

UNIFIED SCHOOL DISTRICT NO. 447  
Cherryvale, Kansas

Independent Auditors' Report and  
Regulatory Basis Financial Statement  
With Supplementary Information

For the Year Ended June 30, 2022

Unified School District No. 447  
Cherryvale, Kansas  
Regulatory Basis Financial Statement  
For the Fiscal Year Ended June 30, 2022

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 447  
Cherryvale, Kansas

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 447, Cherryvale, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying 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 the District, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District, 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

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

## ***Other Matters***

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-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, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 447, Cherryvale, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated April 25, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Other Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated March 2, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Rodney M. Burns, CPA, LLC*

Rodney M. Burns, CPA, LLC  
Certified Public Accountants

Chanute, Kansas  
March 2, 2023

Unified School District No. 447  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>								
General	\$	297		6,527,739	6,528,036		8,091	8,091
Supplemental General		92,199		1,998,295	2,021,566	68,928	35,928	104,856
<b>Special Purpose:</b>								
Pre-School Aged At-Risk		9,946		52,000	53,531	8,415		8,415
At Risk K-12		99,945		1,307,112	1,205,578	201,479	940	202,419
Virtual Education		20		10,000	4,000	6,020		6,020
Capital Outlay		1,294,631		416,855	353,499	1,357,987	101,364	1,459,351
Driver Training		24,493		22,302	22,077	24,718		24,718
Food Service		136,288		656,350	594,305	198,333		198,333
Professional Development		38,779		55,000	29,524	64,255		64,255
Special Education		203,936		1,395,967	1,161,481	438,422		438,422
Career and Postsecondary Education		91,169		334,034	329,426	95,777		95,777
Gifts and Grants		21,605		58,458	57,169	22,894		22,894
KPERS Special Retirement Contribution				788,076	788,076			
Contingency Reserve		510,992		25,000	4,687	531,305		531,305
Textbook and Student Material Revolving		57,726		1,407	6,248	52,885		52,885
Recreation Commission		14,958		87,250	96,772	5,436		5,436
Elementary/Secondary School Emergency Relief	(	154,407)		732,113	1,497,004	( 919,298)	1,550	( 917,748)
Rural and Low Income School Grant				23,315	23,315			
Title I	(2)	( 4,121)	213	381,356	377,448		1,500	1,500
KDHE COVID Testing Grant				3,580	58,936	( 55,356)	1,584	( 53,772)
Title II				33,182	33,182			
Title IV-A				25,908	25,908			
Gate Receipts		15,952		73,008	68,103	20,857		20,857
Special Projects				1,046	526	520		520
<b>Bond and Interest:</b>								
Bond and Interest		162,258		8		162,266		162,266
Total Primary Government	(1)	<u>2,616,666</u>	<u>213</u>	<u>15,009,361</u>	<u>15,340,397</u>	<u>2,285,843</u>	<u>150,957</u>	<u>2,436,800</u>
<b>Composition of Cash:</b>								
Demand Deposits								2,522,095
Due from State of Kansas								331,886
Petty Cash Authorization								1,200
Less: Agency Funds							(	418,382)
Adjustment for Rounding								1
Total Primary Government	(1)							<u>2,436,800</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

**Note 1 Summary of Significant Accounting Policies**

The financial statement and schedules of Unified School District No. 447, Cherryvale, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

**Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 447, and includes the primary government only, with no related municipal entities.

**Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America*

The Kansas Municipal Audit and Accounting Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 obligation against cash. The Kansas Municipal Audit and Accounting Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

**Basis of Presentation**

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

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2022:

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

Unified School District No. 447  
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For the Year Ended June 30, 2022

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

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

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**Property Taxes**

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

**Reimbursed Expenses**

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

**Pension Plan**

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2022.

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. During the year ended June 30, 2022, the District amended the budget of the Virtual Education Fund from its original adopted amount of \$0 to \$10,000. Subsequent to adopting this amendment, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of \$6,526,104 and \$2,021,566, respectively. These legal maximum budget amounts are computed based on audited full-time equivalent enrollment.

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

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

Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

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

Gifts and Grants Fund  
Contingency Reserve Fund  
Textbook and Student Material Revolving Fund  
Elementary/Secondary School Emergency Relief Fund  
Rural and Low Income School Grant Fund  
Title I Fund  
KDHE COVID Testing Grant Fund  
Title II Fund  
Title IV-A Fund  
Gate Receipts Fund  
Special Projects Fund

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

**Note 2 In-Substance Receipt in Transit**

The District received \$331,886 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. \$246,811 of these receipts were for the General Fund and \$85,075 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

**Note 3 Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located 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 on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2022 and held no investments throughout the year.

Unified School District No. 447  
Cherryvale, Kansas  
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For the Year Ended June 30, 2022

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

At June 30, 2022, the carrying amount of the District's deposits was \$2,522,095 and the bank balance was \$2,898,046. Of the bank balance, \$253,554 was covered by federal depository insurance and the remaining \$2,644,492 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

**Note 4 Long-term Debt**

*Changes in Long-Term Debt*

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Lease Purchase Agreements:</u>									
High School HVAC System	3.33%	2/15/2018	815,000	10/01/2027	552,873		78,411	474,462	16,902
Buses and Equipment	3.23%	6/30/2019	568,593	9/30/2025	436,138		147,028	289,110	13,051
Total Contractual Indebtedness					<u>989,011</u>	<u>-</u>	<u>225,439</u>	<u>763,572</u>	<u>29,953</u>

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

	<u>Lease Purchase Agreements</u>	
	<u>Principal</u>	<u>Interest</u>
2022-23	\$ 167,923	23,437
2023-24	173,508	17,852
2024-25	179,394	11,897
2025-26	105,331	6,968
2026-27	91,459	3,854
2027-28	45,957	1,699
Total	<u>763,572</u>	<u>65,707</u>

Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

*Operating Lease Obligation*

The District has entered into an operating lease for the use of a postage machine. The minimum lease payments due as of June 30, 2022 are as follows:

	<u>Future Minimum Lease Payments</u>
2022-23	<u>\$ 749</u>

**Note 5 Risk Management**

*Insurance Coverage*

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 6 Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	\$ 951,553
General Fund	Capital Outlay Fund	K.S.A. 72-5167	20,458
General Fund	Virtual Education Fund	K.S.A. 72-5167	10,000
General Fund	Special Education Fund	K.S.A. 72-5167	780,541
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	25,000
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	52,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	355,559
Supplemental General Fund	Driver Training Fund	K.S.A. 72-5143	11,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	25,415
Supplemental General Fund	Professional Education Fund	K.S.A. 72-5143	55,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	503,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	328,000

**Note 7 Other Long-Term Obligations from Operations**

*Compensated Absences*

Twelve month classified personnel are granted two weeks (10 working days) vacation annually. An employee must have been employed a minimum of one year and less than five years for two weeks' vacation. Employees having been employed less than one year but at least one-half year, qualify for one week of vacation.

Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

Twelve month classified personnel are granted three weeks (15 working days) vacation annually after completing five (5) years of employment. The Superintendent and Principals receive 20 days' vacation annually, which is non-accumulative. All fulltime employees are granted 11 days sick leave at the beginning of the school year. 10 days are granted to the employee and one day is included in the sick leave pot. Unused sick leave shall accumulate with a limit of 80 days at the end of the fiscal year. Sick leave may also be used in the event of serious illness in the immediate family and is used to cover absences to attend funerals of family or friends.

Any licensed employee leaving the District after 12 consecutive years of service shall receive 50% of the current substitute teacher's rate of pay per day for each unused day of accumulated sick leave. Those leaving and retiring from the District (as defined by KPERS) shall receive 60% of a current substitute teacher's pay per day for each unused day of accumulated sick leave. Staff members that have accumulated over 80 days of sick leave shall be paid annually for the days in excess of 80, at the prescribed rate of 50% of a substitute teacher's rate of pay.

The liability for accrued vacation and sick pay is not reflected in the financial statement. Neither the actual or estimated liability could be reasonably estimated at June 30, 2022. The cost of vacation and sick pay are recognized as expenditures when paid.

*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](http://www.kpers.org) or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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



Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total \$271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$788,076 from the State of Kansas for the year ended June 30, 2022.

*Net Pension Liability.* At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,597,286. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Unified School District No. 447  
Cherryvale, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2022

**Note 8 Stewardship, Compliance, and Accountability**

*Compliance with Kansas Cash Basis Law*

The following funds had deficit unencumbered cash balances as of June 30, 2022, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	\$ 919,298
KDHE COVID Testing Grant Fund	55,356

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2022-23 fiscal year. This is not a violation of the Kansas Cash Basis Law.

*Compliance with Kansas Budget Law*

No violations.

*Compliance with Kansas Depository Security Law*

No violations.

**Note 9 Subsequent Events**

The District has evaluated subsequent events through March 2, 2023, the date which the financial statement was available to be issued.

## **SUPPLEMENTARY INFORMATION**

Unified School District No. 447  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	\$ 6,858,054	( 331,950)	1,932	6,528,036	6,528,036	
Supplemental General	2,125,939	( 104,373)		2,021,566	2,021,566	
Special Purpose:						
Pre-School Aged At-Risk	58,100			58,100	53,531	( 4,569)
At Risk K-12	1,449,000			1,449,000	1,205,578	( 243,422)
Virtual Education	10,000			10,000	4,000	( 6,000)
Capital Outlay	1,710,744			1,710,744	353,499	( 1,357,245)
Driver Training	35,150			35,150	22,077	( 13,073)
Food Service	641,500		3,860	645,360	594,305	( 51,055)
Professional Development	31,000			31,000	29,524	( 1,476)
Special Education	1,318,767		15,957	1,334,724	1,161,481	( 173,243)
Career and Postsecondary Education	331,500		1,034	332,534	329,426	( 3,108)
KPERS Special Retirement Contribution	921,903			921,903	788,076	( 133,827)
Recreation Commission	96,772			96,772	96,772	
Bond and Interest:						
Bond and Interest						
Totals	<u>15,588,429</u>	<u>( 436,323)</u>	<u>22,783</u>	<u>15,174,889</u>	<u>13,187,871</u>	<u>( 1,987,018)</u>

Unified School District No. 447  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2  
Page 1 of 29

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$	1,932		1,932
Revenue from State Sources				
General State Aid	6,102,180	5,902,294	5,744,814	157,480
Mineral Production Tax	498	832	452	380
Special Education Aid	609,480	622,681	780,541	( 157,860)
Total Revenue from State Sources	6,712,158	6,525,807	6,525,807	
Total Cash Receipts	6,712,158	6,527,739	6,525,807	1,932
Expenditures and Transfers				
Instruction				
Certified Salaries	2,423,261	2,305,531	2,262,000	43,531
Non-Certified Salaries	66,283	1,414		1,414
Group Insurance	424,264	452,822	385,000	67,822
Social Security	182,287	178,425	185,000	( 6,575)
Other Employee Benefits	31,525	29,064	25,000	4,064
Purchased Professional and Technical Services			13,000	( 13,000)
Other Miscellaneous Purchased Services			2,500	( 2,500)
General Teaching Supplies	35,011	7,731	10,000	( 2,269)
Technology Supplies	12,194	12,879	1,000	11,879
Miscellaneous Supplies	194			
Property (Equipment & Furnishings)		10	1,000	( 990)
Other	13,376	16,818	2,000	14,818
Total Instruction	3,188,395	3,004,694	2,886,500	118,194
Support Services - Students				
Certified Salaries	80,188	21,423	85,000	( 63,577)
Non-Certified Salaries			15,000	( 15,000)
Group Insurance	25,821	32,149	28,000	4,149
Social Security	6,095	3,868	8,000	( 4,132)
Other Employee Benefits	2,557	2,185	5,000	( 2,815)
General Teaching Supplies		452		452
Property (Equipment & Furnishings)	140		1,995	( 1,995)
Total Support Services - Students	114,801	60,077	142,995	( 82,918)
Support Services - Instr. Staff				
Certified Salaries	61,434	64,782	62,500	2,282
Non-Certified Salaries	20,210	19,907	25,000	( 5,093)
Group Insurance	11,819	6,360	13,000	( 6,640)
Social Security	5,634	6,021	6,000	21
Other Employee Benefits	2,282	1,908	2,500	( 592)
Purchased Professional and Technical Services	3,325			
Other Purchased Services			3,500	( 3,500)
Books and Periodicals	7,675	5,868	8,000	( 2,132)
Technology Supplies	4,797	3,174	5,000	( 1,826)
Miscellaneous Supplies	4,381	1,489	5,000	( 3,511)
Property (Equipment & Furnishings)	3,854	3,303	5,000	( 1,697)
Total Support Services - Instr. Staff	125,411	112,812	135,500	22,688

