Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2022

Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2022

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Unified School District Number 320, Wamego, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 320, as of and for the year ended June 30, 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 of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 320 of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 320 as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

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

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

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

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

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

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

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2022, on our consideration of the Unified School District Number 320's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unified School District Number 320's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 320 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report dated October 8, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//www.admin.ks.gov/offices//chief-financial-officer/municipal-servidces. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
October 31, 2022

Unified School District Number 320, Wamego, Kansas

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

	Unencumbered Cash Balance Beginning	Prior Year Cancelled Encumbrances
Governmental type funds		
General funds		
General	$ 0	$ 0
Supplemental general	184,095	0
Special purpose funds		
Adult supplemental education	980	0
At-risk (K-12)	169,573	0
Bilingual Education	26,303	0
Virtual Education	25,784	0
Capital outlay	1,331,194	31,722
Driver training	35,176	0
Food service	370,243	0
Professional development	52,392	715
Parent education program	0	0
Special education	76,676	0
Vocational education	106,212	1,416
Gifts	40,915	36
KPERS Special Retirement Contribution	0	0
Contingency reserve	311,004	28,762
Textbook rental	422,309	0
Special Services Cooperative	663,885	9,261
Health Care Services	34,737	0
Federal grants	(360,579)	0
District activity funds		
Gate receipts	19,258	0
School projects	1,154	0
User fees	7,194	0
Bond and interest fund		
Bond and interest	1,886,812	0
Capital project fund		
Construction	103	0
Total reporting entity (excluding agency funds)	$ 5,405,420	$ 71,912

The accompanying notes are an integral part of this statement

Statement 1

Receipts	Expenditures	Unencumbered Cash Balance Ending	Outstanding Encumbrances and Accounts Payable	Cash Balance June 30, 2022
$ 10,564,723	$ 10,564,723	$ 0	$ 742,522	$ 742,522
3,182,853	3,253,958	112,990	125,228	238,218
0	162	818	0	818
910,222	951,439	128,356	112,019	240,375
55,500	47,589	34,214	2,649	36,863
65,050	74,168	16,666	5,612	22,278
1,143,397	1,068,050	1,438,263	98,650	1,536,913
14,330	14,476	35,030	0	35,030
1,558,255	1,239,870	688,628	14,052	702,680
61,503	60,263	54,347	5,634	59,981
51,718	51,718	0	1,725	1,725
2,386,999	2,385,857	77,818	1,369	79,187
434,570	417,944	124,254	53,879	178,133
18,890	16,257	43,584	40	43,624
1,847,464	1,847,464	0	0	0
0	0	339,766	0	339,766
433,354	198,949	656,714	5,517	662,231
5,889,035	5,531,751	1,030,430	471,784	1,502,214
84,536	80,021	39,252	0	39,252
1,434,404	1,204,386	(130,561)	113,804	(16,757)
166,643	170,348	15,553	0	15,553
1,888	2,740	302	0	302
53,887	56,509	4,572	0	4,572
2,570,349	2,659,375	1,797,786	0	1,797,786
61,287	56,691	4,699	0	4,699
$ 32,990,857	$ 31,954,708	$ 6,513,481	$ 1,754,484	$ 8,267,965

Composition of ending cash	
Demand deposits (includes held checks)	
Bank deposits	$ 8,465,146
Total cash	8,465,146
Agency funds per Schedule 3	(197,181)
Total reporting entity (excluding agency funds)	$ 8,267,965

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE A. MUNICIPAL REPORTING ENTITY

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

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

NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

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

Unified School District number 320 has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

NOTE D. BUDGETARY INFORMATION

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

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

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

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

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

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

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

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

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

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

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

NOTE E. DEPOSITS AND INVESTMENTS

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

NOTE E. DEPOSITS AND INVESTMENTS - Continued

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

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

At June 30, 2022, the carrying amount of the District's bank deposits was $8,465,146 (which includes petty cash funds) and the bank balance was $8,134,641. The bank balance was held by two banks resulting in a decrease in concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,606 was covered by FDIC insurance and $7,884,035 was collateralized with securities held by the pledging financial institutions' agent in the District's name.

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

NOTE F. IN-SUBSTANCE PAYMENTS

The District received $312,015 for general fund and $105,078 for supplemental general fund subsequent to June 30, 2022 and as required by K.S.A. 72-6466 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE G. LONG-TERM DEBT

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

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

NOTE G. LONG-TERM DEBT – continued

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

	Balance July 1, 2021	Additions	Reductions/ Payments	Balance June 30, 2022	Interest Paid
General obligation bonds:					
Series 2016	$ 6,445,000	$ 0	$ (1,465,000)	$ 4,980,000	$ 221,175
Series 2017	10,255,000	0	0	10,255,000	973,200
Series 2020	11,035,000	0	0	11,035,000	0
Total long-term debt	$ 27,735,000	$ 0	$ (1,465,000)	$ 26,270,000	$ 1,194,375
Financingl lease - equip.	$ 1,254,777	$ 0	$ (121,095)	$ 1,133,682	$ 43,764

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

	General Obligation		Capital lease	
Year	Principal	Interest	Principal	Interest
2023	1,560,000	1,141,200	125,318	39,540
2024	1,640,000	1,077,200	129,593	35,266
2025	1,780,000	1,008,800	134,209	30,650
2026	1,280,000	941,200	138,890	25,969
2027	1,490,000	645,475	143,734	21,125
2028 to 2032	10,190,000	991,875	461,938	32,637
2033 to 2035	8,330,000	355,656	0	0
	$ 26,270,000	$ 6,161,406	$ 1,133,682	$ 185,187

The District is subject to the statutes of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. On July 15, 2009, the State Board of Education granted the District authority to issue bonds in excess of statutory limits. At June 30, 2022, the statutory limit for the District was $13,497,790 and the District had exceeded the debt limit by $1,737,211. The District has received approval from the State to exceed its debt limit. The District has defeased debt of $9,745,000 for 2017 debt issue as of June 30, 2022. The outstanding bond principal represents 16% of the District valuation. Proceeds from the Series 2020 bond issue have been place in an escrow account to make principal and interest payments on the defeased debt and interest payments on the Series 2020 bond issue through September 1, 2026. As of June 30, 2022 the escrow account had paid out $486,600 and no principal.

