GCHS	-	18,390	18,390	-	612	612
Football - HGMS	-	8,433	8,433	-	8,016	8,016
Football - KHMS	-	3,683	3,683	-	1,850	1,850
Forensics - GCHS	-	5,665	5,665	-	5,501	5,501
Golf, Boys - GCHS	-	3,415	3,415	-	-	-
Golf, Girls - GCHS	-	2,563	2,563	-	1,870	1,870
KSHAA/Entry Fees - GCHS	-	2,673	2,673	-	6,401	6,401

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Unencumbered Cash Balance July 1, 2020	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2021	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2021
School Events (continued)						
KSHAA/Entry Fees - KHMS	$ -	$ 3,146	$ 3,146	$ -	$ -	$ -
Musical - GCHS	-	17,107	17,107	-	10,134	10,134
Officials - GCHS	-	38,932	38,932	-	37,538	37,538
Officials - HGMS	-	13,445	13,445	-	8,885	8,885
Officials - KHMS	-	9,839	9,839	-	58	58
Orchestra - GCHS	-	2,490	2,490	-	794	794
Orchestra - HGMS	-	930	930	-	123	123
Orchestra - KHMS	-	779	779	-	-	-
Scholar's Bowl - GCHS	-	725	725	-	223	223
Soccer, Boys - GCHS	-	4,690	4,690	-	5,791	5,791
Soccer, Boys - HGMS	-	1,077	1,077	-	881	881
Soccer, Boys - KHMS	-	1,904	1,904	-	1,106	1,106
Soccer, Girls - GCHS	-	4,126	4,126	-	9,210	9,210
Soccer, Girls - HGMS	-	820	820	-	1,318	1,318
Soccer, Girls - KHMS	-	2,237	2,237	-	1,493	1,493
Softball - GCHS	-	6,428	6,428	-	1,886	1,886
Swimming, Boys - GCHS	-	4,181	4,181	-	2,555	2,555
Swimming, Girls - GCHS	-	2,948	2,948	-	670	670
Tennis, Boys - GCHS	-	2,615	2,615	-	891	891
Tennis, Girls - GCHS	-	2,721	2,721	-	-	-
Track - GCHS	-	6,185	6,185	-	167	167
Track - HGMS	-	2,383	2,383	-	994	994
Track - KHMS	-	2,494	2,494	-	1,322	1,322
Vocal Music - GCHS	-	4,560	4,560	-	814	814
Vocal Music - HGMS	-	200	200	-	1,906	1,906
Vocal Music - KHMS	-	385	385	-	-	-
Volleyball - GCHS	-	5,135	5,135	-	8,160	8,160
Volleyball - HGMS	-	1,686	1,686	-	5,999	5,999
Volleyball - KHMS	-	3,360	3,360	-	1,598	1,598
Wrestling - GCHS	-	6,710	6,710	-	645	645
Wrestling - HGMS	-	713	713	-	364	364
Wrestling - KHMS	-	779	779	-	-	-
Yearbook - GCHS	-	6,954	6,954	-	8,820	8,820
Total school events	-	285,197	285,197	-	204,867	204,867
School Project Accounts						
Band - HGMS	-	3,066	3,066	-	5,163	5,163
Band - KHMS	-	1,256	1,256	-	-	-
ESC Accounts	-	1,852	1,852	-	249	249
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	6,174	6,174	-	5,665	5,665
Special Revolving Agency Accounts						
Band / Orchestra Rental Fee	-	10,861	10,861	-	1,613	1,613
Equipment / Uniforms - GCHS	-	1,854	1,854	-	74,443	74,443
Equipment / Uniforms - HGMS	-	6,000	6,000	-	7,996	7,996
Equipment / Uniforms - KHMS	-	2,000	2,000	-	590	590
Gate Receipts - GCHS	-	43,911	43,911	-	1,917	1,917
Gate Receipts - HGMS	-	6,556	6,556	-	24,361	24,361
Gate Receipts - KHMS	-	4,760	4,760	-	1,861	1,861
Interest - savings	-	2,538	2,538	-	11,165	11,165
KSHAA Regional - GCHS	-	2,978	2,978	-	2,824	2,824
Stampede Store - GCHS	-	9,578	9,578	-	3,566	3,566
State Expenses - GCHS	-	7,047	7,047	-	-	-
State sales tax	-	12,997	12,997	-	2,193	2,193
Student Fund Supplies	-	991	991	-	11,722	11,722
Total special revolving agency accounts	-	112,071	112,071	-	144,251	144,251
Total District Activity Funds	$ -	$ 778,723	$ 778,723	$ -	$ 628,133	$ 628,133