Unified School District No. 447  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
General Administration				
Certified Salaries	\$ 117,107	105,000	119,000	( 14,000)
Non-Certified Salaries	97,051	86,559	99,000	( 12,441)
Group Insurance	32,462	28,278	33,500	( 5,222)
Social Security	15,494	14,189	17,000	( 2,811)
KPERS Working After Retirement	2,897	1,524		1,524
Other Employee Benefits	146	185	5,000	( 4,815)
Purchased Professional and Technical Services	9,757	11,860	11,000	860
Insurance	8,847	10,292	12,000	( 1,708)
Communication Services	3,389	2,045	5,000	( 2,955)
Other Miscellaneous Purchased Services	1,073	25	2,000	( 1,975)
General Teaching Supplies	7,912	6,097	8,500	( 2,403)
Property (Equipment & Furnishings)	429	837	1,500	( 663)
Other	30,391	17,916	25,000	( 7,084)
Total General Administration	<u>326,955</u>	<u>284,807</u>	<u>338,500</u>	<u>( 53,693)</u>
School Administration				
Certified Salaries	322,945	300,750	324,000	( 23,250)
Non-Certified Salaries	130,428	128,566	132,000	( 3,434)
Group Insurance	51,178	45,560	53,000	( 7,440)
Social Security	34,287	32,554	34,503	( 1,949)
Other Employee Benefits	3,830	3,378	545	2,833
Other		622		622
Total School Administration	<u>542,668</u>	<u>511,430</u>	<u>544,048</u>	<u>( 32,618)</u>
Support Services - Business				
Non-Certified Salaries	97,348	98,521	100,000	( 1,479)
Social Security	6,940	6,955	7,000	( 45)
Other Employee Benefits		90		90
Purchased Professional and Technical Services	5,882	1,234	7,000	( 5,766)
Total Support Services - Business	<u>110,170</u>	<u>106,800</u>	<u>114,000</u>	<u>( 7,200)</u>
Operations and Maintenance				
Non-Certified Salaries	327,065	281,634	330,000	( 48,366)
Group Insurance	59,453	47,214	61,000	( 13,786)
Social Security	22,277	18,634	23,500	( 4,866)
Other Employee Benefits	10,221	8,680	11,000	( 2,320)
Cleaning Services	8,660	7,945	9,000	( 1,055)
Repairs and Maintenance	25,613	21,248	82,000	( 60,752)
Insurance	58,185	58,778	100,000	( 41,222)
Property (Equipment & Furnishings)	153	5,451	500	4,951
Total Operations and Maintenance	<u>511,627</u>	<u>449,584</u>	<u>617,000</u>	<u>( 167,416)</u>
Vehicle Operation Services				
Insurance	25,906	26,343	27,500	( 1,157)
Motor Fuel	18,527	28,526		28,526
Equipment	192,094			
Total Vehicle Operation Services	<u>236,527</u>	<u>54,869</u>	<u>27,500</u>	<u>27,369</u>
Monitoring Services				
Non-Certified Salaries	89,677	118,336	91,000	27,336
Group Insurance	5,627	6,506	6,500	6
Social Security	6,819	8,947	7,000	1,947
Other Employee Benefits	4,481	3,830	5,000	( 1,170)
Other	24,319	475		475
Total Monitoring Services	<u>130,923</u>	<u>138,094</u>	<u>109,500</u>	<u>28,594</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	45	833		833
Other Purchased Services	1,101	1,390	2,000	( 610)
Staff Travel		202		202
General Teaching Supplies	2,526	7,202	5,000	2,202
Equipment		7,482		7,482
Total Vehicle Servicing/Maintenance	<u>3,672</u>	<u>17,109</u>	<u>7,000</u>	<u>10,109</u>

Unified School District No. 447  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Support Services - Other				
General Teaching Supplies	\$ 1,665	208		208
Fund Transfers				
Pre-School Aged At-Risk	45,500			
At Risk K-12	465,000	951,553	1,144,970	( 193,417)
Capital Outlay	150,000	20,458		20,458
Virtual Education		10,000	10,000	
Driver Training	5,000			
Professional Development	20,200			
Special Education	610,902	780,541	780,541	
Career and Postsecondary Education	97,445			
Contingency Reserve	25,000	25,000		25,000
Total Fund Transfers	<u>1,419,047</u>	<u>1,787,552</u>	<u>1,935,511</u>	( <u>147,959</u> )
Budget Adjustments				
Legal Max Adjustment			( 331,950)	331,950
Budget Credit Adjustment			1,932	( 1,932)
Total Expenditures and Transfers	<u>6,711,861</u>	<u>6,528,036</u>	<u>6,528,036</u>	
Receipts Over (Under)				
Expenditures and Transfers	297	( 297)		
Unencumbered Cash, Beginning		297		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>297</u>			

Unified School District No. 447  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2  
Page 4 of 29

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 444,177	361,046	321,239	39,807
Delinquent Taxes	21,449	22,138	10,655	11,483
Total Revenue from Local Sources	<u>465,626</u>	<u>383,184</u>	<u>331,894</u>	<u>51,290</u>
Revenue from County Sources				
Motor Vehicle Tax	71,344	72,154	79,352	( 7,198)
Recreational Vehicle Tax	963	918	982	( 64)
Commercial Vehicle Tax	3,238	2,697	3,246	( 549)
Revenue in Lieu of Taxes	416	526		526
Total Revenue from County Sources	<u>75,961</u>	<u>76,295</u>	<u>83,580</u>	<u>( 7,285)</u>
Revenue from State Sources				
Supplemental State Aid	<u>1,543,407</u>	<u>1,538,816</u>	<u>1,513,892</u>	<u>24,924</u>
Total Cash Receipts	<u>2,084,994</u>	<u>1,998,295</u>	<u>1,929,366</u>	<u>68,929</u>
Expenditures and Transfers				
Instruction				
Non-Certified Salaries		65,805		65,805
Purchased Professional and Technical Services	87,553	89,309	129,000	( 39,691)
Purchased Property Services			20,000	( 20,000)
Other Miscellaneous Purchased Services	8,624	7,449	48,621	( 41,172)
General Teaching Supplies	81,351	85,434	85,000	434
Textbooks	207	11,304	20,000	( 8,696)
Technology Supplies	32,762	40,513	25,500	15,013
Miscellaneous Supplies		1,296		1,296
Property (Equipment & Furnishings)	37,139	6,673	20,000	( 13,327)
Other	2,920	6,074	26,317	( 20,243)
Total Instruction	<u>250,556</u>	<u>313,857</u>	<u>374,438</u>	<u>( 60,581)</u>
Support Services - Students				
General Teaching Supplies		83		83
General Administration				
Purchased Professional and Technical Services	2,500	10,198	10,000	198
Communication Services	5,578	6,019	5,000	1,019
General Teaching Supplies		1,987		1,987
Other	87	4,070	3,000	1,070
Total General Administration	<u>8,165</u>	<u>22,274</u>	<u>18,000</u>	<u>4,274</u>
School Administration				
Communication Services	55	74		74
General Teaching Supplies	13,842	8,335	12,000	( 3,665)
Property (Equipment & Furnishings)	<u>1,532</u>	<u>762</u>	<u>5,000</u>	<u>( 4,238)</u>
Total School Administration	<u>15,429</u>	<u>9,171</u>	<u>17,000</u>	<u>( 7,829)</u>
Operations and Maintenance				
Purchased Professional and Technical Services	3,428	13,575		13,575
Water/Sewer Services (Non-Energy)	31,223	26,566	30,000	( 3,434)
Repairs and Maintenance	48,634	26,251	79,500	( 53,249)
Repair of Buildings		6,307	85,000	( 78,693)
Insurance			65,000	( 65,000)
General Teaching Supplies	47,702	20,835	20,000	835
Heating	28,382	26,199	25,000	1,199
Electricity	140,341	139,267	150,000	( 10,733)
Motor Fuel	4,744	7,559	8,000	( 441)
Property (Equipment & Furnishings)	1,538	460	25,000	( 24,540)
Other		350		350
Total Operations and Maintenance	<u>305,992</u>	<u>267,369</u>	<u>487,500</u>	<u>( 220,131)</u>



