

UNIFIED SCHOOL DISTRICT NUMBER 367
Osawatomie, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

For Year Ended June 30, 2022

Unified School District 367
Osawatomie, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 367
Osawatomie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 367, Osawatomie, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 367, Osawatomie, Kansas as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Unified School District Number 367, Osawatomie, Kansas as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 367 of Osawatomie, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 367, Osawatomie, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C; 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 Unified School District Number 367 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 Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 367's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 367 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 control-related matters that we identified during the audit.

Other Matters - Supplementary Information

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

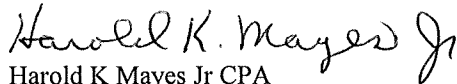
Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 367, Osawatomie, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated November 11, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note C.



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 8, 2022

Unified School District Number 367
Osawatomie, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended June 30, 2022

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>
Governmental type funds			
General Funds			
General	\$ 0	\$ 0	\$ 9,753,121
Supplemental General	242,860	0	3,105,865
Special Purpose Funds			
Adult Education	821	0	28,277
Adult Supplementary Education	52,951	0	559,544
At Risk - 4 year old	6,570	0	50,000
At Risk - K-12	11,956	0	1,714,971
Virtual Education	3,230	0	110,794
Capital Outlay	838,341	0	2,705,940
Driver Training	6,981	0	28,432
Food Service	48,268	0	1,029,730
Professional Development	19,631	0	20,664
Special Education	319,411	0	3,125,803
KPERS Special Retirement Contribution	0	0	1,089,340
Career & Postsecondary Education	18,468	0	141,270
Gifts & Grants	178,084	0	387,779
Carl Perkins Grant	0	0	4,104
Contingency Reserve	288,483	0	61,518
Textbook & Student Materials	67,961	0	111,130
Title I	0	0	304,486
Title II A - Teacher Quality	0	0	45,174
21st CCLC	0	0	98,008
21st CCLC 2nd Grant	1,034	0	99,987
ESSER II	(497,322)	0	746,571
ESSER III	0	0	0
SPARKS	0	0	0
Fees and User Charges	30	0	13,781
Gate Receipts	0	0	45,059
Recreation Commission	10,259	0	65,269
Bond & Interest Fund			
Bond and Interest	1,072,227	0	1,785,863
Business Fund			
Health Insurance	739,886	0	980,898
Trust Funds			
Scholarship & Other Trusts	<u>1,617,335</u>	<u>0</u>	<u>(95,454)</u>
Total reporting entity (excluding agency funds)	\$ <u>5,047,465</u>	\$ <u>0</u>	\$ <u>28,117,924</u>

Composition of ending cash

Demand Deposits, Money Markets & certificates of deposit	Time Deposits
First Option Bank	Landmark
\$ 6,247,863	\$ 19,316

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 9,753,121	\$ 0	\$ 645,294	\$ 645,294
3,157,178	191,547	0	191,547
28,296	802	2,536	3,338
584,752	27,743	0	27,743
48,368	8,202	28,165	36,367
1,690,739	36,188	187,298	223,486
99,065	14,959	16,511	31,470
1,197,869	2,346,412	0	2,346,412
19,816	15,597	0	15,597
879,535	198,463	56,117	254,580
23,247	17,048	0	17,048
2,915,514	529,700	0	529,700
1,089,340	0	0	0
137,784	21,954	18,245	40,199
443,996	121,867	0	121,867
4,031	73	0	73
0	350,001	0	350,001
72,591	106,500	742	107,242
304,486	0	43,938	43,938
45,174	0	0	0
98,008	0	0	0
101,021	0	2,310	2,310
457,022	(207,773)	0	(207,773)
612,594	(612,594)	0	(612,594)
0	0	0	0
13,761	50	0	50
45,059	0	0	0
71,115	4,413	0	4,413
1,393,620	1,464,470	0	1,464,470
1,107,476	613,308	68,405	681,713
60,661	1,461,220	0	1,461,220
<u>\$ 26,455,240</u>	<u>\$ 6,710,150</u>	<u>\$ 1,069,561</u>	<u>\$ 7,779,711</u>

Composition of ending cash - continued**Governmental investments**

Edward Jones \$ 547,510
First Option 1,104,551

Total cash

and investments \$ 7,919,240

Less Agency funds

Per Schedule 3 139,529

\$ 7,779,711

The accompanying notes are an integral part of this statement.

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2022**

NOTE A. MUNICIPAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents Unified School District Number 367 (the municipality), and does not include the financial statement of any of the related municipal entities.

Recreation Commission is a joint recreation system established by the District and the City of Osawatomie, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted to the Commission by the District. The District must approve Bond issues for the Commission. The Commission can sue and be sued. The District must approve the acquisition of real property by the Commission. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2022**

NOTE C. BASIS OF ACCOUNTING - continued

capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 367, Osawatomie, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

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

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th.

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

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

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

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

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

Carl Perkins	Contingency Reserve	Textbook & Student Materials
Title I	Title IIA – Teacher Quality	21 st CCLC
21 st CCLC 2 nd Grant	ESSER II Fund	ESSER III Fund

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

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2022**

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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

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

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

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

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

At June 30, 2022, the carrying amount of the District's bank deposits was \$6,267,179 and the bank balance was \$5,901,397. The bank balance was held by three institutions resulting in a reduced concentration of credit risk. Of the bank balance, \$269,316 was covered by federal depository insurance, and \$5,632,081 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The rating of the District's investments is noted below. Fair values are based upon quoted market values as of June 30, 2022. As of June 30, 2022, the District had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>1--2</u>	<u>2+</u>	<u>Rating</u>
First Option				
Government Bonds	\$ 1,104,552	\$ 0	\$ 1,104,552	AAA
Edward Jones				
Cash/Money Market	194,811	194,811	0	NR
Government Bonds	<u>352,698</u>	<u>0</u>	<u>352,698</u>	NR
	\$ <u>1,652,061</u>	\$ <u>194,811</u>	\$ <u>1,457,250</u>	

Interest Rate Risk – Per Kansas statutes, maturities of investments shall not exceed two years. A majority of the District's investment maturities are greater than 5 years.

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2022**

NOTE E. DEPOSITS AND INVESTMENTS – continued

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, 2022, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
First Option	67%
Edward Jones	33%

NOTE F. LONG-TERM DEBT

Series 2013 A	2.00% to 5.00%	07/16/2013	4,015,000	09/01/2028
Refunding Series 2017-A	3.00%	12/28/2017	2,865,000	09/01/2028
Refunding Series 2021-A	3.00%	03/03/2021	5,670,000	09/01/2025
Refunding Series 2021-B	1.50%	10/7/2021	640,000	09/01/2028

Financing Leases:

Pool Project	2.45%	8/27/2015	1,500,000	8/1/2025
Equipment	0.00%	Various	126,086	6/30/2027
First Option Buses	3.45%	7/18/2018	684,458	10/1/2024