NOTE G. LONG-TERM DEBT – continued

Financing Leases

The District leases office equipment under financing leases. The total annual payments under these leases was $53,878 for June 30, 2022. Expected future payments under these leases are detailed below:

Year ended		Copiers
June 30, 2023	$	53,878
June 30, 2024		53,878
June 30, 2025		22,448
	$	130,204

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6478	$ 1,588,018
General Fund	Bilingual	K.S.A. 72-6478	40,000
General Fund	Vocational Education	K.S.A. 72-6478	100,170
General Fund	Virtual Education	K.S.A. 72-6478	60,000
General Fund	Professional development	K.S.A. 72-6478	60,000
General Fund	Parent Education	K.S.A. 72-6478	21,745
General Fund	At-Risk K-12	K.S.A. 72-6478	700,000
Supplemental General	Special Education	K.S.A. 72-6430	771,431
Supplemental General	Vocational Education	K.S.A. 72-6430	320,000
Supplemental General	At-Risk K-12	K.S.A. 72-6430	210,222
Supplemental General	Bilingual	K.S.A. 72-6430	15,000
Special Education	COOP	K.S.A. 72-6478	1,516,158
Title IIA	Title I	K.S.A. 72-6429	16,900
			$ 5,419,644

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

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

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

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

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

For the year ended June 30, 2022, $10,138 was paid to employees who left the District during the fiscal period.

Eligible employees who continue employment shall receive an annual payment in June each year for excess sick and bereavement leave accrued beyond 120 days at the rate of $50.00 per day. For the year ended June 30, 2022, $2,240 was paid under this plan.

Compensated absences for the year ended June 30, 2022 were as follows:

	Balance Beginning of Year	Net Change	Balance End of Year
Compensated absences	$ 18,400	$ (3,800)	$ 14,600

Other Post Employment Benefits

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

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

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

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

Death and Disability Other Post Employment Benefits

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

NOTE J. DEFINED BENEFIT PENSION PLAN

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,847,464 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 $14,187,224. 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 publically available on the website at www.kpers.org or can be obtained as described above.

NOTE K. RISK MANAGMENT

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

NOTE L. OTHER INFORMATION

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

Compliance with Kansas Statutes: References made herein to statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the legal representative of the District. The ESSER III Cares Act Fund has negative unencumbered cash of $(182,750), as does the Sparks Grant $(34) and KDHE COVID Testing Grant $(39,594). These funds have grant funds which will be received in 2022-2023 to cover these deficits. One activity fund has a negative cash balance of $(8) as of June 30, 2022.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

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

NOTE M. SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 31, 2022, the date the financial statements were available to be issued and has determined there are no events which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Unified School District Number 320, Wamego, Kansas

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

	Certified Budget	Adjustment to Comply with Legal Max
Governmental type funds		
General funds		
General	$ 10,791,928	$ (254,199)
Supplemental General	3,317,843	(81,442)
Special revenue funds		
Adult Supplemental Education	2,880	0
At-Risk (K-12)	1,082,545	0
Bilingual Education	81,303	0
Virtual Education	85,784	0
Capital Outlay	2,491,619	0
Driver Training	40,726	0
Food Service	1,626,639	0
Professional Development	122,393	0
Parent Education Program	51,718	0
Special Education	2,749,720	0
Vocational Education	531,380	0
KPERS Special Retirement Contribution	2,040,831	0
Special Services Cooperative	6,525,539	0
Bond and interest funds		
Bond and Interest	2,659,375	0

Schedule 1

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 26,994	$ 10,564,723	$ 10,564,723	$ 0
17,557	3,253,958	3,253,958	0
0	2,880	162	(2,718)
0	1,082,545	951,439	(131,106)
0	81,303	47,589	(33,714)
0	85,784	74,168	(11,616)
0	2,491,619	1,068,050	(1,423,569)
0	40,726	14,476	(26,250)
0	1,626,639	1,239,870	(386,769)
0	122,393	60,263	(62,130)
0	51,718	51,718	0
0	2,749,720	2,385,857	(363,863)
0	531,380	417,944	(113,436)
0	2,040,831	1,847,464	(193,367)
0	6,525,539	5,531,751	(993,788)
0	2,659,375	2,659,375	0