Unified School District No. 447  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Vehicle Operation Services				
Equipment and Vehicle Services	\$	64,031	96,047	( 32,016)
Monitoring Services				
Motor Fuel	3,776	14,807	25,000	( 10,193)
Support Services - Other				
General Teaching Supplies			15,000	( 15,000)
Fund Transfers				
Pre-School Aged At-Risk	7,425	52,000	52,000	
At Risk K-12	675,716	355,559	292,954	62,605
Driver Training		11,000		11,000
Food Service	52,033	25,415		25,415
Professional Development		55,000		55,000
Special Education	444,126	503,000	448,000	55,000
Career and Postsecondary Education	230,979	328,000	300,000	28,000
Textbook and Student Material Revolving	35,000			
Total Fund Transfers	1,445,279	1,329,974	1,092,954	237,020
Budget Adjustments				
Legal Max Adjustment			( 104,373)	104,373
Total Expenditures and Transfers	2,029,197	2,021,566	2,021,566	
Receipts Over (Under)				
Expenditures and Transfers	55,797	( 23,271)		
Unencumbered Cash, Beginning	36,402	92,199		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	92,199	68,928		

Unified School District No. 447  
Pre-School Aged At-Risk Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 45,500			
Transfer from Supplemental General Fund	7,425	52,000	52,000	
Total Cash Receipts	<u>52,925</u>	<u>52,000</u>	<u>52,000</u>	
Expenditures and Transfers				
Instruction				
Certified Salaries	42,975	43,100	45,000	( 1,900)
Group Insurance	7,016	7,128	7,500	( 372)
Social Security	3,251	3,263	3,500	( 237)
Other Employee Benefits	30	40	100	( 60)
Purchased Professional and Technical Services			1,000	( 1,000)
Other Miscellaneous Purchased Services			1,000	( 1,000)
Total Expenditures and Transfers	<u>53,272</u>	<u>53,531</u>	<u>58,100</u>	<u>( 4,569)</u>
Receipts Over (Under)				
Expenditures and Transfers	( 347)	( 1,531)		
Unencumbered Cash, Beginning	<u>10,293</u>	<u>9,946</u>		
Unencumbered Cash, Ending	<u>9,946</u>	<u>8,415</u>		

Unified School District No. 447  
At Risk K-12 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 465,000	951,553	1,144,970	( 193,417)
Transfer from Supplemental General Fund	675,716	355,559	292,954	62,605
Total Cash Receipts	<u>1,140,716</u>	<u>1,307,112</u>	<u>1,437,924</u>	<u>( 130,812)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	845,246	942,634	1,060,000	( 117,366)
Non-Certified Salaries	108,571	105,937	182,000	( 76,063)
Group Insurance	69,891	73,480	96,500	( 23,020)
Social Security	69,043	76,524	71,000	5,524
Other Employee Benefits	579	870	1,000	( 130)
Purchased Professional and Technical Services	14,700	1,625	16,000	( 14,375)
General Teaching Supplies	14,775	4,401	17,500	( 13,099)
Textbooks	3,667	107	5,000	( 4,893)
Total Expenditures and Transfers	<u>1,126,472</u>	<u>1,205,578</u>	<u>1,449,000</u>	<u>( 243,422)</u>
Receipts Over (Under)				
Expenditures and Transfers	14,244	101,534		
Unencumbered Cash, Beginning	85,241	99,945		
Prior Year Encumbrances Cancelled	460			
Unencumbered Cash, Ending	<u>99,945</u>	<u>201,479</u>		

Unified School District No. 447  
Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	10,000	10,000	
Total Cash Receipts		<u>10,000</u>	<u>10,000</u>	
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services		4,000	10,000	( 6,000)
Total Expenditures and Transfers		<u>4,000</u>	<u>10,000</u>	<u>( 6,000)</u>
Receipts Over (Under)				
Expenditures and Transfers		6,000		
Unencumbered Cash, Beginning	20	20		
Unencumbered Cash, Ending	<u>20</u>	<u>6,020</u>		

Unified School District No. 447  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 185,564	191,073	179,033	12,040
Delinquent Taxes	9,309	8,261	4,450	3,811
Interest on Investments	28,414	8,730	30,000	( 21,270)
Other Revenue From Local Sources	19,546		11,205	( 11,205)
Total Revenue from Local Sources	<u>242,833</u>	<u>208,064</u>	<u>224,688</u>	<u>( 16,624)</u>
Revenue from County Sources				
Motor Vehicle Tax	24,621	30,038	32,908	( 2,870)
Recreational Vehicle Tax	521	390	407	( 17)
Commercial Vehicle Tax	1,264	1,125	1,346	( 221)
Revenue in Lieu of Taxes	174	283		283
Total Revenue from County Sources	<u>26,580</u>	<u>31,836</u>	<u>34,661</u>	<u>( 2,825)</u>
Revenue from State Sources				
General State Aid	148,170	156,497	156,764	( 267)
Operating Transfers				
Transfer from General Fund	150,000	20,458		20,458
Total Cash Receipts	<u>567,583</u>	<u>416,855</u>	<u>416,113</u>	<u>742</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	8,230		425,000	( 425,000)
General Administration				
Property (Equipment & Furnishings)	29,560		250,000	( 250,000)
Operations and Maintenance				
Rentals/Leases	95,313	95,313	200,000	( 104,687)
Repair of Buildings	23,098	256,561	650,000	( 393,439)
Other Purchased Property Services	1,206		40,744	( 40,744)
Total Operations and Maintenance	<u>119,617</u>	<u>351,874</u>	<u>890,744</u>	<u>( 538,870)</u>
Facilities Acquisition/Construction				
Site Improvement Services			100,000	( 100,000)
Architecture and Engineering Services			45,000	( 45,000)
Total Facilities Acquisition/Construction			<u>145,000</u>	<u>( 145,000)</u>
Architectural and Engineering Services				
Architecture and Engineering Services		1,625		1,625
Total Expenditures and Transfers	<u>157,407</u>	<u>353,499</u>	<u>1,710,744</u>	<u>( 1,357,245)</u>
Receipts Over (Under)				
Expenditures and Transfers	410,176	63,356		
Unencumbered Cash, Beginning	884,455	1,294,631		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>1,294,631</u>	<u>1,357,987</u>		

