UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2022

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FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of each fund of the District as of June 30, 2022, and the respective aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, the *Kansas Municipal Audit and Accounting Guide,* and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021, (not presented herein), and have issued our report thereon dated January 4, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/chief-financial-officer/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, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 23, 2023

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Unencumbered Cash Balance July 1, 2021	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2022	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash (Deficit) Balance June 30, 2022
General Funds:						
General	$ 1,236	$ 54,249,216	$ 54,250,075	$ 377	$ 5,088,576	$ 5,088,953
Supplemental General	833,632	16,739,591	16,619,901	953,322	2,832,126	3,785,448
Special Purpose Funds:						
At Risk (4 year old)	406,436	600,000	455,440	550,996	53,067	604,063
At Risk (K-12)	1,700,401	10,931,207	10,492,509	2,139,099	282,248	2,421,347
Bilingual Education	1,096,364	2,496,369	2,651,381	941,352	173,356	1,114,708
Virtual Education	342,779	250,000	182,718	410,061	5,962	416,023
Capital Outlay	10,755,438	5,591,484	8,468,306	7,878,616	3,419,398	11,298,014
Driver Training	97,748	19,294	8,694	108,348	-	108,348
Food Service	1,041,810	5,722,115	4,583,305	2,180,620	-	2,180,620
Professional Development	1,035,636	100,000	337,749	797,887	53,746	851,633
Parent Education	-	343,958	343,958	-	51,663	51,663
Summer School	-	-	-	-	-	-
Special Education	2,955,360	9,318,455	10,535,199	1,738,616	725,748	2,464,364
Career and Postsecondary Education	606,356	575,000	1,094,091	87,265	13,063	100,328
Health Care Reserve	1,250,537	11,572,448	11,471,862	1,351,123	942,253	2,293,376
KPERS Special Retirement Contribution	-	7,843,618	7,843,618	-	-	-
Contingency Reserve	3,700,000	-	205,000	3,495,000	-	3,495,000
Textbook Rental	1,208,671	1,420,590	1,661,389	967,872	417,710	1,385,582
Grant Activity	12,190	7,898,619	12,362,206	(4,451,397)	666,245	(3,785,152)
District Activities	-	1,000,749	1,000,749	-	447,853	447,853
Bond and Interest Funds:						
Bond and Interest	3,630,883	6,779,320	6,744,531	3,665,672	-	3,665,672
Agency Funds:						
Interest on Idle Funds	-	50,960	50,960	-	-	-
Payroll	-	54,063,426	54,063,426	-	31,018	31,018
Totals (excluding School activity funds) (memorandum only)	$ 30,675,477	$ 197,566,419	$ 205,427,067	$ 22,814,829	$ 15,204,032	$ 38,018,861

Composition of Cash:	
Commerce Bank	$ 6,116,166
Plus deposits in transit	2,680,272
Less outstanding checks	(315,440)
Total cash - Commerce Bank	8,480,998
Equity Bank	1,060,770
Less outstanding checks	(497,637)
Total cash - Equity Bank	563,133
First National Bank	1,369
Less outstanding checks	(1,369)
Total cash - First National Bank	-
Petty cash accounts	250
Investments:	
Repurchase agreements:	
Commerce Bank	29,089,760
Money market accounts:	
Equity Bank	140,838
Certificates of deposit:	
Valley State Bank	212,370
Total investments	29,442,968
Total cash	38,487,349
Less School activity funds	(468,488)
Total cash (excluding School activity funds)	$ 38,018,861

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

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2022

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipal financial reporting entity). There are no related municipal entities included in the District's reporting entity because none were established to benefit the District.

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

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

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

C. Regulatory basis fund types

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

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

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

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

State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at June 30, 2022, is $29,442,968.

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

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

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

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

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

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

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

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

Fund	Increase
General	$ 47,060

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

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

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

Health Care Reserve
Contingency Reserve
Textbook Rental

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Grant Activity
District Activities

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

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

A known material violation of financial related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2022, which include funds with deficit unencumbered cash balances, is discussed in Note 2, Item C. There are no other known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2022.

C. Deficit unencumbered cash
The following fund had a deficit unencumbered cash balance as of June 30, 2022:

Grant Activity	$ 4,451,397

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

3. Detailed note on all funds

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

Carrying amount of deposits	$ 9,397,339
Repurchase agreements - Treasury obligations	29,089,760
Cash on hand	250
Total cash	$ 38,487,349

At June 30, 2022, the District had the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 29,089,760	$ 29,089,760	$ -	N/A
Total fair value	$ 29,089,760	$ 29,089,760	$ -	

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

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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

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

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 K.S.A. 9-1405. The District's allocation of investments as of June 30, 2022, is as follows:

Investments	Percentage of Investments
Treasury obligations	100.00%

Custodial credit risk - deposits

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

At June 30, 2022, the District's carrying amount of deposits was $9,397,339 and the bank balance was $7,531,513. Of the bank balance, 97% was held by two banks resulting in a concentration of credit risk. Of the bank balance, $713,739 was covered by federal depository insurance and $6,817,774 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Equity Bank	Valley State Bank	First National Bank
FDIC coverage	$ 250,000	$ 250,000	$ 212,370	$ 1,369
Pledged securities at market value	9,301,989	1,109,136	-	-
Total coverage	$ 9,551,989	$ 1,359,136	$ 212,370	$ 1,369
Funds on deposit	$ 6,116,166	$ 1,201,608	$ 212,370	$ 1,369
Funds at risk	$ -	$ -	$ -	$ -

Custodial credit risk - investments

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

3. Detailed note on all funds (continued)

B. In-substance receipt in transit

The District received $2,676,311 subsequent to June 30, 2022, and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

C. Capital projects

Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2022, are as follows:

Project	Authorization	Expenditures to Date	Committed
Lighting improvements - Florence Wilson and Edith Scheuerman	$ 257,915	$ 257,915	$ -
HVAC improvements - Buffalo Jones and Georgia Matthews	971,324	971,324	-
Re-roof - Victor Ornelas	126,834	126,834	-
Exterior insulation and finish systems restoration - Florence Wilson and Edith Scheuerman	238,092	238,092	-
Lighting improvements - Horace Good Middle School	56,860	56,860	-
Flooring replacement - Buffalo Jones and Georgia Matthews	41,950	41,950	-
Partial re-roof - Horace Good Middle School	39,965	39,965	-
Board room remodel	54,074	54,074	-
HVAC improvements - Educational Support Center	1,299,277	1,299,230	-
Synthetic turf replacement - Garden City High School	562,400	562,400	-
Carpet replacement ESC - Board Room	7,820	7,820	-
HVAC improvements - Kenneth Henderson Middle School	1,522,897	1,522,897	-
Joint and masonry sealant and repair project - Kenneth Henderson Middle School	75,708	75,708	-
Cafeteria flooring replacement - Horace Good Middle School	99,950	99,950	-
Electrical panel replacement at J.D. Adams Hall - Horace Good Middle School	55,595	55,595	-
Joint and masonry sealant and repair project - Plymell Elementary	39,500	39,500	-
ESCO five school HVAC project	6,175,000	6,175,000	-
Fire alarm system - Buffalo Jones Elementary School	97,605	-	97,605
HVAC engineering design project - Alta Brown Elementary School	29,500	-	29,500

D. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2021	Additions	Reductions/ Payments	Balance June 30, 2022	Interest Paid
General obligation bonds payable:									
School building, Series 2015	06-10-15	4.000%	09-01-33	9,305,000	$ 8,660,000	$ -	$ 405,000	$ 8,255,000	$ 283,275
School building, Series 2016-A	04-25-16	5.000%	09-01-34	65,080,000	64,935,000	-	150,000	64,785,000	2,536,256
School building, Series 2016-B	05-10-16	5.000%	09-01-24	21,130,000	12,215,000	-	2,830,000	9,385,000	540,000
Total general obligation bonds payable					85,810,000	-	3,385,000	82,425,000	3,359,531
Capital leases payable:									
Energy efficiency equipment	04-29-22	2.883%	05-11-42	12,611,581	-	12,611,581	-	12,611,581	-
Total capital leases payable					-	12,611,581	-	12,611,581	-
Total long-term debt					$ 85,810,000	$ 12,611,581	$ 3,385,000	$ 95,036,581	$ 3,359,531

3. Detailed note on all funds (continued)

D. Long-term debt (continued)

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

	Year								
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
Principal:									
General obligation bonds payable	$ 3,730,000	$ 4,110,000	$ 4,490,000	$ 4,865,000	$ 5,260,000	$ 33,570,000	$ 26,400,000	$ -	$ 82,425,000
Capital leases payable	184,140	279,581	299,241	393,763	419,788	2,690,351	3,604,426	4,740,291	12,611,581
Total principal	3,914,140	4,389,581	4,789,241	5,258,763	5,679,788	36,260,351	30,004,426	4,740,291	95,036,581
Interest:									
General obligation bonds payable	3,193,056	3,009,056	2,817,656	2,606,231	2,363,356	7,851,556	1,329,879	-	23,170,790
Capital leases payable	545,388	358,283	350,223	341,596	330,244	1,444,940	1,006,847	409,019	4,786,540
Total interest	3,738,444	3,367,339	3,167,879	2,947,827	2,693,600	9,296,496	2,336,726	409,019	27,957,330
Total principal and interest	$ 7,652,584	$ 7,756,920	$ 7,957,120	$ 8,206,590	$ 8,373,388	$ 45,556,847	$ 32,341,152	$ 5,149,310	$ 122,993,911

The fiscal agency balance from unclaimed bonds and coupons as of June 30, 2022, was $30,499.

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. For the year ended June 30, 2022, that amount was $52,575,957. As of June 30, 2022, the total debt outstanding applicable to the limit was $85,810,000, which exceeds the statutory limit. The District obtained an order granting permission by the State to issue additional bonds over the statutory limit.

E. Interfund transfers

Interfund operating transfers are as follows:

From	To	Regulatory Authority	
General	At Risk (4 year old)	K.S.A. 72-5153	$ 600,000
General	At Risk (K-12)	K.S.A. 72-5153	8,607,745
General	Bilingual Education	K.S.A. 72-5167	1,700,000
General	Virtual Education	K.S.A. 72-5167	250,000
General	Capital Outlay	K.S.A. 72-5167	438,244
General	Professional Development	K.S.A. 72-2552	100,000
General	Parent Education	K.S.A. 72-3607	115,000
General	Special Education	K.S.A. 72-3423	8,600,000
General	Career and Postsecondary Education	K.S.A. 72-5167	575,000
General	Textbook Rental	K.S.A. 72-5167	200,000
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	2,323,462
Supplemental General	Bilingual Education	K.S.A. 72-5143	796,369
Supplemental General	Textbook Rental	K.S.A. 72-5143	700,000
			$ 25,005,820

4. Other information

A. Risk management and self-insurance

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

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of $14,147,921. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

B. Post-employment health care benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in 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. There is no direct cost to the District under this program.