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash Receipts				
Local sources				
Reimbursements	$ 36,035	$ 26,994	$ 0	$ 26,994
State sources				
General state aid	8,718,250	8,949,711	8,984,021	(34,310)
Special education aid	1,669,223	1,588,018	1,807,907	(219,889)
Total cash receipts	10,423,508	10,564,723	$ 10,791,928	$ (227,205)
Expenditures				
Instruction				
Salaries				
Certified	4,299,215	4,184,733	$ 4,038,897	$ 145,836
Noncertified	345,957	140,346	191,214	(50,868)
Employee benefits				
Insurance	363,357	335,450	377,943	(42,493)
Social security	346,278	321,397	328,775	(7,378)
Other	16,010	20,959	20,150	809
Travel	0	226	0	226
Student support services				
Salaries				
Certified	173,033	185,063	161,763	23,300
Noncertified	96,900	91,828	122,476	(30,648)
Employee benefits				
Insurance	30,629	26,569	31,205	(4,636)
Social security	18,724	18,577	21,745	(3,168)
Other Purchased Services	0	6,680	0	6,680
Other	3,311	3,371	946	2,425
Instructional support staff				
Salaries				
Certified	44,817	47,865	46,471	1,394
Noncertified	196,468	186,510	236,476	(49,966)
Employee benefits				
Insurance	17,250	19,940	18,976	964
Social security	17,803	16,988	21,646	(4,658)
Other	1,440	1,447	1,085	362
General administration				
Salaries				
Certified	128,029	126,559	115,000	11,559
Noncertified	13,457	14,803	13,861	942
Employee benefits				
Insurance	7,825	1,332	8,033	(6,701)
Social security	10,687	10,613	9,858	755
Other	613	25,545	26,593	(1,048)

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

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

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
School administration				
Salaries				
Certified	$ 466,496	$ 499,892	$ 481,021	$ 18,871
Noncertified	174,248	186,501	188,699	(2,198)
Employee benefits				
Insurance	79,905	76,118	86,733	(10,615)
Social security	45,658	49,931	51,182	(1,251)
Other	3,501	3,259	3,077	182
Central services				
Salaries				
Certified	90,000	101,325	99,704	1,621
Noncertified	183,501	207,923	194,606	13,317
Employee benefits				
Insurance	28,155	32,065	30,464	1,601
Social security	18,308	20,446	22,516	(2,070)
Other	1,208	1,424	1,355	69
Operations and maintenance				
Salaries				
Noncertified	598,174	496,396	463,292	33,104
Employee benefits				
Insurance	83,274	51,336	96,615	(45,279)
Social security	45,004	37,068	36,067	1,001
Other	20,800	14,523	19,201	(4,678)
Purchased Professional & Tech services	44,719	56,934	50,400	6,534
Student transportation services				
Supervision				
Salaries				
Noncertified	0	0	40,278	(40,278)
Employee benefits				
Insurance	0	0	5,555	(5,555)
Social security	0	0	3,081	(3,081)
Other	0	0	200	(200)
Vehicle operating services				
Salaries				
Noncertified	229,270	242,769	160,909	81,860
Employee benefits				
Insurance	22,264	27,164	18,936	8,228
Social security	16,837	18,041	13,905	4,136
Other	12,791	13,308	12,633	675

Unified School District Number 320, Wamego, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Expenditures - continued				
Vehicle Services & Maintenance Services				
Salaries				
Noncertified	$ 35,702	$ 36,648	$ 44,431	$ (7,783)
Employee benefits				
Insurance	4,242	4,662	5,555	(893)
Social security	2,674	2,716	3,399	(683)
Other	1,505	1,539	1,577	(38)
Purchased Professional & Tech services	3	698	0	698
Other student transportation services				
Salaries				
Noncertified	11,195	20,976	49,500	(28,524)
Employee benefits				
Insurance	808	888	7,500	(6,612)
Social security	848	1,587	4,361	(2,774)
Other	27	1,852	2,241	(389)
Operating transfers				
Bilingual Education	70,000	40,000	40,000	0
Professional Development	30,000	60,000	70,000	(10,000)
Parent Education Program	18,350	21,745	21,745	0
Special education	1,669,223	1,588,018	1,807,907	(219,889)
Virtual Education	60,000	60,000	60,000	0
Vocational education	100,170	100,170	100,170	0
At Risk (K-12)	122,845	700,000	700,000	0
Adjustment to comply with legal max	0	0	(254,199)	254,199
Legal operating budget	10,423,508	10,564,723	10,537,729	26,994
Adjustment for qualifying budget credits	0	0	26,994	(26,994)
Total expenditures	10,423,508	10,564,723	$ 10,564,723	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,345,086	$ 1,272,772	$ 1,292,521	$ (19,749)
Delinquent Tax	9,344	11,105	13,556	(2,451)
Reimbursements	28,876	17,557	0	17,557
County Sources				
Motor Vehicle Tax	143,054	134,047	120,447	13,600
Recreational Vehicle Tax	3,834	3,746	2,860	886
Commercial Vehicle Tax	11,275	14,071	9,642	4,429
16/20M Truck	2,397	1,964	0	1,964
State Sources				
Supplemental State Aid	1,662,985	1,727,591	1,771,065	(43,474)
Total Cash Receipts	3,206,851	3,182,853	$ 3,210,091	$ (27,238)
Expenditures				
Instruction				
Salaries				
Certified	119,593	391,030	$ 371,146	$ 19,884
Employee benefits				
Insurance	0	22,560	41,680	(19,120)
Social security	9,157	28,574	28,393	181
Other	120	355	1,706	(1,351)
Purchased property services	600	36	0	36
Other purchased services	0	0	11,500	(11,500)
Supplies				
General teaching supplies	164,331	54,070	59,650	(5,580)
Textbooks	0	199	3,000	(2,801)
Property	1,280	482	2,000	(1,518)
Other	21,780	29,800	36,800	(7,000)
Student support services				
Supplies	16,313	3,204	19,500	(16,296)
Property	6,526	0	0	0
Instructional support staff				
Purchased property services	0	5,567	106,000	(100,433)
Other Purchased Services	8,296	8,398	0	8,398
Supplies				
Books and periodicals	15,107	13,810	20,800	(6,990)
General administration				
Purchased profession services	0	0	23,100	(23,100)
Purchased property services and technical services	0	0	500	(500)
Other purchased services				
Insurance	0	0	209,000	(209,000)
Communications	0	0	31,500	(31,500)
Other	37,512	38,088	39,800	(1,712)