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Instruction:				
Salaries	$ 5,945,336	$ 7,564,477	$ 7,811,029	$ (246,552)
Employee benefits	1,616,132	1,621,571	1,991,980	(370,409)
Purchased professional and technical services	61,863	72,899	93,000	(20,101)
Other purchased services	94,874	99,593	67,000	32,593
Supplies	752,836	698,227	942,748	(244,521)
Equipment	230,915	221,328	204,618	16,710
Other	193,500	193,500	968,500	(775,000)
Total instruction	8,895,456	10,471,595	12,078,875	(1,607,280)
Student support services:				
Salaries	2,204,357	2,373,257	2,410,400	(37,143)
Employee benefits	534,958	544,847	618,210	(73,363)
Purchased professional and technical services	-	-	273,000	(273,000)
Supplies	32,445	24,541	55,500	(30,959)
Total student support services	2,771,760	2,942,645	3,357,110	(414,465)
Instructional support staff:				
Salaries	1,740,518	1,764,048	2,604,134	(840,086)
Employee benefits	438,540	419,391	646,842	(227,451)
Purchased professional and technical services	17,000	14,000	20,000	(6,000)
Other purchased services	5,006	4,680	5,000	(320)
Supplies	145,659	127,754	133,500	(5,746)
Total instructional support staff	2,346,723	2,329,873	3,409,476	(1,079,603)
General administration:				
Salaries	674,859	728,879	712,200	16,679
Employee benefits	114,102	117,942	138,880	(20,938)
Purchased professional and technical services	95,332	111,246	113,400	(2,154)
Other purchased services	67,321	69,659	68,100	1,559
Supplies	12,331	17,978	18,400	(422)
Other	24,326	41,292	31,000	10,292
Total general administration	988,271	1,086,996	1,081,980	5,016
School administration:				
Salaries	3,458,029	3,423,507	3,527,100	(103,593)
Employee benefits	836,818	786,416	863,700	(77,284)
Supplies	51,628	52,008	46,700	5,308
Total school administration	4,346,475	4,261,931	4,437,500	(175,569)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Central services:				
Salaries	$ 1,318,613	$ 1,368,933	$ 734,100	$ 634,833
Employee benefits	314,174	328,054	218,040	110,014
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	36,357	52,540	55,000	(2,460)
Supplies	(49,323)	85,683	20,500	65,183
Other	-	-	100	(100)
Total central services	1,619,821	1,835,210	1,037,740	797,470
Operations and maintenance:				
Salaries	3,310,731	3,297,504	3,653,900	(356,396)
Employee benefits	1,118,670	1,070,103	1,213,660	(143,557)
Purchased professional and technical services	434,778	467,270	150,000	317,270
Purchased property services	379,586	423,714	687,220	(263,506)
Other purchased services	475,418	509,470	630,800	(121,330)
Supplies	2,148,350	2,191,564	2,558,000	(366,436)
Total operations and maintenance	7,867,533	7,959,625	8,893,580	(933,955)
Student transportation supervision:				
Salaries	246,023	250,292	308,200	(57,908)
Employee benefits	64,144	63,259	70,020	(6,761)
Supplies	17,658	33,535	5,000	28,535
Total student transportation supervision	327,825	347,086	383,220	(36,134)
Vehicle operating services:				
Salaries	845,555	775,903	1,024,700	(248,797)
Employee benefits	334,319	309,477	342,020	(32,543)
Purchased professional and technical services	5,333	5,988	-	5,988
Other purchased services	1,689	1,633	45,000	(43,367)
Motor fuel	88,310	110,628	200,000	(89,372)
Other	-	-	14,500	(14,500)
Total vehicle operating services	1,275,206	1,203,629	1,626,220	(422,591)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Vehicle services and maintenance services:				
Salaries	$ 166,956	$ 175,197	$ 178,400	$ (3,203)
Employee benefits	59,309	62,624	58,700	3,924
Purchased professional and technical services	33,472	45,118	-	45,118
Purchased property services	42,189	46,933	31,000	15,933
Other purchased services	92,480	89,112	-	89,112
Supplies	329	412	128,700	(128,288)
Equipment	-	-	5,000	(5,000)
Other	-	-	500	(500)
Total vehicle services and maintenance services	394,735	419,396	402,300	17,096
Other student transportation services:				
Employee benefits	4	891	-	891
Other purchased services	6,117	6	-	6
Equipment	129	520	-	520
Total other student transportation services	6,250	1,417	-	1,417
Other supplemental services:				
Salaries	18,677	19,055	-	19,055
Employee benefits	4,731	2,332	-	2,332
Other	-	201	-	201
Total other supplemental services	23,408	21,588	-	21,588
Community service operations:				
Crossing guards	37,516	34,360	-	34,360
Architectural and engineering services	9	-	-	-

