Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2023

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2023

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Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 320 of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 320 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District Number 320, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by the Unified School District Number 320 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Unified School District Number 320 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 320's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 320 ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

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

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2023, on our consideration of the Unified School District Number 320's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified School District Number 320's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 320 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report dated October 31, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2022 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
October 14, 2023

Unified School District Number 320, Wamego, Kansas

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2023

	Unencumbered Cash Balance Beginning	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General	$ 0	$ 0
Supplemental General	112,990	0
Special purpose funds		
Adult Supplemental Education	819	0
At-Risk (K-12)	128,356	0
Bilingual Education	34,215	0
Virtual Education	16,666	0
Capital Outlay	1,438,263	0
Driver Training	35,029	0
Food Service	688,628	0
Professional Development	54,347	0
Parent Education Program	0	0
Special Education	77,819	0
Career and Post Secondary Education	124,254	0
Gifts	43,584	0
KPERS Special Retirement Contribution	0	0
Contingency Reserve	339,766	0
Textbook Rental	656,714	0
Special Services Cooperative	1,030,430	0
Health Care Services	39,253	0
Federal Grants	(130,561)	3,775
District Activity Funds		
Gate Receipts	15,553	0
School Projects	302	0
User Fees	4,572	0
Bond and Interest Fund		
Bond and Interest	1,797,786	0
Capital Project Fund		
Construction	4,699	0
Total reporting entity (excluding agency funds)	$ 6,513,484	$ 3,775

The accompanying notes are an integral part of this statement

Statement 1

Receipts	Expenditures	Unencumbered Cash Balance Ending	Outstanding Encumbrances and Accounts Payable	Cash Balance June 30, 2023
$ 11,268,233	$ 11,268,233	$ 0	$ 749,772	$ 749,772
3,524,651	3,533,722	103,919	134,345	238,264
400	93	1,126	0	1,126
1,161,876	1,003,026	287,206	117,861	405,067
31,500	38,832	26,883	625	27,508
57,270	35,997	37,939	2,261	40,200
1,544,041	1,723,478	1,258,826	305,294	1,564,120
19,220	11,750	42,499	0	42,499
1,136,504	1,332,820	492,312	29,675	521,987
76,344	104,430	26,261	3,552	29,813
51,283	51,283	0	409	409
2,542,344	2,523,877	96,286	3,448	99,734
435,297	499,607	59,944	62,466	122,410
66,993	51,887	58,690	1,414	60,104
1,956,067	1,956,067	0	0	0
50,000	0	389,766	0	389,766
255,122	403,327	508,509	9,666	518,175
6,038,382	5,944,990	1,123,822	503,214	1,627,036
101,930	96,439	44,744	0	44,744
822,548	813,944	(118,182)	48,644	(69,538)
220,902	202,814	33,641	0	33,641
1,389	1,389	302	0	302
85,129	98,731	(9,030)	0	(9,030)
2,831,885	2,701,200	1,928,471	0	1,928,471
45	4,707	37	0	37
$ 34,279,355	$ 34,402,643	$ 6,393,971	$ 1,972,646	$ 8,366,617

Composition of ending cash

Demand deposits (includes held checks)	
Bank deposits	$ 8,567,737
Total cash	8,567,737
Agency funds per Schedule 3	(201,120)
Total reporting entity (excluding agency funds)	$ 8,366,617

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 320 is a municipal corporation governed by an elected seven-member board.

These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds that benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds. The District does not have any of these types of funds.

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

NOTE C. BASIS OF ACCOUNTING

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

Unified School District number 320 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 statutory basis of accounting.

NOTE D. 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 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

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

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

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

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

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

Gifts	**Contingency Reserve**	**Textbook Rental**
Health Care Services	**Federal Grants**	

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

NOTE E. DEPOSITS AND INVESTMENTS

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

NOTE E. DEPOSITS AND INVESTMENTS - Continued

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 branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

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

At June 30, 2023, the carrying amount of the District's bank deposits was $8,567,737 (which includes petty cash funds) and the bank balance was $8,962,846. The bank balance was held by two banks resulting in a decrease in concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,793 was covered by FDIC insurance and $8,712,053 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

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

NOTE F. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation				
Series 2016	3.00% to 4.00%	3/10/2016	7,815,000	09/01/2024
Series 2017	5.00%	1/5/2017	20,000,000	09/01/2036
Series 2020	2.78%	3/30/2020	11,035,000	03/01/2035
Financing lease - equipment	3.44%	4/14/2015	1,900,000	04/14/2030

NOTE F. LONG-TERM DEBT – continued

Changes in long-term liabilities for the Wamego Unified School District for the year ended June 30, 2023, were as follows:

	Balance July 1, 2022	Additions	Reductions/ Payments	Balance June 30, 2023	Interest Paid
General obligation bonds:					
Series 2016	$ 4,980,000	$ 0	$ (1,560,000)	$ 3,420,000	$ 168,000
Series 2017	10,255,000	0	0	10,255,000	973,200
Series 2020	11,035,000	0	0	11,035,000	0
Total long-term debt	$ 26,270,000	$ 0	$ (1,560,000)	$ 24,710,000	$ 1,141,200
Financingl lease - equip.	$ 1,133,682	$ 0	$ (125,318)	$ 1,008,364	$ 0

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

	General Obligation		Capital lease	
Year	Principal	Interest	Principal	Interest
2024	1,640,000	1,077,200	129,593	35,266
2025	1,780,000	1,008,800	134,209	30,650
2026	1,280,000	941,200	138,890	25,969
2027	1,490,000	766,308	143,734	21,125
2028	1,685,000	583,989	148,703	16,156
2029 to 2033	10,820,000	1,693,580	313,236	16,481
2034 to 2035	6,015,000	185,767	0	0
	$ 24,710,000	$ 6,256,844	$ 1,008,365	$ 145,647

The District is subject to the statutes of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2023, the statutory limit for the District was $15,563,760 leaving the District below the debt limit by $1,888,760. The outstanding bond principal represents 12% of the District valuation.

Financing Leases

The District leases office equipment under financing leases. The total annual payments under these leases was $53,878 for June 30, 2023. Expected future payments under these leases are detailed below:

Year ended	Copiers
June 30, 2024	$ 79,046
June 30, 2025	79,046
	$ 158,092

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual	K.S.A. 72-6478	$ 30,000
General Fund	Professional Development	K.S.A. 72-6478	60,000
General Fund	Parent Education	K.S.A. 72-6478	21,499
General Fund	Special Education	K.S.A. 72-6478	1,614,569
General Fund	Virtual Education	K.S.A. 72-6478	52,070
General Fund	Career & Post Secondary Ed	K.S.A. 72-6478	100,378
General Fund	At-Risk K-12	K.S.A. 72-6478	881,972
General Fund	Contingency Reserve	K.S.A. 72-6478	50,000
Supplemental General	Bilingual	K.S.A. 72-6430	1,500
Supplemental General	Special Education	K.S.A. 72-6430	819,343
Supplemental General	Vocational Education	K.S.A. 72-6430	320,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	276,544
Special Education	COOP	K.S.A. 72-6478	1,547,950
Title IIA	Title I	K.S.A. 72-6429	16,900
			$ 5,792,725

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy regarding personal leave allows 24 hours of personal leave each year which may be taken in 15-minute increments if the teacher provides a request for leave (submitted 2 weeks in advance) to the building principal which in turn is submitted to the superintendent. The personal leave can accumulate up to 48 hours. If personal leave exceeds 24 hours at year-end the amount in excess of 24 hours will be credited to each individual's sick leave. The District's policy regarding sick and bereavement leave allows for 80 hours for teachers and 40 hours for certified employees each year. Part-time employees will receive a sick and bereavement leave in proportion to that of a full time employee. Sick and bereavement leave may accumulate up to 960 hours and can be taken in 15-minute increments. Employees may contribute to a sick leave pool from their individual accumulated sick and bereavement leave. Once an employee contributes to the pool they are a member of the pool and eligible to receive time from the pool upon formal request. The sick leave pool is limited to 90 days total and if contributions to the pool will result in excess of 90 days, the time will be credited back to the donor. In the event of termination, accumulated sick leave is not payable.