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
General administration - continued				
Supplies	$ 0	$ 0	$ 4,500	$ (4,500)
Other	0	0	13,100	(13,100)
School administration				
Purchased Professional and Tech	0	0	2,750	(2,750)
Purchased property services	0	0	58,000	(58,000)
Other purchased services				
Communications	0	0	13,000	(13,000)
Other	568	334	0	334
Supplies	0	0	16,000	(16,000)
Other	0	0	68,000	(68,000)
Central services				
Employee benefits				
Insurance	150	230	0	230
Social security	0	1	0	1
Purchased professional and technical services	214,725	247,437	4,500	242,937
Other purchased services	146,730	137,243	2,550	134,693
Supplies	53,481	70,967	25,200	45,767
Property	57,110	61,616	2,500	59,116
Other	9,472	20,055	0	20,055
Operations & maintenance				
Purchased professional and Tech technical services	1,395	6,026	70,000	(63,974)
Purchased property services				
Cleaning	23,660	26,450	23,000	3,450
Repairs and maintenance	24,161	15,693	36,500	(20,807)
Repair on buildings	9,395	0	500	(500)
Other	610	75	1,000	(925)
General supplies	225,333	256,130	154,000	102,130
Energy				
Heating	55,831	56,236	67,000	(10,764)
Electricity	244,053	308,608	280,000	28,608
Motor Fuel	4,988	7,173	5,800	1,373
Vehicle Operating Services				
Employee benefits				
Social security	62	26	0	26
Other purchased services				
Insurance	0	0	20,150	(20,150)
Motor fuel	33,262	63,975	50,500	13,475
Equipment	1,410	3,654	3,300	354
Other	35,747	35,958	23,094	12,864

Unified School District Number 320, Wamego, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Expenditures - continued				
Vehicle & Maintenance Services				
Other purchased services	$ 0	$ 0	$ 1,500	$ (1,500)
Property	6,245	136	0	136
Supplies	33,508	23,109	48,671	(25,562)
Operating transfers				
Bilingual Education	0	15,000	15,000	0
Special education	757,656	771,431	771,431	0
Vocational education	320,000	320,000	320,000	0
At-risk (K-12)	480,000	210,222	210,222	0
Adjustment to comply with legal max	0	0	(81,442)	81,442
Legal operating budget	3,140,167	3,253,958	3,236,401	17,557
Adjustment for qualifying budget credits	0	0	17,557	(17,557)
Total expenditures	$ 3,140,167	$ 3,253,958	$ 3,253,958	$ 0
Receipts over (under) expenditures	66,684	(71,105)		
Unencumbered cash, July 1	117,411	184,095		
Unencumbered cash, June 30	$ 184,095	$ 112,990		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash receipts				
Local sources				
Student fees	$ 150	$ 0	$ 700	$ (700)
Other	0	0	1,200	(1,200)
Total cash receipts	150	0	$ 1,900	$ (1,900)
Expenditures				
Instruction				
Purchased professional & tech services	0	0	$ 1,000	$ (1,000)
Other purchased services	0	0	250	(250)
Supplies				
General supplemental (teaching)	283	0	791	(791)
Supplies (technology related)	95	162	250	(88)
School Administration				
Other purchased services	183	0	589	(589)
Total expenditures	561	162	$ 2,880	$ (2,718)
Receipts over (under) expenditures	(411)	(162)		
Unencumbered cash, July 1	1,391	980		
Unencumbered cash, June 30	$ 980	$ 818		

Unified School District Number 320, Wamego, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
AT-RISK (K-12)