Unified School District No. 447  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 6,080	6,300	5,000	1,300
Revenue from State Sources				
General State Aid	3,468	5,002	6,600	(1,598)
Operating Transfers				
Transfer from General Fund	5,000			
Transfer from Supplemental General Fund		11,000		11,000
Total Operating Transfers	5,000	11,000		11,000
Total Cash Receipts	14,548	22,302	11,600	10,702
Expenditures and Transfers				
Instruction				
Certified Salaries	13,497	20,369	19,500	869
Social Security	1,033	1,558	1,650	(92)
Other Employee Benefits		14		14
Purchased Professional and Technical Services			7,000	(7,000)
General Teaching Supplies			2,500	(2,500)
Miscellaneous Supplies			2,500	(2,500)
Total Instruction	14,530	21,941	33,150	(11,209)
Operations and Maintenance				
Motor Fuel			1,500	(1,500)
Other	92	136	500	(364)
Total Operations and Maintenance	92	136	2,000	(1,864)
Total Expenditures and Transfers	14,622	22,077	35,150	(13,073)
Receipts Over (Under)				
Expenditures and Transfers	(74)	225		
Unencumbered Cash, Beginning	24,567	24,493		
Unencumbered Cash, Ending	24,493	24,718		

Unified School District No. 447  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 2,976	507		507
Adults and Non-Reimbursable Programs	2,093	2,962	10,337	( 7,375)
Other Revenue From Local Sources	5,879	8,169		8,169
Reimbursements			5,000	( 5,000)
Total Revenue from Local Sources	<u>10,948</u>	<u>11,638</u>	<u>15,337</u>	<u>( 3,699)</u>
Revenue from State Sources				
General State Aid	<u>5,097</u>	<u>3,578</u>	<u>3,280</u>	<u>298</u>
Revenue from Federal Sources				
Federal Financial Assistance	565,595	571,105	564,709	6,396
Fresh Fruits and Vegetables Grant	18,157	24,150		24,150
Other Federal Financial Assistance		20,464	18,000	2,464
Total Revenue from Federal Sources	<u>583,752</u>	<u>615,719</u>	<u>582,709</u>	<u>33,010</u>
Operating Transfers				
Transfer from Supplemental General Fund	<u>52,033</u>	<u>25,415</u>		<u>25,415</u>
Total Cash Receipts	<u>651,830</u>	<u>656,350</u>	<u>601,326</u>	<u>55,024</u>
Expenditures and Transfers				
Operations and Maintenance				
Other Purchased Services			1,000	( 1,000)
Food Service Operations				
Non-Certified Salaries	179,481	177,513	195,000	( 17,487)
Group Insurance	37,950	45,408	50,000	( 4,592)
Social Security	13,302	13,093	20,000	( 6,907)
Other Employee Benefits	7,875	6,717	10,000	( 3,283)
Insurance			5,000	( 5,000)
Other Miscellaneous Purchased Services	4,957	1,245	7,500	( 6,255)
Food and Milk	284,527	305,447	310,000	( 4,553)
Miscellaneous Supplies	34,851	38,509	40,000	( 1,491)
Property (Equipment & Furnishings)	48	4,471	1,000	3,471
Other	<u>989</u>	<u>1,902</u>	<u>2,000</u>	<u>( 98)</u>
Total Food Service Operations	<u>563,980</u>	<u>594,305</u>	<u>640,500</u>	<u>( 46,195)</u>
Budget Credit Adjustment			3,860	( 3,860)
Total Expenditures and Transfers	<u>563,980</u>	<u>594,305</u>	<u>645,360</u>	<u>( 51,055)</u>
Receipts Over (Under)				
Expenditures and Transfers	87,850	62,045		
Unencumbered Cash, Beginning	<u>48,438</u>	<u>136,288</u>		
Unencumbered Cash, Ending	<u>136,288</u>	<u>198,333</u>		

Unified School District No. 447  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 1,346			
Operating Transfers				
Transfer from General Fund	20,200			
Transfer from Supplemental General Fund		55,000		55,000
Total Operating Transfers	20,200	55,000		55,000
Total Cash Receipts	21,546	55,000		55,000
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services	225	16,109	21,000	( 4,891)
Other Professional and Technical Services			7,000	( 7,000)
Staff Travel	4,630	13,415		13,415
Miscellaneous Supplies	475		1,500	( 1,500)
Total Support Services - Instr. Staff	5,330	29,524	29,500	24
Support Services - Business				
Purchased Professional and Technical Services			1,500	( 1,500)
Total Expenditures and Transfers	5,330	29,524	31,000	( 1,476)
Receipts Over (Under)				
Expenditures and Transfers	16,216	25,476		
Unencumbered Cash, Beginning	22,335	38,779		
Prior Year Encumbrances Cancelled	228			
Unencumbered Cash, Ending	38,779	64,255		



Unified School District No. 447  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Federal Sources				
Medicaid Title XIX	\$ 61,102	80,532	50,000	30,532
Other Federal Financial Assistance	10,729	31,894	15,937	15,957
Total Revenue from Federal Sources	<u>71,831</u>	<u>112,426</u>	<u>65,937</u>	<u>46,489</u>
Operating Transfers				
Transfer from General Fund	610,902	780,541	780,541	
Transfer from Supplemental General Fund	444,126	503,000	448,000	55,000
Total Operating Transfers	<u>1,055,028</u>	<u>1,283,541</u>	<u>1,228,541</u>	<u>55,000</u>
Total Cash Receipts	<u>1,126,859</u>	<u>1,395,967</u>	<u>1,294,478</u>	<u>101,489</u>
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	371,546	461,223	445,276	15,947
LEA State Aid Flowthrough Payments to COOP's/Interlocals	701,910	661,811	745,741	( 83,930)
Other Miscellaneous Purchased Services	33,229	38,447	50,000	( 11,553)
General Teaching Supplies	205		25,000	( 25,000)
Property (Equipment & Furnishings)			35,000	( 35,000)
Total Instruction	<u>1,106,890</u>	<u>1,161,481</u>	<u>1,301,017</u>	<u>( 139,536)</u>
Vehicle Operation Services				
Non-Certified Salaries			9,500	( 9,500)
Social Security			750	( 750)
Motor Fuel			2,500	( 2,500)
Miscellaneous Supplies			5,000	( 5,000)
Total Vehicle Operation Services			<u>17,750</u>	<u>( 17,750)</u>
Budget Credit Adjustment			15,957	( 15,957)
Total Expenditures and Transfers	<u>1,106,890</u>	<u>1,161,481</u>	<u>1,334,724</u>	<u>( 173,243)</u>
Receipts Over (Under)				
Expenditures and Transfers	19,969	234,486		
Unencumbered Cash, Beginning	<u>183,967</u>	<u>203,936</u>		
Unencumbered Cash, Ending	<u>203,936</u>	<u>438,422</u>		