Sick and bereavement leave is paid out to resigning and retiring employees at the following rates:

3 - 6 years of service	$ 200
7 - 10 years of service	300
11 or more years of service	500

For the year ended June 30, 2023, $4,860 was paid to employees who left the District during the fiscal period.

Eligible employees who continue employment shall receive an annual payment in June each year for excess sick and bereavement leave accrued beyond 120 days at the rate of $50.00 per day. For the year ended June 30, 2023, $5,600 was paid under this plan.

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

Compensated absences for the year ended June 30, 2023 were as follows:

	Balance Beginning of Year	Net Change	Balance End of Year
Compensated absences	$ 14,600	$ 0	$ 14,600

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

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

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. In addition, the District shall contribute the cost of the health insurance premium for a single policy to a maximum of $400 per month to the fringe benefit package for full time employees and administrators. Currently, benefits offered through the Plan include health insurance coverage, medical reimbursement, and childcare reimbursement.

Death and Disability Other Post Employment Benefits

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

NOTE I. DEFINED BENEFIT PENSION PLAN

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established 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.

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPEPRS 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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $550 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to KPERS-School unfunded actuarial. In Fiscal year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,956,067 for the year ended June 30, 2023.

Net Pension Liability - At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $18,214,223. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE J. RISK MANAGMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE K. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

Compliance with Kansas Statutes: References made herein to statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the legal representative of the District. The ESSER III Cares Act Fund has negative unencumbered cash of $(154,545), as does the Sparks Grant $(34) and KDHE COVID Testing Grant $(97,778). These funds have grant funds which will be received in 2023-2024 to cover these deficits. User fees in the District Activity Funds have a negative cash balance totaling $(8,994), as of June 30, 2023.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. 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 at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2023.

NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 14, 2023, the date the financial statements were available to be issued and has determined there are no events which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Unified School District Number 320, Wamego, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max
Governmental type funds		
General funds		
General	$ 11,333,558	$ (146,418)
Supplemental General	3,536,902	(31,907)
Special revenue funds		
Adult Supplemental Education	2,719	0
At-Risk (K-12)	1,127,930	0
Bilingual Education	64,275	0
Virtual Education	68,760	0
Capital Outlay	2,927,850	0
Driver Training	54,010	0
Food Service	1,532,641	0
Professional Development	121,578	0
Parent Education Program	52,968	0
Special Education	2,865,569	0
Vocational Education	559,258	0
KPERS Special Retirement Contribution	1,995,261	0
Special Services Cooperative	7,275,287	0
Bond and interest funds		
Bond and Interest	2,701,200	0

Schedule 1

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 81,093	$ 11,268,233	$ 11,268,233	$ 0
29,082	3,534,077	3,533,722	(355)
0	2,719	93	(2,626)
0	1,127,930	1,003,026	(124,904)
0	64,275	38,832	(25,443)
0	68,760	35,997	(32,763)
0	2,927,850	1,723,478	(1,204,372)
0	54,010	11,750	(42,260)
0	1,532,641	1,332,820	(199,821)
0	121,578	104,430	(17,148)
0	52,968	51,283	(1,685)
0	2,865,569	2,523,877	(341,692)
0	559,258	499,607	(59,651)
0	1,995,261	1,956,067	(39,194)
0	7,275,287	5,944,990	(1,330,297)
0	2,701,200	2,701,200	0

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash Receipts				
Local sources				
Reimbursements	$ 26,994	$ 81,093	$ 0	$ 81,093
State sources				
General state aid	8,949,711	9,572,571	9,458,390	114,181
Special education aid	1,588,018	1,614,569	1,875,168	(260,599)
Total cash receipts	10,564,723	11,268,233	$ 11,333,558	$ (65,325)
Expenditures				
Instruction				
Salaries				
Certified	4,184,733	4,351,680	$ 4,502,144	$ (150,464)
Noncertified	140,346	151,291	147,363	3,928
Employee benefits				
Insurance	335,450	333,868	346,827	(12,959)
Social security	321,397	329,215	355,464	(26,249)
Other	20,958	20,082	21,726	(1,644)
Travel	226	0	0	0
Student support services				
Salaries				
Certified	185,063	179,635	175,062	4,573
Noncertified	91,828	57,895	115,675	(57,780)
Employee benefits				
Insurance	26,568	27,330	27,896	(566)
Social security	18,577	15,318	22,241	(6,923)
Other Purchased Services	6,680	0	0	0
Other	3,370	2,022	990	1,032
Instructional support staff				
Salaries				
Certified	47,865	49,986	50,258	(272)
Noncertified	186,510	206,904	195,835	11,069
Employee benefits				
Insurance	19,940	23,760	20,937	2,823
Social security	16,988	18,532	18,826	(294)
Other	1,447	1,451	983	468
General administration				
Salaries				
Certified	126,559	135,000	135,000	0
Noncertified	14,803	16,284	16,284	0
Employee benefits				
Insurance	1,332	8,598	8,100	498
Social security	10,613	11,346	11,574	(228)
Other	25,545	642	696	(54)

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Expenditures - continued				
School administration				
Salaries				
Certified	$ 499,892	$ 542,542	$ 524,886	$ 17,656
Noncertified	186,501	205,202	195,826	9,376
Employee benefits				
Insurance	76,118	73,252	79,924	(6,672)
Social security	49,931	55,058	55,012	46
Other	3,259	3,291	3,308	(17)
Central services				
Salaries				
Certified	101,325	109,200	106,391	2,809
Noncertified	207,923	198,775	220,919	(22,144)
Employee benefits				
Insurance	32,066	31,960	33,669	(1,709)
Social security	20,446	21,318	25,039	(3,721)
Other	1,425	1,338	1,505	(167)
Operations and maintenance				
Salaries				
Noncertified	496,396	607,979	405,471	202,508
Employee benefits				
Insurance	51,336	81,451	95,234	(13,783)
Social security	37,068	44,752	32,551	12,201
Other	14,524	10,146	16,269	(6,123)
Purchased Professional & Tech services	56,934	50,773	62,627	(11,854)
Student transportation services				
Supervision				
Salaries				
Noncertified	0	0	45,000	(45,000)
Employee benefits				
Insurance	0	0	5,880	(5,880)
Social security	0	0	3,443	(3,443)
Other	0	0	1,598	(1,598)
Vehicle operating services				
Salaries				
Noncertified	242,769	299,261	156,040	143,221
Employee benefits				
Insurance	27,164	37,220	24,175	13,045
Social security	18,041	21,492	11,937	9,555
Other	13,308	23,228	11,008	12,220
Vehicle Services & Maintenance Services				
Salaries				
Noncertified	36,648	44,131	47,310	(3,179)
Employee benefits				
Insurance	4,662	2,470	5,200	(2,730)
Social security	2,716	3,303	3,619	(316)
Other	1,539	1,727	1,627	100
Purchased Professional & Tech services	698	0	0	0

