Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2021

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2021

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Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide.* Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

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

As described in Note C of the financial statement, the financial statement is prepared by 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.

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, 2021, or changes in financial position and cash flows thereof for the year then ended.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters
Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (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 8, 2021, 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, 2020 (not presented herein), and have issued our report dated November 5, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 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 8, 2021

Unified School District Number 320, Wamego, Kansas

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

	Unencumbered Cash Balance Beginning	Prior Year Cancelled Encumbrances
Governmental type funds		
General funds		
General	$ 0	$ 0
Supplemental general	117,411	0
Special purpose funds		
Adult supplemental education	1,391	0
At-risk (K-12)	136,279	1,007
Bilingual Education	1,317	0
Virtual Education	29,242	0
Capital outlay	569,647	5,166
Driver training	31,838	0
Food service	224,693	3,068
Professional development	59,388	2,926
Parent education program	0	12
Special education	94,043	0
Vocational education	87,813	1,832
Gifts	39,518	256
KPERS Special Retirement Contribution	0	0
Contingency reserve	339,766	0
Textbook rental	328,147	3,070
Special Services Cooperative	252,317	3,970
Health Care Services	23,220	0
Federal grants	0	2,750
District activity funds		
Gate receipts	33,759	0
School projects	1,554	0
User fees	3,813	0
Bond and interest fund		
Bond and interest	2,021,771	0
Capital project fund		
Construction	845,325	0
Total reporting entity (excluding agency funds)	$ 5,242,252	$ 24,057

The accompanying notes are an integral part of this statement

Receipts	Expenditures	Unencumbered Cash Balance Ending	Outstanding Encumbrances and Accounts Payable	Cash Balance June 30, 2021
$ 10,423,508	$ 10,423,508	$ 0	$ 774,446	$ 774,446
3,206,851	3,140,167	184,095	40,504	224,599
150	561	980	0	980
602,857	567,820	172,323	90,098	262,421
70,330	45,344	26,303	5,656	31,959
62,200	65,658	25,784	5,386	31,170
1,157,606	401,225	1,331,194	91,585	1,422,779
3,750	412	35,176	20	35,196
1,271,922	1,129,440	370,243	23,931	394,174
43,670	53,592	52,392	1,131	53,523
48,380	48,392	0	1,434	1,434
2,475,804	2,493,171	76,676	869	77,545
439,969	423,403	106,211	49,264	155,475
21,754	20,613	40,915	36	40,951
1,758,579	1,758,579	0	0	0
0	28,762	311,004	28,762	339,766
176,859	85,767	422,309	23,417	445,726
5,854,602	5,447,004	663,885	420,120	1,084,005
110,944	99,427	34,737	0	34,737
654,778	1,018,107	(360,579)	262,647	(97,932)
113,222	127,723	19,258	0	19,258
4,974	5,374	1,154	0	1,154
44,279	40,898	7,194	0	7,194
2,471,941	2,606,900	1,886,812	0	1,886,812
2,918	848,140	103	0	103
$ 31,021,847	$ 30,879,987	$ 5,408,169	$ 1,819,306	$ 7,227,475

Composition of ending cash	
Demand deposits (includes held checks)	
Bank deposits	$ 7,470,772
Investments	0
Total cash and investments	7,470,772
Agency funds per Schedule 3	(243,297)
Total reporting entity (excluding agency funds)	$ 7,227,475

NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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 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. The District had a balance of $541,363 which was unsecured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's bank deposits was $7,470,772 (which includes petty cash funds) and the bank balance was $7,195,950. 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, $250,593 was covered by FDIC insurance and $6,403,994 was collateralized with securities held by the pledging financial institutions' agent in the District's name. The District had $541,363 unsecured at June 30, 2021.

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. IN-SUBSTANCE PAYMENTS

The District received $423,359 for general fund and $130,766 for supplemental general fund subsequent to June 30, 2021 and as required by K.S.A. 72-6466 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE G. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	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
Captial lease - equipment	3.44%	4/14/2015	1,900,000	04/14/2030

NOTE G. LONG-TERM DEBT – continued

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

	Balance July 1, 2020	Additions	Reductions/ Payments	Balance June 30, 2021	Interest Paid
General obligation bonds:					
Series 2016	$ 7,815,000	$ 0	$ (1,370,000)	$ 6,445,000	$ 263,700
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	$ 29,105,000	$ 0	$ (1,370,000)	$ 27,735,000	$ 1,236,900
Capital lease - equipment	$ 1,371,790	$ 0	$ (117,013)	$ 1,254,777	$ 47,845

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
2022	1,465,000	1,194,375	121,095	43,764
2023	1,560,000	1,141,200	125,318	39,540
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 to 2031	8,690,000	2,622,679	605,672	53,761
2032 to 2036	11,320,000	606,965	0	0
	$ 27,735,000	$ 8,592,419	$ 1,254,777	$ 228,950

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. On July 15, 2009, the State Board of Education granted the District authority to issue bonds in excess of statutory limits. At June 30, 2021, the statutory limit for the District was $13,364,890 and the District had exceeded the debt limit by $3,335,110. The District has received approval from the State to exceed its debt limit. The District has defeased debt of $9,745,00 for 2017 debt issue as of June 30, 2021. The outstanding bond principal represents 17% of the District valuation. Proceeds from the Series 2020 bond issue have been place in an escrow account to make principal and interest payments on the defeased debt and interest payments on the Series 2020 bond issue through September 1, 2026. As of June 30, 2021 the escrow account had paid out $282,061 in interest payments and had a balance of $10,709,816

NOTE G. LONG-TERM DEBT – continued

Operating Leases

The District leases office equipment under annual operating leases. The total annual rental expense under these leases was $53,878 for June 30, 2021. Expected future rental payments under this operating lease for the issuing are detailed below:

Year ended	Copiers	Total
June 30, 2022	$ 53,878	$ 53,878
June 30, 2023	53,878	53,878
June 30, 2024	53,878	53,878
June 30, 2025	22,448	22,448
	$ 184,082	$ 184,082

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

NOTE I. 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

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6478	$ 1,669,223
General Fund	Bilingual	K.S.A. 72-6478	70,000
General Fund	Vocational Education	K.S.A. 72-6478	100,170
General Fund	Virtual Education	K.S.A. 72-6478	60,000
General Fund	Professional development	K.S.A. 72-6478	30,000
General Fund	Parent Education	K.S.A. 72-6478	18,350
General Fund	At-Risk K-12	K.S.A. 72-6478	122,845
Supplemental General	Special Education	K.S.A. 72-6430	757,656
Supplemental General	Vocational Education	K.S.A. 72-6430	320,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	480,000
Special Education	COOP	K.S.A. 72-6478	1,619,336
Title IIA	Title I	K.S.A. 72-6429	16,640
			$ 5,264,220

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

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, 2021, $4,100 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 $10.00 per day. For the year ended June 30, 2021, $802 was paid under this plan.