Unified School District No. 447  
Career and Postsecondary Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Federal Sources				
Other Federal Financial Assistance	\$ 6,947	6,034	5,000	1,034
Operating Transfers				
Transfer from General Fund	97,445			
Transfer from Supplemental General Fund	230,979	328,000	300,000	28,000
Total Operating Transfers	328,424	328,000	300,000	28,000
Total Cash Receipts	335,371	334,034	305,000	29,034
Expenditures and Transfers				
Instruction				
Certified Salaries	225,890	249,769	230,000	19,769
Group Insurance	24,930	25,185	27,500	( 2,315)
Social Security	16,626	18,461	17,500	961
Other Employee Benefits	148	218	1,000	( 782)
Purchased Professional and Technical Services			6,500	( 6,500)
Other Miscellaneous Purchased Services	1,808	8,043	5,000	3,043
General Teaching Supplies	18,889	19,348	35,000	( 15,652)
Technology Supplies	471	510		510
Property (Equipment & Furnishings)	6,082	7,502	7,500	2
Total Instruction	294,844	329,036	330,000	( 964)
Operations and Maintenance				
Purchased Professional and Technical Services			1,500	( 1,500)
Property (Equipment & Furnishings)	250	390		390
Total Operations and Maintenance	250	390	1,500	( 1,110)
Budget Credit Adjustment			1,034	( 1,034)
Total Expenditures and Transfers	295,094	329,426	332,534	( 3,108)
Receipts Over (Under)				
Expenditures and Transfers	40,277	4,608		
Unencumbered Cash, Beginning	50,876	91,169		
Prior Year Encumbrances Cancelled	16			
Unencumbered Cash, Ending	91,169	95,777		

Unified School District No. 447  
Gifts and Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 1,713	550
Private Grants	66,258	2,028
Total Revenue from Local Sources	67,971	2,578
Revenue from State Sources		
Mental Health Intervention Grant	55,565	55,880
Total Cash Receipts	123,536	58,458
Expenditures and Transfers		
Instruction		
Social Security	1,374	
Other Employee Benefits	18	3
General Teaching Supplies		999
Other	17,863	287
Total Instruction	19,255	1,289
Support Services - Students		
Non-Certified Salaries	13,807	33,621
Group Insurance		5,922
Social Security	921	2,339
Other Employee Benefits		28
Purchased Professional and Technical Services	13,891	13,970
Total Support Services - Students	28,619	55,880
General Administration		
Certified Salaries	23,841	
Total Expenditures and Transfers	71,715	57,169
Receipts Over (Under)		
Expenditures and Transfers	51,821	1,289
Unencumbered Cash, Beginning	( 30,517)	21,605
Prior Year Encumbrances Cancelled	301	
Unencumbered Cash, Ending	21,605	22,894

Unified School District No. 447  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 776,013	788,076	921,903	( 133,827)
Total Cash Receipts	<u>776,013</u>	<u>788,076</u>	<u>921,903</u>	<u>( 133,827)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>552,078</u>	<u>568,959</u>	<u>655,868</u>	( 86,909)
Support Services - Students				
Other Employee Benefits	<u>17,219</u>	<u>17,282</u>	<u>20,456</u>	( 3,174)
Support Services - Instr. Staff				
Other Employee Benefits	<u>25,659</u>	<u>11,644</u>	<u>30,483</u>	( 18,839)
General Administration				
Other Employee Benefits	<u>31,600</u>	<u>28,235</u>	<u>37,541</u>	( 9,306)
School Administration				
Other Employee Benefits	<u>62,985</u>	<u>62,426</u>	<u>74,826</u>	( 12,400)
Support Services - Business				
Other Employee Benefits	<u>3,315</u>	<u>14,505</u>	<u>3,938</u>	10,567
Operations and Maintenance				
Other Employee Benefits	<u>45,584</u>	<u>45,606</u>	<u>54,154</u>	( 8,548)
Student Transportation				
Other Employee Benefits	<u>11,703</u>	<u>15,429</u>	<u>13,903</u>	1,526
Operation of Non-Instruction Services				
Other Employee Benefits	<u>25,870</u>	<u>23,990</u>	<u>30,734</u>	( 6,744)
Total Expenditures and Transfers	<u>776,013</u>	<u>788,076</u>	<u>921,903</u>	<u>( 133,827)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 447  
Contingency Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 25,000	25,000
Total Cash Receipts	<u>25,000</u>	<u>25,000</u>
Expenditures and Transfers		
Instruction		
Other		4,687
Total Expenditures and Transfers		<u>4,687</u>
Receipts Over (Under)		
Expenditures and Transfers	25,000	20,313
Unencumbered Cash, Beginning	<u>485,992</u>	<u>510,992</u>
Unencumbered Cash, Ending	<u>510,992</u>	<u>531,305</u>

Unified School District No. 447  
Textbook and Student Material Revolving Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 30	
Rental Fees and Books	6,961	1,407
Total Revenue from Local Sources	6,991	1,407
Operating Transfers		
Transfer from Supplemental General Fund	35,000	
Total Cash Receipts	41,991	1,407
Expenditures and Transfers		
Instruction		
Textbooks		6,248
Total Expenditures and Transfers		6,248
Receipts Over (Under)		
Expenditures and Transfers	41,991	( 4,841)
Unencumbered Cash, Beginning	15,735	57,726
Unencumbered Cash, Ending	57,726	52,885

Unified School District No. 447  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 69,533	71,658	67,149	4,509
Delinquent Taxes	<u>3,645</u>	<u>3,651</u>	<u>1,668</u>	<u>1,983</u>
Total Revenue from Local Sources	<u>73,178</u>	<u>75,309</u>	<u>68,817</u>	<u>6,492</u>
Revenue from County Sources				
Motor Vehicle Tax	12,414	11,270	12,340	( 1,070)
Recreational Vehicle Tax	168	143	153	( 10)
Commercial Vehicle Tax	605	422	505	( 83)
Revenue in Lieu of Taxes		<u>106</u>		<u>106</u>
Total Revenue from County Sources	<u>13,187</u>	<u>11,941</u>	<u>12,998</u>	<u>( 1,057)</u>
Total Cash Receipts	<u>86,365</u>	<u>87,250</u>	<u>81,815</u>	<u>5,435</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>74,117</u>	<u>96,772</u>	<u>96,772</u>	
Total Expenditures and Transfers	<u>74,117</u>	<u>96,772</u>	<u>96,772</u>	
Receipts Over (Under)				
Expenditures and Transfers	12,248	( 9,522)		
Unencumbered Cash, Beginning	<u>2,710</u>	<u>14,958</u>		
Unencumbered Cash, Ending	<u>14,958</u>	<u>5,436</u>		