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

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Expense</u>
G. O. Bonds:						
Series 2013 A	\$ 615,000	\$ 0	\$ 615,000	\$ (615,000)	\$ 0	\$ 15,375
Refunding Series 2017-A	2,745,000	0	25,000	(25,000)	2,720,000	81,975
Refunding Series 2021-A	5,670,000	0	1,115,000	(1,115,000)	4,555,000	152,430
Refunding Series 2021-B	0	640,000	0	640,000	640,000	3,840
G. O. Bonds Subtotal	<u>9,030,000</u>	<u>640,000</u>	<u>1,755,000</u>	<u>(1,115,000)</u>	<u>7,915,000</u>	<u>253,620</u>
Financing Leases:						
Pool Project	719,070	0	153,054	(153,054)	566,016	16,685
Equipment	95,562	0	25,217	(25,217)	70,345	0
First Option Buses	400,664	0	95,063	(95,063)	305,601	14,015
			0			
Financing lease Subtotal	<u>1,215,296</u>	<u>0</u>	<u>273,334</u>	<u>(273,334)</u>	<u>941,962</u>	<u>30,700</u>
Total Long-Term Debt	<u>\$ 10,245,296</u>	<u>\$ 640,000</u>	<u>\$ 2,028,334</u>	<u>\$ (1,388,334)</u>	<u>\$ 8,856,962</u>	<u>\$ 284,320</u>

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE F. 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:

	June 30,						
	2023	2024	2025	2026	2027	2028-2032	Total
Principal							
G. O. bonds	\$ 1,135,000	\$ 1,150,000	\$ 1,185,000	\$ 1,220,000	\$ 1,050,000	\$ 2,175,000	\$ 7,915,000
Financing leases	277,433	284,739	288,326	91,464	0	0	941,962
Total principal	1,412,433	1,434,739	1,473,326	1,311,464	1,050,000	2,175,000	8,856,962
Interest							
G. O. bonds	210,875	176,888	141,937	105,938	75,425	61,662	772,725
Financing leases	23,603	16,295	8,782	1,027	0	0	49,707
Total interest	234,478	193,183	150,719	106,965	75,425	61,662	822,432
Total principal & interest	\$ 1,646,911	\$ 1,627,922	\$ 1,624,045	\$ 1,418,429	\$ 1,125,425	\$ 2,236,662	\$ 9,679,394

The District is subject to statutes of the State of Kansas, which limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2022, the statutory limit for the District was \$8,315,971. The District is currently under this limit.

NOTE G. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$321,841 for general fund and \$114,931 for supplemental general subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 these receipt were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk - 4 Year Olds	K.S.A. 72-6478	\$ 50,000
General Fund	At-Risk K-12	K.S.A. 72-6478	1,356,000
General Fund	Driver Training	K.S.A. 72-6478	10,500
General Fund	Capital Outlay	K.S.A. 72-6478	580,000
General Fund	Special Education	K.S.A. 72-6478	2,000,000
General Fund	Vocational Education	K.S.A. 72-6478	131,584
General Fund	Contingency Reserve	K.S.A. 72-6478	61,517
General Fund	Professional Development	K.S.A. 72-6478	20,664
General Fund	Vitural Education	K.S.A. 72-6478	110,794
Supplemental General	Special Education	K.S.A. 72-6478	960,726
Supplemental General	At-Risk K-12	K.S.A. 72-6478	358,971

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2022

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Health Insurance: During the year ended June 30, 2022, employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 2013. There are currently two plans employees can choose from. For both plans, the District's contribution per employee is \$480 per month for a single policy, \$635 per month for employee plus spouse, \$635 per month for employee plus child, and \$740 per month for a family policy. All District employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Humana, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$60,000 and with aggregate stop-loss insurance at 90% of annualized expected claims.

Incurred but not reported claims: Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

	Balance July 1, 2021		Claims		Payments		Balance June 30, 2022
Incurred but not reported claims	\$ 60,255	\$	1,107,476	\$	1,099,326	\$	68,405

Other Post Employment Benefits: The District makes available to qualified retired employees an employer-sponsored group health care benefit plan upon written application filed with the Clerk of the District. The District payment toward the group health insurance cost for the retiree equals the amount paid on behalf of full time teachers of the District. Participation in the Retiree Group Health Insurance Plan is voluntary. The amount paid by the District for year ended June 30, 2022 was \$36,288.

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Flexible Benefit Plan: The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently benefits offered through the Plan involve insurance coverage.

Compensated Absences: Vacation - All 12-month personnel receive 10 days of vacation. After 10 full years of service, an additional day of vacation is added each year. Max is 20 days of vacation earned per year. All vacation days must be used each year or forfeited. Classified (10 month employees) and certified employees do not receive vacation.

Personal Days – All 12-month personnel receive 12 days of Paid Days Off (PDO) per year. All classified (10 month) and certified personnel receive 10 days of PDO per year. If PDO is not used, it is rolled over to the individuals sick leave reserve account.

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2022

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

Sick Leave Reserve Days: All employees receive 2 sick leave reserve days. The District's policy regarding sick leave permits employees to accumulate days up to a total accumulation of 110 days. Certified staff can sell sick leave reserve days back to the District when their balance is 30+ days. Classified (10 month) and 12-month employees must sell reserve days back to the District when their balance hits 110+ days.

Payout/Liability – Balance in employees sick leave reserve account is paid out at retirement only. Sick leave is paid out at \$50/day. If leaving the District (not retiring), sick leave reserve balance is forfeited.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description - The Unified School District Number 367, Kansas 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 <http://www.kpers.org> or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

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

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2022**

NOTE J. DEFINED BENEFIT PENSION PLAN –continued

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 \$1,089,340 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported for KPERS was \$8,825,957. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

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

Ad valorem tax revenues: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year's budget. The second half is due May 20 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

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 which are specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2022.

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2022**

NOTE L. OTHER INFORMATION - continued

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit. The ESSER II and ESSER III Funds have a negative unencumbered cash and cash balance as of June 30, 2022. These are not statutory violations as the District will received federal funds to cover these deficits next year.

The District will receive additional funding under ESSER 2 and 3 in the next fiscal year to cover costs associated with COVID-19

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through November 8, 2022, the date the financial statements were available to be issued. As a result of that evaluation the District did not note anything requiring disclosure.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

Unified School District Number 367
Osawatomie, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
BUDGETED FUNDS ONLY
For Year Ended June 30, 2022

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Budget Credits</u>
General Funds			
General	\$ 10,308,784	\$ (662,721)	\$ 107,058
Supplemental General	3,360,644	(202,153)	0
Special Purpose Funds			
Adult Education	62,321	0	0
Adult Supplementary	852,952	0	0
At Risk - 4 Year Old	51,570	0	0
At Risk - K-12	2,129,079	0	0
Virtual Education	103,230	0	0
Capital Outlay	1,667,741	0	0
Driver Training	31,581	0	0
Food Service	900,729	0	0
Professional Development	54,631	0	0
Special Education	3,709,481	0	0
KPERS Special Retirement Contribution	1,273,360	0	0
Vocational Education	168,468	0	0
Gifts and Grants	988,084	0	0
Recreation Commission	71,115	0	0
Bond and Interest Funds			
Bond and Interest	<u>1,405,155</u>	<u>0</u>	<u>0</u>
	\$ <u><u>27,138,925</u></u>	\$ <u><u>(864,874)</u></u>	\$ <u><u>107,058</u></u>

See Independent Auditor's Report.