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Expenditures - continued				
Other student transportation services				
Salaries				
Noncertified	$ 20,976	$ 11,713	$ 75,773	$ (64,060)
Employee benefits				
Insurance	888	470	0	470
Social security	1,587	884	5,797	(4,913)
Other	1,852	287	2,658	(2,371)
Architectural & Engineering Services				
Architectural/Engineering Expense	0	33,683	0	33,683
Operating transfers				
Bilingual Education	40,000	30,000	30,000	0
Professional Development	60,000	60,000	60,000	0
Parent Education Program	21,745	21,499	20,089	1,410
Special education	1,588,018	1,614,569	1,875,168	(260,599)
Virtual Education	60,000	52,070	52,070	0
Career and Post Secondary Education	100,170	100,378	100,378	0
At Risk (K-12)	700,000	881,972	762,276	119,696
Contingency Reserve	0	50,000	0	50,000
Adjustment to comply with legal max	0	0	(146,418)	146,418
Legal operating budget	10,564,723	11,268,233	11,187,140	81,093
Adjustment for qualifying budget credits	0	0	81,093	(81,093)
Total expenditures	10,564,723	11,268,233	$ 11,268,233	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,272,772	$ 1,426,040	$ 1,158,068	$ 267,972
Delinquent Tax	11,105	8,167	13,021	(4,854)
Reimbursements	17,557	29,082	0	29,082
County Sources				
Motor Vehicle Tax	134,047	134,727	121,930	12,797
Recreational Vehicle Tax	3,746	3,564	4,832	(1,268)
Commercial Vehicle Tax	14,071	12,331	218	12,113
16/20M Truck	1,964	2,270	0	2,270
State Sources				
Supplemental State Aid	1,727,591	1,908,470	1,925,843	(17,373)
Total Cash Receipts	3,182,853	3,524,651	$ 3,223,912	$ 300,739
Expenditures				
Instruction				
Salaries				
Certified	391,030	385,184	$ 346,814	$ 38,370
Employee benefits				
Insurance	22,560	31,117	25,000	6,117
Social security	28,574	31,573	26,531	5,042
Other	355	1,899	1,596	303
Purchased property services	36	520	0	520
Other purchased services	0	0	15,550	(15,550)
Supplies				
General teaching supplies	54,070	63,554	62,450	1,104
Textbooks	199	0	2,000	(2,000)
Property	482	1,000	2,000	(1,000)
Other	29,800	33,920	42,300	(8,380)
Student support services				
Supplies	3,204	1,157	16,500	(15,343)
Instructional support staff				
Purchased property services	5,567	12,775	95,000	(82,225)
Other Purchased Services	8,398	11,952	0	11,952
Supplies				
Books and periodicals	13,810	18,317	20,800	(2,483)
General administration				
Purchased profession services	0	0	28,000	(28,000)
Purchased property services and technical services	0	0	500	(500)
Other purchased services				
Insurance	0	0	258,091	(258,091)
Communications	0	0	35,200	(35,200)
Other	38,088	32,350	40,500	(8,150)
Supplies	0	0	6,000	(6,000)
Other	0	0	15,600	(15,600)

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
School administration				
Purchased Professional and Tech	$ 0	$ 0	$ 2,750	$ (2,750)
Purchased property services	0	0	62,500	(62,500)
Other purchased services				
Communications	0	0	15,000	(15,000)
Other	334	942	0	942
Supplies	0	0	23,000	(23,000)
Other	0	0	75,000	(75,000)
Central services				
Employee benefits				
Insurance	230	(11,511)	0	(11,511)
Social security	0	1	0	1
Purchased professional and technical services	247,437	346,764	7,000	339,764
Other purchased services	137,243	154,664	3,000	151,664
Supplies	70,966	81,675	43,000	38,675
Property	61,616	61,479	0	61,479
Other	20,054	9,429	0	9,429
Operations & maintenance				
Purchased professional and Tech technical services	6,025	2,433	82,700	(80,267)
Purchased property services				
Cleaning	26,450	25,495	22,570	2,925
Repairs and maintenance	15,694	19,373	28,000	(8,627)
Other	75	110	250	(140)
General supplies	256,130	248,063	188,500	59,563
Energy				
Heating	56,236	56,649	62,000	(5,351)
Electricity	308,608	313,070	332,000	(18,930)
Motor Fuel	7,173	2,497	9,200	(6,703)
Vehicle Operating Services				
Employee benefits				
Social security	26	52	0	52
Other purchased services				
Insurance	0	0	16,500	(16,500)
Motor fuel	63,975	86,733	77,700	9,033
Equipment	3,655	14,140	0	14,140
Other	35,958	39,259	21,362	17,897
Vehicle & Maintenance Services				
Other purchased services	0	0	5,500	(5,500)
Property	136	1,642	0	1,642
Supplies	23,110	38,058	34,000	4,058
Other Support Services				
Architectural & Engineering Services	0	0	5,000	(5,000)

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating transfers				
Bilingual Education	$ 15,000	$ 1,500	$ 1,500	$ 0
Special Education	771,432	819,343	819,343	0
Vocational Education	320,000	320,000	320,000	0
At-Risk (K-12)	210,222	276,544	239,095	37,449
Adjustment to comply with legal max	0	0	(31,907)	31,907
Legal operating budget	3,253,958	3,533,722	3,504,995	28,727
Adjustment for qualifying budget credits	0	0	29,082	(29,082)
Total expenditures	$ 3,253,958	$ 3,533,722	$ 3,534,077	$ (355)
Receipts over (under) expenditures	(71,105)	(9,071)		
Unencumbered cash, July 1	184,095	112,990		
Unencumbered cash, June 30	$ 112,990	$ 103,919		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash receipts				
Local sources				
Student fees	$ 0	$ 100	$ 700	$ (600)
Other	0	300	1,200	(900)
Total cash receipts	0	400	$ 1,900	$ (1,500)
Expenditures				
Instruction				
Purchased professional & tech services	0	0	$ 1,000	$ (1,000)
Other purchased services	0	0	150	(150)
Supplies				
General supplemental (teaching)	0	0	500	(500)
Supplies (technology related)	161	30	500	(470)
School Administration				
Other purchased services	0	63	569	(506)
Total expenditures	161	93	$ 2,719	$ (2,626)
Receipts over (under) expenditures	(161)	307		
Unencumbered cash, July 1	980	819		
Unencumbered cash, June 30	$ 819	$ 1,126		