Unified School District No. 447  
Elementary/Secondary School Emergency Relief Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 210,697	732,113
Operating Transfers		
Transfer from SPARK Program	24,593	
Total Cash Receipts	<u>235,290</u>	<u>732,113</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	83,258	100,060
Non-Certified Salaries	5,034	9,309
Group Insurance		7,896
Social Security	3,585	8,390
Other Employee Benefits	15	148
Professional-Education Services		4,461
General Teaching Supplies	1,546	650
Technology Supplies		75,344
Property (Equipment & Furnishings)	<u>111,594</u>	<u>25,766</u>
Total Instruction	<u>205,032</u>	<u>232,024</u>
Support Services - Students		
Certified Salaries	2,764	
Non-Certified Salaries	500	5,040
Social Security	47	392
Other Employee Benefits		5
General Teaching Supplies	11,406	548
Property (Equipment & Furnishings)	<u>19,372</u>	<u>610</u>
Total Support Services - Students	<u>34,089</u>	<u>6,595</u>
Support Services - Instr. Staff		
Purchased Professional and Technical Services		3,031
Other Purchased Services	2,775	
Technology Supplies	14,654	
Property (Equipment & Furnishings)	<u>16,914</u>	
Total Support Services - Instr. Staff	<u>34,343</u>	<u>3,031</u>
School Administration		
Non-Certified Salaries	3,354	4,500
Social Security	113	344
Other Employee Benefits		6
Total School Administration	<u>3,467</u>	<u>4,850</u>
Support Services - Business		
Non-Certified Salaries		500
Social Security		38
Other Employee Benefits		1
Total Support Services - Business		<u>539</u>
Operations and Maintenance		
Non-Certified Salaries	3,084	28,810
Group Insurance		10,800
Social Security	45	3,764
Other Employee Benefits		50
Repair of Buildings		646,500
General Teaching Supplies	7,791	985
Energy		11,000
Property (Equipment & Furnishings)	<u>27,151</u>	<u>9,939</u>
Total Operations and Maintenance	<u>38,071</u>	<u>711,848</u>



Unified School District No. 447  
Elementary/Secondary School Emergency Relief Fund  
Summary of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Student Transportation		
Non-Certified Salaries	\$ 300	3,103
Social Security	23	237
Other Employee Benefits		3
Total Student Transportation	<u>323</u>	<u>3,343</u>
Vehicle Operation Services		
Non-Certified Salaries	5,813	
Social Security	378	
Student Transportation Services by Outside Agency or Company	<u>418</u>	
Total Vehicle Operation Services	<u>6,609</u>	
Support Services - Other		
Purchased Professional and Technical Services	<u>5,131</u>	
Food Service Operations		
Non-Certified Salaries	1,813	6,500
Social Security	26	
Food and Milk	<u>2,815</u>	
Total Food Service Operations	<u>4,654</u>	<u>6,500</u>
Facilities Acquisition/Construction		
Building Repair and Remodeling		<u>492,274</u>
Architectural and Engineering Services		
Architecture and Engineering Services		<u>36,000</u>
Fund Transfers		
Kansas Reading Roadmap	<u>6,316</u>	
Total Expenditures and Transfers	<u>338,035</u>	<u>1,497,004</u>
Receipts Over (Under)		
Expenditures and Transfers	( 102,745)	( 764,891)
Unencumbered Cash, Beginning	( <u>51,662</u> )	( <u>154,407</u> )
Unencumbered Cash, Ending	( <u>154,407</u> )	( <u>919,298</u> )

Unified School District No. 447  
SPARK Program Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 93,501	
Total Cash Receipts	<u>93,501</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	18,461	
Social Security	1,636	
Other Employee Benefits	18	
Purchased Professional and Technical Services	<u>802</u>	
Total Instruction	<u>20,917</u>	
Support Services - Students		
General Teaching Supplies	<u>15,596</u>	
Support Services - Instr. Staff		
Property (Equipment & Furnishings)	<u>22,891</u>	
Operations and Maintenance		
General Teaching Supplies	5,950	
Property (Equipment & Furnishings)	<u>3,554</u>	
Total Operations and Maintenance	<u>9,504</u>	
Fund Transfers		
Elementary/Secondary School Emergency Relief	<u>24,593</u>	
Total Expenditures and Transfers	<u>93,501</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending		

Unified School District No. 447  
Rural and Low Income School Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 22,921	23,315
Total Cash Receipts	<u>22,921</u>	<u>23,315</u>
Expenditures and Transfers		
Instruction		
Certified Salaries		23,315
Property (Equipment & Furnishings)	<u>22,921</u>	
Total Expenditures and Transfers	<u>22,921</u>	<u>23,315</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 447  
Title I Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 323,023	381,356
Total Cash Receipts	<u>323,023</u>	<u>381,356</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	111,487	217,705
Non-Certified Salaries	118,856	114,193
Group Insurance	23,250	5,341
Social Security	17,394	31,132
Other Employee Benefits	140	226
Purchased Professional and Technical Services	16,321	
General Teaching Supplies	<u>33,112</u>	<u>8,851</u>
Total Instruction	<u>320,560</u>	<u>377,448</u>
Support Services - Students		
Purchased Professional and Technical Services	<u>6,529</u>	
Total Expenditures and Transfers	<u>327,089</u>	<u>377,448</u>
Receipts Over (Under)		
Expenditures and Transfers	( 4,066)	3,908
Unencumbered Cash, Beginning	( 55)	( 4,121)
Prior Year Encumbrances Cancelled		<u>213</u>
Unencumbered Cash, Ending	<u>( 4,121)</u>	<u></u>

Unified School District No. 447  
KDHE COVID Testing Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	3,580
Total Cash Receipts		3,580
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries		40,065
Social Security		3,035
Supplies and Materials		1,216
Property (Equipment & Furnishings)		10,020
Total Support Services - Students		54,336
Supervision of Operation and Maintenance of Plant Service		
Other		3,000
Vehicle Operation Services		
Binding and Repair		1,600
Total Expenditures and Transfers		58,936
Receipts Over (Under)		
Expenditures and Transfers		( 55,356)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		( 55,356)

Unified School District No. 447  
Kansas Reading Roadmap Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 24,190	
Operating Transfers		
Transfer from Elementary/Secondary School Emergency Relief	6,316	
Total Cash Receipts	30,506	
Expenditures and Transfers		
Instruction		
Other Employee Benefits	3	
General Teaching Supplies	1,010	
Total Expenditures and Transfers	1,013	
Receipts Over (Under)		
Expenditures and Transfers	29,493	
Unencumbered Cash, Beginning	( 29,493)	
Unencumbered Cash, Ending		

Unified School District No. 447  
Title II Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 48,773	33,182
Total Cash Receipts	<u>48,773</u>	<u>33,182</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	40,586	30,519
Group Insurance	5,605	
Social Security	2,582	2,639
Other Employee Benefits		24
Total Expenditures and Transfers	<u>48,773</u>	<u>33,182</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 447  
Title IV-A Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 21,623	25,908
Total Cash Receipts	<u>21,623</u>	<u>25,908</u>
Expenditures and Transfers		
Instruction		
Non-Certified Salaries	20,089	21,632
Social Security	1,534	671
Other Employee Benefits		5
Purchased Professional and Technical Services		3,600
Total Expenditures and Transfers	<u>21,623</u>	<u>25,908</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		