Schedule 1

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 9,753,121	\$ 9,753,121	\$ 0
3,158,491	3,157,178	(1,313)
62,321	28,296	(34,025)
852,952	584,752	(268,200)
51,570	48,368	(3,202)
2,129,079	1,690,739	(438,340)
103,230	99,065	(4,165)
1,667,741	1,197,869	(469,872)
31,581	19,816	(11,765)
900,729	879,535	(21,194)
54,631	23,247	(31,384)
3,709,481	2,915,514	(793,967)
1,273,360	1,089,340	(184,020)
168,468	137,784	(30,684)
988,084	443,996	(544,088)
71,115	71,115	0
<u>1,405,155</u>	<u>1,393,620</u>	<u>(11,535)</u>
\$ <u><u>26,381,109</u></u>	\$ <u><u>23,533,355</u></u>	\$ <u><u>(2,847,754)</u></u>

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Reimbursed Expenses	\$ 71,483	\$ 95,066	\$ 0	\$ 95,066
State Sources				
Evidence Based Reading Program	0	267	0	267
Mentor Teacher	5,443	11,725	0	11,725
Equalization Aid	7,862,902	7,875,543	8,405,693	(530,150)
Special Education Aid	1,773,256	1,770,520	1,903,091	(132,571)
Total cash receipts	9,713,084	9,753,121	10,308,784	(555,663)
Expenditures				
Instruction				
Salaries	3,011,582	2,592,124	\$ 3,172,500	\$ (580,376)
Employee Benefits	609,003	422,176	602,145	(179,969)
Other Purchased Services	640	175	0	175
Supplies	71,973	108,060	100,375	7,685
Other			91,500	(91,500)
Student Support Services				
Salaries	332,826	250,157	337,477	(87,320)
Employee Benefits	49,032	37,772	49,165	(11,393)
Supplies	10,189	5,314	8,800	(3,486)
Instruction Support Staff				
Salaries	172,184	207,644	247,845	(40,201)
Employee Benefits	38,587	56,072	38,105	17,967
Supplies	4,935	8,673	2,744	5,929
General Administration				
Salaries	363,033	275,883	268,900	6,983
Employee Benefits	115,218	81,190	113,585	(32,395)
Purchased Professional Services	194,404	134,999	152,000	(17,001)
Other Purchased Services	134,995	155,886	136,850	19,036
Supplies	4,387	10,104	3,300	6,804
School Administration				
Salaries	617,948	591,059	615,137	(24,078)
Employee Benefits	125,463	95,004	130,740	(35,736)
Supplies	3,955	2,150	3,000	(850)
Other Support Services				
Salaries	163,938	161,605	157,606	3,999
Employee Benefits	20,772	22,830	20,760	2,070
Other Purchased Services	265	2,633	0	2,633
Supplies	906	2,116	0	2,116

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Expenditures (continued)				
Student Activities	\$ 82,592	\$ 133,797	\$ 0	\$ 133,797
Operations and Maintenance (Trans)				
Purchased Property Services	62,646	74,639	63,150	11,489
Operating Transfers				
Special Education	2,042,374	2,000,000	2,000,000	0
At Risk (K-12)	868,592	1,356,000	1,663,100	(307,100)
At Risk (4 yr. old)	42,930	50,000	45,000	5,000
Capital Outlay	100,000	580,000	0	580,000
Driver's Ed	0	10,500	0	10,500
Food Service	606	0	0	0
Virtual Education	70,000	110,794	100,000	10,794
Career & Postsecondary Education	145,877	131,584	150,000	(18,416)
Professional Development	51,232	20,664	35,000	(14,336)
Contingency Reserve	200,000	61,517	0	61,517
Adjustment to comply with				
legal maximum	0	0	(662,721)	662,721
Legal general fund budget & expenditures	<u>9,713,084</u>	<u>9,753,121</u>	<u>9,646,063</u>	<u>107,058</u>
Adjustments for qualifying				
budget credits	<u>0</u>	<u>0</u>	<u>107,058</u>	<u>(107,058)</u>
Total expenditures	<u>9,713,084</u>	<u>9,753,121</u>	<u>\$ 9,753,121</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>		
Unencumbered cash (deficit), June 30	\$ <u>0</u>	\$ <u>0</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2b

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For Year Ended June 30, 2022

(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 1,054,527	\$ 903,493	\$ 874,963	\$ 28,530
Delinquent	47,166	39,709	35,064	4,645
County Sources				
Motor Vehicle	137,165	116,648	139,710	(23,062)
Recreational Vehicle	3,594	2,787	3,499	(712)
Commercial Vehicle	0	0	4,208	(4,208)
State Sources				
Supplemental State Aid	2,086,419	2,043,228	2,174,001	(130,773)
 Total cash receipts	 3,328,871	 3,105,865	 \$ 3,231,445	 \$ (125,580)
 Expenditures				
Instruction				
Salaries	0	0	\$ 51,188	\$ (51,188)
Supplies	86,216	49,440	70,000	(20,560)
Property	35,252	10,814	35,000	(24,186)
General administration				
Purchased professional services	0	300	0	300
Operations and Maintenance				
Salaries	449,456	451,328	456,800	(5,472)
Employee Benefits	100,937	105,913	102,570	3,343
Purchased Professional Services	12,504	167,098	200,000	(32,902)
Purchased Property Services	274,738	74,957	90,000	(15,043)
Supplies	468,273	547,020	470,000	77,020
Property (Equip)	10,185	31,458	0	31,458
Student Transportation Services				
Supervisor Salaries	34,276	38,272	35,000	3,272
Employee Benefits	3,456	3,648	7,821	(4,173)
Equipment	0	109,078	0	109,078
Vehicle Operating Services				
Salaries	76,703	90,828	77,000	13,828
Employee Benefits	15,103	19,573	10,742	8,831
Motor Fuel	10,296	41,414	11,000	30,414
Other	19,024	19,465	19,000	465
Vehicle Services & Maintenance Services				
Purchased Professional Services	5,441	6,866	20,500	(13,634)
Supplies	14,671	70,009	0	70,009

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2b

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Expenditures (continued)				
Operating Transfers				
Special Education	\$ 1,054,953	\$ 960,726	\$ 1,250,000	\$ (289,274)
Vocational Education	26,340	0	0	0
At risk k-12	454,343	358,971	454,023	(95,052)
Adjustment to comply with				
legal maximum	<u>0</u>	<u>0</u>	<u>(202,153)</u>	<u>202,153</u>
Legal general fund budget & expenditures	<u>3,152,167</u>	<u>3,157,178</u>	<u>\$ 3,158,491</u>	<u>\$ (1,313)</u>
Receipts over (under) expenditures	176,704	(51,313)		
Unencumbered cash, July 1	<u>66,156</u>	<u>242,860</u>		
Unencumbered cash, June 30	<u>\$ 242,860</u>	<u>\$ 191,547</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources				
Adult Basic Aid	\$ 37,921	\$ 28,277	\$ 61,500	\$ (33,223)
Total cash receipts	<u>37,921</u>	<u>28,277</u>	<u>\$ 61,500</u>	<u>\$ (33,223)</u>
Expenditures				
Instruction				
Salaries	31,716	24,471	\$ 50,061	\$ (25,590)
Employee Benefits	6,216	1,581	8,260	(6,679)
Other Purchased Services	0	2,244	0	2,244
Supplies	0	0	4,000	(4,000)
Other	<u>2,564</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>40,496</u>	<u>28,296</u>	<u>\$ 62,321</u>	<u>\$ (34,025)</u>
Receipts over (under) expenditures	(2,575)	(19)		
Unencumbered cash, July 1	<u>3,396</u>	<u>821</u>		
Unencumbered cash, June 30	<u>\$ 821</u>	<u>\$ 802</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2d