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Operating transfers out:				
At Risk (4 year old)	$ 600,000	$ 600,000	$ 300,000	$ 300,000
At Risk (K-12)	7,100,000	6,700,000	6,400,000	300,000
Bilingual Education	2,200,000	2,100,000	1,500,000	600,000
Virtual Education	150,000	250,000	250,000	-
Professional Development	300,000	200,000	100,000	100,000
Parent Education	96,745	101,286	133,698	(32,412)
Special Education	10,149,268	9,900,000	9,500,000	400,000
Career and Postsecondary Education	1,100,000	1,050,000	550,000	500,000
Healthcare Reserve	-	400,000	-	400,000
Contingency Reserve	600,000	400,000	200,000	200,000
Textbook Rental	900,000	200,000	200,000	-
Total operating transfers out	23,196,013	21,901,286	19,133,698	2,767,588
Adjustment to comply with Legal Max	-	-	(1,025,062)	1,025,062
Total	54,097,001	54,816,637	54,816,637	-
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	70,244	63,966	63,966	-
Evidence based reading grant	20,937	-	-	-
Total	91,181	63,966	63,966	-
Total expenditures	$ 54,188,182	$ 54,880,603	$ 54,880,603	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
U.S. Department of Agriculture Food and Nutrition Service				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
COVID-19 National School Lunch Program	10.555	2021		$ 730,992
Summer Food Service Program for Children	10.559	2021		3,465,139
Total Child Nutrition Cluster				4,196,131
Child and Adult Care Food Program	10.558	2021		56,557
Fresh Fruit and Vegetable Program	10.582	2021		8,412
Total U.S. Department of Agriculture Food and Nutrition Service				**4,261,100**
U.S. Department of Treasury				
Passed through Kansas Children's Cabinet and Trust Fund:				
COVID-19 Coronavirus Relief Fund	21.019	2021		7,750
Passed through Finney County, KS:				
COVID-19 Coronavirus Relief Fund	21.019	2021		1,395,038
Total U.S. Department of Treasury				**1,402,788**
U.S. Department of Education Office of Elementary and Secondary Education				
Passed through Kansas Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States:				
Title VI-B	84.027	2021	$ 1,597,868	
Title VI-B	84.027	2020	2,180	
Targeted Improvement	84.027	2021	54,169	
Targeted Improvement	84.027	2020	5,300	1,659,517
Special Education - Preschool Grants:				
Early Childhood	84.173	2021		63,268
Total Special Education Cluster (IDEA):				1,722,785
Title I Grants to Local Educational Agencies:				
Title I	84.010	2021	1,379,141	
Title I	84.010	2020	230,000	
Title ID - Local Delinquency	84.010	2021	66,502	1,675,643

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
(continued)				
Migrant Education - State Grant Program:				
Title I Part C - Migrant Education	84.011	2021	$ 525,403	
Title I Part C - Migrant Education	84.011	2020	4,376	$ 529,779
Career & Technical Education - Basic Grants to States:				
Carl Perkins Program Improvement	84.048	2021	66,072	
Carl Perkins Program Improvement	84.048	2020	9,099	75,171
Education for Homeless Children and Youth:				
Homeless Child	84.196	2021		24,655
Title IV 21st Century Community Learning Center	84.287c	2021		101,977
English Language Acquisition State Grants:				
Title III - English Language Learners	84.365	2021		210,697
Improving Teacher Quality State Grants:				
Title II-A - Supporting Effective Instruct	84.367	2021	254,308	
Title II-A - Supporting Effective Instruct	84.367	2020	4,000	258,308
Comprehensive Literacy Development:				
Striving Readers - LiNK	84.371	2021	798,388	
Striving Readers - LiNK	84.371	2020	269,390	1,067,778
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	2021		84,976
COVID-19 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act:				
ESSER I	84.425D	2021	541,383	
SPED ESSER I	84.425D	2021	31,586	572,969
Total U.S. Department of Education Office of Elementary and Secondary Education				**6,324,738**
U.S. Department of Health and Human Services Centers for Disease Control and Prevention				
Passed through Kansas Department of Education:				
Temporary Assistance for Needy Families:				
TANF - Preschool Pilot	93.558	2021		130,690
Total U.S. Department of Health and Human Services Centers for Disease Control and Prevention				**130,690**
TOTAL				**$ 12,119,316**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. General
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 457, Garden City, Kansas. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting
The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