Unified School District Number 320, Wamego, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
AT-RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other				
Miscellaneous	$ 0	$ 3,360	$ 0	$ 3,360
Transfer from General	700,000	881,972	762,276	119,696
Transfer from Supplemental General	210,222	276,544	239,095	37,449
	910,222	1,161,876	$ 1,001,371	$ 160,505
Expenditures				
Instruction				
Salaries				
Certified	442,849	458,454	$ 465,592	$ (7,138)
Noncertified	206,944	224,643	217,292	7,351
Employee benefits				
Insurance	64,530	62,841	69,643	(6,802)
Social security	46,980	49,708	52,241	(2,533)
Other	3,040	3,035	3,276	(241)
Supplies				
General supplemental	1,200	318	6,500	(6,182)
Property and equipment	545	0	86,657	(86,657)
Instructional support staff				
Other	0	0	75	(75)
Student support services				
Salaries				
Certified	159,630	175,249	180,111	(4,862)
Employee benefits				
Insurance	13,762	14,640	15,920	(1,280)
Social security	10,536	11,270	13,778	(2,508)
Other	735	715	861	(146)
Other purchased services	688	2,153	15,984	(13,831)
Total expenditures	951,439	1,003,026	$ 1,127,930	$ (124,904)
Receipts over (under) expenditures	(41,217)	158,850		
Unencumbered cash, July 1	169,573	128,356		
Unencumbered cash, June 30	$ 128,356	$ 287,206		

Unified School District Number 320, Wamego, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Reimbursements	$ 500	$ 0	$ 0	$ 0
Other				
Transfer from General	40,000	30,000	30,000	0
Transfer from Supplemental General	15,000	1,500	1,500	0
	55,500	31,500	$ 31,500	$ 0
Expenditures				
Instruction				
Salaries				
Certified	24,834	16,688	$ 26,076	$ (9,388)
Noncertified	16,763	17,330	17,601	(271)
Employee benefits				
Insurance	869	1,920	1,899	21
Social security	3,113	2,556	3,341	(785)
Other	196	151	201	(50)
Supplies				
General supplemental	1,299	80	12,657	(12,577)
Support Services				
Purchased Professional and Tech Services	514	107	2,500	(2,393)
Total expenditures	47,588	38,832	$ 64,275	$ (25,443)
Receipts over (under) expenditures	7,912	(7,332)		
Unencumbered cash, July 1	26,303	34,215		
Unencumbered cash, June 30	$ 34,215	$ 26,883		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Tuition	$ 5,050	$ 5,200	$ 0	$ 5,200
Other				
Transfer from General	60,000	52,070	52,070	0
	65,050	57,270	$ 52,070	$ 5,200
Expenditures				
Instruction				
Salaries				
Certified	54,849	12,627	$ 47,500	$ (34,873)
Employee benefits				
Insurance	5,619	624	5,880	(5,256)
Social security	3,619	954	3,634	(2,680)
Other	252	56	218	(162)
Purchased Professional and Tech Services	175	0	10,000	(10,000)
Supplies				
General supplemental	54	596	0	596
Textbooks	0	0	250	(250)
Technology Related	0	0	200	(200)
Property and equipment	9,600	20,600	778	19,822
Equipment - Virtual Education	0	540	0	540
Central Services				
Other Purchased Services	0	0	300	(300)
Total expenditures	74,168	35,997	$ 68,760	$ (32,763)
Receipts over (under) expenditures	(9,118)	21,273		
Unencumbered cash, July 1	25,784	16,666		
Unencumbered cash, June 30	$ 16,666	$ 37,939		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 702,001	$ 871,158	$ 905,548	$ (34,390)
Delinquent tax	2,712	3,884	10,862	(6,978)
Interest on idle funds	14,015	66,847	25,000	41,847
Reimbursements	28,521	52,576	55,000	(2,424)
County sources				
Motor vehicle tax	46,838	67,394	88,458	(21,064)
Recreational vehicle tax	1,242	1,766	3,506	(1,740)
Commercial vehicle tax	8,376	9,789	159	9,630
State sources				
Capital outlay state aid	339,692	470,627	471,360	(733)
	1,143,397	1,544,041	$ 1,559,893	$ (15,852)
Expenditures				
Instruction				
Supplies-performance uniforms	32,068	43,362	$ 50,000	$ (6,638)
Property (equipment and furnishings)	87,879	16,507	995,000	(978,493)
Other	126,687	338,007	0	338,007
Student support services				
Property (equipment and furnishings)	3,648	0	30,000	(30,000)
Instructional support staff				
Property (equipment and furnishings)	3,551	31,043	40,000	(8,957)
General administration				
Property (equipment and furnishings)	2,007	2,167	30,000	(27,833)
School Administration				
Property (equipment and furnishings)	716	5,365	30,000	(24,635)
Bldg. capital outlay	50,110	113,205	0	113,205
Central Services				
Supplies - Technology Software	0	0	111,000	(111,000)
Operations and maintenance				
Salaries				
Noncertified	145,429	68,090	261,206	(193,116)
Employee benefits				
Insurance	16,758	7,850	34,925	(27,075)
Social security	10,872	5,167	11,790	(6,623)
Other	2,128	1,683	8,293	(6,610)
Other purchased services	0	0	3,000	(3,000)
Repair & Maintenance	0	5,540	0	5,540
Property	35,209	41,134	150,000	(108,866)
Transportation				
Property (equipment and furnishings)	172,986	140,800	200,000	(59,200)
Vehicle Services & Maintenance Services				
Salaries				
Non-Certified	0	0	39,000	(39,000)
Employee benefits				
Insurance	0	0	5,879	(5,879)
Social security	0	0	2,983	(2,983)
Other	0	0	1,365	(1,365)

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Facility acquisition & construction services				
Building improvements	$ 378,002	$ 903,558	$ 0	$ 903,558
Outside Contractors	0	0	758,549	(758,549)
Other	0	0	164,860	(164,860)
Total expenditures	1,068,050	1,723,478	$ 2,927,850	$ (1,204,372)
Receipts over (under) expenditures	75,347	(179,437)		
Unencumbered cash, July 1	1,331,194	1,438,263		
Cancelled purchase orders	31,722	0		
Unencumbered cash, June 30	$ 1,438,263	$ 1,258,826		

Unified School District Number 320, Wamego, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Miscellaneous	$ 12,500	$ 12,500	$ 12,500	$ 0
State Sources				
State safety aid	1,830	6,720	6,480	240
Total cash receipts	14,330	19,220	$ 18,980	$ 240
Expenditures				
Instruction				
Salaries				
Certified	5,549	7,920	6,500	1,420
Employee benefits				
Social security	425	606	497	109
Other	194	270	241	29
Purchased professional and technical services	4,640	0	6,000	(6,000)
Supplies	1,851	100	2,500	(2,400)
Central Services				
Other	0	0	34,272	(34,272)
Vehicle operations, maintenance services				
Repairs & maintenance	94	543	750	(207)
Rentals	0	1,500	0	1,500
Insurance	0	634	750	(116)
Supplies	1,724	177	2,500	(2,323)
Property and equipment	0	0	0	0
Total expenditures	14,477	11,750	$ 54,010	$ (42,260)
Receipts over (under) expenditures	(147)	7,470		
Unencumbered cash, July 1	35,176	35,029		
Unencumbered cash, June 30	$ 35,029	$ 42,499		