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Tuition and Program Fees	\$ 384,924	\$ 406,920	\$ 600,000	\$ (193,080)
Miscellaneous	119,131	152,624	200,000	(47,376)
Total cash receipts	504,055	559,544	<u>800,000</u>	<u>(240,456)</u>
Expenditures				
Instruction				
Salaries	130,471	190,795	\$ 200,000	\$ (9,205)
Employee Benefits	22,292	16,531	27,000	(10,469)
Purchased Professional & Technical	72	14,645	974	13,671
Other Purchased Services	25,620	44,748	25,000	19,748
Supplies	44,917	34,142	45,000	(10,858)
Equipment	147	3,170	1,000	2,170
Other	625	452	1,000	(548)
Student Support Services				
Salaries	16,667	0	45,000	(45,000)
Employee Benefits	1,656	405	5,000	(4,595)
Purchased Professional & Technical	307	506	1,000	(494)
Supplies	4,660	3,790	5,000	(1,210)
Property	15,393	10,482	70,000	(59,518)
Instructional Support Staff				
Salaries	175,305	170,385	180,000	(9,615)
Employee Benefits	13,662	13,061	20,000	(6,939)
School Administration				
Property	1,135	48,425	5,000	43,425
Operations and Maintenance				
Purchased Professional & Technical	0	0	50,000	(50,000)
Purchased Property Services	949	31,042	20,000	11,042
Supplies	0	2,173	151,978	(149,805)
Total expenditures	453,878	584,752	<u>852,952</u>	<u>(268,200)</u>
Receipts over (under) expenditures	50,177	(25,208)		
Unencumbered cash, July 1	2,774	52,951		
Unencumbered cash, June 30	\$ 52,951	\$ 27,743		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2e

SPECIAL PURPOSE FUNDS
AT RISK - 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		
	2021			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Operating Transfers				
General	42,929	50,000	45,000	5,000
Total cash receipts	42,929	50,000	\$ 45,000	\$ 5,000
Expenditures				
Instruction				
Salaries	25,708	31,411	\$ 34,410	\$ (2,999)
Employee Benefits	11,064	16,957	12,220	4,737
Supplies	0	0	4,940	(4,940)
Total expenditures	36,772	48,368	\$ 51,570	\$ (3,202)
Receipts over (under) expenditures	6,157	1,632		
Unencumbered cash, July 1	413	6,570		
Unencumbered cash, June 30	\$ 6,570	\$ 8,202		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
AT RISK - K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Operating Transfers				
General	\$ 868,592	\$ 1,356,000	\$ 1,663,100	\$ (307,100)
Supplemental General	454,343	358,971	454,023	(95,052)
Total cash receipts	1,322,935	1,714,971	\$ 2,117,123	\$ (402,152)
Expenditures				
Instruction				
Salaries	996,130	1,246,358	\$ 1,185,000	\$ 61,358
Employee Benefits	164,561	186,990	190,000	(3,010)
Purchased Professional Services	42,951	66,032	150,000	(83,968)
Supplies	37,380	56,573	349,079	(292,506)
Student Support Services				
Salaries	0	26,999	0	26,999
Employee Benefits	0	5,374	0	5,374
Purchased Professional Services	2,760	3,600	0	3,600
General Administration				
Purchased Professional Services	0	26,340	0	26,340
School Administration				
Salaries	0	0	150,000	(150,000)
Employee Benefits	0	0	25,000	(25,000)
Student Transportation Services				
Salaries	56,456	72,473	80,000	(7,527)
Other	16,017	0	0	0
Total expenditures	1,316,255	1,690,739	\$ 2,129,079	\$ (438,340)
Receipts over (under) expenditures	6,680	24,232		
Unencumbered cash, July 1	5,276	11,956		
Unencumbered cash, June 30	\$ 11,956	\$ 36,188		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
General	\$ 70,000	\$ 110,794	\$ 100,000	\$ 10,794
Total cash receipts	70,000	110,794	100,000	10,794
Expenditures				
Instruction				
Salaries	\$ 66,770	\$ 81,822	\$ 70,000	\$ 11,822
Employee Benefits	0	17,243	19,500	(2,257)
Purchased Professional & Technical	0	0	13,730	(13,730)
Total expenditures	66,770	99,065	103,230	(4,165)
Receipts over (under) expenditures	3,230	11,729		
Unencumbered cash, July 1	0	3,230		
Unencumbered cash, June 30	\$ 3,230	\$ 14,959		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance Over (Under)
	2021 Actual	Actual	Budget	
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 430,261	\$ 458,553	\$ 413,591	\$ 44,962
Delinquent	18,695	15,915	14,319	1,596
Motor Vehicle	51,393	45,073	55,793	(10,720)
Recreational Vehicle	1,388	1,113	1,397	(284)
Commercial Vehicle	1,478	1,509	1,681	(172)
Idle Funds Interest	11,429	(12,170)	50,000	(62,170)
Other Revenue	6,100	1,331,000	7,500	1,323,500
State Sources				
State Aid	266,165	284,947	285,119	(172)
Operating Transfers				
General	100,000	580,000	0	580,000
Total cash receipts	886,909	2,705,940	\$ 829,400	\$ 1,876,540
Expenditures				
Instruction				
Property	0	24,633	\$ 92,741	\$ (68,108)
Student Support Services				
Property	108,786	0	0	0
General Administration				
Purchased Professional Services	0	1,559	0	1,559
Operations and Maintenance				
Salaries	0	0	175,000	(175,000)
Purchased Professional Services	0	0	40,000	(40,000)
Purchased Property Services	175,844	544,444	850,000	(305,556)
Property	11,927	625,122	0	625,122
Transportation				
Property	0	0	110,000	(110,000)
Vehicle Services & Maintenance Services				
Property	0	0	150,000	(150,000)
Facility Acquisition & Construction Serv				
New Building Acquisition/ Construction	0	2,111	250,000	(247,889)
Total expenditures	296,557	1,197,869	\$ 1,667,741	\$ (469,872)
Receipts over (under) expenditures	590,352	1,508,071		
Unencumbered cash, July 1	247,989	838,341		
Unencumbered cash, June 30	\$ 838,341	\$ 2,346,412		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance Over (Under)
	2021 Actual	Actual	Budget	
Cash Receipts				
Local Sources				
Other Revenue	\$ 10,150	\$ 11,100	\$ 15,000	\$ (3,900)
State Sources				
State Safety Aid	4,998	6,832	9,600	(2,768)
Operating Transfers				
General	0	10,500	0	10,500
Total cash receipts	<u>15,148</u>	<u>28,432</u>	<u>\$ 24,600</u>	<u>\$ 3,832</u>
Expenditures				
Instruction				
Salaries	7,625	8,212	\$ 12,500	\$ (4,288)
Employee Benefits	1,669	1,431	2,331	(900)
Purchased Professional Services	7,350	8,540	12,500	(3,960)
Supplies	580	456	1,500	(1,044)
Equipment	204	0	1,500	(1,500)
Vehicle Operations and Maintenance				
Purchased Professional Services	77	0	250	(250)
Motor fuel	761	1,177	1,000	177
Total expenditures	<u>18,266</u>	<u>19,816</u>	<u>\$ 31,581</u>	<u>\$ (11,765)</u>
Receipts over (under) expenditures	(3,118)	8,616		
Unencumbered cash, July 1	<u>10,099</u>	<u>6,981</u>		
Unencumbered cash, June 30	<u>\$ 6,981</u>	<u>\$ 15,597</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Student Receipts Lunch & Breakfast	\$ 1,062	\$ 141	\$ 0	\$ 141
Adult and Student Sales	8,295	11,789	13,181	(1,392)
Miscellaneous	6,364	12,689	100,000	(87,311)
State Sources				
School Food Assistance	6,461	5,880	4,601	1,279
Federal Sources				
Child Nutrition Programs	763,581	999,231	734,679	264,552
Operating Transfers				
General	606	0	0	0
Total cash receipts	<u>786,369</u>	<u>1,029,730</u>	<u>\$ 852,461</u>	<u>\$ 177,269</u>
Expenditures				
Operations & Maintenance				
Purchased Property Services	5,384	7,287	\$ 4,443	\$ 2,844
Supplies	0	178	1,286	(1,108)
Food Service Operation				
Salaries	280,394	298,967	350,000	(51,033)
Employee Benefits	64,284	75,202	80,000	(4,798)
Supplies	388,311	459,920	400,000	59,920
Property	33,286	37,981	65,000	(27,019)
Total expenditures	<u>771,659</u>	<u>879,535</u>	<u>\$ 900,729</u>	<u>\$ (21,194)</u>
Receipts over (under) expenditures	14,710	150,195		
Unencumbered cash, July 1	<u>33,558</u>	<u>48,268</u>		
Unencumbered cash, June 30	<u>\$ 48,268</u>	<u>\$ 198,463</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Other Reimbursements	\$ 3,972	\$ 0	\$ 0	\$ 0
Operating Transfers				
General	51,232	20,664	35,000	(14,336)
Total cash receipts	55,204	20,664	\$ 35,000	\$ (14,336)
Expenditures				
Instruction Support Staff				
Salaries	0	0	\$ 20,000	\$ (20,000)
Purchased Professional Services	18,562	20,083	15,000	5,083
Other Purchased Services	12,701	2,587	0	2,587
Supplies	3,016	577	3,000	(2,423)
Central Services				
Salaries	2,843	0	3,000	(3,000)
Purchased Property Services	0	0	13,631	(13,631)
Total expenditures	37,122	23,247	\$ 54,631	\$ (31,384)
Receipts over (under) expenditures	18,082	(2,583)		
Unencumbered cash, July 1	1,549	19,631		
Unencumbered cash, June 30	\$ 19,631	\$ 17,048		