Compensated absences for the year ended June 30, 2021 were as follows:

	Balance Beginning of Year	Net Change	Balance End of Year
Compensated absences	$ 18,000	$ 400	$ 18,400

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.

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

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, 2021.

NOTE J. 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.

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

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

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

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 $1,758,579 for the year ended June 30, 2021.

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability - At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $18,739,084. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 K. 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 L. 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 district had unsecured deposits of $541,363 as of June 30, 2021 (K.S.A. 9-1402 and K.S.A. 9-1405).

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, 2021.

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

NOTE L. OTHER INFORMATION – continued

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The County received CRF during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The District received $438,745 from the County. CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/. As of June 30, 2021, the District has also received funding under ESSER I in the amount of $93,941 and ESSER II in the amount of $229,636 and ESSER III in the amount of $130,943.

NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 8, 2021, 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, 2021

	Certified Budget	Adjustment to Comply with Legal Max
Governmental type funds		
General funds		
General	$ 10,575,012	$ (187,539)
Supplemental General	3,177,089	(65,798)
Special revenue funds		
Adult Supplemental Education	3,291	0
At-Risk (K-12)	739,124	0
Bilingual Education	131,317	0
Virtual Education	89,242	0
Capital Outlay	1,568,061	0
Driver Training	31,837	0
Food Service	1,113,978	0
Professional Development	96,363	0
Parent Education Program	55,050	0
Special Education	2,783,385	0
Vocational Education	511,712	0
KPERS Special Retirement Contribution	1,988,279	0
Special Services Cooperative	6,182,840	0
Bond and interest funds		
Bond and Interest	2,606,900	0

Schedule 1

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 36,035	$ 10,423,508	$ 10,423,508	$ 0
28,876	3,140,167	3,140,167	0
0	3,291	561	(2,730)
0	739,124	567,820	(171,304)
0	131,317	45,344	(85,973)
0	89,242	65,658	(23,584)
0	1,568,061	401,225	(1,166,836)
0	31,837	412	(31,425)
15,462	1,129,440	1,129,440	0
0	96,363	53,592	(42,771)
0	55,050	48,392	(6,658)
0	2,783,385	2,493,171	(290,214)
0	511,712	423,403	(88,309)
0	1,988,279	1,758,579	(229,700)
0	6,182,840	5,447,004	(735,836)
0	2,606,900	2,606,900	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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local sources				
Reimbursements	$ 36,467	$ 36,035	$ 0	$ 36,035
State sources				
General state aid	8,390,867	8,718,250	8,723,326	(5,076)
State aid reimbursement	4,099	0	0	0
Special education aid	1,650,896	1,669,223	1,851,686	(182,463)
Total cash receipts	10,082,329	10,423,508	$ 10,575,012	$ (151,504)
Expenditures				
Instruction				
Salaries				
Certified	4,022,842	4,299,215	$ 4,188,963	$ 110,252
Noncertified	346,161	345,957	371,749	(25,792)
Employee benefits				
Insurance	359,133	363,357	395,281	(31,924)
Social security	324,191	346,278	348,895	(2,617)
Other	23,735	16,010	22,179	(6,169)
Student support services				
Salaries				
Certified	182,929	173,033	191,657	(18,624)
Noncertified	85,783	96,900	107,927	(11,027)
Employee benefits				
Insurance	28,783	30,629	36,103	(5,474)
Social security	17,899	18,724	22,919	(4,195)
Other	873	3,311	1,062	2,249
Instructional support staff				
Salaries				
Certified	54,992	44,817	56,675	(11,858)
Noncertified	202,990	196,468	208,065	(11,597)
Employee benefits				
Insurance	16,341	17,250	17,567	(317)
Social security	19,100	17,803	20,253	(2,450)
Other	1,471	1,440	1,305	135
General administration				
Salaries				
Certified	112,002	128,029	112,002	16,027
Noncertified	13,077	13,457	13,404	53
Employee benefits				
Insurance	6,402	7,825	7,119	706
Social security	9,427	10,687	9,593	1,094
Other	542	613	576	37

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Expenditures - continued				
School administration				
Salaries				
Certified	$ 442,326	$ 466,496	$ 449,476	$ 17,020
Noncertified	177,896	174,248	182,343	(8,095)
Employee benefits				
Insurance	71,645	79,905	78,853	1,052
Social security	44,238	45,658	48,333	(2,675)
Other	2,767	3,501	2,908	593
Central services				
Salaries				
Certified	91,722	90,000	90,000	0
Noncertified	178,993	183,501	183,468	33
Employee benefits				
Insurance	25,169	28,155	27,272	883
Social security	18,707	18,308	20,920	(2,612)
Other	1,202	1,208	1,257	(49)
Operations and maintenance				
Salaries				
Noncertified	650,146	598,174	466,703	131,471
Employee benefits				
Insurance	83,304	83,274	109,537	(26,263)
Social security	48,696	45,004	38,503	6,501
Other	24,000	20,800	20,794	6
Purchased Professional & Tech services	46,015	44,719	47,000	(2,281)
Student transportation services				
Supervision				
Salaries				
Noncertified	0	0	39,583	(39,583)
Employee benefits				
Insurance	0	0	5,160	(5,160)
Social security	0	0	3,028	(3,028)
Other	0	0	594	(594)
Vehicle operating services				
Salaries				
Noncertified	250,880	229,270	185,183	44,087
Employee benefits				
Insurance	21,877	22,264	18,357	3,907
Social security	18,588	16,837	14,167	2,670
Other	12,106	12,791	9,995	2,796