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
Cash receipts	**2022 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local sources				
Student sales - lunch	$ 100,789	$ 449,716	$ 341,690	$ 108,026
Student sales - Breakfast	0	57,659	26,250	31,409
Adult and student sales	50,860	48,770	24,938	23,832
Reimbursement - Milk	110	0	0	0
Interest	1,404	7,547	1,500	6,047
Miscellaneous	13,752	13,150	20,000	(6,850)
State sources				
School food assistance	10,217	8,824	6,568	2,256
Federal sources				
Child nutrition programs	1,381,123	550,838	412,375	138,463
Other Federal Aid	0	0	8,649	(8,649)
Total cash receipts	1,558,255	1,136,504	$ 841,970	$ 294,534
Expenditures				
Operations and maintenance				
Salaries				
Noncertified	0	0	$ 52,733	$ (52,733)
Employee benefits				
Insurance	0	0	5,880	(5,880)
Social security	0	0	4,034	(4,034)
Other	0	0	1,577	(1,577)
Purchased property services	0	0	1,200	(1,200)
Miscellaneous supplies	9,572	9,185	11,500	(2,315)
Heating	1,451	2,696	7,000	(4,304)
Electricity	21,385	24,370	22,000	2,370
Motor Fuel	1,443	4,044	2,000	2,044
Other	1,871	2,023	1,200	823
Food service operation				
Salaries				
Noncertified	366,440	420,683	340,975	79,708
Employee benefits				
Insurance	64,871	54,440	67,681	(13,241)
Social security	26,809	30,878	26,009	4,869
Other	15,265	14,922	15,495	(573)
Other purchased services	9,650	10,615	33,649	(23,034)
Supplies				
Food and milk	653,915	689,570	717,500	(27,930)
Miscellaneous supplies	30,519	21,958	34,200	(12,242)
Property	29,759	34,669	173,008	(138,339)
Other	6,919	12,767	15,000	(2,233)
Total expenditures	1,239,869	1,332,820	$ 1,532,641	$ (199,821)

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	$ 318,386	$ (196,316)		
Unencumbered cash, July 1	370,242	688,628		
Unencumbered cash, June 30	$ 688,628	$ 492,312		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Other	$ 1,503	$ 0	$ 0	$ 0
State sources				
State aid	0	16,344	7,231	9,113
Other				
Transfer from General	60,000	60,000	60,000	0
Total cash receipts	61,503	76,344	$ 67,231	$ 9,113
Expenditures				
Instructional support staff				
Employee benefits				
Social security	481	504	$ 0	$ 504
Other	6	6	0	6
Purchased professional and technical services	49,177	89,436	101,978	(12,542)
Purchased property services	0	0	14,000	(14,000)
Other purchased services	2,769	5,767	0	5,767
Supplies				
Books and periodicals	0	1,484	3,100	(1,616)
Miscellaneous supplies	1,537	1,919	2,500	(581)
Other	6,294	5,314	0	5,314
Total expenditures	60,264	104,430	$ 121,578	$ (17,148)
Receipts over (under) expenditures	1,239	(28,086)		
Unencumbered cash, July 1	52,393	54,347		
Cancelled purchase orders	715	0		
Unencumbered cash, June 30	$ 54,347	$ 26,261		

Unified School District Number 320, Wamego, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State sources				
Parent education aid	$ 29,973	$ 29,784	$ 32,879	$ (3,095)
Other				
Transfer from General	21,745	21,499	20,089	1,410
Total cash receipts	51,718	51,283	$ 52,968	$ (1,685)
Expenditures				
Student support services				
Salaries				
Non-Certified	37,632	39,058	$ 39,514	$ (456)
Employee benefits				
Insurance	5,550	5,939	5,827	112
Social security	2,806	2,874	3,023	(149)
Other	169	172	174	(2)
Other purchased services				
Other	3,349	2,008	2,650	(642)
Miscellaneous supplies	965	862	720	142
Other	285	300	0	300
Instructional support staff				
Purchased professional and technical services	422	70	500	(430)
Central services				
Purchased professional and technical services	0	0	275	(275)
Other purchased services	540	0	285	(285)
Total expenditures	51,718	51,283	$ 52,968	$ (1,685)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2I

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Other Revenue From Local Source	$ 0	$ 0	$ 50,000	$ (50,000)
Reimbursements	27,550	108,432	0	108,432
Federal sources				
ESSER II	0	0	43,705	(43,705)
Other				
CARES Act SPED Funds	0	0	0	0
Transfer from General	1,588,018	1,614,569	1,875,168	(260,599)
Transfer from Supplemental General	771,431	819,343	819,343	0
Total cash receipts	2,386,999	2,542,344	$ 2,788,216	$ (245,872)
Expenditures				
Instruction				
Payment to spec. ed. (Assessments)	771,431	819,343	$ 819,343	$ 0
Payment to spec. ed. (ESSER Assess.)	0	4,257	0	4,257
Instructional Support Staff				
Employee Benefits				
Purchased Professional & Technical Serv	12,802	24,535	25,000	(465)
Social Security				
Student Transportation Services				
Property	0	0	68,858	(68,858)
Vehicle operating services				
Salaries				
Noncertified	60,140	62,016	63,146	(1,130)
Employee benefits				
Insurance	5,031	6,923	5,771	1,152
Social security	4,472	4,549	4,831	(282)
Other	2,421	2,674	2,296	378
Other purchased services				
Insurance	1,614	1,826	1,800	26
Supplies				
Motor fuel	10,239	5,763	21,001	(15,238)
Equipment	0	2,172	0	2,172
Other	1,549	236	9,650	(9,414)
Transfer Esser II Funds to Coop	0	41,633	0	41,633
Operating Transfers to Special Ed. Coop	1,516,158	1,547,950	1,843,873	(295,923)
Total expenditures	2,385,857	2,523,877	$ 2,865,569	$ (341,692)
Receipts over (under) expenditures	1,142	18,467		
Unencumbered cash, July 1	76,677	77,819		
Unencumbered cash, June 30	$ 77,819	$ 96,286		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Reimbursement	$ 0	$ 0	$ 0	$ 0
Other	0	535	0	535
Federal sources				
Perkins Reimbursement	4,400	4,384	0	4,384
Special Project Aid	10,000	10,000	14,500	(4,500)
Other				
Transfer from General	100,170	100,378	100,378	0
Transfer from Supplemental General	320,000	320,000	320,000	0
Total cash receipts	434,570	435,297	$ 434,878	$ 419
Expenditures				
Instruction				
Salaries				
Certified	303,884	366,216	$ 367,494	$ (1,278)
Employee benefits				
Insurance	19,866	32,400	20,727	11,673
Social security	22,096	27,192	28,004	(812)
Other	1,488	1,612	1,684	(72)
Purchased Property Services	0	0	5,000	(5,000)
Supplies				
General supplemental	28,540	40,069	42,000	(1,931)
Internship/Career Exploration	0	917	0	917
Miscellaneous supplies	14,182	5,515	20,500	(14,985)
Property	9,972	6,328	55,849	(49,521)
Instructional support staff				
Professional Development Vo Ed	0	16	0	16
Purchased Professional & Technical Serv	10,000	10,000	10,000	0
Operations and maintenance				
Water/sewer	7,915	9,342	8,000	1,342
Total expenditures	417,943	499,607	$ 559,258	$ (59,651)
Receipts over (under) expenditures	16,627	(64,310)		
Unencumbered cash, July 1	106,211	124,254		
Cancelled purchase orders	1,416	0		
Unencumbered cash, June 30	$ 124,254	$ 59,944		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
GIFTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Local sources		
Local Grants	$ 0	$ 49,201
Contributions	18,890	17,792
Total Receipts	18,890	66,993
Expenditures		
Instruction		
Insurance	2,029	3,915
Purchased Professional & Tech Services	164	83
General Supplemental - Teaching	902	0
Other	5,299	7,782
Support Services		
Salaries		
Non-Certified	0	17,625
Employee Benefits		
Social Security	0	1,915
Other	0	4,023
Purchased Professional & Tech Services	0	11,240
Supplies	998	0
Other	0	93
Instructional Support Staff		
Other	6,454	2,946
Operations & Maintenance		
Purchased Professional & Tech Services	0	2,265
Scholarships/Misc.		
Shirley Neel Scholarship	400	0
Food Service Donation	11	0
Total expenditures	16,257	51,887
Receipts over (under) expenditures	2,633	15,106
Unencumbered cash, July 1 as restated	40,915	43,584
Cancelled purchase orders	36	0
Unencumbered cash, June 30	$ 43,584	$ 58,690