Migrant Education – State Grant Program receipts and expenditures reported in the District's regulatory basis financial statement differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to regulatory basis financial statements
Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

Special Purpose Funds:	
Food Service (Schedule 2-I):	
Food service operation	$ 4,252,687
Food service - expense reimbursement	8,412
Parent Education (Schedule 2-K):	
Student support services - other purchased services	7,750
Grant activity (Schedule 2-S):	
Total expenditures	8,233,129
Plus prior year encumbrances	24,955
Less current year encumbrances	(17,020)
Less expenditures from other sources	(390,597)
Total expenditures of federal awards	$ 12,119,316

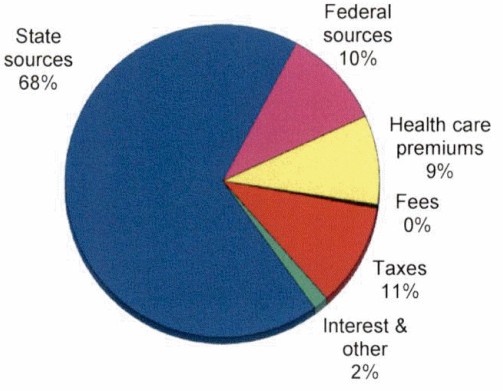
4. De minimis cost rate
The District has not elected to use the 10% de minimis cost rate.

5. National School Lunch Program
The unencumbered cash balance in the Food service fund at June 30, 2021, is local money. Federal and state funds included in the Food service fund are expended first.

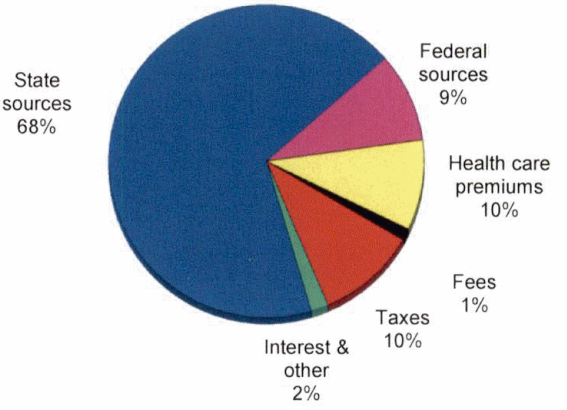
OTHER SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Receipts
For the Years Ended June 30