C. 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.

D. Compensated absences

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

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days in excess of 70 (not to exceed 15 days) may be sold to the District at a rate of $143 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid $25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2022, at $933,804.

E. Defined benefit pension plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a

4. Other information (continued)

E. Defined benefit pension plan (continued)
publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $7,843,618 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 by KPERS was $59,917,238. 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

4. Other information (continued)

E. Defined benefit pension plan (continued)
KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Contingencies
The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2022.

Litigation
The District is currently involved in pending litigation. The outcome of this matter in process has not been determined; however, the District's legal counsel and insurance provider believe insurance will cover any potential claim. Consequently, it should not have a material effect on any of the financial statements of the District at June 30, 2022.

Operating leases
In fiscal year 2018 the District entered into an operating lease for a copier at plant facilities. Lease payments for the year ended June 30, 2022, amounted to $10,688. Future payments are as follows:

Fiscal Year Ended		
2023	$	9,797
Total	$	9,797

In fiscal year 2021 the District entered into an operating lease for copiers at the copier center. Lease payments for the year ended June 30, 2022, amounted to $125,760. Future payments are as follows:

Fiscal Year Ended		
2023	$	125,760
2024		125,760
2025		125,760
Total	$	377,280

4. Other information (continued)

G. COVID-19

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

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

H. Subsequent events

Subsequent to June 30, 2022, the District entered into capital project agreements for renovations totaling $1,011,413 and equipment purchases totaling $1,013,750.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 55,472,500	$ (1,269,485)	$ 47,060	$ 54,250,075	$ 54,250,075	$ -
Supplemental General	17,015,241	(395,340)	-	16,619,901	16,619,901	-
Special Purpose Funds:						
At Risk (4 year old)	635,600	-	-	635,600	455,440	(180,160)
At Risk (K-12)	14,324,341	-	-	14,324,341	10,492,509	(3,831,832)
Bilingual Education	3,459,748	-	-	3,459,748	2,651,381	(808,367)
Virtual Education	505,720	-	-	505,720	182,718	(323,002)
Capital Outlay	14,380,102	-	-	14,380,102	8,468,306	(5,911,796)
Driver Training	81,400	-	-	81,400	8,694	(72,706)
Food Service	5,345,134	-	-	5,345,134	4,583,305	(761,829)
Professional Development	1,103,370	-	-	1,103,370	337,749	(765,621)
Parent Education	369,998	-	-	369,998	343,958	(26,040)
Special Education	14,671,262	-	-	14,671,262	10,535,199	(4,136,063)
Career and Postsecondary Education	1,226,918	-	-	1,226,918	1,094,091	(132,827)
KPERS Special Retirement Contribution	8,577,366	-	-	8,577,366	7,843,618	(733,748)
Bond and Interest Funds:						
Bond and Interest	6,744,731	-	-	6,744,731	6,744,531	(200)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Other county sources	$ 119,545	$ 93,023	$ -	93,023
State sources	54,728,329	54,091,605	55,472,500	(1,380,895)
Mineral production tax	31,325	64,588	-	64,588
Total receipts	54,879,199	54,249,216	$ 55,472,500	$ (1,223,284)
Expenditures:				
Instruction	10,471,595	8,996,505	$ 7,634,464	$ 1,362,041
Student support services	2,942,645	3,074,550	3,541,864	(467,314)
Instructional support staff	2,329,873	2,357,663	3,419,960	(1,062,297)
General administration	1,086,996	1,266,128	1,107,940	158,188
School administration	4,261,931	4,329,131	4,765,320	(436,189)
Central services	1,835,210	1,817,485	1,030,140	787,345
Operations and maintenance	7,959,625	8,917,480	8,543,676	373,804
Student transportation supervision	347,086	375,289	423,820	(48,531)
Vehicle operating services	1,203,629	1,318,138	1,577,920	(259,782)
Vehicle services and maintenance services	419,396	457,144	402,354	54,790
Other student transportation services	1,417	40,820	-	40,820
Other supplemental services	21,588	27,759	-	27,759
Community service operations	34,360	38,934	-	38,934
Operating transfers out	21,901,286	21,185,989	23,025,042	(1,839,053)
Adjustment to comply with Legal Max	-	-	(1,269,485)	1,269,485
Total	54,816,637	54,203,015	54,203,015	-
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	63,966	47,060	47,060	-
Total expenditures	54,880,603	54,250,075	$ 54,250,075	$ -
Receipts under expenditures	(1,404)	(859)		
Unencumbered cash, beginning	1,405	1,236		
Adjustment to unencumbered cash for prior year canceled encumbrances	1,235	-		
Unencumbered cash, ending	$ 1,236	$ 377		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 4,814,801	$ 5,355,557	$ 5,715,689	$ (360,132)
Delinquent tax	175,086	231,748	50,144	181,604
Motor vehicle tax	611,749	637,883	405,004	232,879
Recreational vehicle tax	13,697	16,373	4,881	11,492
Commercial vehicle tax	-	-	44,279	(44,279)
Other county sources	99,761	118,902	-	118,902
State sources	10,267,118	10,379,128	10,626,018	(246,890)
Other	-	-	21,250	(21,250)
Transfer from Contingency Reserve	400,000	-	-	-
Total receipts	16,382,212	16,739,591	$ 16,867,265	$ (127,674)
Expenditures:				
Instruction:				
Salaries	7,989,760	7,800,781	$ 9,517,831	$ (1,717,050)
Employee benefits	1,895,468	1,633,901	2,178,602	(544,701)
Supplies	-	30,375	-	30,375
Equipment	1,434,757	1,781,415	1,019,756	761,659
Total instruction	11,319,985	11,246,472	12,716,189	(1,469,717)
Instructional support staff:				
Purchased property services	1,597,652	1,499,924	898,452	601,472
Supplies	7,804	14,020	11,000	3,020
Equipment	28,743	20,095	49,400	(29,305)
Total instructional support staff	1,634,199	1,534,039	958,852	575,187
Operations & maintenance:				
Supplies	-	81	-	81
Vehicle operating services:				
Equipment	307,450	19,478	-	19,478
Other supplemental services:				
Equipment	-	-	30,000	(30,000)
Operating transfers out:				
At Risk (K-12)	2,500,000	2,323,462	2,610,200	(286,738)
Bilingual Education	650,000	796,369	700,000	96,369
Textbook Rental	-	700,000	-	700,000
Total operating transfers out	3,150,000	3,819,831	3,310,200	509,631