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash receipts				
Other				
Miscellaneous	$ 12	$ 0	$ 0	$ 0
Transfer from General	122,845	700,000	700,000	0
Transfer from Supplemental General	480,000	210,222	210,222	0
	602,857	910,222	$ 910,222	$ 0
Expenditures				
Instruction				
Salaries				
Certified	360,342	442,849	$ 443,850	$ (1,001)
Noncertified	0	206,944	204,856	2,088
Employee benefits				
Insurance	34,217	64,530	78,111	(13,581)
Social security	26,428	46,980	49,628	(2,648)
Other	1,628	3,039	2,982	57
Supplies				
General supplemental	1,828	1,200	6,500	(5,300)
Property and equipment	265	545	82,266	(81,721)
Student support services				
Salaries				
Certified	120,965	159,630	179,100	(19,470)
Employee benefits				
Insurance	13,515	13,762	19,153	(5,391)
Social security	8,099	10,537	13,701	(3,164)
Other	533	735	823	(88)
Other purchased services	0	688	500	188
Central Services				
Purchased Professional & Tech services	0	0	1,000	(1,000)
Other	0	0	75	(75)
Total expenditures	567,820	951,439	$ 1,082,545	$ (131,106)
Receipts over (under) expenditures	35,037	(41,217)		
Unencumbered cash, July 1	136,279	169,573		
Cancelled purchase orders	1,007	0		
Restatement of prior period	(2,750)	0		
Unencumbered cash, June 30	$ 169,573	$ 128,356		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Reimbursements	$ 330	$ 500	$ 0	$ 500
Other				
Transfer from General	70,000	40,000	40,000	0
Transfer from Supplemental General	0	15,000	15,000	0
	70,330	55,500	$ 55,000	$ 500
Expenditures				
Instruction				
Salaries				
Certified	26,028	24,834	$ 26,809	$ (1,975)
Noncertified	12,216	16,763	12,582	4,181
Employee benefits				
Insurance	2,945	869	3,034	(2,165)
Social security	2,882	3,114	3,013	101
Other	173	196	182	14
Supplies				
General supplemental	307	1,299	33,183	(31,884)
Support Services				
Purchased Professional and Tech Services	793	514	2,500	(1,986)
Total expenditures	45,344	47,589	$ 81,303	$ (33,714)
Receipts over (under) expenditures	24,986	7,911		
Unencumbered cash, July 1	1,317	26,303		
Unencumbered cash, June 30	$ 26,303	$ 34,214		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Tuition	$ 2,200	$ 5,050	$ 0	$ 5,050
Other				
Transfer from General	60,000	60,000	60,000	0
	62,200	65,050	$ 60,000	$ 5,050
Expenditures				
Instruction				
Salaries				
Certified	52,237	54,849	$ 54,849	$ 0
Employee benefits				
Insurance	5,075	5,619	6,480	(861)
Social security	3,542	3,619	4,196	(577)
Other	231	252	252	0
Purchased Professional and Tech Services	25	175	8,798	(8,623)
Supplies				
General supplemental	143	54	800	(746)
Technology Related	0	0	5,000	(5,000)
Property and equipment	4,405	9,600	4,409	5,191
Central Services				
Other Purchased Services	0	0	1,000	(1,000)
Total expenditures	65,658	74,168	$ 85,784	$ (11,616)
Receipts over (under) expenditures	(3,458)	(9,118)		
Unencumbered cash, July 1	29,242	25,784		
Unencumbered cash, June 30	$ 25,784	$ 16,666		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 604,970	$ 702,001	$ 688,204	$ 13,797
Delinquent tax	2,736	2,712	6,152	(3,440)
Interest on idle funds	22,605	14,015	25,000	(10,985)
Reimbursements	208,313	28,521	55,000	(26,479)
County sources				
Motor vehicle tax	44,439	46,838	42,001	4,837
Recreational vehicle tax	1,161	1,242	997	245
Commercial vehicle tax	3,373	8,376	3,363	5,013
State sources				
Capital outlay state aid	270,009	339,692	339,708	(16)
	1,157,606	1,143,397	$ 1,160,425	$ (17,028)
Expenditures				
Instruction				
Supplies-performance uniforms	616	32,068	$ 30,000	$ 2,068
Property (equipment and furnishings)	28,909	87,879	920,000	(832,121)
Other	0	126,687	0	126,687
Student support services				
Property (equipment and furnishings)	5,715	3,648	30,000	(26,352)
Instructional support staff				
Property (equipment and furnishings)	3,064	3,551	40,000	(36,449)
General administration				
Property (equipment and furnishings)	42,300	2,007	30,000	(27,993)
School Administration				
Property (equipment and furnishings)	6,533	716	10,000	(9,284)
Bldg. capital outlay	0	50,110	0	50,110
Central Services				
Supplies - Technology Software	3,070	0	10,000	(10,000)
Operations and maintenance				
Salaries				
Noncertified	102	145,429	231,956	(86,527)
Employee benefits				
Insurance	0	16,758	31,943	(15,185)
Social security	0	10,872	17,745	(6,873)
Other	0	2,128	5,443	(3,315)
Other purchased services	0	0	3,000	(3,000)
Property	32,282	35,209	50,000	(14,791)
Transportation				
Property (equipment and furnishings)	18,974	172,986	150,000	22,986

Unified School District Number 320, Wamego, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Facility acquisition & construction services				
Building improvements	$ 259,660	$ 378,002	$ 0	$ 378,002
Outside Contractors	0	0	766,672	(766,672)
Other	0	0	164,860	(164,860)
Total expenditures	401,225	1,068,050	$ 2,491,619	$ (1,423,569)
Receipts over (under) expenditures	756,381	75,347		
Unencumbered cash, July 1	569,647	1,331,194		
Cancelled purchase orders	5,166	31,722		
Unencumbered cash, June 30	$ 1,331,194	$ 1,438,263		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Miscellaneous	$ 3,750	$ 12,500	$ 3,750	$ 8,750
State Sources				
State safety aid	0	1,830	1,800	30
Total cash receipts	3,750	14,330	$ 5,550	$ 8,780
Expenditures				
Instruction				
Salaries				
Noncertified	0	5,549	$ 3,000	$ 2,549
Employee benefits				
Social security	0	425	230	195
Other	0	194	106	88
Purchased professional and technical services	0	4,640	2,400	2,240
Supplies	0	1,851	50	1,801
Central Services				
Other	0	0	32,440	(32,440)
Vehicle operations, maintenance services				
Repairs & maintenance	50	94	750	(656)
Insurance	362	0	750	(750)
Supplies	0	1,723	0	1,723
Property and equipment	0	0	1,000	(1,000)
Total expenditures	412	14,476	$ 40,726	$ (26,250)
Receipts over (under) expenditures	3,338	(146)		
Unencumbered cash, July 1	31,838	35,176		
Unencumbered cash, June 30	$ 35,176	$ 35,030		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Student sales - lunch	$ 55,408	$ 100,789	$ 0	$ 100,789
Adult and student sales	40,504	50,860	117,375	(66,515)
Reimbursement - Milk	0	110	0	110
Interest	1,473	1,404	1,500	(96)
Miscellaneous	6,712	13,752	14,000	(248)
State sources				
School food assistance	13,094	10,217	0	10,217
Federal sources				
Child nutrition programs	1,154,731	1,381,123	1,123,522	257,601
Total cash receipts	1,271,922	1,558,255	$ 1,256,397	$ 301,858
Expenditures				
Operations and maintenance				
Salaries				
Noncertified	0	0	$ 48,550	$ (48,550)
Employee benefits				
Insurance	0	0	5,200	(5,200)
Social security	0	0	3,714	(3,714)
Other	0	0	1,452	(1,452)
Purchased property services	0	0	1,200	(1,200)
Miscellaneous supplies	7,488	9,573	11,500	(1,927)
Heating	135	1,451	7,000	(5,549)
Electricity	19,686	21,385	22,000	(615)
Motor Fuel	1,074	1,443	2,000	(557)
Other	1,806	1,871	1,200	671
Food service operation				
Salaries				
Noncertified	329,602	366,440	294,589	71,851
Employee benefits				
Insurance	95,531	64,871	94,537	(29,666)
Social security	26,676	26,809	22,460	4,349
Other	13,870	15,265	13,120	2,145
Other purchased services	0	9,650	25,000	(15,350)
Supplies				
Food and milk	571,108	653,915	582,000	71,915
Miscellaneous supplies	31,813	30,519	34,700	(4,181)
Property	16,486	29,759	441,417	(411,658)
Other	14,165	6,919	15,000	(8,081)
Legal operating budget	1,129,440	1,239,870	1,626,639	(386,769)