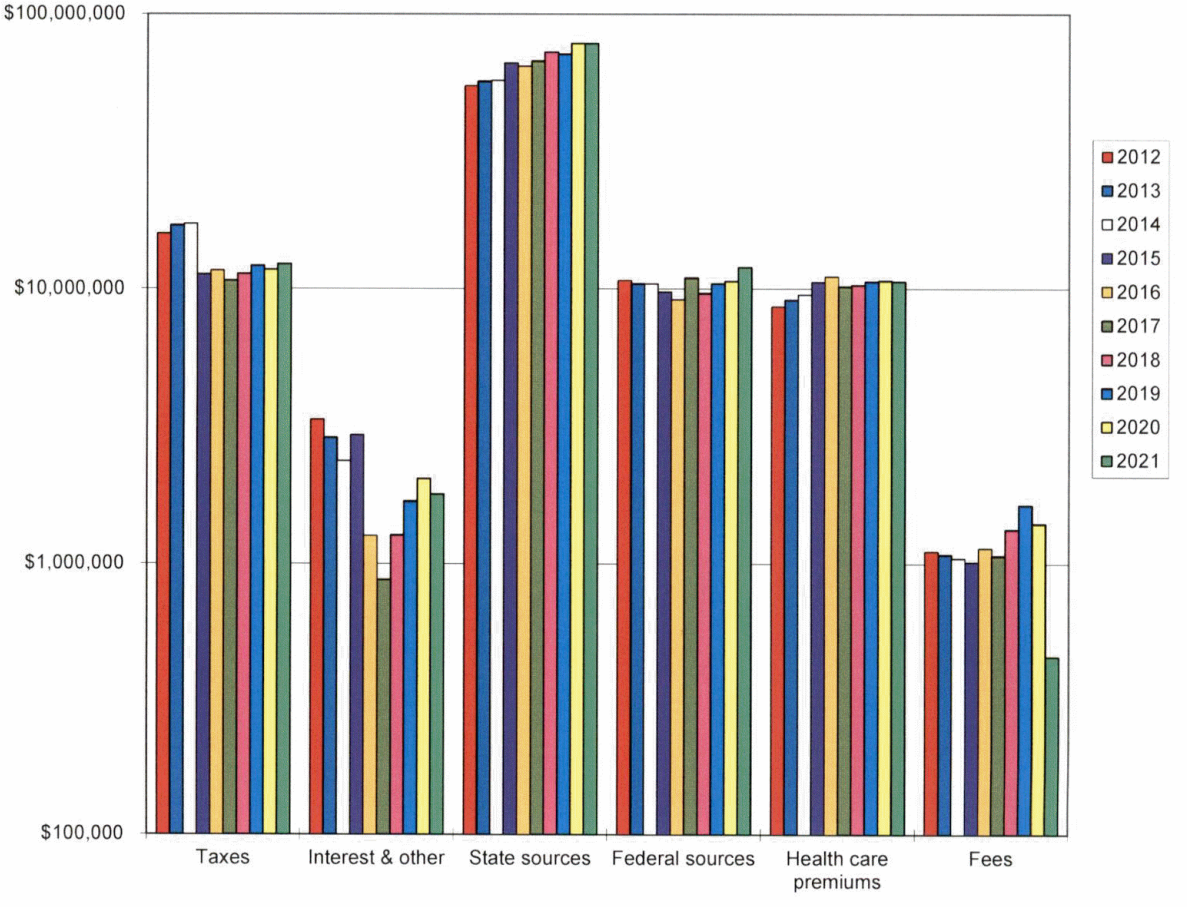
2021 Receipts- All Funds
(excluding transfers between funds)



2020 Receipts- All Funds
(excluding transfers between funds)



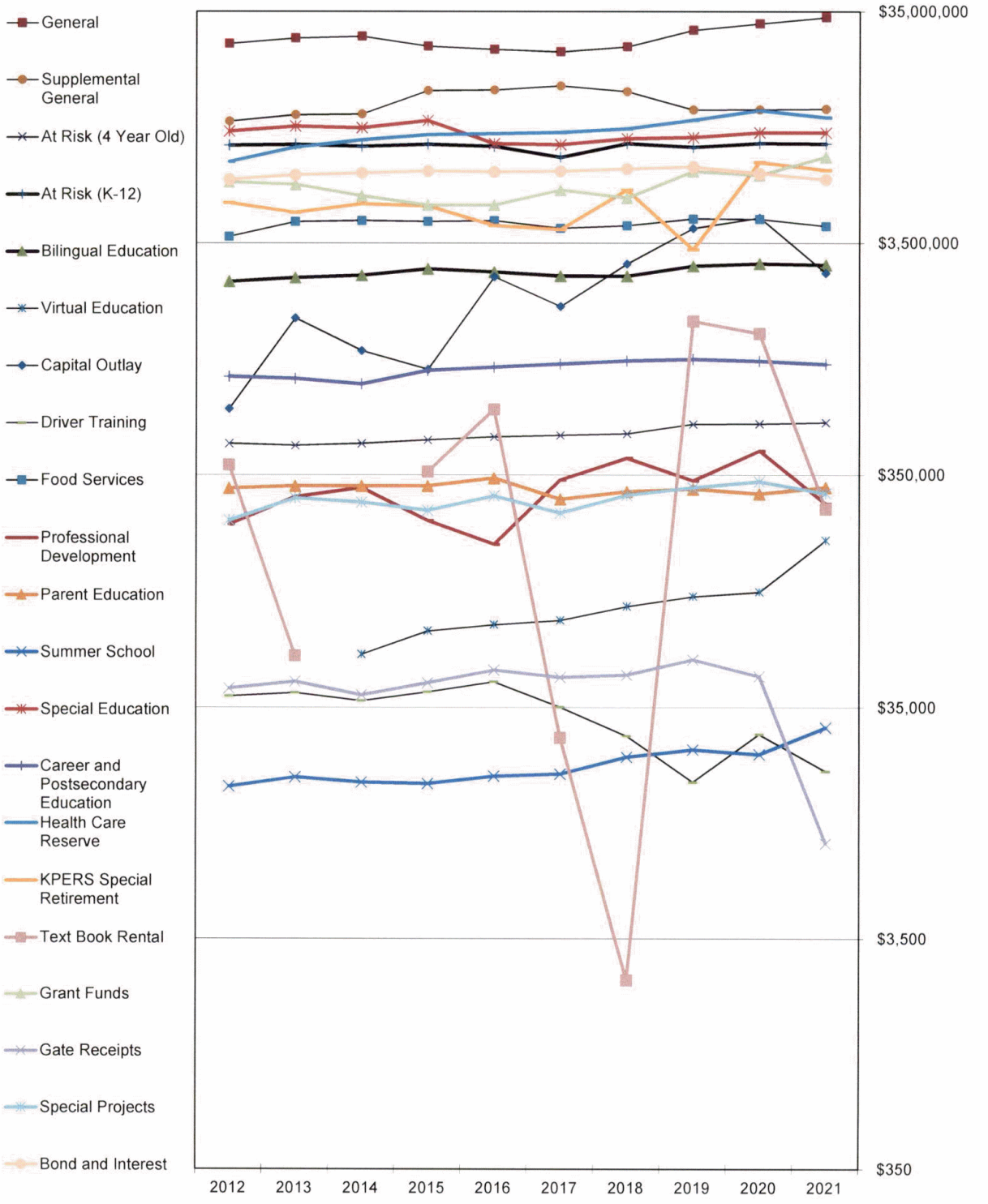
Comparison of Receipts - All Funds
(excluding transfers between funds)