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**Unified School District Number 367
Osawatomie, Kansas**

Schedule 21

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash Receipts				
Operating Transfers				
Supplemental General	\$ 26,340	\$ 0	\$ 0	\$ 0
Expenditures				
Student Support Services				
Other Purchased Services	26,340	0	\$ 0	\$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Other	\$ 131,251	\$ 84,937	\$ 0	\$ 84,937
Federal Sources				
Medicaid	37,041	80,140	100,000	(19,860)
ESSER II			40,070	(40,070)
Operating Transfers				
General	2,042,374	2,000,000	2,000,000	0
Supplemental General	1,054,953	960,726	1,250,000	(289,274)
Total cash receipts	3,265,619	3,125,803	\$ 3,390,070	\$ (264,267)
Expenditures				
Instruction				
Salaries	16,199	2,408	\$ 20,000	\$ (17,592)
Employee Benefits	3,572	545	4,400	(3,855)
Purchased Professional Services	53,578	21,007	195,081	(174,074)
Payments to Special Education COOP	2,704,145	2,643,947	3,160,000	(516,053)
Supplies	3,543	4,899	15,000	(10,101)
Vehicle Operating Services				
Salaries	204,235	193,399	0	193,399
Employee Benefits	22,536	19,461	0	19,461
Other Purchased Services	6,162	5,948	10,000	(4,052)
Motor Fuel	15,958	23,900	20,000	3,900
Supervision				
Salaries	0	0	250,000	(250,000)
Employee Benefits	0	0	35,000	(35,000)
Total expenditures	3,029,928	2,915,514	\$ 3,709,481	\$ (793,967)
Receipts over (under) expenditures	235,691	210,289		
Unencumbered cash, July 1	83,720	319,411		
Unencumbered cash, June 30	\$ 319,411	\$ 529,700		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2n

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
State Sources				
KPERS	\$ 1,052,364	\$ 1,089,340	\$ 1,273,360	\$ (184,020)
Total cash receipts	1,052,364	1,089,340	\$ 1,273,360	\$ (184,020)
Expenditures				
Instruction				
Employee Benefits	610,371	631,817	\$ 738,549	\$ (106,732)
Student Support				
Employee Benefits	73,665	76,254	89,135	(12,881)
Instructional Support				
Employee Benefits	42,095	43,574	50,935	(7,361)
General Administration				
Employee Benefits	52,618	54,467	63,668	(9,201)
School Administration				
Employee Benefits	73,665	76,254	89,135	(12,881)
Other Supplemental Services				
Employee Benefits	31,571	32,680	38,201	(5,521)
Operations and Maintenance				
Employee Benefits	63,142	65,360	76,402	(11,042)
Student Transportation Services				
Employee Benefits	42,095	43,574	50,935	(7,361)
Food Services				
Employee Benefits	63,142	65,360	76,400	(11,040)
Total expenditures	1,052,364	1,089,340	\$ 1,273,360	\$ (184,020)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
State Sources				
Miscellaneous	\$ 0	\$ 9,686	\$ 0	\$ 9,686
Operating Transfers				
General	145,877	131,584	150,000	(18,416)
Total cash receipts	<u>145,877</u>	<u>141,270</u>	<u>\$ 150,000</u>	<u>\$ (8,730)</u>
Expenditures				
Instruction Support Staff				
Salaries	87,979	91,918	\$ 122,000	\$ (30,082)
Employee Benefits	19,877	19,385	24,468	(5,083)
Purchased Professional Services	174	191	5,000	(4,809)
Other Purchased Services	0	586	0	586
Supplies	1,370	3,290	2,000	1,290
Student Transportation Services				
Salaries	16,913	20,821	13,000	7,821
Employee Benefits	1,294	1,593	2,000	(407)
Total expenditures	<u>127,607</u>	<u>137,784</u>	<u>\$ 168,468</u>	<u>\$ (30,684)</u>
Receipts over (under) expenditures	18,270	3,486		
Unencumbered cash, July 1	<u>198</u>	<u>18,468</u>		
Unencumbered cash, June 30	<u>\$ 18,468</u>	<u>\$ 21,954</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2p

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Donations	\$ 314,402	\$ 291,559	\$ 750,000	\$ (458,441)
Federal Sources				
Grant	55,269	96,220	30,000	66,220
State Sources				
State Aid	0	0	30,000	(30,000)
Total cash receipts	<u>369,671</u>	<u>387,779</u>	<u>\$ 810,000</u>	<u>\$ (422,221)</u>
Expenditures				
Instruction				
Salaries	54,500	54,502	\$ 60,000	\$ (5,498)
Supplies	26,449	62,322	0	62,322
Student Support				
Salaries	0	49,129	0	49,129
Supplies	0	6,225	0	6,225
General Administration				
Supplies	177,978	271,818	928,084	(656,266)
Food Service Operations				
Other	6,000	0	0	0
Total expenditures	<u>264,927</u>	<u>443,996</u>	<u>\$ 988,084</u>	<u>\$ (544,088)</u>
Receipts over (under) expenditures	104,744	(56,217)		
Unencumbered cash, July 1	<u>73,340</u>	<u>178,084</u>		
Unencumbered cash, June 30	<u>\$ 178,084</u>	<u>\$ 121,867</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2g