Unified School District Number 320, Wamego, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Adjustment for qualifying budget credits	$ 0	$ 0	$ 0	$ 0
Total expenditures	1,129,440	1,239,870	$ 1,626,639	$ (386,769)
Receipts over (under) expenditures	142,482	318,385		
Unencumbered cash, July 1	224,693	370,243		
Cancelled purchase orders	3,068	0		
Unencumbered cash, June 30	$ 370,243	$ 688,628		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash receipts				
Local sources				
Other	$ 3,597	$ 1,503	$ 0	$ 1,503
State sources				
State aid	10,073	0	0	0
Other				
Transfer from General	30,000	60,000	70,000	(10,000)
Total cash receipts	43,670	61,503	$ 70,000	$ (8,497)
Expenditures				
Instructional support staff				
Employee benefits				
Social security	48	480	$ 0	$ 480
Other	1	6	0	6
Purchased professional and technical services	47,300	49,177	107,793	(58,616)
Purchased property services	0	0	9,000	(9,000)
Other purchased services	0	2,769	0	2,769
Supplies				
Books and periodicals	647	0	3,100	(3,100)
Miscellaneous supplies	1,666	1,537	2,500	(963)
Other	3,930	6,294	0	6,294
Total expenditures	53,592	60,263	$ 122,393	$ (62,130)
Receipts over (under) expenditures	(9,922)	1,240		
Unencumbered cash, July 1	59,388	52,392		
Cancelled purchase orders	2,926	715		
Unencumbered cash, June 30	$ 52,392	$ 54,347		

Unified School District Number 320, Wamego, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State sources				
Parent education aid	$ 30,030	$ 29,973	$ 29,973	$ 0
Other				
Transfer from General	18,350	21,745	21,745	0
Total cash receipts	48,380	51,718	$ 51,718	$ 0
Expenditures				
Student support services				
Salaries				
Non-Certified	35,840	37,632	$ 37,632	$ 0
Employee benefits				
Insurance	5,050	5,550	6,480	(930)
Social security	2,696	2,805	2,879	(74)
Other	162	169	173	(4)
Other purchased services				
Other	3,036	3,350	3,134	216
Miscellaneous supplies	273	965	400	565
Other	310	285	0	285
Instructional support staff				
Purchased professional and technical services	485	422	500	(78)
Central services				
Purchased professional and technical services	0	0	265	(265)
Other purchased services	540	540	255	285
Total expenditures	48,392	51,718	$ 51,718	$ 0
Receipts over (under) expenditures	(12)	0		
Unencumbered cash, July 1	0	0		
Cancelled purchase orders	12	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2I

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Reimbursements	$ 19,421	$ 27,550	$ 50,000	$ (22,450)
Other				
CARES Act SPED Funds	29,504	0	43,705	(43,705)
Transfer from General	1,669,223	1,588,018	1,807,907	(219,889)
Transfer from Supplemental General	757,656	771,431	771,431	0
Total cash receipts	2,475,804	2,386,999	$ 2,673,043	$ (286,044)
Expenditures				
Instruction				
Payment to spec. ed. (Assessments)	757,656	771,431	$ 771,431	$ 0
Payment to spec. ed. (ESSER Assess.)	29,504	0	0	0
Instructional Support Staff				
Employee Benefits				
Social Security	15,865	12,803	25,000	(12,197)
Student Transportation Services				
Property	0	0	86,703	(86,703)
Vehicle operating services				
Salaries				
Noncertified	48,663	60,140	53,123	7,017
Employee benefits				
Insurance	0	5,031	5,450	(419)
Social security	3,722	4,472	4,064	408
Other	1,731	2,421	1,887	534
Other purchased services				
Insurance	1,084	1,614	1,800	(186)
Supplies				
Motor fuel	11,696	10,238	13,000	(2,762)
Other	3,914	1,549	9,650	(8,101)
Operating Transfers to Special Ed. Coop	1,619,336	1,516,158	1,777,612	(261,454)
Total expenditures	2,493,171	2,385,857	$ 2,749,720	$ (363,863)
Receipts over (under) expenditures	(17,367)	1,142		
Unencumbered cash, July 1	94,043	76,676		
Unencumbered cash, June 30	$ 76,676	$ 77,818		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Reimbursement	$ 4,848	$ 0	$ 0	$ 0
Other	35	0	0	0
Federal sources				
Perkins Reimbursement	4,916	4,400	5,000	(600)
Other	10,000	10,000	0	10,000
Other				
Transfer from General	100,170	100,170	100,170	0
Transfer from Supplemental General	320,000	320,000	320,000	0
Total cash receipts	439,969	434,570	$ 425,170	$ 9,400
Expenditures				
Instruction				
Salaries				
Certified	308,891	303,884	$ 320,104	$ (16,220)
Employee benefits				
Insurance	20,910	19,866	23,000	(3,134)
Social security	22,044	22,097	24,695	(2,598)
Other	264	1,487	1,503	(16)
Purchased Property Services	0	0	500	(500)
Supplies				
General supplemental	31,202	28,541	35,000	(6,459)
Miscellaneous supplies	14,897	14,182	17,500	(3,318)
Property	9,903	9,972	101,078	(91,106)
Instructional support staff				
Other	9,863	10,000	0	10,000
Operations and maintenance				
Water/sewer	5,429	7,915	8,000	(85)
Total expenditures	423,403	417,944	$ 531,380	$ (113,436)
Receipts over (under) expenditures	16,566	16,626		
Unencumbered cash, July 1	87,814	106,212		
Cancelled purchase orders	1,832	1,416		
Unencumbered cash, June 30	$ 106,212	$ 124,254		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
GIFTS