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
Adjustment to Legal Max Budget	$ -	$ -	$ (395,340)	$ 395,340
Total expenditures	16,411,634	16,619,901	$ 16,619,901	$ -
Receipts over (under) expenditures	(29,422)	119,690		
Unencumbered cash, beginning	840,126	833,632		
Adjustment to unencumbered cash for prior year canceled encumbrances	22,928	-		
Unencumbered cash, ending	$ 833,632	$ 953,322		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (4 Year Old) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 600,000	$ 600,000	$ 300,000	$ 300,000
Total receipts	600,000	600,000	$ 300,000	$ 300,000
Expenditures:				
Instruction:				
Salaries	442,123	357,024	$ 435,400	$ (78,376)
Employee benefits	146,130	98,416	150,200	(51,784)
Equipment	-	-	50,000	(50,000)
Total instruction	588,253	455,440	635,600	(180,160)
Total expenditures	588,253	455,440	$ 635,600	$ (180,160)
Receipts over expenditures	11,747	144,560		
Unencumbered cash, beginning	394,689	406,436		
Unencumbered cash, ending	$ 406,436	$ 550,996		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (K-12) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 6,700,000	$ 8,607,745	$ 10,156,019	$ (1,548,274)
Transfer from Supplemental General	2,500,000	2,323,462	2,610,200	(286,738)
Total receipts	9,200,000	10,931,207	$ 12,766,219	$ (1,835,012)
Expenditures:				
Instruction:				
Salaries	7,243,843	8,179,659	$ 10,746,722	$ (2,567,063)
Employee benefits	1,744,310	1,794,968	2,521,479	(726,511)
Purchased professional and technical services	-	-	70,000	(70,000)
Supplies	8,320	18,876	79,200	(60,324)
Equipment	-	-	500,000	(500,000)
Total instruction	8,996,473	9,993,503	13,917,401	(3,923,898)
Student support services:				
Salaries	185,448	198,015	193,500	4,515
Employee benefits	13,662	14,523	15,500	(977)
Purchased professional and technical services	27,653	123,934	31,000	92,934
Total student support services	226,763	336,472	240,000	96,472
School administration:				
Salaries	128,741	133,721	137,100	(3,379)
Employee benefits	28,511	28,813	29,840	(1,027)
Total school administration	157,252	162,534	166,940	(4,406)
Total expenditures	9,380,488	10,492,509	$ 14,324,341	$ (3,831,832)
Receipts over (under) expenditures	(180,488)	438,698		
Unencumbered cash, beginning	1,879,715	1,700,401		
Adjustment to unencumbered cash for prior year canceled encumbrances	1,174	-		
Unencumbered cash, ending	$ 1,700,401	$ 2,139,099		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bilingual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 2,100,000	$ 1,700,000	$ 1,700,000	$ -
Transfer from Supplemental General	650,000	796,369	700,000	96,369
Total receipts	2,750,000	2,496,369	$ 2,400,000	$ 96,369
Expenditures:				
Instruction:				
Salaries	2,144,386	2,088,951	$ 2,435,194	$ (346,243)
Employee benefits	477,503	469,068	563,600	(94,532)
Supplies	2,772	5,357	6,500	(1,143)
Other	-	-	250,000	(250,000)
Total instruction	2,624,661	2,563,376	3,255,294	(691,918)
Instructional support staff:				
Salaries	113,000	21,878	120,000	(98,122)
Employee benefits	20,712	3,784	20,750	(16,966)
Other purchased services	5,527	7,569	6,000	1,569
Total instructional support staff	139,239	33,231	146,750	(113,519)
School administration:				
Salaries	35,222	35,545	42,500	(6,955)
Employee benefits	14,025	14,215	10,204	4,011
Supplies	5,000	5,014	5,000	14
Total school administration	54,247	54,774	57,704	(2,930)
Total expenditures	2,818,147	2,651,381	$ 3,459,748	$ (808,367)
Receipts under expenditures	(68,147)	(155,012)		
Unencumbered cash, beginning	1,164,511	1,096,364		
Unencumbered cash, ending	$ 1,096,364	$ 941,352		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Virtual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ 250,000	$ 250,000	$ 250,000	$ -
Total receipts	250,000	250,000	$ 250,000	$ -
Expenditures:				
Instruction:				
Salaries	137,500	139,560	$ 160,600	$ (21,040)
Employee benefits	42,103	39,238	35,120	4,118
Supplies	3,764	3,920	10,000	(6,080)
Other	-	-	300,000	(300,000)
Total expenditures	183,367	182,718	$ 505,720	$ (323,002)
Receipts over expenditures	66,633	67,282		
Unencumbered cash, beginning	276,146	342,779		
Unencumbered cash, ending	$ 342,779	$ 410,061		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Capital Outlay Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 2,849,562	$ 2,879,356	$ 2,861,267	$ 18,089
Delinquent tax	101,218	129,658	29,743	99,915
Motor vehicle tax	368,680	346,079	231,104	114,975
Recreational vehicle tax	8,563	8,931	2,785	6,146
Commercial vehicle tax	-	-	25,267	(25,267)
Other county sources	19,555	24,993	-	24,993
State sources	1,598,907	1,742,517	1,742,517	-
Other	21,397	21,706	-	21,706
Transfer from General	-	438,244	-	438,244
Total receipts	4,967,882	5,591,484	$ 4,892,683	$ 698,801
Expenditures:				
Instruction	25,679	63,867	$ 1,054,052	$ (990,185)
Operations and maintenance	12,446	124,842	1,585,500	(1,460,658)
Transportation	29,794	380,972	325,000	55,972
Facilities acquisition and construction	2,524,726	7,898,625	11,415,550	(3,516,925)
Total expenditures	2,592,645	8,468,306	$ 14,380,102	$ (5,911,796)
Receipts over (under) expenditures	2,375,237	(2,876,822)		
Unencumbered cash, beginning	8,349,989	10,755,438		
Adjustment to unencumbered cash for prior year canceled encumbrances	30,212	-		
Unencumbered cash, ending	$ 10,755,438	$ 7,878,616		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Driver Training Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 7,344	$ 7,808	$ 12,000	$ (4,192)
Charges for services:				
Enrollment fees	14,006	11,486	17,000	(5,514)
Total receipts	21,350	19,294	$ 29,000	$ (9,706)
Expenditures:				
Instruction:				
Salaries	15,221	7,006	$ 50,000	$ (42,994)
Employee benefits	1,097	536	4,000	(3,464)
Purchased property services	-	-	13,000	(13,000)
Other purchased services	1,562	797	7,000	(6,203)
Supplies	594	355	7,400	(7,045)
Total expenditures	18,474	8,694	$ 81,400	$ (72,706)
Receipts over expenditures	2,876	10,600		
Unencumbered cash, beginning	94,872	97,748		
Unencumbered cash, ending	$ 97,748	$ 108,348		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Food Service Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ 4,252,687	$ 5,627,067	$ 4,425,500	$ 1,201,567
State sources	43,945	39,608	32,000	7,608
Charges for services:				
School receipts	62,146	38,600	10,000	28,600
Other	9,746	16,840	-	16,840
Total receipts	4,368,524	5,722,115	$ 4,467,500	$ 1,254,615
Expenditures:				
Operations and maintenance:				
Other purchased services	-	8,365	$ 2,500	$ 5,865
Food service operation:				
Salaries	1,664,044	1,638,292	1,690,800	(52,508)
Employee benefits	624,496	636,731	714,484	(77,753)
Purchased professional and technical services	2,055	1,798	2,000	(202)
Purchased property services	32,014	50,555	-	50,555
Other purchased services	14,809	14,699	20,750	(6,051)
Supplies	1,716,674	2,157,507	2,303,600	(146,093)
Equipment	87,065	75,358	550,000	(474,642)
Other	-	-	61,000	(61,000)
Total food service operation	4,141,157	4,574,940	5,342,634	(767,694)
Total expenditures	4,141,157	4,583,305	$ 5,345,134	$ (761,829)
Receipts over expenditures	227,367	1,138,810		
Unencumbered cash, beginning	811,865	1,041,810		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,578	-		
Unencumbered cash, ending	$ 1,041,810	$ 2,180,620		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Professional Development Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 24,602	$ -	$ -	$ -
Transfer from General	200,000	100,000	100,000	-
Total receipts	224,602	100,000	$ 100,000	$ -
Expenditures:				
Instructional support staff:				
Salaries	37,263	38,502	$ 136,200	$ (97,698)
Employee benefits	116,715	120,323	174,720	(54,397)
Purchased professional and technical services	-	-	18,700	(18,700)
Other purchased services	109,041	178,924	773,750	(594,826)
Total expenditures	263,019	337,749	$ 1,103,370	$ (765,621)
Receipts under expenditures	(38,417)	(237,749)		
Unencumbered cash, beginning	1,070,306	1,035,636		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,747	-		
Unencumbered cash, ending	$ 1,035,636	$ 797,887		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Parent Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ 6,096	$ -	$ -	$ -
State sources	202,390	228,958	225,975	2,983
Transfer from General	101,286	115,000	144,023	(29,023)
Total receipts	309,772	343,958	$ 369,998	$ (26,040)
Expenditures:				
Student support services:				
Salaries	210,137	182,185	$ 222,600	$ (40,415)
Employee benefits	51,347	46,301	67,400	(21,099)
Purchased professional and technical services	-	-	31,998	(31,998)
Other purchased services	45,060	62,221	31,000	31,221
Supplies	3,228	53,251	17,000	36,251
Total expenditures	309,772	343,958	$ 369,998	$ (26,040)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summer School Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$ -	$ -	$ -	$ -
Total receipts	-	-	$ -	$ -
Expenditures:				
Instruction:				
Salaries	26,573	-	$ -	$ -
Employee benefits	1,988	-	-	-
Total expenditures	28,561	-	$ -	$ -
Receipts over (under) expenditures	(28,561)	-		
Unencumbered cash, beginning	28,561	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 2,187,722	$ (2,187,722)
Other	541,408	718,455	-	718,455
Transfer from General	9,900,000	8,600,000	9,600,000	(1,000,000)
Total receipts	10,441,408	9,318,455	$ 11,787,722	$ (2,469,267)
Expenditures:				
Instruction:				
Salaries	5,997,582	6,041,689	$ 8,821,500	$ (2,779,811)
Employee benefits	1,968,170	1,968,569	3,028,300	(1,059,731)
Purchased professional and technical services	-	-	25,000	(25,000)
Purchased property services	-	3,974	-	3,974
Supplies	9,498	1,707	62,000	(60,293)
Equipment	-	-	55,000	(55,000)
Total instruction	7,975,250	8,015,939	11,991,800	(3,975,861)
Student support services:				
Salaries	1,370,704	1,276,953	1,411,500	(134,547)
Employee benefits	278,996	263,147	290,000	(26,853)
Purchased professional and technical services	84,669	85,980	12,000	73,980
Supplies	9,700	9,715	23,722	(14,007)
Total student support services	1,744,069	1,635,795	1,737,222	(101,427)
Instructional support staff:				
Employee benefits	210	-	-	-
Other purchased services	3,473	3,678	25,000	(21,322)
Other	-	-	20,000	(20,000)
Total instructional support staff	3,683	3,678	45,000	(41,322)
Special area administrative services:				
Salaries	326,955	339,019	339,400	(381)
Employee benefits	78,085	79,042	83,140	(4,098)
Other purchased services	176	-	3,500	(3,500)
Total special area administrative services	405,216	418,061	426,040	(7,979)
Operations and maintenance:				
Other purchased services	22,132	16,908	30,000	(13,092)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Vehicle operating services:				
Salaries	$ -	$ -	$ 15,000	$ (15,000)
Employee benefits	-	-	1,200	(1,200)
Other purchased services	315,881	444,818	425,000	19,818
Total vehicle operating services	315,881	444,818	441,200	3,618
Total expenditures	10,466,231	10,535,199	$ 14,671,262	$ (4,136,063)
Receipts under expenditures	(24,823)	(1,216,744)		
Unencumbered cash, beginning	2,978,496	2,955,360		
Adjustment to unencumbered cash for prior year canceled encumbrances	1,687	-		
Unencumbered cash, ending	$ 2,955,360	$ 1,738,616		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Career and Postsecondary Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Federal sources	$ -	$ -	$ 66,798	$ (66,798)
Transfer from General	1,050,000	575,000	575,000	-
Total receipts	1,050,000	575,000	$ 641,798	$ (66,798)
Expenditures:				
Instruction:				
Salaries	824,202	835,095	$ 850,000	$ (14,905)
Employee benefits	175,866	185,089	193,000	(7,911)
Equipment	33,812	24,658	30,000	(5,342)
Other	1,867	7,615	10,000	(2,385)
Total instruction	1,035,747	1,052,457	1,083,000	(30,543)
Instructional support staff:				
Salaries	-	-	33,700	(33,700)
Employee benefits	-	105	11,420	(11,315)
Other purchased services	1,325	977	23,798	(22,821)
Supplies	13,388	40,552	75,000	(34,448)
Total instructional support staff	14,713	41,634	143,918	(102,284)
Total expenditures	1,050,460	1,094,091	$ 1,226,918	$ (132,827)
Receipts under expenditures	(460)	(519,091)		
Unencumbered cash, beginning	604,400	606,356		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,416	-		
Unencumbered cash, ending	$ 606,356	$ 87,265		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Health Care Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Interest income	$ 97,043	$ 22,225
Premiums received	10,634,164	10,764,103
Other	654,034	786,120
Transfer from General	400,000	-
Total receipts	11,785,241	11,572,448
Expenditures:		
Premiums paid	12,020,292	11,314,939
Health care expenses	155,229	156,923
Total expenditures	12,175,521	11,471,862
Receipts over (under) expenditures	(390,280)	100,586
Unencumbered cash, beginning	1,640,817	1,250,537
Unencumbered cash, ending	$ 1,250,537	$ 1,351,123

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
KPERS Special Retirement Contribution Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	$ 7,220,005	$ 7,843,618	$ 8,577,366	$ (733,748)
Total receipts	7,220,005	7,843,618	$ 8,577,366	$ (733,748)
Expenditures:				
Instruction	4,742,588	5,156,231	$ 5,702,702	$ (546,471)
Student support	533,967	576,975	598,719	(21,744)
Instructional support	359,586	385,621	435,235	(49,614)
General administration	143,678	166,389	169,463	(3,074)
School administration	482,473	505,212	615,227	(110,015)
Central services	94,065	95,745	102,221	(6,476)
Operations and maintenance	459,644	491,523	509,794	(18,271)
Student transportation services	188,885	220,659	220,639	20
Food services	215,119	245,263	223,366	21,897
Total expenditures	7,220,005	7,843,618	$ 8,577,366	$ (733,748)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Contingency Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Transfer from General	$ 400,000	$ -
Total receipts	400,000	-
Expenditures:		
Instruction:		
Contingencies	-	205,000
Transfer to Supplemental General	400,000	-
Total expenditures	400,000	205,000
Receipts over (under) expenditures	-	(205,000)
Unencumbered cash, beginning	3,700,000	3,700,000
Unencumbered cash, ending	$ 3,700,000	$ 3,495,000