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
State Aid	$ 1,847,464	$ 1,956,067	$ 1,995,261	$ (39,194)
Total receipts	1,847,464	1,956,067	$ 1,995,261	$ (39,194)
Expenditures				
Instruction				
Employee benefits	1,255,498	1,307,137	$ 1,333,629	$ (26,492)
Student support				
Employee benefits	203,643	214,774	218,979	(4,205)
Instructional support				
Employee benefits	38,586	34,924	35,608	(684)
General administration				
Employee benefits	43,471	48,296	49,241	(945)
School administration				
Employee benefits	91,036	97,040	98,939	(1,899)
Central Services				
Employee benefits	39,452	56,007	57,103	(1,096)
Operations and maintenance				
Employee benefits	89,338	95,408	97,275	(1,867)
Student transportation services				
Employee benefits	46,950	57,261	58,382	(1,121)
Food service				
Employee benefits	39,490	45,220	46,105	(885)
Total expenditures	1,847,464	1,956,067	$ 1,995,261	$ (39,194)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 320, Wamego, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash receipts	$ 0	$ 50,000
Expenditures		
Operations and maintenance		
Utilities - Gas	0	0
Receipts over (under) expenditures	0	50,000
Unencumbered cash, July 1	311,004	339,766
Cancelled purchase orders	28,762	0
Unencumbered cash, June 30	$ 339,766	$ 389,766

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Local sources		
Rental fees and books	$ 260,192	$ 95,439
Other	173,162	159,683
Total receipts	433,354	255,122
Expenditures		
Instruction		
Purchased Professional and Tech	23,718	38,803
Supplies	173,615	363,312
Other purchased services	1,616	1,212
Total expenditures	198,949	403,327
Receipts over (under) expenditures	234,405	(148,205)
Unencumbered cash, July 1	422,309	656,715
Cancelled purchase orders	0	0
Unencumbered cash, June 30	$ 656,714	$ 508,510

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash receipts				
Local sources				
Payments from school districts and government sources	$ 3,077,263	$ 3,153,733	$ 4,941,403	$ (1,787,670)
Interest on idle funds	1,716	9,879	2,000	7,879
Reimbursements	5,000	6,630	0	6,630
Other	1,974	2,434	42,500	(40,066)
Federal sources				
Regular	757,761	880,338	912,035	(31,697)
Medicaid	337,494	314,629	275,000	39,629
Grants in aid	191,669	29,985	25,870	4,115
ESSER	0	92,804	0	92,804
Other				
Transfer from Special Ed	1,516,158	1,547,950	0	1,547,950
Total cash receipts	5,889,035	6,038,382	$ 6,198,808	$ (160,426)
Expenditures				
Instruction				
Salaries				
Certified	2,057,316	2,217,222	$ 2,132,760	$ 84,462
Noncertified	1,217,566	1,301,873	1,276,860	25,013
Employee benefits				
Insurance	504,573	428,999	497,441	(68,442)
Social security	235,973	253,031	269,615	(16,584)
Other	17,964	17,944	16,434	1,510
Purchased professional and technical services	41,972	37,202	3,000	34,202
Other purchased services				
Tuition	0	0	5,000	(5,000)
Other	25,435	34,698	45,100	(10,402)
Supplies				
General teaching supplies	1,716	8,655	16,103	(7,448)
Technology	5,000	0	0	0
Property	4,330	7,088	4,050	3,038
Other	450	7,116	250	6,866
Student support services				
Salaries				
Certified	630,324	652,048	949,889	(297,841)
Employee benefits				
Insurance	65,530	71,820	69,462	2,358
Social security	57,595	58,219	63,885	(5,666)
Other	3,707	3,520	3,876	(356)
Purchased professional and technical services	328,774	316,866	189,750	127,116
Other purchased services	3,861	8,017	4,500	3,517
Supplies	8,339	6,843	9,500	(2,657)
Property	2,430	3,550	12,000	(8,450)
Other	0	50	150	(100)

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Expenditures - continued				
Instructional support staff				
Salaries				
Certified	$ 13,729	$ 6,981	$ 9,400	$ (2,419)
Noncertified	0	0	6,350	(6,350)
Employee benefits				
Insurance	186	0	0	0
Social security	1,316	633	1,312	(679)
Other	16	8	17	(9)
Purchased Professional & Tech Services	7,543	14,945	25,165	(10,220)
Other purchased services	5,333	6,000	4,000	2,000
Miscellaneous supplies	0	21	5,240	(5,219)
Property	13,997	12,645	24,330	(11,685)
Other	0	0	43,705	(43,705)
Special area administration services				
Salaries				
Certified	98,600	102,261	103,530	(1,269)
Noncertified	103,290	107,798	109,355	(1,557)
Employee benefits				
Insurance	20,119	24,052	13,245	10,807
Social security	14,969	15,708	16,217	(509)
Other	958	924	975	(51)
Purchased Professional & Tech Services	7,500	8,000	8,000	0
Other Purchased Services	0	0	850	(850)
Communications	1,465	1,540	0	1,540
Property	0	0	3,000	(3,000)
Other	7	0	1,000	(1,000)
Central services				
Employee benefits				
Other	0	0	1,292,841	(1,292,841)
Purchased Professional & Tech Services	0	500	2,300	(1,800)
Purchased Property Services	0	300		
Other Supplemental Services				
Purchased Property Services	16,868	31,162	13,500	17,662
Other purchased services	2,902	3,090	6,330	(3,240)
Other	7,040	8,918	11,000	(2,082)
Operations & Maintenance				
Purchased Professional & Tech Services				
Gas/Heating	0	1,568	0	1,568
Electricity/Water	0	1,844	0	1,844
Vehicle operating services				
Contracting Bus Service	0	298	0	298
Other purchased services				
Other	0	0	1,000	(1,000)
Insurance	1,614	1,902	1,800	102
Supplies				
Motor fuel	64	3,826	1,200	2,626
Instruction ESSER	1,380	6,391	0	6,391
Support Services ESSER	0	573	0	573

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Instructional support staff ESSER	$ 0	$ 10,850	$ 0	$ 10,850
General administration ESSER	0	137,491	0	137,491
Total expenditures	5,531,751	5,944,990	$ 7,275,287	$ (1,330,597)
Receipts over (under) expenditures	357,284	93,392		
Unencumbered cash, July 1	663,885	1,030,430		
Cancelled purchase orders	9,261	0		
Unencumbered cash, June 30	$ 1,030,430	$ 1,123,822		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
HEALTH CARE SERVICES