Note: Vertical axis is in multiples of 10

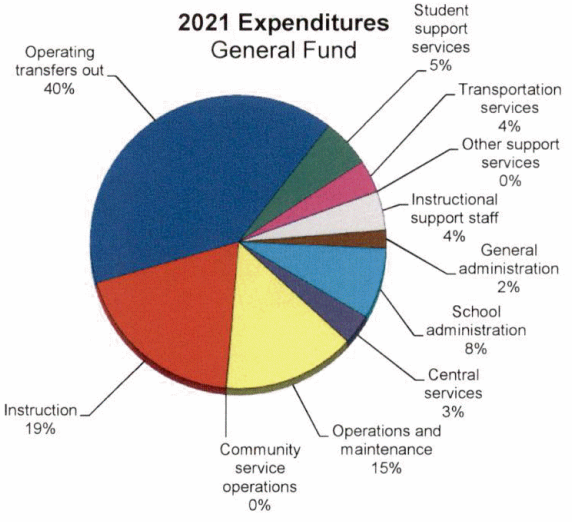
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures
For the Years Ended June 30

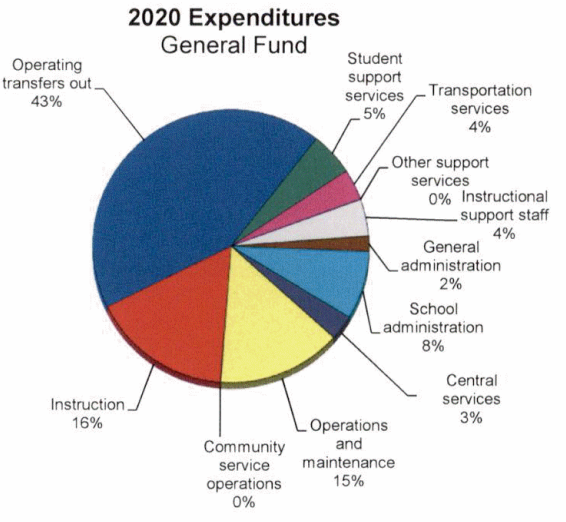
Expenditures - All Funds
(excluding transfers between funds and capital projects)