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Textbook Rental Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Actual
Receipts:		
Fees	$ 82,039	$ 520,590
Transfer from General	200,000	200,000
Transfer from Supplemental General	-	700,000
Total receipts	282,039	1,420,590
Expenditures:		
Instruction:		
Textbooks	250,187	1,661,389
Receipts over (under) expenditures	31,852	(240,799)
Unencumbered cash, beginning	1,176,819	1,208,671
Unencumbered cash, ending	$ 1,208,671	$ 967,872

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Miscellaneous Grants	2021 Title I	2022 Title I
Receipts:			
Federal sources	$ 24,899	$ 240,000	$ 1,599,136
State and local sources	-	-	-
Other	113,050	-	-
Total receipts	137,949	240,000	1,599,136
Expenditures:			
Administration:			
Salary	-	-	108,529
Employee benefits	-	-	43,150
Contracted services	-	-	-
Supplies	-	-	21,000
Other	-	-	1,380
Instruction:			
Salary	9,482	201,600	1,121,973
Employee benefits	1,141	38,400	283,947
Contracted services	-	-	-
Inservice	-	-	-
Supplies	53,554	-	19,157
Other	-	-	-
Student support services:			
Salary	116,640	-	-
Employee benefits	23,598	-	-
Contracted services	-	-	-
Inservice	51,011	-	-
Supplies	-	-	-
Other	-	-	-
Instruction support staff:			
Salary	-	-	-
Employee benefits	801	-	-
Contracted services	-	-	-
Inservice	26,105	-	-
Supplies		-	-
Transportation	-	-	-
Equipment	-	-	-
Architect and engineer services	-	-	-
Total expenditures	282,332	240,000	1,599,136
Receipts over (under) expenditures	(144,383)	-	-
Unencumbered cash (deficit), beginning	253,820	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-
Unencumbered cash (deficit), ending	$ 109,437	$ -	$ -

(continued)

2022 Title I Part C Migrant Education	2022 Carl Perkins Program Improvement	2022 Title II-A Improving Teacher Quality	2022 Targeted Improvement	2022 Title IV Part A Enrichment Program	2022 Coronavirus Testing
$ 490,700	$ 69,839	$ 254,993	$ 54,589	$ 86,821	$ 30,277
-	-	28,250	-	-	-
-	-	-	-	-	-
490,700	69,839	283,243	54,589	86,821	30,277
52,623	-	-	-	-	-
12,725	-	-	-	-	-
-	-	-	-	-	-
5,000	-	-	-	-	-
-	-	7,806	-	-	-
252,597	-	86,100	16,227	84,286	-
79,077	-	15,800	1,284	-	-
-	-	-	-	-	-
3,048	-	90,742	10,000	-	-
8,057	-	-	-	-	-
-	-	-	-	2,535	-
-	-	-	14,797	-	31,471
-	-	-	1,065	-	8,474
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,824	-	5,723
-	-	-	-	-	1,237
65,311	3,000	76,850	-	-	-
12,262	-	5,945	-	-	-
-	-	-	-	-	-
-	5,409	-	-	-	-
-	61,430	-	-	-	-
-	-	-	-	-	-
-	-	-	6,392	-	146
-	-	-	-	-	-
490,700	69,839	283,243	54,589	86,821	47,051
-	-	-	-	-	(16,774)
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ (16,774)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2022 Title VI-B	2022 Early Childhood	2022 Title III English Language Learners	2022 Homeless Child
Receipts:				
Federal sources	$ 1,624,582	$ 88,602	$ 231,853	$ 44,242
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	1,624,582	88,602	231,853	44,242
Expenditures:				
Administration:				
Salary	-	-	-	4,104
Employee benefits	-	-	-	1,014
Contracted services	-	-	2,190	-
Supplies	-	-	-	-
Other	20,000	-	-	-
Instruction:				
Salary	1,196,128	88,602	182,387	-
Employee benefits	304,101	-	42,168	-
Contracted services	-	-	-	10,039
Inservice	-	-	-	-
Supplies	52,256	-	-	16,201
Other	-	-	-	4,779
Student support services:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	-	-	-	-
Supplies	-	-	-	-
Other	-	-	-	-
Instruction support staff:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Inservice	30,004	-	5,108	3,000
Supplies	-	-	-	-
Transportation	-	-	-	-
Equipment	25,481	-	-	6,255
Architect and engineer services	-	-	-	-
Total expenditures	1,627,970	88,602	231,853	45,392
Receipts over (under) expenditures	(3,388)	-	-	(1,150)
Unencumbered cash (deficit) , beginning	-	-	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-	-
Unencumbered cash (deficit), ending	$ (3,388)	$ -	$ -	$ (1,150)

(continued)

2021 ESSER I - SPED	2022 ESSER II - SPED	2021 ESSER I	2022 ESSER II	ESSER III	2021 Kansas Preschool Pilot
$ 60,000	$ -	$ 850,000	$ 1,100,000	$ -	$ 122,900
-	-	-	-	-	-
-	-	-	-	-	-
60,000	-	850,000	1,100,000	-	122,900
-	-	-	250,967	-	-
-	-	-	48,128	-	-
-	-	-	41,786	-	-
-	-	-	-	-	-
-	-	3,603	-	-	-
48,439	25,298	266,316	338,754	-	-
11,257	2,100	52,208	77,890	-	-
-	-	66,246	614,978	-	-
-	-	-	-	-	-
1,464	-	179,037	548,102	-	-
-	-	-	15,319	29,973	-
-	-	94,183	197,245	-	-
-	-	7,435	72,096	-	-
-	-	265	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	63,972	117,563	-	-
-	-	5,404	19,084	-	-
-	-	141	6,921	-	-
-	-	-	-	-	-
-	-	-	54,883	-	-
-	-	-	-	-	-
-	-	78,890	26,956	-	-
-	-	-	3,000,000	-	-
61,160	27,398	817,700	5,430,672	29,973	-
(1,160)	(27,398)	32,300	(4,330,672)	(29,973)	122,900
(2,443)	-	(32,300)	-	-	(122,900)
-	-	-	-	-	-
$ (3,603)	$ (27,398)	$ -	$ (4,330,672)	$ (29,973)	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2022 Kansas Preschool Pilot	2021 Striving Readers LiNK	Title IV 21st Century Community Learning Center	Total (Memorandum Only)
Receipts:				
Federal sources	$ 35,184	$ 363,650	$ 201,992	$ 7,574,259
State and local sources	183,060	-	-	211,310
Other	-	-	-	113,050
Total receipts	218,244	363,650	201,992	7,898,619
Expenditures:				
Administration:				
Salary	-	-	-	416,223
Employee benefits	-	-	-	105,017
Contracted services	-	-	-	43,976
Supplies	-	-	-	26,000
Other	-	-	-	32,789
Instruction:				
Salary	187,389	201,389	131,384	4,438,351
Employee benefits	57,022	13,418	15,345	995,158
Contracted services	-	-	-	691,263
Inservice	-	-	8,388	112,178
Supplies	44,721	9,121	38,638	970,308
Other	-	-	8,237	60,843
Student support services:				
Salary	45,965	-	-	500,301
Employee benefits	10,694	-	-	123,362
Contracted services	-	-	-	265
Inservice	-	-	-	51,011
Supplies	-	-	-	10,547
Other	-	-	-	1,237
Instruction support staff:				
Salary	-	3,967	-	330,663
Employee benefits	-	1,925	-	45,421
Contracted services		-	-	7,062
Inservice	-	31,975	-	101,601
Supplies	-	17,868	-	134,181
Transportation	-	-	-	-
Equipment	20,329	-	-	164,449
Architect and engineer services	-	-	-	3,000,000
Total expenditures	366,120	279,663	201,992	12,362,206
Receipts over (under) expenditures	(147,876)	83,987	-	(4,463,587)
Unencumbered cash (deficit), beginning	-	(83,987)	-	12,190
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-	-
Unencumbered cash (deficit), ending	$ (147,876)	$ -	$ -	$ (4,451,397)

(continued)

Total Prior Year
$ 7,709,311
295,840
284,472
8,289,623
222,556
61,662
57,221
-
81,114
3,963,847
964,697
-
153,429
2,216,951
364,186
-
-
-
-
-
-
-
-
-
-
-
45,140
35,122
67,204
8,233,129
56,494
(44,322)
18
$ 12,190

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bond and Interest Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Ad valorem tax	$ 2,585,157	$ 2,303,015	$ 2,233,423	$ 69,592
Delinquent tax	77,228	116,472	27,192	89,280
Motor vehicle tax	358,131	292,545	189,625	102,920
Recreational vehicle tax	8,703	7,638	2,285	5,353
Commercial vehicle tax	-	-	20,732	(20,732)
Other county sources	53,610	51,642	-	51,642
State sources	3,676,013	3,979,273	3,979,273	-
Interest	173,377	28,735	-	28,735
Total receipts	6,932,219	6,779,320	$ 6,452,530	$ 326,790
Expenditures:				
Debt service:				
Principal	3,060,000	3,385,000	$ 3,385,000	$ -
Bond fees	-	-	200	(200)
Interest and fiscal charges	3,509,906	3,359,531	3,359,531	-
Total expenditures	6,569,906	6,744,531	$ 6,744,731	$ (200)
Receipts over expenditures	362,313	34,789		
Unencumbered cash, beginning	3,268,570	3,630,883		
Unencumbered cash, ending	$ 3,630,883	$ 3,665,672		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Student Organization Accounts	Balance July 1, 2021	Cash Receipts	Cash Disburse-ments	Balance June 30, 2022
5k Race - HGMS	$ 1,546	$ -	$ -	$ 1,546
Ag. Built Club - GCHS	2,970	1,343	1,761	2,552
Art Club - GCHS	2,743	1,205	714	3,234
Athletic Office - GCHS	955	65	979	41
Athletic Training Club - GCHS	196	-	-	196
AVID Club - GCHS	4,704	2,018	3,781	2,941
AVID Club - HGMS	251	805	933	123
Band Club - GCHS	754	33,912	31,190	3,476
Baseball Club - GCHS	6,718	700	4,399	3,019
Basketball Club, Boys - GCHS	3,556	12,251	7,944	7,863
Basketball Club, Girls - GCHS	2,975	1,000	560	3,415
Bernadine Sitts Intermediate Center	37,270	9,689	12,515	34,444
Book Club - KHMS	114	-	-	114
Book Fair - KHMS	-	118	117	1
Fowling Club-High Rollers - GCHS	5,099	9,582	13,053	1,628
Brick Pavers, GCHS	4,085	-	-	4,085
Buff Grill Club - GCHS	1,671	3,673	5,336	8
Buffalo Broadcasting Club - GCHS	1,755	-	554	1,201
Buffalo Print Shop - GCHS	3,003	1,885	379	4,509
Career Assoc Club - GCHS	4	-	-	4
Charles Stone Intermediate Center	4,694	8,770	6,073	7,391
Cheer Club - HGMS	648	13,779	12,475	1,952
Chess Club - GCHS	61	-	-	61
Clay Target Club - GCHS	4	-	-	4
Coffee Shop - GCHS	55,962	187,017	147,779	95,200
Cross Country Club - GCHS	3,482	302	164	3,620
Culture T.E.A.M. Club - GCHS	1,053	-	-	1,053
Dance Team Club - GCHS	573	670	421	822
Debate/Forensics	-	352	341	11
Early Childhood Fees - GE	141	-	-	141
English AP Exams - GCHS	1,828	2,906	3,501	1,233
Falcon Club - KHMS	303	251	554	-
FB Black Shirts Club - GCHS	5,020	24,289	26,188	3,121
FBLA Club - GCHS	2	2,205	1,968	239
FCCLA Club - GCHS	2,937	5,550	2,979	5,508
FCCLA Club - HGMS	1,254	-	1,254	-
Performing Arts - GCHS	-	53,334	53,334	-
Field Sponsorship - GCHS	3,500	8,500	8,853	3,147
FFA Club - GCHS	22,158	10,130	10,884	21,404
Folkloric Dance Club - GCHS	850	-	-	850
Gaming Club, GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	5,664	63	2,743	2,984
Golf Club, Boys - GCHS	1,034	-	328	706
Golf Club, Girls - GCHS	187	-	-	187
GSA Club - GCHS	155	-	-	155
Gym Sponsorship	22,899	26,851	30,726	19,024
HALO Club - GCHS	1,156	1,996	2,646	506
HALO Club - HGMS	31	-	31	-
HALO Club - KHMS	787	119	145	761
Hawk Closet - HGMS	1,098	-	1,098	-