SPECIAL PURPOSE FUNDS
CARL PERKINS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Reimbursements	\$ <u>5,003</u>	\$ <u>4,104</u>
Total cash receipts	<u>5,003</u>	<u>4,104</u>
Expenditures		
Instruction		
Salaries	4,000	0
Employee Benefits	307	0
Purchased Professional Services	167	12
Professional Development	0	1,041
Supplies	<u>529</u>	<u>2,978</u>
Total expenditures	<u>5,003</u>	<u>4,031</u>
Receipts over (under) expenditures	0	73
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>73</u></u>

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**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2r

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Operating Transfers		
General	\$ <u>200,000</u>	\$ <u>61,518</u>
Expenditures		
Operations & Maintenance		
Utilities	<u>11,517</u>	<u>0</u>
Receipts over (under) expenditures	188,483	61,518
Unencumbered cash, July 1	<u>100,000</u>	<u>288,483</u>
Unencumbered cash, June 30	\$ <u><u>288,483</u></u>	\$ <u><u>350,001</u></u>

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**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2s

SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIALS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Local Sources		
Fees	\$ 86,261	\$ 70,342
Rental Fees & Books	13,111	18,796
Miscellaneous	<u>19,378</u>	<u>21,992</u>
Total cash receipts	<u>118,750</u>	<u>111,130</u>
Expenditures		
Instruction		
Supplies	<u>73,310</u>	<u>72,591</u>
Total expenditures	<u>73,310</u>	<u>72,591</u>
Receipts over (under) expenditures	45,440	38,539
Unencumbered cash, July 1	<u>22,521</u>	<u>67,961</u>
Unencumbered cash, June 30	\$ <u><u>67,961</u></u>	\$ <u><u>106,500</u></u>

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2t

SPECIAL PURPOSE FUNDS
TITLE I
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 306,919	\$ 304,486
Total cash receipts	<u>306,919</u>	<u>304,486</u>
Expenditures		
Instruction		
Salaries	251,601	245,331
Employee Benefits	37,979	29,565
Purchased Professional Services	0	175
Supplies	17,947	29,157
Other Purchased Services	400	258
Student Transportation		
Other Purchased Services	<u>11,998</u>	<u>0</u>
Total expenditures	<u>319,925</u>	<u>304,486</u>
Receipts over (under) expenditures	(13,006)	0
Unencumbered cash, July 1	<u>13,006</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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Schedule 2u

SPECIAL PURPOSE FUNDS
TITLE II A - TEACHER QUALITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 46,359	\$ 45,174
Total cash receipts	<u>46,359</u>	<u>45,174</u>
Expenditures		
Instruction		
Salaries	<u>46,584</u>	<u>45,174</u>
Total expenditures	<u>46,584</u>	<u>45,174</u>
Receipts over (under) expenditures	(225)	0
Unencumbered cash, July 1	<u>225</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2v

SPECIAL PURPOSE FUNDS
21ST CCLC
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 99,613	\$ 98,008
Total cash receipts	<u>99,613</u>	<u>98,008</u>
Expenditures		
Instruction		
Salaries	84,927	72,591
Employee Benefits	7,528	5,523
Purchased Professional Services	5,204	5,682
Other Purchased Services	(565)	7,221
Supplies	<u>19,531</u>	<u>6,991</u>
Total expenditures	<u>116,625</u>	<u>98,008</u>
Receipts over (under) expenditures	(17,012)	0
Unencumbered cash, July 1	<u>17,012</u>	<u>17,012</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>17,012</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2w

SPECIAL PURPOSE FUNDS
21ST CCLC 2nd Grant
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 101,987	\$ 99,987
Total cash receipts	<u>101,987</u>	<u>99,987</u>
Expenditures		
Instruction		
Salaries	56,431	73,334
Employee Benefits	4,674	6,079
Purchased Professional Services	(20,171)	4,862
Other Purchased Svc	0	2,679
Supplies	<u>60,019</u>	<u>14,067</u>
Total expenditures	<u>100,953</u>	<u>101,021</u>
Receipts over (under) expenditures	1,034	(1,034)
Unencumbered cash, July 1	<u>0</u>	<u>1,034</u>
Unencumbered cash, June 30	\$ <u><u>1,034</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2x

SPECIAL PURPOSE FUNDS
ESSER II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 0	\$ 746,571
Total cash receipts	<u>0</u>	<u>746,571</u>
Expenditures		
Instruction		
Salaries	383,813	152,746
Benefits	25,830	23,108
Supplies	540	168,650
Other Purchased Services	30,625	63,381
Student Support Services		
Salaries	23,671	42,320
Benefits	0	3,237
Instructional Support Staff		
Salaries	3,292	0
General Administration		
Purchased Professional Services	2,632	3,580
Student Administration		
Salaries	4,578	0
Central Services		
Salaries	3,236	0
Operations and Maintenance		
Salaries	2,797	0
Student Transportation Services		
Salaries	4,801	0
Food Service		
Salaries	<u>11,507</u>	<u>0</u>
Total expenditures	<u>497,322</u>	<u>457,022</u>
Receipts over (under) expenditures	(497,322)	289,549
Unencumbered cash, July 1	<u>0</u>	<u>(497,322)</u>
Unencumbered cash, June 30	<u>\$ (497,322)</u>	<u>\$ (207,773)</u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2y

SPECIAL PURPOSE FUNDS
ESSER III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended June 30, 2022

(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 0	\$ 0
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Instruction		
Salaries	0	432,834
Benefits	0	67,569
Student Support Services		
Salaries	0	3,000
Benefits	0	230
Instructional Support Staff		
Salaries		
General Administration		
Purchased Professional Services	0	33,044
Student Administration		
Salaries	0	8,000
Benefits	0	612
Central Services		
Salaries	0	1,500
Benefits	0	115
Operations and Maintenance		
Salaries	0	32,579
Benefits	0	2,492
Supplies	0	11,134
Student Transportation Services		
Salaries	0	11,450
Benefits	0	876
Food Service		
Salaries	0	6,650
Benefits	<u>0</u>	<u>509</u>
Total expenditures	<u>0</u>	<u>612,594</u>
Receipts over (under) expenditures	0	(612,594)
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>(612,594)</u>

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2z

SPECIAL PURPOSE FUNDS
CARES ACT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 111,947	\$ 0
Total cash receipts	<u>111,947</u>	<u>0</u>
Expenditures		
Instruction		
Salaries	38,651	0
Benefits	2,399	0
Supplies	69,476	0
Operations and Maintenance		
Supplies	1,421	0
Total expenditures	<u>111,947</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2aa

SPECIAL PURPOSE FUNDS
SPARKS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Federal Sources		
Grants	\$ 237,636	\$ 0
Total cash receipts	<u>237,636</u>	<u>0</u>
Expenditures		
Instruction		
Supplies	85,836	0
Other	48,289	0
Operations and Maintenance		
Supplies	70,064	0
Food Service Operations		
Salaries	5,298	0
Supplies	1,433	0
Other	<u>164</u>	<u>0</u>
Total expenditures	<u>211,084</u>	<u>0</u>
Receipts over (under) expenditures	26,552	0
Unencumbered cash, July 1	<u>(26,552)</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>0</u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2bb