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

	2021 Actual	2022 Actual
Cash receipts		
Local sources		
Contributions	$ 21,754	$ 18,890
Expenditures		
Instruction	20,338	8,394
Instructional support staff	275	6,454
Scholarships/Misc.	0	411
Supplies	0	998
Building improvements	0	0
Total expenditures	20,613	16,257
Receipts over (under) expenditures	1,141	2,633
Unencumbered cash, July 1 as restated	39,518	40,915
Cancelled purchase orders	256	36
Unencumbered cash, June 30	$ 40,915	$ 43,584

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
State Aid	$ 1,758,579	$ 1,847,464	$ 2,040,831	$ (193,367)
Total receipts	1,758,579	1,847,464	$ 2,040,831	$ (193,367)
Expenditures				
Instruction				
Employee benefits	1,200,056	1,255,498	$ 1,386,906	$ (131,408)
Student support				
Employee benefits	190,197	203,643	224,957	(21,314)
Instructional support				
Employee benefits	36,067	38,586	42,625	(4,039)
General administration				
Employee benefits	41,298	43,471	48,021	(4,550)
School administration				
Employee benefits	84,512	91,036	100,565	(9,529)
Central Services				
Employee benefits	36,579	39,452	43,582	(4,130)
Operations and maintenance				
Employee benefits	85,355	89,338	98,688	(9,350)
Student transportation services				
Employee benefits	49,499	46,950	51,864	(4,914)
Food service				
Employee benefits	35,016	39,490	43,623	(4,133)
Total expenditures	1,758,579	1,847,464	$ 2,040,831	$ (193,367)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

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

	2021 Actual	2022 Actual
Cash receipts	$ 0	$ 0
Expenditures		
Operations and maintenance		
Utilities - Gas	28,762	0
Receipts over expenditures	(28,762)	0
Unencumbered cash, July 1	339,766	311,004
Cancelled purchase orders	0	28,762
Unencumbered cash, June 30	$ 311,004	$ 339,766

Unified School District Number 320, Wamego, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL

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

	2021 Actual	2022 Actual
Cash receipts		
Local sources		
Rental fees and books	$ 104,211	$ 260,192
Other	72,648	173,162
Total receipts	176,859	433,354
Expenditures		
Instruction		
Purchased Professional and Tech	7,208	23,718
Supplies	78,559	173,615
Other purchased services	0	1,616
Total expenditures	85,767	198,949
Receipts over (under) expenditures	91,092	234,405
Unencumbered cash, July 1	328,147	422,309
Cancelled purchase orders	3,070	0
Unencumbered cash, June 30	$ 422,309	$ 656,714

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

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

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Cash receipts				
Local sources				
Payments from school districts and government sources	$ 3,096,502	$ 3,077,263	$ 4,809,534	$ (1,732,271)
Interest on idle funds	1,456	1,716	2,000	(284)
Reimbursements	40,466	5,000	0	5,000
Other	6,480	1,974	42,500	(40,526)
Federal sources				
Regular	775,736	757,761	768,045	(10,284)
Medicaid	232,142	337,494	170,000	167,494
Grants in aid	25,870	191,669	69,575	122,094
ESSER	56,614	0	0	0
Other				
Transfer from Special Ed	1,619,336	1,516,158	0	1,516,158
Total cash receipts	5,854,602	5,889,035	$ 5,861,654	$ 27,381
Expenditures				
Instruction				
Salaries				
Certified	2,052,088	2,057,316	$ 2,050,011	$ 7,305
Noncertified	1,216,355	1,217,566	1,288,618	(71,052)
Employee benefits				
Insurance	441,594	504,573	478,006	26,567
Social security	239,574	235,973	266,715	(30,742)
Other	23,699	17,964	17,852	112
Purchased professional and technical services	34,498	41,972	3,000	38,972
Other purchased services				
Tuition	0	0	5,000	(5,000)
Other	16,242	25,435	44,900	(19,465)
Supplies				
General teaching supplies	9,364	1,716	17,188	(15,472)
Technology	0	5,000	0	5,000
Property	2,288	4,330	3,750	580
Other	705	450	250	200
Student support services				
Salaries				
Certified	609,737	630,324	961,395	(331,071)
Employee benefits				
Insurance	61,025	65,530	65,002	528
Social security	57,400	57,595	62,071	(4,476)
Other	3,558	3,707	3,730	(23)
Purchased professional and technical services	314,981	328,774	154,000	174,774
Other purchased services	4,621	3,861	4,500	(639)