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disburse-ments	Balance June 30, 2022
Student Organization Accounts (continued)				
Hawk Club - HGMS	$ 1,151	$ 9,112	$ 4,936	$ 5,327
Hawk Pantry - HGMS	6,496	2,509	5,830	3,175
HOSA Club - GCHS	396	-	-	396
Interact Club - GCHS	650	-	-	650
Iron Buffalo Club - GCHS	17,471	11,993	8,351	21,113
JLC - HGMS	428	679	663	444
Junior Class Club - GCHS	5,398	13,849	12,110	7,137
Kansas History Day - BSIC	525	-	-	525
Literature Club, GCHS	262	-	-	262
Lounge - AB	497	-	-	497
Lounge - AH	44	-	-	44
Lounge - BJ	65	-	-	65
Lounge - ES	1,648	-	195	1,453
Lounge - GCAEC	-	1,253	1,245	8
Lounge - HGMS	1,855	7,700	6,988	2,567
Lounge - JB	61	-	-	61
Lounge - JW	111	118	199	30
Lounge - KHMS	1,345	291	972	664
National Forensic League Club - GCHS	5,388	1,528	5,890	1,026
National Honor Society Club - GCHS	1,418	1,890	1,324	1,984
NFL Resources - GCHS	695	-	-	695
Orchestra Club - GCHS	1,110	20,047	18,734	2,423
Pep Club - GCHS	4,158	10,259	3,498	10,919
Pep Club - HGMS	588	-	588	-
Pep Club - KHMS	823	1,894	1,547	1,170
Robotics - HGMS	898	314	631	581
Robotics - KHMS	146	6,502	6,648	-
Robotics Camp - GCHS	2,657	-	139	2,518
Robotics/TSA Club - GCHS	3,152	2,201	1,655	3,698
SADD - HGMS	192	-	192	-
Scholar's Bowl - HGMS	-	2,095	1,103	992
Scholar's Bowl - KHMS	-	92	92	-
Science Olympiad Club - HGMS	2,308	-	-	2,308
Senior Class Club - GCHS	3,182	2,500	-	5,682
Skills USA Club - GCHS	2,673	2,021	124	4,570
Soccer Club - GCHS	505	1,745	1,798	452
Social Committee - HGMS	18	1,278	1,296	-
Sodbuster Creations - GCHS	-	818	671	147
Sound Effects Club - GCHS	8,928	49,016	53,214	4,730
Spanish Club - GCHS	102	-	-	102
Spanish NHS Club - GCHS	49	-	-	49
Special Education Popcorn - GCHS	2,283	12,122	9,700	4,705
Special Education Popcorn - HGMS	1,229	22,597	17,704	6,122
Sponsorship Agreements - GCHS	2,436	5,893	3,491	4,838
Student Council Club - AH	503	-	-	503
Student Council Club - GC ACHIEVE	-	2,731	2,693	38
Student Council Club - GCHS	8,000	6,914	6,371	8,543
Student Council Club - GW	-	1,029	243	786
Student Council Club - HGMS	2,084	16,998	11,416	7,666

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disburse-ments	Balance June 30, 2022
Student Organization Accounts (continued)				
Student Council Club - KHMS	$ 1,632	$ 1,354	$ 1,406	$ 1,580
Student Fundraising - AB	7	-	-	7
Student Fundraising - AH	1,980	83	-	2,063
Student Fundraising - BJ	114	508	-	622
Student Fundraising - ES	240	388	624	4
Student Fundraising - FW	5,235	5,130	4,187	6,178
Student Fundraising - GCAEC	3,521	1,700	2,384	2,837
Student Fundraising - GM	10,269	74	795	9,548
Student Fundraising - GW	2,402	931	199	3,134
Student Fundraising - HGMS	3,289	-	3,289	-
Student Fundraising - JB	3,086	1,580	1,715	2,951
Student Fundraising - JW	5,908	1,761	216	7,453
Student Fundraising - KHMS	844	12,644	13,314	174
Student Fundraising - PL	5,350	1,813	877	6,286
Student Fundraising - VO	394	-	-	394
Student ID Fees - HGMS	4,059	4,809	2,567	6,301
Student ID Fees - GCHS	3,845	3,508	2,974	4,379
Student ID Fees - KHMS	-	476	373	103
Sugar Beet Club - GCHS	10,377	2,487	3,337	9,527
Swim Club, Boys - GCHS	-	7,636	833	6,803
Tennis Club - GCHS	10,994	15,811	9,687	17,118
Thespians Society Club - GCHS	7,281	21,410	23,562	5,129
Tracksters Club - GCHS	7,287	7,548	13,648	1,187
Volleyball Club - GCHS	3,522	-	-	3,522
Wrestling Club - GCHS	647	1,833	337	2,143
Yearbook Club - HGMS	3,652	1,876	3,772	1,756
Yearbook Club - KHMS	787	1,567	1,295	1,059
Total	$ 408,585	$ 742,245	$ 682,342	$ 468,488

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Unencumbered Cash Balance July 1, 2021	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2022	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2022
Fees and user charges						
Activity Tickets - GCHS	$ -	$ 3,406	$ 3,406	$ -	$ -	$ -
Cafeteria	-	42,959	42,959	-	53,339	53,339
Counselors - GCHS	-	702	702	-	270	270
Library Late Fees / Lost Book - GCHS	-	15	15	-	271	271
Library Late Fees / Lost Book - HGMS	-	3,896	3,896	-	4,042	4,042
Library Late Fees / Lost Book - KHMS	-	-	-	-	77	77
Lost Agenda Fees - BCIS	-	-	-	-	121	121
Lost Agenda Fees - CSIC	-	524	524	-	2,374	2,374
Lost Textbook Fees - BCIS	-	350	350	-	4,437	4,437
Lost Textbook Fees - GCHS	-	724	724	-	12,406	12,406
Lost Textbook Fees - HGMS	-	11	11	-	1,274	1,274
Lost Textbook Fees - KHMS	-	-	-	-	583	583
Technology Fees	-	190,303	190,303	-	30	30
Technology Lab Fees - HGMS	-	917	917	-	3,600	3,600
Textbook Rental - GCHS	-	197,296	197,296	-	-	-
Total fees and user charges	-	441,103	441,103	-	82,824	82,824
Gate receipts						
Rocky Welton Wrestling - GCHS	-	23,542	23,542	-	47,206	47,206
Roundball Classic - GCHS	-	13,591	13,591	-	10,533	10,533
Season Tickets - GCHS	-	8,971	8,971	-	-	-
Total gate receipts	-	46,104	46,104	-	57,739	57,739
School events						
Athletic Director - GCHS	-	10,189	10,189	-	638	638
Athletic Director - HGMS	-	3,000	3,000	-	2,762	2,762
Athletic Director - KHMS	-	1,000	1,000	-	302	302
Athletic Training - GCHS	-	4,600	4,600	-	323	323
Band - GCHS	-	5,035	5,035	-	44	44
Baseball - GCHS	-	8,660	8,660	-	1,714	1,714
Basketball, Boys - GCHS	-	8,217	8,217	-	5,495	5,495
Basketball, Boys - HGMS	-	3,169	3,169	-	3,503	3,503
Basketball, Boys - KHMS	-	1,958	1,958	-	944	944
Basketball, Girls - GCHS	-	7,800	7,800	-	8,168	8,168
Basketball, Girls - HGMS	-	5,711	5,711	-	2,999	2,999
Basketball, Girls - KHMS	-	3,679	3,679	-	-	-
Bowling - GCHS	-	2,729	2,729	-	560	560
Bowling, Unified - GCHS	-	2,500	2,500	-	1,334	1,334
Cheerleaders - GCHS	-	3,035	3,035	-	1,733	1,733
Commencement and Awards - GCHS	-	2,538	2,538	-	1,887	1,887
Cross Country - GCHS	-	3,074	3,074	-	736	736
Cross Country - HGMS	-	2,128	2,128	-	1,214	1,214
Cross Country - KHMS	-	989	989	-	-	-
Debate - GCHS	-	5,465	5,465	-	3,127	3,127
Drama - GCHS	-	2,655	2,655	-	549	549
EMS/Security - GCHS	-	4,600	4,600	-	17,935	17,935
EMS/Security - KHMS	-	500	500	-	1,001	1,001
Football - GCHS	-	18,390	18,390	-	369	369
Football - HGMS	-	10,205	10,205	-	7,437	7,437
Football - KHMS	-	1,215	1,215	-	-	-
Forensics - GCHS	-	5,465	5,465	-	3,691	3,691
Golf, Boys - GCHS	-	3,064	3,064	-	-	-
Golf, Girls - GCHS	-	2,810	2,810	-	1,005	1,005
KSHAA/Entry Fees - GCHS	-	2,420	2,420	-	4,232	4,232
KSHAA/Entry Fees - KHMS	-	3,290	3,290	-	-	-
Musical - GCHS	-	25,945	25,945	-	17,661	17,661
Officials - GCHS	-	52,048	52,048	-	62,526	62,526
Officials - HGMS	-	17,045	17,045	-	4,298	4,298
Officials - KHMS	-	12,387	12,387	-	-	-
Orchestra - GCHS	-	3,593	3,593	-	-	-
Orchestra - HGMS	-	2,036	2,036	-	-	-
Orchestra - KHMS	-	855	855	-	-	-