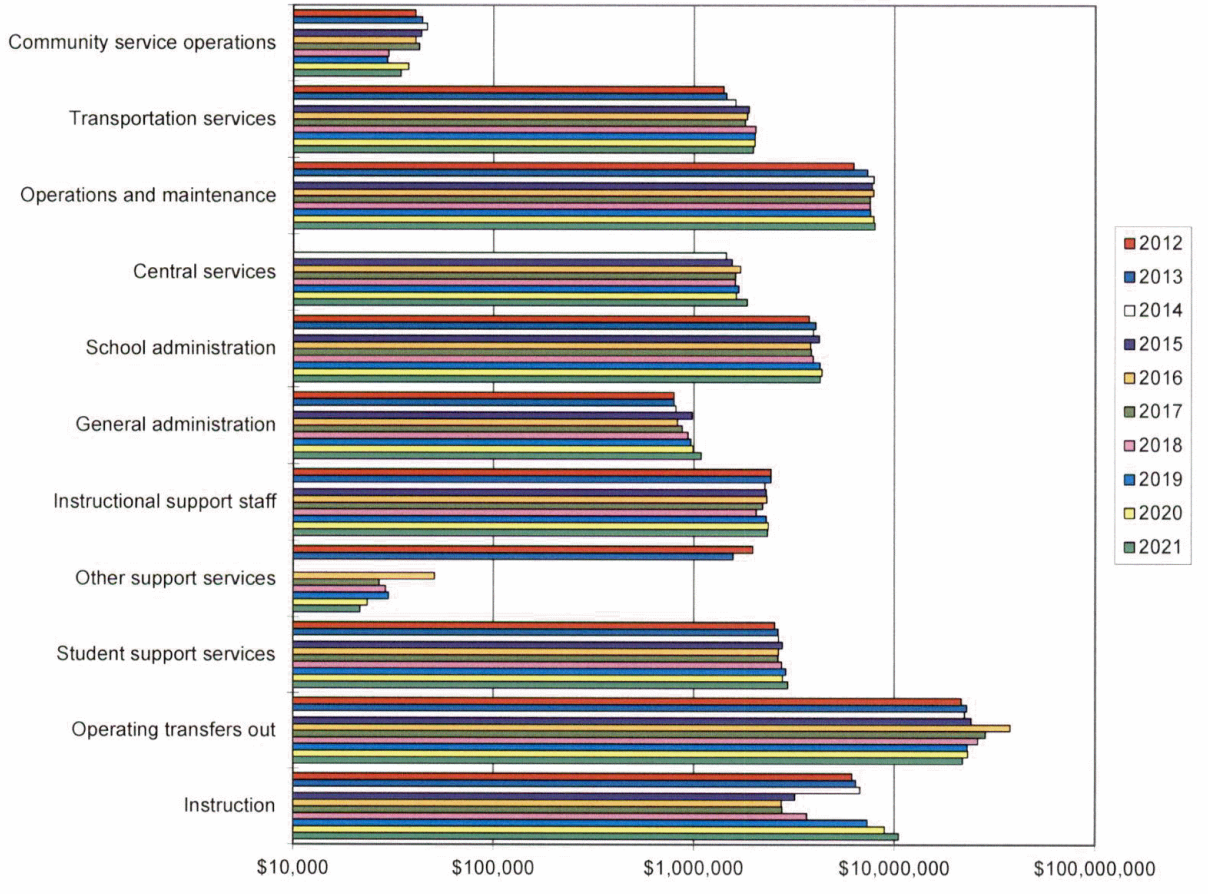
Note: Vertical axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Years Ended June 30





Comparison of Expenditures
General Fund



Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 4, 2022. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, 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 statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002, that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the District in a separate letter dated January 4, 2022.

Unified School District No. 457's Response to Findings

Unified School District No. 457's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 4, 2022

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 457, Garden City, Kansas', compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of

laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-003 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 4, 2022

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
  Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

Are any material weaknesses identified?	Yes
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	Yes
Are any significant deficiencies identified?	None reported

- Type of auditors' report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Child Nutrition Cluster:		
COVID-19 National School Lunch Program	10.555	$ 730,992
Summer Food Service Program	10.559	3,465,139
COVID-19 Coronavirus Relief Fund:		
COVID-19 Coronavirus Relief Fund	21.019	7,750
COVID-19 Coronavirus Relief Fund	21.019	1,395,038
COVID-19 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act:		
ESSER I	84.425D	541,383
SPED ESSER I	84.425D	31,586

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITORS' RESULTS (continued)