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures - continued				
Student transportation services - continued				
Vehicle Services & Maintenance Services				
Salaries				
Noncertified	$ 26,518	$ 35,702	$ 32,358	$ 3,344
Employee benefits				
Insurance	2,002	4,242	5,160	(918)
Social security	2,001	2,674	2,475	199
Other	1,111	1,505	1,142	363
Purchased Professional & Tech services	0	3	0	3
Other student transportation services				
Salaries				
Noncertified	7,840	11,195	57,019	(45,824)
Employee benefits				
Insurance	381	808	12,000	(11,192)
Social security	593	848	7,579	(6,731)
Other	17	27	2,500	(2,473)
Operating transfers				
Bilingual Education	25,000	70,000	70,000	0
Professional Development	70,000	30,000	30,000	0
Parent Education Program	19,074	18,350	18,350	0
Special education	1,656,392	1,669,223	1,876,686	(207,463)
Virtual Education	60,450	60,000	60,000	0
Vocational education	80,000	100,170	100,170	0
At Risk (K-12)	92,000	122,845	122,845	0
Adjustment to comply with legal max	0	0	(187,539)	187,539
Legal operating budget	10,082,329	10,423,508	10,387,473	36,035
Adjustment for qualifying budget credits	0	0	36,035	(36,035)
Total expenditures	10,082,329	10,423,508	$ 10,423,508	$ 0
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 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 1,312,443	$ 1,345,086	$ 1,303,892	$ 41,194
Delinquent tax	8,936	9,344	13,350	(4,006)
Reimbursements	300	28,876	0	28,876
County sources				
Motor vehicle tax	133,223	143,054	118,300	24,754
Recreational vehicle tax	3,259	3,834	2,604	1,230
Commercial vehicle tax	3,939	11,275	582	10,693
16/20M truck	2,347	2,397	0	2,397
State sources				
Supplemental state aid	1,604,437	1,662,985	1,698,154	(35,169)
Total cash receipts	3,068,884	3,206,851	$ 3,136,882	$ 69,969
Expenditures				
Instruction				
Salaries				
Certified	133,482	119,593	$ 21,619	$ 97,974
Employee benefits				
Social security	11,375	9,157	1,653	7,504
Other	148	120	100	20
Purchased property services	308	600	0	600
Other purchased services	531	0	12,000	(12,000)
Supplies				
General teaching supplies	39,173	164,331	59,450	104,881
Property	803	1,280	4,000	(2,720)
Other	21,733	21,780	28,300	(6,520)
Student support services				
Supplies	24,292	16,313	25,600	(9,287)
Property	0	6,526	0	6,526
Instructional support staff				
Purchased property services	3,000	0	75,500	(75,500)
Other Purchased Services	7,866	8,296	0	8,296
Supplies				
Books and periodicals	14,614	15,107	20,150	(5,043)
General administration				
Purchased profession services	0	0	500	(500)
Purchased property services and technical services	0	0	22,100	(22,100)
Other purchased services				
Insurance	0	0	185,803	(185,803)
Communications	0	0	33,500	(33,500)
Other	34,211	37,512	35,800	1,712
Supplies	0	0	5,000	(5,000)
Other	0	0	16,600	(16,600)

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
School administration				
Purchased Professional and Tech	$ 0	$ 0	$ 2,750	$ (2,750)
Purchased property services	0	0	61,200	(61,200)
Other purchased services				
Communications	0	0	14,000	(14,000)
Other	508	568	0	568
Supplies	0	0	20,000	(20,000)
Other	0	0	76,000	(76,000)
Central services				
Insurance	1,677	150	0	150
Purchased professional and technical services	180,944	214,725	4,300	210,425
Other purchased services	118,316	146,730	2,350	144,380
Supplies	50,797	53,481	22,500	30,981
Property	61,217	57,110	0	57,110
Other	12,506	9,472	0	9,472
Operations & maintenance				
Purchased professional and Tech technical services	4,719	1,395	68,950	(67,555)
Purchased property services				
Cleaning	23,852	23,660	24,000	(340)
Repairs and maintenance	14,108	24,161	31,500	(7,339)
Repair on buildings	0	9,395	500	8,895
Other	0	610	1,000	(390)
General supplies	268,704	225,333	173,500	51,833
Energy				
Heating	37,394	55,831	51,000	4,831
Electricity	226,105	244,053	299,000	(54,947)
Motor Fuel	3,988	4,988	4,750	238
Vehicle Operating Services				
Employee benefits				
Social security	82	62	0	62
Other purchased services				
Insurance	0	0	23,300	(23,300)
Motor fuel	40,007	33,262	67,500	(34,238)
Equipment	14,604	1,410	0	1,410
Other	27,258	35,747	18,158	17,589

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures - continued				
Vehicle & Maintenance Services				
Property	$ 1,295	$ 6,245	$ 7,500	$ (1,255)
Supplies	31,771	33,508	38,000	(4,492)
Operating transfers				
Bilingual Education	60,000	0	60,000	(60,000)
Special education	704,567	757,656	757,656	0
Vocational education	300,000	320,000	320,000	0
At-risk (K-12)	588,000	480,000	480,000	0
Adjustment to comply with legal max	0	0	(65,798)	65,798
Legal operating budget	3,063,955	3,140,167	3,111,291	28,876
Adjustment for qualifying budget credits	0	0	28,876	(28,876)
Total expenditures	$ 3,063,955	$ 3,140,167	$ 3,140,167	$ 0
Receipts over (under) expenditures	4,929	66,684		
Unencumbered cash, July 1	112,482	117,411		
Unencumbered cash, June 30	$ 117,411	$ 184,095		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Local sources				
Student fees	$ 0	$ 150	$ 700	$ (550)
Donations	457	0	0	0
Other	0	0	1,200	(1,200)
Total cash receipts	457	150	$ 1,900	$ (1,750)
Expenditures				
Instruction				
Purchased professional & tech services	0	0	$ 1,000	$ (1,000)
Other purchased services	0	0	200	(200)
Supplies				
General supplemental (teaching)	257	283	500	(217)
Supplies (technology related)	203	95	250	(155)
Miscellaneous	0	0	841	(841)
School Administration				
Other purchased services	467	183	500	(317)
Total expenditures	927	561	$ 3,291	$ (2,730)
Receipts over (under) expenditures	(470)	(411)		
Unencumbered cash, July 1	1,861	1,391		
Unencumbered cash, June 30	$ 1,391	$ 980		

See Independent Auditor's Report.