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 53,783	\$ 57,319	\$ 51,719	\$ 5,600
Delinquent	2,336	1,988	1,790	198
Other	160	121	0	121
County sources				
Motor Vehicle Taxes	6,256	5,513	6,967	(1,454)
Recreational Vehicle	173	139	175	(36)
Commercial Vehicle	185	189	210	(21)
Total cash receipts	62,893	65,269	\$ 60,861	\$ 4,408
Expenditures				
Community Service Operation				
Community Services Operations	84,848	71,115	\$ 71,115	\$ 0
Total expenditures	84,848	71,115	\$ 71,115	\$ 0
Receipts over (under) expenditures	(21,955)	(5,846)		
Unencumbered cash, July 1	32,214	10,259		
Unencumbered cash, June 30	\$ 10,259	\$ 4,413		

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2cc

BOND AND INTEREST FUNDS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local sources				
Ad valorem property	\$ 618,598	\$ 867,631	\$ 787,332	\$ 80,299
Delinquent	26,318	22,490	20,617	1,873
Other	3,359	1,926	0	1,926
County sources				
Motor vehicle	65,992	61,084	77,292	(16,208)
Recreational Vehicle	1,833	1,543	1,936	(393)
Commercial Vehicle	1,988	2,148	2,329	(181)
State sources				
Equalization aid	833,951	829,041	829,041	0
Total cash receipts	<u>1,552,039</u>	<u>1,785,863</u>	<u>\$ 1,718,547</u>	<u>\$ 67,316</u>
Expenditures				
Debt service				
Bond principal	1,140,000	1,140,000	\$ 1,140,000	\$ 0
Interest	<u>249,918</u>	<u>253,620</u>	<u>265,155</u>	<u>(11,535)</u>
Total expenditures	<u>1,389,918</u>	<u>1,393,620</u>	<u>\$ 1,405,155</u>	<u>\$ (11,535)</u>
Receipts over (under) expenditures	162,121	392,243		
Unencumbered cash, July 1	<u>910,106</u>	<u>1,072,227</u>		
Unencumbered cash, June 30	<u>\$ 1,072,227</u>	<u>\$ 1,464,470</u>		

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2dd

BUSINESS FUNDS
HEALTH INSURANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2022
(With Comparative Actual totals for the Prior Year Ended June 30, 2021)

	<u>2021</u>	<u>2022</u>
Cash Receipts		
Local Sources		
Interest	\$ 0	\$ 346
Miscellaneous	1,082,796	979,245
Transfers	<u>0</u>	<u>1,307</u>
Total cash receipts	<u>1,082,796</u>	<u>980,898</u>
Expenditures		
Claims and Administrative Services	<u>973,104</u>	<u>1,107,476</u>
Receipts over (under) expenditures	109,692	(126,578)
Unencumbered cash, July 1	<u>630,194</u>	<u>739,886</u>
Unencumbered cash, June 30	\$ <u><u>739,886</u></u>	\$ <u><u>613,308</u></u>

See Independent Auditor's Report

Unified School District Number 367
Osawatomie, Kansas

Schedule 2ee

TRUST FUNDS
SCHOLARSHIP FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For Year Ended June 30, 2022

Scholarship Trust Funds	Balance Beginning of year	Gifts, Interest & Principal	Scholarship Disbursements	Balance End of year
Carter Development Fund	\$ 16,240	\$ (1,302)	\$ 401	\$ 14,537
K. R. Johnson Scholarship	2,080	(68)	909	1,103
Rae Lynn Jones Scholarship	477	7	600	(116)
Twin Rivers Jazz Band Scholarship	12,578	(1,011)	251	11,316
USD 367 Food Service Scholarship	6,707	(484)	1,001	5,222
Mac Steele Scholarship	10,334	(823)	351	9,160
Slayman/Elks School	16	(1)	0	15
Nadine Weber Memorial Scholarship	26,818	(1,999)	3,002	21,817
Silas/Hattie Whiteford Trust Scholarship	88,978	(4,274)	6,011	78,693
Whiteford Education Foundation	1,043	(20)	1,000	23
Hawkins Scholarship	100,059	(8,121)	1,008	90,930
Cindy Schwarz Scholarship	607	(607)	0	0
Osawatomie VFW Scholarship	10,218	(803)	501	8,914
Class of 1974	6,702	(483)	1,001	5,218
Class of 1967	4,663	(382)	0	4,281
Anon Demolay	456	(23)	200	233
Julie Taylor Scholarship	6,440	(470)	751	5,219
Derrick Jensen	2,440	(167)	500	1,773
Architecture Engineer Scholarship	58,920	(4,755)	1,004	53,161
Appenfeller Memorial Scholarship	10,825	(853)	500	9,472
Harold D Barnhart Memorial Scholarship	64,291	2,292	2,000	64,583
H. Dean Brown Memorial Scholarship	143	(12)	0	131
Sarah Ingle	3,641	(123)	2,700	818
William & Nadine Eddy Scholarship	13,546	(1,090)	251	12,205
George & Ann Graham Scholarship	80,483	801	1,000	80,284
Lois Hanna Kinkead Memorial Scholarship	25,778	(2,077)	502	23,199
Roy & Mary McDaniel Scholarship	14,368	388	200	14,556
John Vasquez Memorial Scholarship	25,169	(1,994)	1,002	22,173
VFW Auxiliary Scholarship	3,518	(273)	200	3,045
Robert J. Wagers Memorial Scholarship	46,460	(3,736)	1,004	41,720
Bruce Waggoner Memorial Scholarship	19,747	69	500	19,316
Bertha & Irvin Walter Memorial Scholarship	14,135	141	150	14,126
Marie Cherry Memorial Scholarship	6,834	(546)	200	6,088
Frank & Jackie Platt Memorial Scholarship	14,239	(1,126)	601	12,512
Andrew Workman Scholarship	13,606	(1,094)	301	12,211
ONEA Teacher Scholarship	7,072	5,340	800	11,612
Melvin Stockwell Scholarship	19,097	(1,530)	501	17,066
Cavinee Scholarship	25,501	(2,067)	252	23,182
John/Arlene Shaw	71,745	(5,805)	1,005	64,935
Rotary Archie Parks Scholarship	49,943	(1,043)	2,001	46,899
Marilyn Winegar Scholarship	14,830	(1,181)	501	13,148
ONEA Teachers Scholarship	15,010	(1,430)	0	13,580
Royce Bray Scholarship	575,867	(46,137)	15,043	514,687
Lurene Swenson Memorial Scholarship	4,850	(396)	0	4,454
Dick Booe Scholarship	1,548	(104)	350	1,094

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2ee

TRUST FUNDS
SCHOLARSHIP FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For Year Ended June 30, 2022

Scholarship Trust Funds	Balance Beginning of year	Gifts, Interest & Principal	Scholarship Disbursements	Balance End of year
Adams Family Scholarship	\$ 4,233	\$ (327)	\$ 300	\$ 3,606
Partners in Education	14,909	(1,142)	1,201	12,566
Frank & Rosie Bowker	6,147	(470)	501	5,176
Robert Kitchen Memorial	2,500	(205)	0	2,295
Joe Fenoughty	924	(37)	600	287
Lambert-Goodwin	54,218	(4,370)	1,004	48,844
Rickman	2,667	(219)	0	2,448
Paul L. & Ida M. Trump Scholarship	31,451	441	6,000	25,892
Dustin Eaks	2,264	247	1,000	1,511
Total Trust Funds	\$ 1,617,335	\$ (95,454)	\$ 60,661	\$ 1,461,220

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 3

AGENCY FUNDS
SCHOOL ACTIVITY FUNDS
CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
For the Year Ended June 30, 2021