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Local sources		
Other	$ 84,536	$ 101,930
Total receipts	84,536	101,930
Expenditures		
Instruction		
Supplies	80,020	96,439
Total expenditures	80,020	96,439
Receipts over (under) expenditures	4,516	5,491
Unencumbered cash, July 1	34,737	39,252
Unencumbered cash, June 30	$ 39,253	$ 44,743

Unified School District Number 320, Wamego, Kansas

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Title I	Title IIA	Title IV	ESSER I CARES ACT	ESSER II CARES ACT
Cash receipts					
Federal sources	$ 173,769	$ 43,267	$ 18,449	$ 0	$ 34,947
Operating transfers	16,900	0	0	0	0
Total cash receipts	190,669	43,267	18,449	0	34,947
Expenditures					
Instruction	194,444	0	0	0	(72)
Instructional support staff	0	26,367	0	0	0
Support services	0	0	18,449	0	158
General administrative	0	0	0	0	0
School administrative	0	0	0	0	0
Central services	0	0	0	0	0
Operations & maintenance	0	0	0	0	533
Vehicle operations	0	0	0	0	0
Other	0	0	0	0	0
Operating transfers	0	16,900	0	0	0
Total expenditures	194,444	43,267	18,449	0	619
Receipts over (under) expenditures	(3,775)	0	0	0	34,328
Unencumbered cash (deficit), July 1	0	0	0	0	(36,408)
Cancelled purchase orders	3,775	0	0	0	0
Unencumbered cash, June 30	$ 0	$ 0	$ 0	$ 0	$ (2,080)

ESSER III CARES ACT	SPARKS Grant	KDHE COVID Testing Grant	ARP - ESSER Covid - 19 Homeless	Totals 2023	Prior Year Totals 2022
$ 365,424	$ 0	$ 161,794	$ 7,998	$ 805,648	$ 1,417,504
0	0	0	0	16,900	16,900
365,424	0	161,794	7,998	822,548	1,434,404
158,858	0	0	0	353,230	343,731
12,987	0	0	0	39,355	79,903
146,018	0	0	0	164,625	57,347
12,115	0	0	0	12,115	237,761
0	0	0	0	0	8,507
0	0	139,437	0	139,437	122,898
0	0	80,542	0	81,075	331,510
7,241	0	0	0	7,241	5,795
0	(34)	0	0	(34)	34
0	0	0	0	16,900	16,900
337,219	(34)	219,979	0	813,944	1,204,386
28,205	34	(58,185)	7,998	8,604	230,018
(64,675)	(34)	(29,444)	0	(130,561)	(360,579)
0	0	0	0	3,775	0
$ (36,470)	$ 0	$ (87,629)	$ 7,998	$ (118,182)	$ (130,561)

Unified School District Number 320, Wamego, Kansas

Schedule 2u

BOND & INTEREST FUNDS
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 1,509,821	$ 1,605,661	$ 1,559,099	$ 46,562
Delinquent tax	11,765	9,355	15,539	(6,184)
Interest on Idle Funds	0	4,707	0	4,707
County sources				
Motor vehicle tax	154,321	148,990	126,487	22,503
Recreational vehicle tax	4,138	3,954	5,013	(1,059)
Commercial vehicle tax	15,037	14,463	227	14,236
16/20M Truck	2,306	2,399	0	2,399
State sources				
State aid - capital improvements	872,961	1,042,356	1,042,356	0
Total cash receipts	2,570,349	2,831,885	$ 2,748,721	$ 83,164
Expenditures				
Debt service				
Interest	1,194,375	1,141,200	$ 1,141,200	$ 0
Principal	1,465,000	1,560,000	1,560,000	0
Total expenditures	2,659,375	2,701,200	$ 2,701,200	$ 0
Receipts over (under) expenditures	(89,026)	130,685		
Unencumbered cash, July 1	1,886,812	1,797,786		
Unencumbered cash, June 30	$ 1,797,786	$ 1,928,471		

Unified School District Number 320, Wamego, Kansas

Schedule 2v

CAPITAL PROJECTS FUND
CONSTRUCTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Local sources		
Interest on idle funds	$ 5	$ 43
Bond Proceeds	61,282	2
Total cash receipts	61,287	45
Expenditures		
Architectural & Engineering Services	56,691	0
Transfer to Bonds & Interest	0	4,707
Total expenditures	56,691	4,707
Receipts over (under) expenditures	4,596	(4,662)
Unencumbered cash, July 1	103	4,699
Unencumbered cash, June 30	$ 4,699	$ 37

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Class of 2021	$ 2,389	$ 0	$ 2,389	$ 0
Class of 2022	1,869	0	1,869	0
Class of 2023	823	4,524	3,689	1,658
Class of 2024	3,760	4,224	4,112	3,872
Class of 2025	992	2,730	387	3,335
Class of 2026	0	1,291	0	1,291
Art Club	875	0	0	875
Band	9,957	32,188	39,139	3,006
Broadcasting	485	0	0	485
Life Skills	1,001	0	0	1,001
CFL	182	310	246	246
Cheerleaders	3,073	23,146	18,495	7,724
Culinary Arts	1,568	1,675	98	3,145
Debate/Forensic	411	6,084	6,495	0
Dazzlers	2,409	6,069	5,210	3,268
F.B.L.A.	6,225	5,853	6,709	5,369
F.C.A.	2,488	0	77	2,411
Peer Chamber	3,249	0	613	2,636
F.F.A.	20,521	49,813	47,056	23,278
F.C.C.L.A.	233	4,303	3,097	1,439
Fine Arts	152	148	0	300
Interest	2,577	327	0	2,904
Kays	808	3,250	2,390	1,668
Mentoring	727	0	0	727
National Honor Society	1,054	1,459	1,521	992
Inst. Materials	0	923	923	0
Link Crew	303	315	529	89
Newspaper	0	249	241	8
Peer Counselor	17	0	0	17
Prom	1,588	2,768	4,356	0
Renaissance	535	0	0	535
SADD	4,681	2,523	1,023	6,181
Scholar Bowl	196	1,023	805	414
Science Club	119	0	0	119
Science Fair	1,298	0	0	1,298
World Culture Club	277	870	858	289
Spanish Club Annual Trip	451	442	463	430
Sport Uniforms	19,395	14,834	19,834	14,395
Student Council	2,008	2,003	1,538	2,473
Theatre Club	2,920	11,136	9,173	4,883
Vocal Music	1,348	4,150	1,632	3,866
Counselor/W-Club	4,560	6,305	8,663	2,202
Weightlifting	1,397	0	1,397	0
Annual	10,589	14,432	12,184	12,837
Concessions	2,599	28,741	30,997	343
Student Need Gift	904	1,280	284	1,900
Football Gift	43	24,508	22,380	2,171