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash receipts				
Other				
Miscellaneous	$ 696	$ 12	$ 0	$ 12
Transfer from General	92,000	122,845	122,845	0
Transfer from Supplemental General	588,000	480,000	480,000	0
	680,696	602,857	$ 602,845	$ 12
Expenditures				
Instruction				
Salaries				
Certified	421,244	360,342	$ 438,081	$ (77,739)
Employee benefits				
Insurance	31,196	34,217	51,216	(16,999)
Social security	30,836	26,428	33,513	(7,085)
Other	1,941	1,628	2,011	(383)
Supplies				
General supplemental	2,121	1,828	6,500	(4,672)
Property and equipment	0	265	83,377	(83,112)
Instructional support staff				
Purchased Professional & Tech services	26	0	0	0
Student support services				
Salaries				
Certified	94,920	120,965	100,832	20,133
Employee benefits				
Insurance	9,600	13,515	9,840	3,675
Social security	6,526	8,099	7,713	386
Other	420	533	466	67
Other purchased services	0	0	500	(500)
Central Services				
Purchased Professional & Tech services	0	0	5,000	(5,000)
Other	0	0	75	(75)
Total expenditures	598,830	567,820	$ 739,124	$ (171,304)
Receipts over (under) expenditures	81,866	35,037		
Unencumbered cash, July 1	54,413	136,279		
Cancelled purchase orders	0	1,007		
Unencumbered cash, June 30	$ 136,279	$ 172,323		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Reimbursements	$ 0	$ 330	$ 0	$ 330
Other				
Transfer from General	25,000	70,000	70,000	0
Transfer from Supplemental General	60,000	0	60,000	(60,000)
	85,000	70,330	$ 130,000	$ (59,670)
Expenditures				
Instruction				
Salaries				
Certified	40,167	26,028	$ 41,396	$ (15,368)
Noncertified	30,701	12,216	32,000	(19,784)
Employee benefits				
Insurance	8,055	2,945	9,806	(6,861)
Social security	5,311	2,882	5,615	(2,733)
Other	320	173	337	(164)
Supplies				
General supplemental	367	307	40,663	(40,356)
Support Services				
Purchased Professional and Tech Services	271	793	1,500	(707)
Total expenditures	85,192	45,344	$ 131,317	$ (85,973)
Receipts over (under) expenditures	(192)	24,986		
Unencumbered cash, July 1	1,509	1,317		
Unencumbered cash, June 30	$ 1,317	$ 26,303		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Tuition	$ 550	$ 2,200	$ 0	$ 2,200
Other				
Transfer from General	60,450	60,000	60,000	0
	61,000	62,200	$ 60,000	$ 2,200
Expenditures				
Instruction				
Salaries				
Certified	48,463	52,237	$ 47,376	$ 4,861
Employee benefits				
Insurance	4,792	5,075	5,302	(227)
Social security	3,278	3,542	3,624	(82)
Other	214	231	218	13
Purchased Professional and Tech Services	0	25	8,000	(7,975)
Supplies				
General supplemental	79	143	800	(657)
Technology Related	0	0	5,000	(5,000)
Property and equipment	7,609	4,405	17,922	(13,517)
Central Services				
Other Purchased Services	0	0	1,000	(1,000)
Total expenditures	64,435	65,658	$ 89,242	$ (23,584)
Receipts over (under) expenditures	(3,435)	(3,458)		
Unencumbered cash, July 1	32,677	29,242		
Unencumbered cash, June 30	$ 29,242	$ 25,784		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 391,032	$ 604,970	$ 582,160	$ 22,810
Delinquent tax	2,560	2,736	3,973	(1,237)
Interest on idle funds	55,036	22,605	55,000	(32,395)
Reimbursements	47,018	208,313	50,000	158,313
County sources				
Motor vehicle tax	36,602	44,439	36,294	8,145
Recreational vehicle tax	876	1,161	799	362
Commercial vehicle tax	1,128	3,373	178	3,195
State sources				
Capital outlay state aid	178,179	270,009	270,010	(1)
	712,431	1,157,606	$ 998,414	$ 159,192
Expenditures				
Instruction				
Supplies-performance uniforms	674	616	$ 30,000	$ (29,384)
Property (equipment and furnishings)	125,414	28,909	142,685	(113,776)
Student support services				
Property (equipment and furnishings)	13,511	5,715	30,000	(24,285)
Instructional support staff				
Property (equipment and furnishings)	13,041	3,064	40,000	(36,936)
General administration				
Property (equipment and furnishings)	0	42,300	30,000	12,300
School Administration				
Property (equipment and furnishings)	3,167	6,533	10,000	(3,467)
Central Services				
Supplies - Technology Software	25,818	3,070	50,000	(46,930)
Operations and maintenance				
Salaries				
Noncertified	0	102	126,313	(126,211)
Employee benefits				
Insurance	0	0	11,820	(11,820)
Social security	0	0	9,663	(9,663)
Other	0	0	3,776	(3,776)
Other purchased services	0	0	3,000	(3,000)
Property	9,601	32,282	50,000	(17,718)
Transportation				
Property (equipment and furnishings)	99,999	18,974	250,000	(231,026)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Vehicle services and maintenance				
Employee benefits				
Insurance	$ 1,613	$ 0	$ 0	$ 0
Facility acquisition & construction services				
Building improvements	252,665	259,660	0	259,660
Outside Contractors	0	0	615,865	(615,865)
Other	0	0	164,939	(164,939)
Total expenditures	545,503	401,225	$ 1,568,061	$ (1,166,836)
Receipts over (under) expenditures	166,928	756,381		
Unencumbered cash, July 1	402,719	569,647		
Cancelled purchase orders	0	5,166		
Unencumbered cash, June 30	$ 569,647	$ 1,331,194		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Miscellaneous	$ 0	$ 3,750	$ 0	$ 3,750
Total cash receipts	0	3,750	$ 0	$ 3,750
Expenditures				
Vehicle operations, maintenance services				
Repairs & maintenance	0	50	$ 30,424	$ (30,374)
Insurance	0	362	1,413	(1,051)
Total expenditures	0	412	$ 31,837	$ (31,425)
Receipts over (under) expenditures	0	3,338		
Unencumbered cash, July 1	31,838	31,838		
Unencumbered cash, June 30	$ 31,838	$ 35,176		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Student sales - lunch	$ 275,730	$ 55,408	$ 341,690	$ (286,282)
Student school lunches (breakfast)	25,477	0	28,590	(28,590)
Adult and student sales	122,176	40,504	137,896	(97,392)
Reimbursement - Milk	30	0	0	0
Interest	3,969	1,473	4,000	(2,527)
Miscellaneous	18,591	6,712	15,000	(8,288)
State sources				
School food assistance	31,780	13,094	6,568	6,526
Federal sources				
Child nutrition programs	407,634	1,154,731	355,541	799,190
Total cash receipts	885,387	1,271,922	$ 889,285	$ 382,637
Expenditures				
Operations and maintenance				
Salaries				
Noncertified	33	0	$ 45,103	$ (45,103)
Employee benefits				
Insurance	0	0	5,160	(5,160)
Social security	3	0	3,450	(3,450)
Other	1	0	1,357	(1,357)
Purchased property services	0	0	900	(900)
Miscellaneous supplies	6,546	7,488	7,000	488
Heating	3,990	135	4,500	(4,365)
Electricity	18,991	19,686	22,000	(2,314)
Motor Fuel	0	1,074	1,000	74
Other	1,729	1,806	1,100	706
Food service operation				
Salaries				
Noncertified	298,219	329,602	261,782	67,820
Employee benefits				
Insurance	75,175	95,531	75,653	19,878
Social security	23,700	26,676	20,026	6,650
Other	13,467	13,870	12,511	1,359
Other purchased services	0	0	15,000	(15,000)
Supplies				
Food and milk	415,972	571,108	425,500	145,608
Miscellaneous supplies	25,282	31,813	34,200	(2,387)
Property	12,441	16,486	162,736	(146,250)
Other	24,144	14,165	15,000	(835)
Legal operating budget	919,693	1,129,440	1,113,978	15,462