<u>Fund</u>	<u>Balance Beginning of Year</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance End of year</u>
Student Organization Accounts				
O.H.S. Concessions	\$ 308	\$ 30,634	\$ 27,131	\$ 3,811
Catering Club	682	0	0	682
Elementary Yearbook Club	5,195	7,521	11,363	1,353
Yearbook Club O.H.S.	6,902	8,885	8,415	7,372
Yearbook Club O.M.S.	3,100	2,345	3,911	1,534
Journalism Club	2,840	0	0	2,840
Washington DC Club	10,259	31,909	25,831	16,337
Fellowship Christian Athletes	157	0	0	157
Art Club	183	308	5	486
O.M.S. Concessions	4,158	7,250	5,318	6,090
Lady Trojan Basketball	62	0	50	12
BB Club O.H.S.	910	345	360	895
Band Club O.H.S.	683	3,563	3,482	764
O.M.S. Band	504	7,606	5,407	2,703
O.M.S. Cheerleaders	390	0	0	390
Choir O.H.S.	2,319	8,564	6,300	4,583
Class of 2020	1,303	0	17	1,286
Class of 2021	0	8	8	0
Class of 2022	1,350	5,515	6,865	0
Class of 2023	758	919	1,416	261
Class of 2024	483	540	171	852
Class of 2025	0	710	53	657
Trojan Faculty Club	1,041	922	651	1,312
Faculty Club O.H.S.	490	3,094	2,065	1,519
FCCLA	1,697	3,412	3,947	1,162
O.M.S. Ambassadors	1,511	100	457	1,154
O.M.S. Reading Club	231	0	0	231
O.H.S. National Honor Society	901	445	214	1,132
O.H.S. FBLA	407	1,446	1,721	132
O.H.S. Kays	3,570	1,443	1,377	3,636
O.H.S. STUCO	1,486	3,431	4,461	456
O.H.S. Science Club	6,638	14,678	10,508	10,808
O.H.S. STAC	11,183	1,700	5,464	7,419
O.M.S. Faculty Club	571	4,000	1,256	3,315
O.M.S. STAC	4,041	36,410	39,736	715
2nd Grade Economics	128	0	0	128
Swenson School STAC	7,602	3,173	1,718	9,057
Swenson School Faculty Club	383	0	0	383
O.H.S. Flag Corps	324	196	281	239
O.M.S. Drama Club	54	0	0	54
SADD Club	2,000	0	46	1,954
O.M.S. SADD	551	0	0	551
After Prom	5,849	17,924	16,121	7,652
OHS Spirit Squad	930	7,844	5,061	3,713
OHS Trap Club	0	385	385	0

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 3

AGENCY FUNDS
SCHOOL ACTIVITY FUNDS
CASH RECEIPTS, CASH DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2021

<u>Fund</u>	<u>Balance Beginning of Year</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance End of year</u>
Student Organization Accounts - continued				
Trojan STAC	\$ 5,385	\$ 5,622	\$ 9,875	\$ 1,132
Adult Ed Vending	716	0	0	716
IA Student Organization	38	4,054	1,520	2,572
FFA Club	1,925	12,547	13,321	1,151
Baseball Club	353	0	0	353
Wrestling Club	45	0	0	45
Watch D.O.G.S.	71	0	0	71
Football Club	790	200	278	712
Softball Club	78	120	0	198
Cross Country Club	104	0	0	104
Other	(85)	0	24	(109)
HS Volleyball Club	134	0	30	104
Oz Envy Club	24,835	9,741	11,948	22,628
Swim Club	65	0	0	65
Total	\$ <u>128,588</u>	\$ <u>249,509</u>	\$ <u>238,568</u>	\$ <u>139,529</u>

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 4

DISTRICT ACTIVITY FUNDS

**CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
For the Year Ended June 30, 2021**

<u>Fund</u>	<u>Balance Beginning of Year</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance End of Year</u>
Fees and User Charges				
Sales Tax	\$ 11	\$ 12,334	\$ 12,337	\$ 8
C/A Ind. Arts Club O.H.S.	0	1,027	1,027	0
C/A Now Account	19	420	397	42
	30	13,781	13,761	50
Gate Receipts				
Athletics	0	45,059	45,059	0
 Total all Schools	 \$ 30	 \$ 58,840	 \$ 58,820	 \$ 50

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2022

<u>Federal Grantor/ Pass Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Program Revenue Amount</u>	<u>Program Expenditure Amount</u>
<u>U.S. Department of Agriculture</u>				
<u>Pass Through Kansas Department of Education</u>				
Child Nutrition Cluster				
School Breakfast	10.553	N/A	\$ 263,119	\$ 263,119
National School Lunch Program (NSLP)	10.555	N/A	617,796	617,796
NSLP Supply Chain	10.555	N/A	23,592	23,592
Summer Food Service Program for Child	10.559	N/A	94,110	94,110
Total Child Nutrition Cluster			998,617	998,617
Covid-19 Coronavirus	10.649	N/A	614	614
TOTAL DEPARTMENT OF AGRICULTURE			999,231	999,231
<u>U.S. Department of Education</u>				
<u>Pass Through Kansas Department of Education</u>				
Title I Grants	84.010	DO367	280,986	280,986
Improving Teacher Quality State Grants	84.367	DO367	45,174	45,174
Student Support & Academic				
Enrichment Program	84.424	N/A	23,500	23,500
ESSER II COVID-19	84.425	N/A	80,140	80,140
ESSER II	84.425	N/A	746,571	457,022
ESSER I COVID-19	84.425	N/A	0	612,594
Title IV 21st CCLC	84.287	N/A	98,008	98,008
Title IV 21st CCLC	84.287	N/A	99,987	101,021
Carl D Perkins	84.048	N/A	4,104	4,030
TOTAL DEPARTMENT OF EDUCATION			1,378,470	1,702,475
<u>U.S. Department of Health and Human Services</u>				
<u>Pass Through Kansas Department of Education</u>				
Youth Risk Behavior	93.079	N/A	267	267
KDHE K-12 COVID Testing Grant	93.323	N/A	41,720	41,720
Temporary Assistance for Needy Families (TANF)	93.558	N/A	27,250	27,250
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			69,237	69,237
TOTAL FEDERAL AWARDS			\$ 2,446,938	\$ 2,770,943

There were no amounts that were passed through to subrecipients.

See Independent Auditor's Report.
See accompanying notes.

Unified School District Number 367
Osawatomie, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2022

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2022.

NOTE D. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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

Board of Education
Unified School district Number 367
Osawatomie, KS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Unified School District Number 367, Osawatomie, KS, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements, and have issued our report thereon dated November 8, 2022. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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 deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

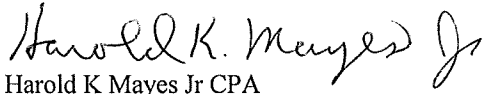
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

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.



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 8, 2022

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

Board of Education
Unified School district Number 367
Osawatomie, KS

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.

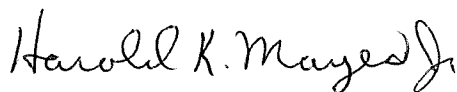
Report Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 8, 2022

**Unified School District Number 367
Osawatomie, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2022**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
84.425	ESSER II COVID-19	\$ 80,140
84.425	ESSER II	457,023
84.425	ESSER III	612,594
Dollar threshold used to distinguish between Type A and Type B programs		<u>\$ 750,000</u>
Auditee qualified as a low-risk auditee?		<u>No</u>