B. Federal Awards (continued)

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

II. FINANCIAL STATEMENT FINDINGS

Finding 2021-001

Type of Finding:	Material weakness in internal control over cash procedures.
Finding:	Control procedures over cash were not functioning as planned, which resulted in reconciliation errors.
Criteria:	Control procedures over cash should operate as designed to prevent errors and mitigate misappropriation of funds. This includes timely bank reconciliations while maintaining a segregation of duties through the separation of check signing, authorization and reconciliation functions.
Condition:	Effective control procedures over cash reconciliations were not in place for the District.
Context:	In the current year, errors occurred in the bank reconciliations and were not resolved on a regular, timely basis.
Cause:	The finding results from a lack of oversight and adherence to the District's internal control processes over cash.
Effect or Potential Effect:	The reconciliation errors were not corrected timely and the potential for misappropriation of funds was not mitigated.
Recommendation:	We recommend the District's management review all bank reconciliations on a regular basis in order to timely detect and correct reconciling items as well as mitigate the potential misappropriation of funds.
Responsible Official's Response:	The District's management will review bank reconciliations to ensure all balances are correct.

Finding 2021-002

Type of Finding:	Material weakness in internal control over financial reporting.
Finding:	Control procedures over the recording of journal entries were not functioning as intended.
Criteria:	Control procedures over the recording of journal entries should be in place to prevent, detect, and correct potential misstatement of transactions. This includes obtaining proper approval for journal entries and reviewing the impact of the posted journal entries to ensure the transactions are accurate.

II. FINANCIAL STATEMENT FINDINGS (continued)

Finding 2021-002
(continued)

Condition:	In the current year journal entries were posted without proper approval and the impact of the recorded journal entries was not reviewed. This resulted in misstatement in several expense accounts at year-end.
Context:	Incorrect journal entries resulting in misstatements were posted without approval. Audit entries were posted to correct these misstatements.
Cause:	The finding results from a lack of oversight and adherence to the District's internal control process over journal entries.
Effect or Potential Effect:	Inadequate review of the results of journal entries could result in misstatement in the financial statements.
Recommendation:	We recommend all journal entries be fully documented and properly authorized.
Responsible Official's Response:	The District's management will review all journal entries to ensure all entries are correct.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2021-003

Federal Agency:	Department of Education Office of Elementary and Secondary Education
Pass-through Entity:	Kansas Department of Education
Program Name:	Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act
Assistance Listing Number:	84.425D
Grant Number:	S425D200002
Compliance Requirements:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Performance, Reporting, Special Tests and Provisions
Type of Finding:	Material weakness in internal control over the monitoring of grant compliance requirements.
Finding:	Control procedures over the monitoring of grant compliance requirements were not functioning as planned, which resulted in non-compliance with the special tests and provisions compliance requirement.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (continued)

Finding 2021-003
(continued)

Criteria:	Control procedures should be in place to monitor compliance with grant requirements. This includes ensuring all compliance requirements of grants are satisfied.
Condition:	Effective control procedures over the monitoring of grant compliance requirements were not in place for the District.
Context:	Under the CARES Act, local educational agencies who receive ESSER I funds must provide equitable services to students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA. Requirements for the ESSER I grant per the Uniform Guidance requires the District to maintain appropriate documentation that the District conducted timely consultation with private school officials in making its determinations and set aside the required amount for private school children. In addition, the Uniform Guidance requires the District to maintain records that educational services that were planned were actually provided. The District lacked documentation for the ESSER I grant reflecting the equitable services compliance requirement was met.
Cause:	The finding results from a lack of oversight and adherence to the District's internal control process over the monitoring of grant compliance requirements.
Effect or Potential Effect:	Failure to meet compliance requirements could result in funds having to be returned to the granting agency.
Questioned Costs:	None noted.
Recommendation:	We recommend the District monitor requirements for all grant programs to ensure compliance with both federal and state requirements.
Responsible Official's Response:	The District's management will evaluate the grant monitoring process and ensure all documentation for federal grant requirements is maintained.

Garden City Public Schools

U.S.D. #457

Business Office

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2021

January 4, 2022

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2021.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2020, through June 30, 2021

The findings from the June 30, 2021, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

Finding 2021-001
Planned Corrective Action:
The District's management will review bank reconciliations to ensure all balances are correct, with a planned implementation date by the Financial Officer of October 31, 2021.

Finding 2021-002
Planned Corrective Action:
The District's management will review and approve journal entries to ensure all entries are correct, with a planned implementation date by the Financial Officer of October 31, 2021.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2021-003
Planned Corrective Action:
The District's management will evaluate the grant monitoring process and ensure all documentation for federal grant requirements are maintained, with a planned implementation date by the Financial Officer of October 31, 2021.

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Colleen Drees at 620-805-7005.

Sincerely,

Colleen Drees
Director of Business Affairs