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 15,462	$ (15,462)
Total expenditures	919,693	1,129,440	$ 1,129,440	$ 0
Receipts over (under) expenditures	(34,306)	142,482		
Unencumbered cash, July 1	258,999	224,693		
Cancelled purchase orders	0	3,068		
Unencumbered cash, June 30	$ 224,693	$ 370,243		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Local sources				
Other	$ 530	$ 3,597	$ 0	$ 3,597
State sources				
State aid	5,334	10,073	6,975	3,098
Other				
Transfer from General	70,000	30,000	30,000	0
Total cash receipts	75,864	43,670	$ 36,975	$ 6,695
Expenditures				
Instructional support staff				
Employee benefits				
Social security	17	48	$ 0	$ 48
Other	0	1	0	1
Purchased professional and technical services	35,030	47,300	81,763	(34,463)
Purchased property services	2,544	0	9,000	(9,000)
Other purchased services	1,814	0	0	0
Supplies				
Books and periodicals	605	647	4,100	(3,453)
Miscellaneous supplies	998	1,666	1,500	166
Other	0	3,930	0	3,930
Total expenditures	41,008	53,592	$ 96,363	$ (42,771)
Receipts over (under) expenditures	34,856	(9,922)		
Unencumbered cash, July 1	24,532	59,388		
Cancelled purchase orders	0	2,926		
Unencumbered cash, June 30	$ 59,388	$ 52,392		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State sources				
Parent education aid	$ 30,030	$ 30,030	$ 36,700	$ (6,670)
Other				
Transfer from General	19,074	18,350	18,350	0
Total cash receipts	49,104	48,380	$ 55,050	$ (6,670)
Expenditures				
Student support services				
Salaries				
Non-Certified	34,966	35,840	$ 38,598	$ (2,758)
Employee benefits				
Insurance	4,783	5,050	5,160	(110)
Social security	2,639	2,696	2,953	(257)
Other	66	162	179	(17)
Other purchased services				
Other	3,357	3,036	4,400	(1,364)
Miscellaneous supplies	737	273	565	(292)
Other	2,075	310	0	310
Property and Equipment	162	0	0	0
Instructional support staff				
Purchased professional and technical services	319	485	620	(135)
Central services				
Purchased professional and technical services	0	0	500	(500)
Other purchased services	0	540	2,075	(1,535)
Total expenditures	49,104	48,392	$ 55,050	$ (6,658)
Receipts over (under) expenditures	0	(12)		
Unencumbered cash, July 1	0	0		
Cancelled purchase orders	0	12		
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Reimbursements	$ 5,502	$ 19,421	$ 25,000	$ (5,579)
Other				
CARES Act SPED Funds	0	29,504	30,000	(496)
Transfer from General	1,656,392	1,669,223	1,876,686	(207,463)
Transfer from Supplemental General	704,567	757,656	757,656	0
Total cash receipts	2,366,461	2,475,804	$ 2,689,342	$ (213,538)
Expenditures				
Instruction				
Payment to spec. ed. (Assessments)	704,567	757,656	$ 757,656	$ 0
Payment to spec. ed. (ESSER Assess.)	0	29,504	30,000	(496)
Instructional Support Staff				
Employee Benefits				
Social Security	9,037	15,865	25,000	(9,135)
Central Services				
Property	950	0	0	0
Student Transportation Services				
Property	0	0	76,524	(76,524)
Vehicle operating services				
Salaries				
Noncertified	40,465	48,663	55,912	(7,249)
Employee benefits				
Insurance	192	0	5,160	(5,160)
Social security	3,068	3,722	4,278	(556)
Other	1,436	1,731	1,979	(248)
Other purchased services				
Insurance	1,800	1,084	1,800	(716)
Supplies				
Motor fuel	7,268	11,696	12,000	(304)
Other	3,456	3,914	10,150	(6,236)
Operating Transfers to Special Ed. Coop	1,601,532	1,619,336	1,802,926	(183,590)
Total expenditures	2,373,771	2,493,171	$ 2,783,385	$ (290,214)
Receipts over (under) expenditures	(7,310)	(17,367)		
Unencumbered cash, July 1	101,353	94,043		
Unencumbered cash, June 30	$ 94,043	$ 76,676		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Local sources				
Reimbursement	$ 165	$ 4,848	$ 0	$ 4,848
Other	580	35	0	35
Federal sources				
Perkins Reimbursement	15,215	4,916	3,729	1,187
Other	0	10,000	0	10,000
Other				
Transfer from General	80,000	100,170	100,170	0
Transfer from Supplemental General	300,000	320,000	320,000	0
Total cash receipts	395,960	439,969	$ 423,899	$ 16,070
Expenditures				
Instruction				
Salaries				
Certified	298,964	308,891	$ 308,113	$ 778
Employee benefits				
Insurance	20,880	20,910	22,446	(1,536)
Social security	21,141	22,044	23,571	(1,527)
Other	1,323	264	1,417	(1,153)
Purchased Property Services	235	0	500	(500)
Supplies				
General supplemental	17,879	31,202	34,000	(2,798)
Miscellaneous supplies	15,182	14,897	17,500	(2,603)
Property	13,946	9,903	96,165	(86,262)
Instructional support staff				
Other	0	9,863	0	9,863
Operations and maintenance				
Water/sewer	4,959	5,429	8,000	(2,571)
Total expenditures	394,509	423,403	$ 511,712	$ (88,309)
Receipts over (under) expenditures	1,451	16,566		
Unencumbered cash, July 1	86,362	87,814		
Cancelled purchase orders	0	1,832		
Unencumbered cash, June 30	$ 87,813	$ 106,212		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Local sources		
Contributions	$ 35,815	$ 21,754
Expenditures		
Instruction	23,469	20,338
Instructional support staff	0	275
Scholarships/Misc.	1,104	0
Building improvements	9,994	0
Total expenditures	34,567	20,613
Receipts over (under) expenditures	1,248	1,141
Unencumbered cash, July 1 as restated	38,270	39,518
Cancelled purchase orders	0	256
Unencumbered cash, June 30	$ 39,518	$ 40,915