Unified School District No. 447  
Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2022  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$	1		1
Delinquent Taxes	58	7		7
Total Cash Receipts	58	8		8
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers	58	8		
Unencumbered Cash, Beginning	162,200	162,258		
Unencumbered Cash, Ending	162,258	162,266		

Unified School District No. 447  
Cherryvale, Kansas  
Agency Funds  
Schedule of Receipts and Cash Disbursements  
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>Student Organization Funds:</u>				
High School				
Annual-High School	\$ 4,832	5,307	7,636	2,503
Band Booster	81	-	-	81
Cheerleaders-High School	766	5,964	5,698	1,032
Cheerleaders-Middle School	-	3,471	60	3,411
Concert Choir	110	-	-	110
Class of 20	2,422	-	-	2,422
Class of 21	38	511	-	549
Class of 22	5,181	32	4,519	694
Class of 19	3,089	-	-	3,089
Class of 24	-	9,374	4,675	4,699
Drama Club	-	450	89	361
FBLA	169	3,782	2,858	1,093
FCCLA	837	1,310	1,317	830
FFA	3,303	41,103	37,934	6,472
Fine Arts	277	-	-	277
Fully Charged	703	510	1,213	-
LC Stuco	217	-	-	217
Class of 23	1,307	7,754	6,370	2,691
SNV	188	-	-	188
Spanish Club	301	-	-	301
Special Ed-Middle School	844	2,433	2,521	756
Student Council- High School	1,439	2,573	2,257	1,755
Student Council- Middle School	3,752	1,590	4,559	783
Kay Club	1,979	6,044	112	7,911
Yearbook-Middle School	1,183	-	1,100	83
Elementary				
Christmas Card	391	-	78	313
Pop	37	-	37	-
Miscellaneous	4	500	500	4
Thayer				
Agricultural Center	-	421	-	421
Flyer Fans	-	5,615	5,474	141
Life 101	-	3,658	2,909	749
Music	-	5,052	4,143	909
Stucco	-	3,571	3,422	149
<u>Other Agency Funds:</u>				
Sales Tax	(1)	8,548	7,857	690
Payroll Withholdings	381,334	3,119,731	3,128,367	372,698
Total Agency Funds	<u>414,783</u>	<u>3,239,304</u>	<u>3,235,705</u>	<u>418,382</u>

Unified School District No. 447  
Cherryvale, Kansas  
District Activity Funds  
Summary of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>Gate Receipts:</u>						
High School:						
Athletics	\$ 9,242	53,961	49,857	13,346		13,346
Baseball	21	-	-	21		21
Basketball-HSB	136	866	540	462		462
Basketball-CMS	4	1,182	495	691		691
Football-CHS	759	1,901	1,300	1,360		1,360
Volleyball-CHS	2,051	2,729	2,992	1,788		1,788
Volleyball-CMS	36	1,067	860	243		243
Football-CMS	197	-	105	92		92
Softball- CHS	551	1,967	1,777	741		741
Track-CHS	7	-	-	7		7
Women Basketball-CHS	907	2,816	2,322	1,401		1,401
Wrestling-HS	38	933	923	48		48
Thayer:	-			-		-
MBL	2,003	5,586	6,932	657		657
Subtotal Gate Receipts	<u>15,952</u>	<u>73,008</u>	<u>68,103</u>	<u>20,857</u>	<u>-</u>	<u>20,857</u>
<u>Special Projects:</u>						
Thayer						
Kidz Local Donations	-	526	526	-		-
Yearbook	-	520	-	520		520
Subtotal Special Projects	<u>-</u>	<u>1,046</u>	<u>526</u>	<u>520</u>	<u>-</u>	<u>520</u>
Total District Activity Funds	<u>15,952</u>	<u>74,054</u>	<u>68,629</u>	<u>21,377</u>	<u>-</u>	<u>21,377</u>

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

Board of Education  
Unified School District No. 447  
Cherryvale, Kansas

We have audited, 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*, the financial statements of Unified School District No. 447, Cherryvale, Kansas, (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 2, 2023, which was qualified because the District prepares its financial statement 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.

**Report on Internal Control Over Financial Reporting**

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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*.

**Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.

*Rodney M. Burns, CPA, LLC*

Rodney M. Burns, CPA, LLC  
Certified Public Accountants

Chanute, Kansas  
March 2, 2023

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

Board of Education  
Unified School District No. 447  
Cherryvale, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the compliance of Unified School District No. 447, Cherryvale, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

*Rodney M. Burns, CPA, LLC*

Rodney M. Burns, CPA, LLC  
Certified Public Accountants

Chanute, Kansas  
March 2, 2023



Unified School District No. 447  
Cherryvale, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2022

**I. Summary of Independent Auditors' Results**

**Financial Statement:**

The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 447 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

**Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____ Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	_____ Yes	<u>  X  </u> None reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____ Yes	<u>  X  </u> No

**Federal Awards:**

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	_____ Yes	<u>  X  </u> None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 447 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	<u>  X  </u> No
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Identification of major programs:

**U.S. Department of Education**

Elementary Stabilization Fund - Elementary and  
Secondary School Emergency Relief Fund

CFDA #84.425D

The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	_____ Yes	<u>  X  </u> No
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**II. Financial Statement Findings**

None.

**III. Federal Award Findings and Questioned Costs**

None.

Unified School District No. 447  
Cherryvale, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	DO447	10.553	\$ 132,433	132,433	0
National School Lunch Program	DO447	10.555	358,683	358,683	0
National School Lunch Program - COVID-19	DO447	10.555	2,072	2,072	0
Summer Food Service Program for Children	DO447	10.559	97,767	97,767	0
Fresh Fruit and Vegetable Program	DO447	10.582	24,150	24,150	0
Total Child Nutrition Cluster			615,105	615,105	0
Pandemic EBT Administrative Costs - COVID-19	DO447	10.649	614	614	0
Total U.S. Department of Agriculture			615,719	615,719	0
U.S. Department of Education					
Title I Grant to Local Educational Agencies	DO447	84.010	381,356	381,732	0
Rural Education	DO447	84.358	23,315	23,315	0
Improving Teacher Quality State Grants	DO447	84.367	33,182	33,182	0
Student Support and Academic Enrichment Program	DO447	84.424	25,908	25,908	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO447	84.425D	764,007	1,528,898	0 (1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	6,034	6,034	0
Total U.S. Department of Education			1,233,802	1,999,069	0
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DO447	93.079	534	534	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO447	93.323	3,580	58,936	0
Total U.S. Department of Health and Human Services			4,114	59,470	0
Total Federal Awards			1,853,635	2,674,258	0

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 447, Cherryvale, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.