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Unencumbered Cash Balance July 1, 2021	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2022	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2022
(continued)						
School events (continued)						
Scholar's Bowl - GCHS	-	298	298	-	163	163
Soccer, Boys - GCHS	-	4,000	4,000	-	1,396	1,396
Soccer, Boys - HGMS	-	946	946	-	385	385
Soccer, Boys - KHMS	-	1,692	1,692	-	1,426	1,426
Soccer, Girls - GCHS	-	4,000	4,000	-	3,223	3,223
Soccer, Girls - HGMS	-	2,026	2,026	-	2,370	2,370
Soccer, Girls - KHMS	-	1,783	1,783	-	1,781	1,781
Softball - GCHS	-	6,190	6,190	-	3,022	3,022
Swimming, Boys - GCHS	-	2,450	2,450	-	720	720
Swimming, Girls - GCHS	-	5,154	5,154	-	1,644	1,644
Tennis, Boys - GCHS	-	2,615	2,615	-	867	867
Tennis, Girls - GCHS	-	2,615	2,615	-	330	330
Track - GCHS	-	7,236	7,236	-	-	-
Track - HGMS	-	2,460	2,460	-	1,008	1,008
Track - KHMS	-	1,529	1,529	-	1,385	1,385
Vocal Music - GCHS	-	5,605	5,605	-	-	-
Vocal Music - HGMS	-	466	466	-	1,994	1,994
Vocal Music - KHMS	-	511	511	-	-	-
Volleyball - GCHS	-	6,007	6,007	-	8,485	8,485
Volleyball - HGMS	-	2,963	2,963	-	5,288	5,288
Volleyball - KHMS	-	1,500	1,500	-	104	104
Wrestling - GCHS	-	8,547	8,547	-	-	-
Wrestling - HGMS	-	840	840	-	155	155
Wrestling, Girls - HGMS	-	969	969	-	53	53
Wrestling - KHMS	-	1,374	1,374	-	26	26
Wrestling, Girls - KHMS	-	200	200	-	200	200
Yearbook - GCHS	-	10,012	10,012	-	13,240	13,240
Total school events	-	337,987	337,987	-	207,452	207,452
School project accounts						
Band - HGMS	-	2,190	2,190	-	4,150	4,150
Band - KHMS	-	1,316	1,316	-	-	-
ESC Accounts	-	2,312	2,312	-	-	-
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	5,818	5,818	-	4,403	4,403
Special revolving agency accounts						
Band / Orchestra Rental Fee	-	14,221	14,221	-	-	-
Equipment / Uniforms - GCHS	-	15,544	15,544	-	43,038	43,038
Equipment / Uniforms - HGMS	-	6,000	6,000	-	4,354	4,354
Equipment / Uniforms - KHMS	-	2,000	2,000	-	2	2
Gate Receipts - GCHS	-	57,469	57,469	-	-	-
Gate Receipts - HGMS	-	14,971	14,971	-	28,199	28,199
Gate Receipts - KHMS	-	6,865	6,865	-	-	-
Interest - savings	-	1,231	1,231	-	12,396	12,396
KSHAA Regional - GCHS	-	5,111	5,111	-	-	-
KSHAA Regional - HGMS	-	100	100	-	-	-
State Expenses - GCHS	-	15,026	15,026	-	-	-
State sales tax	-	31,199	31,199	-	2,035	2,035
Student Fund Supplies	-	-	-	-	5,411	5,411
Total special revolving agency accounts	-	169,737	169,737	-	95,435	95,435
Total District Activity Funds	$ -	$ 1,000,749	$ 1,000,749	$ -	$ 447,853	$ 447,853

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Instruction:				
Salaries	$ 7,564,477	$ 6,065,812	$ 4,663,516	$ 1,402,296
Employee benefits	1,621,571	1,486,648	1,428,448	58,200
Purchased professional and technical services	72,899	120,243	103,000	17,243
Other purchased services	99,593	151,887	87,000	64,887
Supplies	698,227	781,973	943,900	(161,927)
Equipment	221,328	192,182	215,100	(22,918)
Other	193,500	197,760	193,500	4,260
Total instruction	10,471,595	8,996,505	7,634,464	1,362,041
Student support services:				
Salaries	2,373,257	2,482,205	2,584,000	(101,795)
Employee benefits	544,847	573,574	638,720	(65,146)
Purchased professional and technical services	-	-	288,944	(288,944)
Supplies	24,541	18,771	30,200	(11,429)
Total student support services	2,942,645	3,074,550	3,541,864	(467,314)
Instructional support staff:				
Salaries	1,764,048	1,799,201	2,647,100	(847,899)
Employee benefits	419,391	420,062	596,660	(176,598)
Purchased professional and technical services	14,000	14,054	20,000	(5,946)
Other purchased services	4,680	5,355	5,000	355
Supplies	127,754	118,991	151,200	(32,209)
Total instructional support staff	2,329,873	2,357,663	3,419,960	(1,062,297)
General administration:				
Salaries	728,879	836,017	703,000	133,017
Employee benefits	117,942	126,505	138,940	(12,435)
Purchased professional and technical services	111,246	197,824	126,500	71,324
Other purchased services	69,659	36,686	78,100	(41,414)
Supplies	17,978	35,909	18,400	17,509
Other	41,292	33,187	43,000	(9,813)
Total general administration	1,086,996	1,266,128	1,107,940	158,188
School administration:				
Salaries	3,423,507	3,459,529	3,757,100	(297,571)
Employee benefits	786,416	820,186	959,720	(139,534)
Supplies	52,008	49,416	48,500	916
Total school administration	4,261,931	4,329,131	4,765,320	(436,189)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Central services:				
Salaries	$ 1,368,933	$ 1,368,703	$ 733,000	$ 635,703
Employee benefits	328,054	314,180	214,540	99,640
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	52,540	68,379	55,000	13,379
Supplies	85,683	66,223	17,500	48,723
Other	-	-	100	(100)
Total central services	1,835,210	1,817,485	1,030,140	787,345
Operations and maintenance:				
Salaries	3,297,504	3,458,416	3,675,016	(216,600)
Employee benefits	1,070,103	1,113,241	1,192,660	(79,419)
Purchased professional and technical services	467,270	432,223	180,000	252,223
Purchased property services	423,714	490,529	707,200	(216,671)
Other purchased services	509,470	464,700	630,800	(166,100)
Supplies	2,191,564	2,958,371	2,158,000	800,371
Total operations and maintenance	7,959,625	8,917,480	8,543,676	373,804
Student transportation supervision:				
Salaries	250,292	262,422	322,400	(59,978)
Employee benefits	63,259	62,038	71,420	(9,382)
Supplies	33,535	50,829	30,000	20,829
Total student transportation supervision	347,086	375,289	423,820	(48,531)
Vehicle operating services:				
Salaries	775,903	873,376	990,800	(117,424)
Employee benefits	309,477	323,714	351,620	(27,906)
Purchased professional and technical services	5,988	8,287	-	8,287
Other purchased services	1,633	3,618	48,000	(44,382)
Motor fuel	110,628	109,143	173,000	(63,857)
Other	-	-	14,500	(14,500)
Total vehicle operating services	1,203,629	1,318,138	1,577,920	(259,782)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Vehicle services and maintenance services:				
Salaries	$ 175,197	$ 184,268	$ 194,654	$ (10,386)
Employee benefits	62,624	57,157	60,100	(2,943)
Purchased professional and technical services	45,118	14,572	-	14,572
Purchased property services	46,933	67,338	31,000	36,338
Other purchased services	89,112	133,625	-	133,625
Supplies	412	184	111,000	(110,816)
Equipment	-	-	5,000	(5,000)
Other	-	-	600	(600)
Total vehicle services and maintenance services	419,396	457,144	402,354	54,790
Other student transportation services:				
Salaries	-	32,988	-	32,988
Employee benefits	891	2,491	-	2,491
Other purchased services	6	3,136	-	3,136
Equipment	520	2,205	-	2,205
Total other student transportation services	1,417	40,820	-	40,820
Other supplemental services:				
Salaries	19,055	19,430	-	19,430
Employee benefits	2,332	8,329	-	8,329
Other	201	-	-	-
Total other supplemental services	21,588	27,759	-	27,759
Community service operations:				
Crossing guards	34,360	38,934	-	38,934
Operating transfers out:				
At Risk (4 year old)	600,000	600,000	300,000	300,000
At Risk (K-12)	6,700,000	8,607,745	10,156,019	(1,548,274)
Bilingual Education	2,100,000	1,700,000	1,700,000	-
Virtual Education	250,000	250,000	250,000	-
Capital Outlay	-	438,244	-	438,244
Professional Development	200,000	100,000	100,000	-
Parent Education	101,286	115,000	144,023	(29,023)
Special Education	9,900,000	8,600,000	9,600,000	(1,000,000)
Career and Postsecondary Education	1,050,000	575,000	575,000	-

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Operating transfers out (continued):				
Healthcare Reserve	$ 400,000	$ -	$ -	$ -
Contingency Reserve	400,000	-	-	-
Textbook Rental	200,000	200,000	200,000	-
Total operating transfers out	21,901,286	21,185,989	23,025,042	(1,839,053)
Adjustment to comply with Legal Max	-	-	(1,269,485)	1,269,485
Total	54,816,637	54,203,015	54,203,015	-
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	63,966	47,060	47,060	-
Total expenditures	$ 54,880,603	$ 54,250,075	$ 54,250,075	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
U.S. Department of Agriculture Food and Nutrition Service				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2022		$ 1,080,677
National School Lunch Program	10.555	2022	$ 3,948,892	
COVID-19 National School Lunch Program	10.555	2022	74,197	4,023,089
Summer Food Service Program for Children	10.559	2022		450,406
Fresh Fruit and Vegetable Program	10.582	2022		17,382
Total Child Nutrition Cluster				5,571,554
Child and Adult Care Food Program	10.558	2022		69,833
COVID-19 State Pandemic Electronic Benefit Transfer Administrative Costs	10.649	2022		3,063
Total U.S. Department of Agriculture Food and Nutrition Service				**5,644,450**
U.S. Department of Education Office of Elementary and Secondary Education				
Passed through Kansas Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States:				
Title VI-B	84.027	2022	$ 1,626,970	
Title VI-B	84.027	2021	7	
Targeted Improvement	84.027	2022	54,481	
Targeted Improvement	84.027	2021	420	1,681,878
Special Education - Preschool Grants:				
Early Childhood	84.173	2022	55,478	
COVID-19 Early Childhood	84.173	2022	33,124	88,602
Total Special Education Cluster (IDEA):				1,770,480
Title I Grants to Local Educational Agencies:				
Title I	84.010	2022	1,596,584	
Title I	84.010	2021	240,071	1,836,655
Migrant Education - State Grant Program:				
Title I Part C - Migrant Education	84.011	2022	490,700	
Title I Part C - Migrant Education	84.011	2021	97	490,797
Career & Technical Education - Basic Grants to States:				
Carl Perkins Program Improvement	84.048	2022	57,974	
Carl Perkins Program Improvement	84.048	2021	1,132	59,106