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
State Aid	$ 1,874,144	$ 1,758,579	$ 1,988,279	$ (229,700)
Total receipts	1,874,144	1,758,579	$ 1,988,279	$ (229,700)
Expenditures				
Instruction				
Employee benefits	1,277,248	1,200,056	$ 1,356,803	$ (156,747)
Student support				
Employee benefits	199,098	190,197	215,040	(24,843)
Instructional support				
Employee benefits	37,446	36,067	40,778	(4,711)
General administration				
Employee benefits	44,890	41,298	46,692	(5,394)
School administration				
Employee benefits	92,340	84,512	95,551	(11,039)
Central Services				
Employee benefits	32,267	36,579	41,357	(4,778)
Operations and maintenance				
Employee benefits	97,957	85,355	96,504	(11,149)
Student transportation services				
Employee benefits	54,778	49,499	55,964	(6,465)
Food service				
Employee benefits	38,120	35,016	39,590	(4,574)
Total expenditures	1,874,144	1,758,579	$ 1,988,279	$ (229,700)
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 2p

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts	$ 0	$ 0
Expenditures		
Operations and maintenance		
Utilities - Gas	0	28,762
Receipts over expenditures	0	(28,762)
Unencumbered cash, July 1	339,766	339,766
Unencumbered cash, June 30	$ 339,766	$ 311,004

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Local sources		
Rental fees and books	$ 102,090	$ 104,211
Other	79,000	72,648
Total receipts	181,090	176,859
Expenditures		
Instruction		
Purchased Professional and Tech	16,485	7,208
Supplies	68,868	78,559
Total expenditures	85,353	85,767
Receipts over (under) expenditures	95,737	91,092
Unencumbered cash, July 1	232,410	328,147
Cancelled purchase orders	0	3,070
Unencumbered cash, June 30	$ 328,147	$ 422,309

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash receipts				
Local sources				
Payments from school districts and government sources	$ 2,913,036	$ 3,096,502	$ 4,913,328	$ (1,816,826)
Interest on idle funds	2,863	1,456	3,000	(1,544)
Reimbursements	3,465	40,466	0	40,466
Other	61,996	6,480	12,500	(6,020)
Federal sources				
Regular	735,589	775,736	780,825	(5,089)
Medicaid	195,587	232,142	195,000	37,142
Grants in aid	25,870	25,870	25,870	0
ESSER	0	56,614	0	56,614
Other				
Transfer from Special Ed	1,601,532	1,619,336	0	1,619,336
Total cash receipts	5,539,938	5,854,602	$ 5,930,523	$ (75,921)
Expenditures				
Instruction				
Salaries				
Certified	1,976,854	2,052,088	$ 1,995,547	$ 56,541
Noncertified	1,329,726	1,216,355	1,368,370	(152,015)
Employee benefits				
Insurance	409,670	441,594	459,318	(17,724)
Social security	244,897	239,574	269,637	(30,063)
Other	32,096	23,699	16,406	7,293
Purchased professional and technical services	43,780	34,498	3,000	31,498
Other purchased services				
Tuition	1,440	0	5,000	(5,000)
Other	23,731	16,242	44,900	(28,658)
Supplies				
General teaching supplies	2,350	9,364	17,208	(7,844)
Property	2,565	2,288	3,750	(1,462)
Other	600	705	250	455
Student support services				
Salaries				
Certified	621,190	609,737	982,908	(373,171)
Employee benefits				
Insurance	71,541	61,025	72,707	(11,682)
Social security	60,757	57,400	62,903	(5,503)
Other	9,846	3,558	3,782	(224)
Purchased professional and technical services	271,045	314,981	48,000	266,981
Other purchased services	2,591	4,621	4,500	121

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Expenditures - continued				
Student support services - continued				
Supplies	$ 7,235	$ 9,335	$ 9,500	$ (165)
Property	43	0	13,000	(13,000)
Other	109	0	150	(150)
Instructional support staff				
Salaries				
Certified	3,226	2,448	0	2,448
Noncertified	0	0	4,900	(4,900)
Employee benefits				
Social security	235	182	407	(225)
Other	3	2	6	(4)
Purchased professional and technical services	3,514	1,309	13,833	(12,524)
Other purchased services	11,311	3,876	8,557	(4,681)
Miscellaneous supplies	100	55	3,900	(3,845)
Property	13,175	11,615	21,750	(10,135)
Other	0	0	30,000	(30,000)
Special area administration services				
Salaries				
Certified	90,695	94,000	94,000	0
Noncertified	86,430	95,008	89,340	5,668
Employee benefits				
Insurance	7,654	18,858	11,045	7,813
Social security	13,286	14,116	13,969	147
Other	812	871	840	31
Purchased Property services	1,041	129	850	(721)
Purchased professional and tech services	0	8,000	0	8,000
Communications	1,490	1,576	0	1,576
Property	0	0	3,000	(3,000)
Other	0	0	1,000	(1,000)
Central services				
Employee benefits				
Other	0	0	469,977	(469,977)
Purchase professional and tech srvs	0	100	1,800	(1,700)
Purchased property services	10,172	10,164	13,500	(3,336)
Other purchased services	3,855	2,922	6,570	(3,648)
Other	7,158	6,668	9,000	(2,332)
Vehicle operating services				
Other purchased services				
Other	0	(1)	1,000	(1,001)
Insurance	1,394	1,084	1,560	(476)
Supplies				
Motor fuel	635	265	1,200	(935)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Instruction ESSER	$ 0	$ 52,383	$ 0	$ 52,383
Support Services ESSER	0	6,734	0	6,734
Instructional support staff ESSER	0	14,032	0	14,032
General administration ESSER	0	3,544	0	3,544
Total expenditures	5,368,252	5,447,004	$ 6,182,840	$ (735,836)
Receipts over (under) expenditures	171,686	407,598		
Unencumbered cash, July 1	80,631	252,317		
Cancelled purchase orders	0	3,970		
Unencumbered cash, June 30	$ 252,317	$ 663,885		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Local sources		
Reimbursements	$ 0	$ 10,930
Other	95,448	100,014
Total receipts	95,448	110,944
Expenditures		
Instruction		
Supplies	92,814	99,427
Total expenditures	92,814	99,427
Receipts over (under) expenditures	2,634	11,517
Unencumbered cash, July 1	20,586	23,220
Unencumbered cash, June 30	$ 23,220	$ 34,737

See Independent Auditor's Report.