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
C.C./Track Gift	$ 2,859	$ 8,478	$ 7,738	$ 3,599
Track Gift	3,460	3,511	6,257	714
Golf Gift	210	1,941	2,151	0
Girl's Golf Gift	182	3,201	2,519	864
Girl's Tennis Gift	2,025	1,149	402	2,772
Boy's B-ball Gift	5,097	2,249	3,141	4,205
Girl's B-ball Gift	485	16,717	17,131	71
Wrestling Gift	936	6,930	3,322	4,544
Girl's Wrestling	0	1,170	0	1,170
Baseball Gift	1,307	2,828	3,713	422
Softball Gift	3,249	4,276	5,149	2,376
Senior Interview Day	642	300	54	888
Raiders Supply Closet Gift	320	0	0	320
Raider Nation	629	0	163	466
Volleyball Gift	11,279	7,821	12,557	6,543
Honor Flight	0	15	0	15
Subtotal Wamego High School	155,736	324,482	325,169	155,049
Junior High School				
Physical Education	1,294	0	0	1,294
Band	463	10,810	5,836	5,437
Boy's Basketball	552	0	0	552
Girl's Basketball	428	277	0	705
Chorus	1,944	0	0	1,944
RSVP	1,218	648	191	1,675
Track	2,079	0	0	2,079
Student Council	780	5,823	4,168	2,435
FFA	0	12,370	6,787	5,583
Football	716	0	92	624
Teen Leaders	194	0	0	194
Volleyball	899	0	174	725
MS Gift	2,056	1,000	2,380	676
Wrestling	1,448	0	0	1,448
Yearbook	2,065	7,275	7,744	1,596
Book Fair	286	0	0	286
Concessions	5,024	15,990	17,205	3,809
Graduation Fund	80	0	0	80
Positive Support Team	440	85	57	468
Pop Fund	450	876	907	419
Science	263	8	0	271
Subtotal Junior High School	22,679	55,162	45,541	32,300
West Elementary School				
Band	260	0	0	260
Vocal Music	637	423	609	451
Turn Around	30	0	0	30
Yearbook	0	2,018	2,018	0
Carnival	16	0	0	16

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2023

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
West Elementary School - continued				
Gift Fund	$ 15,508	$ 31,192	$ 36,066	$ 10,634
Library	357	10	0	367
Robotics	179	0	0	179
Student Council	315	0	0	315
West Pencils	331	0	0	331
Books for Fun	20	0	0	20
Subtotal West Elementary	17,653	33,643	38,693	12,603
Central Elementary School				
Student Benefit	235	3,223	3,205	253
Central Gift Fund	266	0	0	266
Landscaping	125	0	0	125
Library Book Fair	487	37	0	524
Subtotal Central Elementary	1,113	3,260	3,205	1,168
Total student organization funds	$ 197,181	$ 416,547	$ 412,608	$ 201,120

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2023

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
Gate receipts				
Wamego High School Athletics	$ 13,139	$ 167,541	$ 160,594	$ 20,086
Wamego Junior High School Athletics	2,414	53,361	42,220	13,555
Subtotal gate receipts	15,553	220,902	202,814	33,641
School Projects				
Junior High School				
Class Fees-Art/Comp Graphics	0	236	236	0
Woods	0	1,153	1,153	0
West Elementary School				
Activity	158	0	0	158
Bullying Prevention	144	0	0	144
Subtotal school projects	302	1,389	1,389	302
User fees				
High School				
Art Photography	0	670	670	0
Foods	0	245	280	(35)
Technology	0	3,341	3,341	0
Library	0	792	870	(78)
Welding	0	10,531	10,531	0
Health & Performance	627	1,053	575	1,105
Inst. Materials	0	1,457	1,457	0
VoAg/Horticulture	0	40	40	0
Wood/Tech	0	40	40	0
Student Meals	0	4,769	4,744	25
General	0	10,311	10,386	(75)
Sales Tax	0	22,402	22,402	0
EC Biswell	0	1,430	1,430	0
Junior High School				
Handbook	724	0	158	566
Library	2,431	3,974	6,405	0
Inst. Materials	0	1,884	1,884	0
Technology	0	2,698	2,598	100
Sales Tax	(8)	16,496	28,032	(11,544)
Other	125	0	0	125
West Elementary School				
Milk	0	712	712	0
Returns	504	0	0	504

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2023

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
User fees - continued				
West Elementary School - continued				
Sales Tax	$ 0	$ 228	$ 223	$ 5
Technology Charge	0	130	130	0
Inst. Material	0	60	60	0
Central Elementary School				
Inst. Material	0	35	35	0
Milk	0	1,071	1,071	0
Library	169	103	0	272
Technology	0	210	210	0
Sales Tax	0	447	447	0
Subtotal user fees	4,572	85,129	98,731	(9,030)
Total district activity funds	$ 20,427	$ 307,420	$ 302,934	$ 24,913

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Revenues	Expenditures
U.S. Department of Agriculture				
Pass Through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	N/A	$ 86,267	$ 86,267
National School Lunch	10.555	N/A	71,483	71,483
National School Lunch	10.555	N/A	55,226	55,226
Summer Food Service Program for Children	10.559	N/A	337,863	337,863
Total for cluster			550,838	550,838
Total U.S. Department of Agriculture			550,838	550,838
U.S. Department of Education				
Pass Through Kansas Department of Education				
Special Education Cluster (IDEA)				
Special Education - Grants to States - Title VI	84.027	N/A	730,179	730,179
Special Education - Preschool Grant	84.173	N/A	180,144	180,144
Total for cluster			910,323	910,323
Title I - Grants to Local Educational Agencies	84.010	DO320	173,769	194,444
ESSA - Student Support Academic Enrichment	84.424A	DO320	18,449	18,449
ARP - ESSER - COVID-19 Coronavirus - Homeless	84.425	DO320	7,998	0
Elementary & Secondary School Emergency Relief II	84.425	DO320	92,804	92,804
Elementary & Secondary School Emergency Relief II	84.425	DO320	34,947	619
Elementary & Secondary School Emergency Relief III	84.425	DO320	365,424	337,219
Title IIA - Improving Teacher Quality State	84.367	DO320	43,267	26,367
Pass Through Kansas Board of Regents				
Perkins Reserve	84.048	N/A	14,384	14,384
Total U.S. Department of Education			1,661,365	1,594,609
U.S. Department of Health and Human Services				
Pass Through Kansas Department of Education				
KDHE K-12 Covid Testing Grant	93.323	N/A	161,794	219,979
Total U.S. Department of Health and Human Services			161,794	219,979
Total revenue and expenditures of federal awards			$ 2,373,997	$ 2,365,426

The District did not provide federal awards to subrecipients for the year ended June 30, 2023.

See Independent Auditor's Report.
See accompanying notes to this schedule.

Unified School District Number 320, Wamego, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2023

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 320, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 320.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2023.

NOTE D. INDIRECT COST RATE

Unified School District Number 320 did not use the standard indirect cost rate of 10%.

Special Reports

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

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statement of Unified School District Number 320 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements., and have issued our report thereon dated October 14, 2023. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United Sates of America.

Report Internal Control over Financial Reporting

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

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

Report Compliance and Other Matters

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

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Purpose of this Report

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

Harold K. Mayes Jr. CPA
Agler & Gaeddert, & Chartered
Ottawa, Kansas
October 14, 2023

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

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 320's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 320's major federal programs for the year ended June 30, 2023. Unified School District Number 320'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, Unified School District Number 320 complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District Number 320 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence 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 Unified School District Number 320'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 Unified School District Number 320's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 320's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for

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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 Unified School District Number 320's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 320'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 Unified School District Number 320'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 Unified School District Number 320's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 14, 2023

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster	Amount
Special Education Cluster		
84.027	Special education - grants to states - Title VI	730,179
84.173	Special education - preschool grant	180,144
		910,323
84.424	Student Support & Academic Enrichment Program	18,449
84.425	Elementary & Secondary School Emergency Relief	430,642
93.323	KDHE K-12 COVID Testing Grant	219,979
	Total	$ 1,579,393

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