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
(continued)				
Education for Homeless Children and Youth:				
Homeless Child	84.196	2022	$ 21,242	
Homeless Child	84.196	2021	118	$ 21,360
Title IV 21st Century Community Learning Center	84.287	2022	201,972	
Title IV 21st Century Community Learning Center	84.287	2021	23	201,995
English Language Acquisition State Grants:				
Title III - English Language Learners	84.365	2022	229,989	
Title III - English Language Learners	84.365	2021	93	230,082
Improving Teacher Quality State Grants:				
Title II-A - Supporting Effective Instruct	84.367	2022		231,593
Comprehensive Literacy Development:				
Striving Readers - LiNK	84.371	2021		286,512
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	2022		86,821
COVID-19 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act:				
ESSER I	84.425D	2021	817,700	
ESSER II	84.425D	2022	5,356,669	
ESSER I - SPED	84.425D	2021	62,557	
ESSER II - SPED	84.425D	2022	27,398	
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief:				
Homeless Children and Youth	84.425W	2022	24,150	6,288,474
Total U.S. Department of Education Office of Elementary and Secondary Education				**11,503,875**
U.S. Department of Health and Human Services Centers for Disease Control and Prevention				
Passed through Kansas Department of Education:				
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	2022	480	
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	2022	267	
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	2022	1,500	2,247

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
(continued)				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	2022		$ 46,919
Every Student Succeeds Act/Preschool Development Grants Birth through Five	93.434	2022		24,899
Temporary Assistance for Needy Families:				
TANF - Preschool Pilot	93.558	2022	$ 165,795	
TANF - Preschool Pilot	93.558	2021	8,210	174,005
Total U.S. Department of Health and Human Services Centers for Disease Control and Prevention				**248,070**
TOTAL				**$ 17,396,395**

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

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the District. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting

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

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

3. Relationship to regulatory basis financial statements

Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

General Funds:		
General (Schedule 2-A):		
General - expense reimbursement	$	267
Special Purpose Funds:		
Capital Outlay (Schedule 2-G):		
Capital outlay - expense reimbursement		1,980
Food Service (Schedule 2-I):		
Food service operation		5,627,067
Food service - expense reimbursement		17,382
Grant activity (Schedule 2-S):		
Total expenditures		12,362,206
Plus prior year encumbrances		17,020
Less current year encumbrances		(130,811)
Less expenditures from other sources		(468,743)
Less 2022 ESSER III expenditures incurred prior to grant award - to be reported on FY2023 SEFA		(29,973)
Total expenditures of federal awards	$	17,396,395

4. De minimis cost rate

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

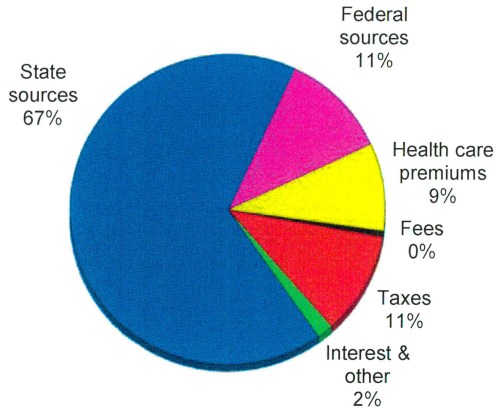
5. National School Lunch Program

The unencumbered cash balance in the Food service fund at June 30, 2022, is local money. Federal and state funds included in the Food service fund are expended first.

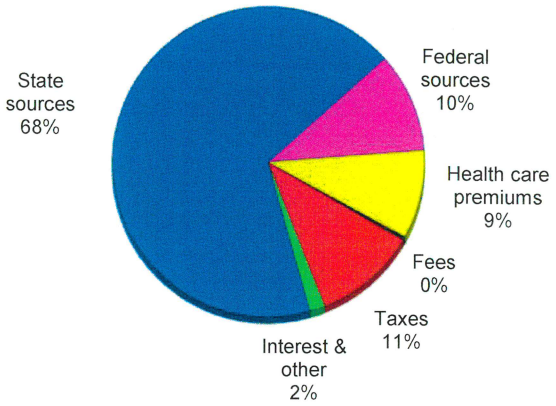
OTHER SUPPLEMENTAL INFORMATION

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

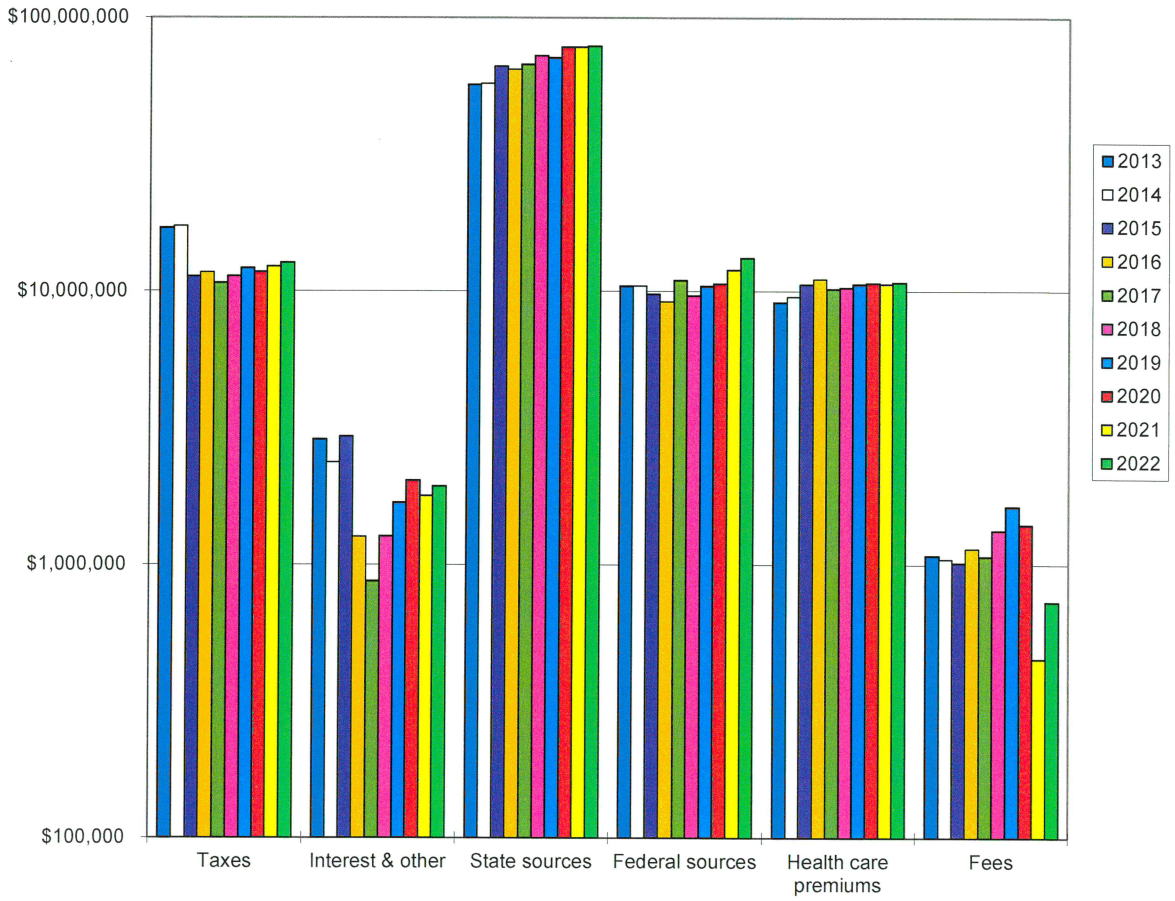
2022 Receipts- All Funds
(excluding transfers between funds)



2021 Receipts- All Funds
(excluding transfers between funds)



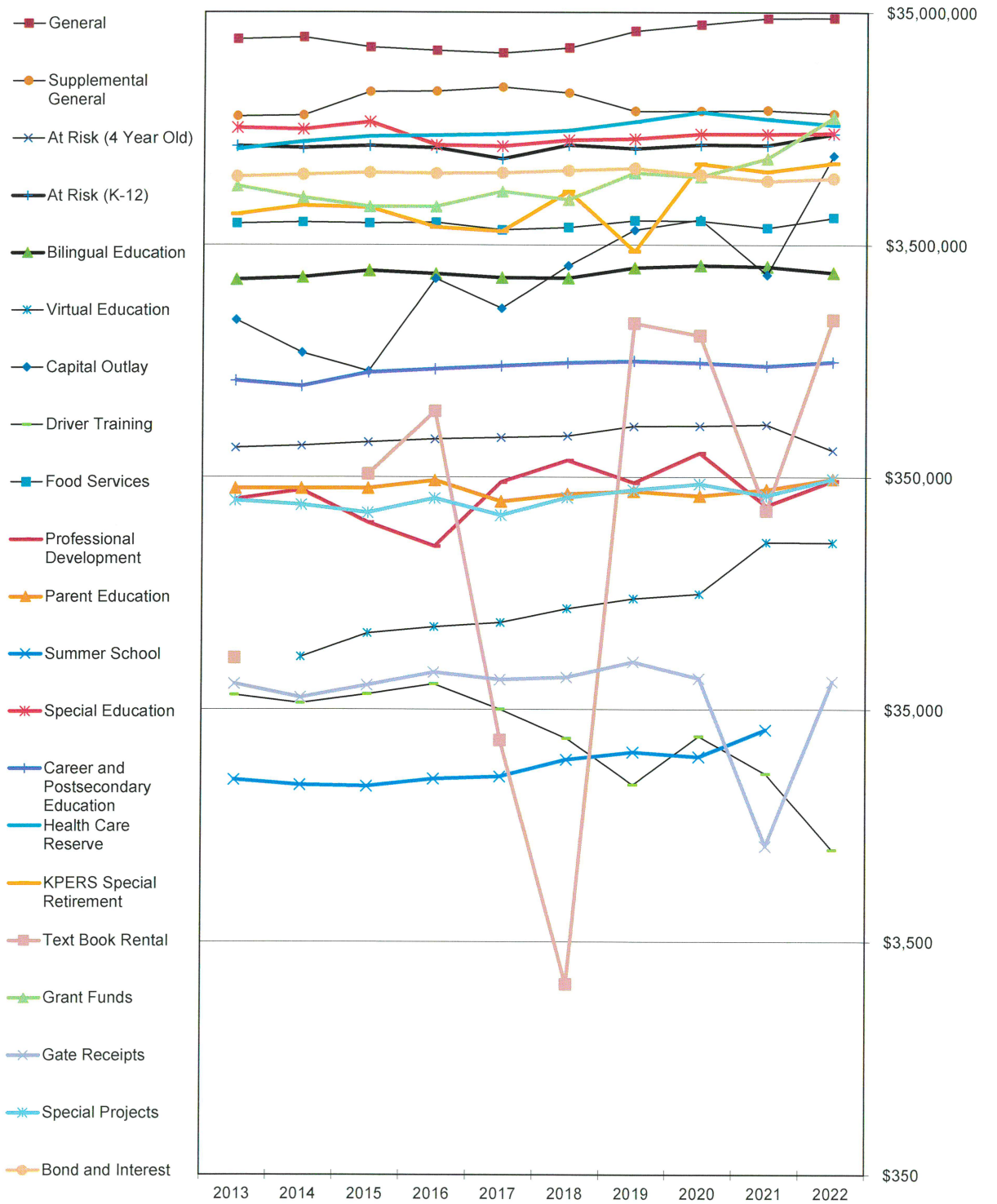
Comparison of Receipts - All Funds
(excluding transfers between funds)