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Title I	Title IIA	Title IV	ESSER I CARES ACT	ESSER II CARES ACT
Cash receipts					
Federal sources	$ 170,959	$ 41,376	$ 16,562	$ 93,941	$ 0
Operating transfers	16,640	0	0	0	0
Total cash receipts	187,599	41,376	16,562	93,941	0
Expenditures					
Instruction	190,134	0	0	23,917	198,560
Instructional support staff	0	24,736	16,562	23,725	20,608
Support services	215	0	0	11,742	0
General administrative	0	0	0	18	0
Operations & maintenance	0	0	0	20,944	10,469
Vehicle operations	0	0	0	3,701	0
Other	0	0	0	9,894	0
Operating transfers	0	16,640	0	0	0
Total expenditures	190,349	41,376	16,562	93,941	229,637
Receipts over (under) expenditures	(2,750)	0	0	0	(229,637)
Unencumbered cash (deficit), July 1	0	0	0	0	0
Cancelled purchase orders	2,750	0	0	0	0
Unencumbered cash, June 30	$ 0	$ 0	$ 0	$ 0	$ (229,637)

ESSER III CARES ACT	SPARKS Grant	Totals 2021	Prior Year Totals 2020
$ 0	$ 315,300	$ 638,138	$ 211,438
0	0	16,640	20,879
0	315,300	654,778	232,317
122,592	0	535,203	163,868
0	0	85,631	47,570
0	0	11,957	0
0	0	18	0
3,997	0	35,410	0
0	0	3,701	0
4,353	315,300	329,547	0
0	0	16,640	20,879
130,942	315,300	1,018,107	232,317
(130,942)	0	(363,329)	0
0	0	0	0
0	0	2,750	0
$ (130,942)	$ 0	$ (360,579)	$ 0

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 1,564,173	$ 1,430,520	$ 1,367,263	$ 63,257
Delinquent tax	10,382	11,120	15,890	(4,770)
County sources				
Motor vehicle tax	144,049	173,938	145,334	28,604
Recreational vehicle tax	3,506	4,649	399	4,250
Commercial vehicle tax	4,514	13,492	715	12,777
16/20M Truck	2,408	2,952	0	2,952
State sources				
State aid - capital improvements	734,033	835,270	835,612	(342)
Other				
Federal tax credit	87,604	0	0	0
Total cash receipts	2,550,669	2,471,941	$ 2,365,213	$ 106,728
Expenditures				
Debt service				
Interest	1,382,166	1,236,900	$ 1,236,900	$ 0
Principal	1,300,000	1,370,000	1,370,000	0
Total expenditures	2,682,166	2,606,900	$ 2,606,900	$ 0
Receipts over (under) expenditures	(131,497)	(134,959)		
Unencumbered cash, July 1	2,153,268	2,021,771		
Unencumbered cash, June 30	$ 2,021,771	$ 1,886,812		

See Independent Auditor's Report.

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Local sources		
Interest on idle funds	$ 27,870	$ 2,918
Bond Proceeds	169,210	0
Total cash receipts	197,080	2,918
Expenditures		
Architectural & Engineering Services	567,135	128,241
Technology	0	719,899
Safety & Security	12,931	0
Building Improvements	44,885	0
Ground Improvements	12,955	0
Contingency	2,125	0
Total expenditures	640,031	848,140
Receipts over (under) expenditures	(442,951)	(845,222)
Unencumbered cash, July 1	1,071,797	845,325
Cancelled Purchase Orders	216,479	0
Unencumbered cash, June 30	$ 845,325	$ 103

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, 2021

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Class of 2019	$ 1,984	$ 0	$ 1,984	$ 0
Class of 2020	1,386	0	0	1,386
Class of 2021	6,987	1,949	6,468	2,468
Class of 2022	4,176	3,256	4,702	2,730
Class of 2023	1,747	1,971	709	3,009
Class of 2024	0	1,834	0	1,834
Art Club	899	0	29	870
Band	10,388	1,451	896	10,943
Broadcasting	485	0	0	485
Life Skills	1,900	0	569	1,331
CFL	282	0	80	202
Cheerleaders	6,045	12,499	9,696	8,848
Culinary Arts	704	584	85	1,203
Debate/Forensic	14	688	410	292
Dazzlers	1,589	4,295	1,226	4,658
F.B.L.A.	5,410	1,915	1,516	5,809
F.C.A.	495	0	0	495
Peer Chamber	3,789	0	540	3,249
F.F.A.	13,677	52,683	45,554	20,806
F.C.C.L.A.	2,420	2,757	3,660	1,517
Fine Arts	21	189	0	210
Interest	1,874	386	34	2,226
Kays	1,854	2,678	3,265	1,267
Mentoring	911	0	184	727
National Honor Society	529	1,673	2,169	33
Link Crew	706	130	310	526
Newspaper	1,507	347	1,721	133
Peer Counselor	17	0	0	17
Prom	0	3,862	3,705	157
Renaissance	535	0	0	535
SADD	4,013	875	1,144	3,744
Scholar Bowl	477	0	53	424
Science Club	285	80	246	119
Science Fair	2,695	0	1,246	1,449
World Culture Club	277	0	0	277
Spanish Club Annual Trip	452	0	0	452
Sport Uniforms	31,831	11,625	25,048	18,408
Student Council	2,108	0	493	1,615
Theatre Club	2,911	6,271	7,093	2,089
Vocal Music	6,219	313	201	6,331
Counselor/W-Club	3,080	8,627	7,824	3,883
Weightlifting	1,397	0	0	1,397
Annual	2,984	13,356	7,401	8,939
Concessions	270	7,252	6,966	556
Student Need Gift	589	200	0	789
Football Gift	1,460	4,857	4,568	1,749

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, 2021

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
C.C./Track Gift	$ 6,638	$ 1,783	$ 3,921	$ 4,500
Track Gift	3,057	4,255	3,919	3,393
Golf Gift	1,109	3,613	2,523	2,199
Girl's Golf Gift	1,063	663	1,276	450
Girl's Tennis Gift	634	881	45	1,470
Boy's B-ball Gift	3,066	1,629	0	4,695
Girl's B-ball Gift	149	6,959	6,044	1,064
Wrestling Gift	2,044	4,280	4,131	2,193
Baseball Gift	3,634	16,828	13,096	7,366
Softball Gift	4,193	5,213	6,923	2,483
Senior Interview Day	642	0	0	642
Raiders Supply Closet Gift	0	320	0	320
Volleyball Gift	8,447	4,957	3,315	10,089
Honor Flight	16,020	2,950	146	18,824
Subtotal Wamego High School	184,075	202,934	197,134	189,875
Junior High School				
Physical Education	1,528	120	1,171	477
Band	2,207	26,729	17,120	11,816
Boy's Basketball	152	0	0	152
Girl's Basketball	28	0	0	28
Chorus	1,944	0	0	1,944
RSVP	1,509	0	207	1,302
Track	1,626	0	0	1,626
Science Fair	121	0	121	0
Student Council	766	0	0	766
Football	716	0	0	716
Teen Leaders	194	246	246	194
Volleyball	474	0	0	474
MS Gift	2,211	536	691	2,056
Wrestling	1,448	0	0	1,448
Yearbook	660	2,898	2,935	623
Book Fair	281	0	0	281
Concessions	2,345	3,090	3,247	2,188
Graduation Fund	600	0	220	380
Magazine Fundraiser	39	0	39	0
Nutrition Advisor	246	0	246	0
Positive Support Team	645	0	116	529
Pop Fund	133	177	260	50
Science	142	121	0	263
Subtotal Junior High School	20,015	33,917	26,619	27,313
West Elementary School				
Band	260	0	0	260
Vocal Music	415	235	578	72
Turn Around	0	30	0	30
Yearbook	1,902	645	2,078	469
Carnival	16	3,535	3,535	16

See Independent Auditor's Report.

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, 2021

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
West Elementary School - continued				
Gift Fund	$ 31,155	$ 11,620	$ 19,796	$ 22,979
Library	251	64	0	315
Robotics	179	0	0	179
Student Council	415	0	0	415
West Pencils	331	0	0	331
Books for Fun	20	0	0	20
Subtotal West Elementary	34,944	16,129	25,987	25,086
Central Elementary School				
Student Benefit	1,984	3,485	5,324	145
Central Gift Fund	266	0	0	266
Landscaping	125	0	0	125
Library Book Fair	487	0	0	487
Subtotal Central Elementary	2,862	3,485	5,324	1,023
Total student organization funds	$ 241,896	$ 256,465	$ 255,064	$ 243,297

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, 2021

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
Gate receipts				
Wamego High School Athletics	$ 21,829	$ 92,063	$ 105,210	$ 8,682
Wamego Junior High School Athletics	11,930	21,159	22,513	10,576
Subtotal gate receipts	33,759	113,222	127,723	19,258
School Projects				
Wamego High School				
Athletics Travel	1,252	0	400	852
Junior High School				
Class Fees-Art/Comp Graphics	0	299	299	0
Woods	0	3,497	3,497	0
West Elementary School				
Activity	158	1,178	1,178	158
Bullying Prevention	144	0	0	144
Subtotal school projects	1,554	4,974	5,374	1,154
User fees				
High School				
Art Photography	0	458	458	0
Foods	0	282	282	0
Technology	0	4,890	4,890	0
Library	0	713	713	0
Welding	0	4,709	4,709	0
Health & Performance	746	4,795	1,662	3,879
Inst. Materials	0	1,477	1,477	0
VoAg/Horticulture	0	40	40	0
Wood/Tech	0	396	396	0
Student Meals	0	1,074	1,074	0
General	15	360	360	15
Sales Tax	14	8,717	8,731	0
EC Biswell	0	43	43	0
Junior High School				
Handbook	569	284	0	853
Library	1,835	500	0	2,335
Inst. Materials	0	655	655	0
Technology	0	1,451	1,451	0
Lunch Acct Payments	0	253	253	0
Sales Tax	0	2,456	2,456	0
Other	125	0	0	125
West Elementary School				
Milk	0	648	648	0
Returns	504	0	0	504

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, 2021

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
User fees - continued				
West Elementary School - continued				
Sales Tax	$ 0	$ 71	$ 29	$ 42
Technology Charge	5	325	330	0
Inst. Material	0	105	105	0
Lunch	0	406	406	0
Central Elementary School				
Inst. Material	0	335	894	(559)
Preschool Role Model	0	4,884	4,884	0
Milk	0	3,330	3,330	0
Student Meal Payments	0	94	94	0
Technology	0	415	415	0
Sales Tax	0	218	218	0
Subtotal user fees	3,813	44,384	41,003	7,194
Total district activity funds	$ 39,126	$ 162,580	$ 174,100	$ 27,606

Unified School District Number 320, Wamego, Kansas

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

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				
National School Lunch	10.555	N/A	$ 137,683	$ 137,683
Summer Food Service Program for Children	10.559	N/A	1,017,048	1,017,048
Total for cluster			1,154,731	1,154,731
Total U.S. Department of Agriculture			1,154,731	1,154,731
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	633,895	633,895
Special education - grants to states - Title VI	84.027	N/A	25,870	25,870
Special education - preschool grant	84.173	N/A	22,778	22,778
Total for cluster			682,543	682,543
Title I - grants to local educational agencies	84.010	DO320	170,959	170,959
Student Support & Academic Enrichment Program	84.424A	DO320	16,562	16,562
Elementary & Secondary School Emergency Relief	84.425D	DO320	93,941	93,941
Elementary & Secondary School Emergency Relief	84.425D	DO320	0	229,636
Elementary & Secondary School Emergency Relief	84.425D	DO320	0	130,943
Elementary & Secondary School Emergency Relief	84.425D	DO320	29,504	29,504
Title IIA - improving teacher quality state	84.367A	DO320	41,376	41,376
Perkins Reserve	84.048	N/A	11,245	11,245
Pass Through Kansas Department of Health and Environment				
Special Ed - Grant for Infants and Families	84.181	N/A	119,063	119,063
Pass Through Kansas Board of Regents				
Perkins Reserve	84.048	N/A	14,917	14,917
Total U.S. Department of Education			1,180,110	1,540,689
U.S. Department of Treasury				
Pass Through Pottawatomie County, Kansas				
Coronavirus Relief Fund	21.019	N/A	315,300	315,300
Total U.S. Department of Treasury			315,300	315,300
Total revenue and expenditures of federal awards			$ 2,650,141	$ 3,010,720

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

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, 2021

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2021. 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, 2021.

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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Lucille L. Hinderliter, CPA

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

Board of Education
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, 2021, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements., and have issued our report thereon dated October 8, 2021. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United Sates of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing 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.

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.*

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Purpose of this Report

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

Harold K. Mayes Jr. CPA
Agler & Gaeddert, & Chartered
Ottawa, Kansas
October 8, 2021

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

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Compliance for Each Major Federal Program
We have audited Unified School District Number 320's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on District's compliance.

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

Report Internal Control over Compliance
Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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

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 8, 2021

Unified School District Number 320, Wamego, Kansas

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 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
Child Nutrition Cluster		
10.555	National School Lunch	$ 137,683
10.559	Summer Food Service Program for Children	1,017,048
		1,154,731
Special Education Cluster		
84.027	Special education - grants to states - Title VI	633,895
84.027	Special education - grants to states - Title VI	25,870
84.173	Special education - preschool grant	22,778
		682,543
84.181	Special education - grant for infants and toddlers	119,063
84.425	Elementary & Secondary School Emergency Relief	93,941
84.425	Elementary & Secondary School Emergency Relief	229,636
84.425	Elementary & Secondary School Emergency Relief	130,943
84.425	Elementary & Secondary School Emergency Relief	29,504
21.019	Coronavirus Relief Fund	315,300
	Total	$ 2,755,661

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