Note: Vertical axis is in multiples of 10

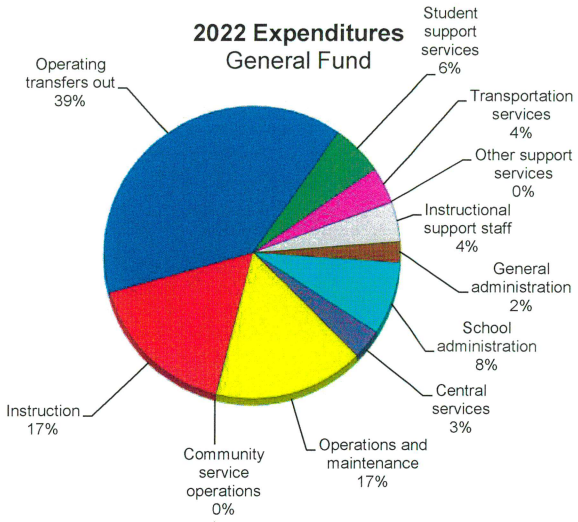
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures
For the Years Ended June 30

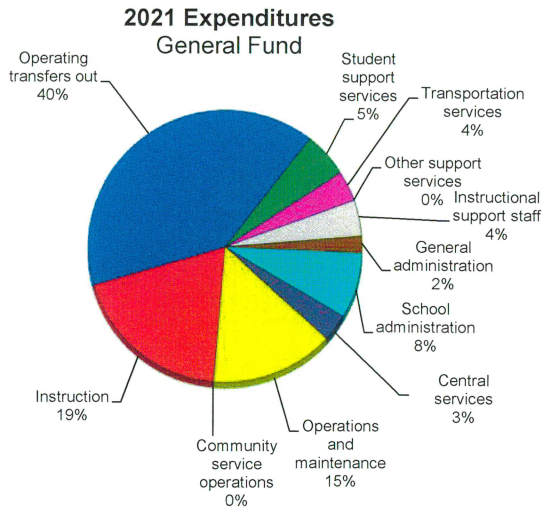
Expenditures - All Funds
(excluding transfers between funds and capital projects)

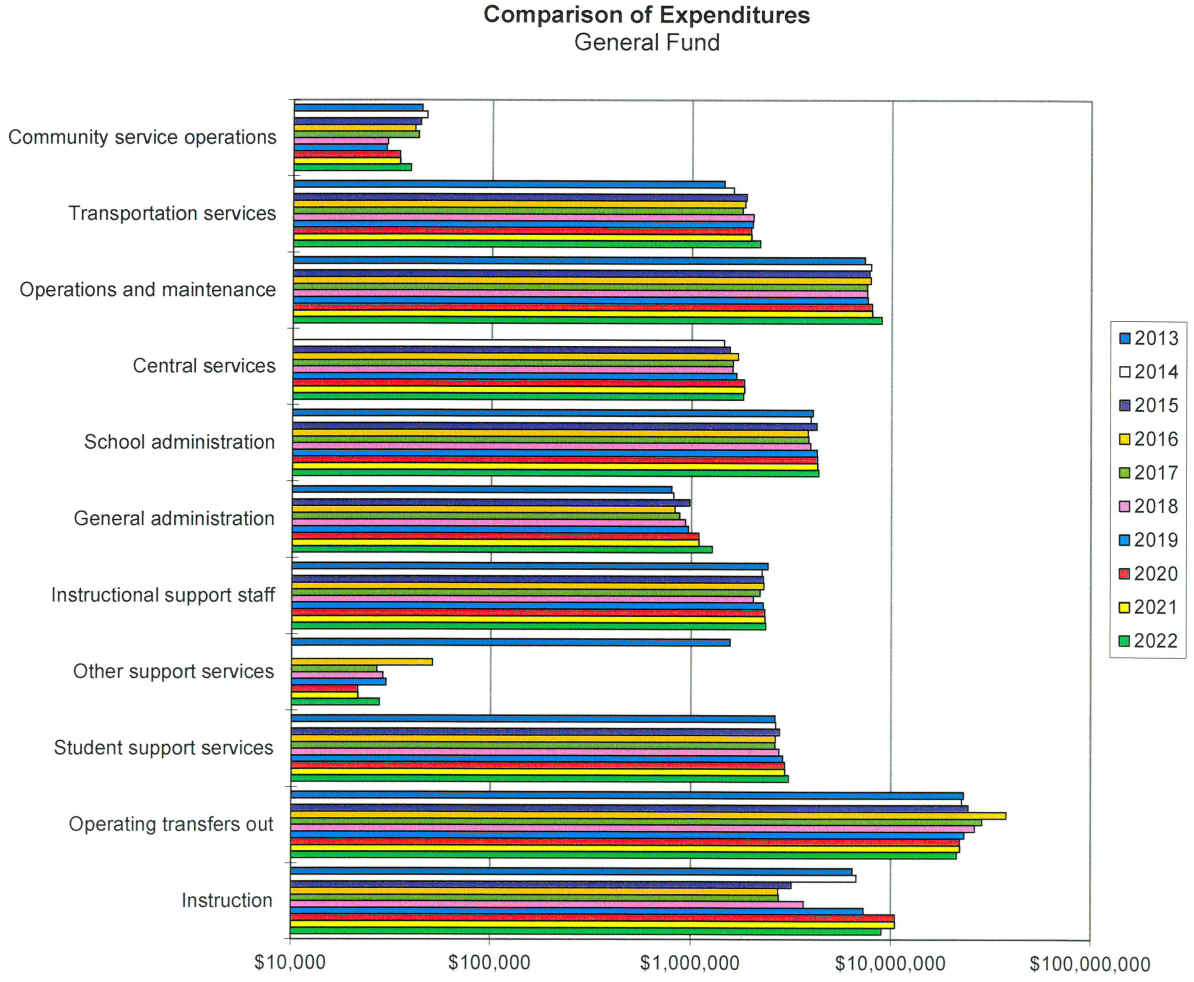


Note: Vertical axis is in multiples of 10

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







Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 23, 2022. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

We noted certain matters that we have reported to management of the District in a separate letter dated January 23, 2023.

Unified School District No. 457's Response to Findings

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

Purpose of this Report

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 23, 2023

LEWIS, HOOPER & DICK LLC
certified public accountants

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 457, Garden City, Kansas's (the District), compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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

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

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

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 23, 2023

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

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

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

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

B. Federal Awards

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

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

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

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

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Title I Grants to Local Educational Agencies	84.010	$ 1,596,584
Title I Grants to Local Educational Agencies	84.010	240,071
COVID-19 Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act:		
ESSER I	84.425D	817,700
ESSER I - SPED	84.425D	61,160
ESSER II	84.425D	5,356,669
ESSER II SPED	84.425D	27,398
American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	24,150

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS (continued)

B. Federal Awards (continued)

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

II. FINANCIAL STATEMENT FINDINGS

None reported

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2022-001

Federal Agency:	Department of Education Office of Elementary and Secondary Education
Pass-through Entity:	Kansas Department of Education
Program Name:	Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act
Assistance Listing Number:	84.425D
Grant Number:	S425D200002
Compliance Requirements:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Equipment and Real Property Management, Period of Performance, Reporting, Special Tests and Provisions
Type of Finding:	Material weakness in internal control over the monitoring of grant compliance requirements.
Finding:	Control procedures over the monitoring of grant compliance requirements were not functioning as planned, which resulted in non-compliance with the special tests and provisions compliance requirement.
Criteria:	Control procedures should be in place to monitor compliance with grant requirements. This includes ensuring all compliance requirements of grants are satisfied.
Condition:	Effective control procedures over the monitoring of grant compliance requirements were not in place for the District.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (continued)

Finding 2022-001 (continued)

Context:	Under the CARES Act, local educational agencies who receive ESSER I funds must provide equitable services to students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA. Requirements for the ESSER I grant per the Uniform Guidance require the District to maintain appropriate documentation that the District conducted timely consultation with private school officials in making its determinations and set aside the required amount for private school children. In addition, the Uniform Guidance requires the District to maintain records that educational services that were planned were actually provided. The District lacked documentation for the ESSER I grant reflecting the equitable services compliance requirement was met.
Cause:	The finding results from a lack of oversight and adherence to the District's internal control process over the monitoring of grant compliance requirements.
Effect or Potential Effect:	Failure to meet compliance requirements could result in funds having to be returned to the granting agency.
Questioned Costs:	None noted.
Recommendation:	We recommend the District monitor requirements for all grant programs to ensure compliance with both federal and state requirements.
Responsible Official's Response:	The District's management will evaluate the grant monitoring process and ensure all documentation for federal grant requirements is maintained.

Garden City Public Schools

U.S.D. 457

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2022

January 23, 2023

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2022.

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

Audit period: July 1, 2021, through June 30, 2022

The findings from the June 30, 2022, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2022-001
Planned Corrective Action:
The District's management will evaluate the grant monitoring process and ensure all documentation for federal grant requirements are maintained, with a planned implementation date by the Financial Officer of January 23, 2023.

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

Finding 2021-001
Finding resolved.

Finding 2021-002
Finding resolved.

Finding 2021-003
Repeat finding in 2022-001.

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

Sincerely,

Colleen Drees
Director of Business Affairs