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Expenditures - continued				
Student support services - continued				
Supplies	$ 9,335	$ 8,339	$ 9,500	$ (1,161)
Property	0	2,430	12,000	(9,570)
Other	0	0	150	(150)
Instructional support staff				
Salaries				
Certified	2,448	13,729	0	13,729
Noncertified	0	0	4,900	(4,900)
Employee benefits				
Insurance	0	186	0	186
Social security	182	1,316	407	909
Other	2	16	6	10
Purchased professional and technical services	1,309	7,543	14,733	(7,190)
Other purchased services	3,876	5,333	8,557	(3,224)
Miscellaneous supplies	55	0	3,900	(3,900)
Property	11,615	13,997	22,750	(8,753)
Other	0	0	43,705	(43,705)
Special area administration services				
Salaries				
Certified	94,000	98,600	96,820	1,780
Noncertified	95,008	103,291	98,608	4,683
Employee benefits				
Insurance	18,858	20,119	15,685	4,434
Social security	14,116	14,969	14,893	76
Other	871	958	896	62
Purchased professional and tech services	8,000	7,500	8,000	(500)
Purchased Property services	129	0	0	0
Other Purchased Services	0	0	850	(850)
Communications	1,576	1,465	0	1,465
Property	0	0	3,000	(3,000)
Other	0	7	1,000	(993)
Central services				
Employee benefits				
Other	0	0	702,306	(702,306)
Purchase professional and tech srvs	100	0	2,300	(2,300)
Purchased property services	10,164	16,868	13,500	3,368
Other purchased services	2,922	2,902	7,325	(4,423)
Other	6,668	7,040	10,000	(2,960)
Vehicle operating services				
Other purchased services				
Other	(1)	0	1,000	(1,000)
Insurance	1,084	1,614	1,560	54
Supplies				
Motor fuel	265	63	1,200	(1,137)

Unified School District Number 320, Wamego, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
SPECIAL SERVICES COOPERATIVE

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Instruction ESSER	$ 52,383	$ 1,380	$ 0	$ 1,380
Support Services ESSER	6,734	0	0	0
Instructional support staff ESSER	14,032	0	0	0
General administration ESSER	3,544	0	0	0
Total expenditures	5,447,004	5,531,751	$ 6,525,539	$ (993,788)
Receipts over (under) expenditures	407,598	357,284		
Unencumbered cash, July 1	252,317	663,885		
Cancelled purchase orders	3,970	9,261		
Unencumbered cash, June 30	$ 663,885	$ 1,030,430		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
HEALTH CARE SERVICES

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

	2021 Actual	2022 Actual
Cash receipts		
Local sources		
Reimbursements	$ 10,930	$ 0
Other	100,014	84,536
Total receipts	110,944	84,536
Expenditures		
Instruction		
Supplies	99,427	80,021
Total expenditures	99,427	80,021
Receipts over (under) expenditures	11,517	4,515
Unencumbered cash, July 1	23,220	34,737
Unencumbered cash, June 30	$ 34,737	$ 39,252

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

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

	Title I	Title IIA	Title IV	ESSER I CARES ACT	ESSER II CARES ACT
Cash receipts					
Federal sources	$ 170,069	$ 40,218	$ 18,111	$ 0	$ 533,832
Operating transfers	16,900	0	0	0	0
Total cash receipts	186,969	40,218	18,111	0	533,832
Expenditures					
Instruction	186,969	0	0	0	97,330
Instructional support staff	0	23,318	18,111	0	37,622
Support services	0	0	0	0	57,347
General administrative	0	0	0	0	0
School administrative	0	0	0	0	8,507
Central services	0	0	0	0	0
Operations & maintenance	0	0	0	0	5,778
Vehicle operations	0	0	0	0	5,794
Other	0	0	0	0	0
Operating transfers	0	16,900	0	0	0
Total expenditures	186,969	40,218	18,111	0	212,378
Receipts over (under) expenditures	0	0	0	0	321,454
Unencumbered cash (deficit), July 1	0	0	0	0	(229,637)
Cancelled purchase orders	0	0	0	0	0
Unencumbered cash, June 30	$ 0	$ 0	$ 0	$ 0	$ 91,817

Schedule 2t

ESSER III CARES ACT	SPARKS Grant	KDHE COVID Testing Grant	Totals 2022	Prior Year Totals 2021
$ 570,092	$ 0	$ 85,182	$ 1,417,504	$ 638,138
0	0	0	16,900	16,640
570,092	0	85,182	1,434,404	654,778
59,433	0	0	343,732	535,203
852	0	0	79,903	85,631
0	0	0	57,347	11,957
237,761	0	0	237,761	18
0	0	0	8,507	0
0	0	122,898	122,898	0
323,854	0	1,878	331,510	35,410
0	0	0	5,794	3,701
0	34	0	34	329,547
0	0	0	16,900	16,640
621,900	34	124,776	1,204,386	1,018,107
(51,808)	(34)	(39,594)	230,018	(363,329)
(130,942)	0	0	(360,579)	0
0	0	0	0	2,750
$ (182,750)	$ (34)	$ (39,594)	$ (130,561)	$ (360,579)

Unified School District Number 320, Wamego, Kansas

Schedule 2u

BOND & INTEREST FUNDS
BOND AND INTEREST

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Ad valorem tax	$ 1,430,520	$ 1,509,821	$ 1,477,781	$ 32,040
Delinquent tax	11,120	11,765	14,373	(2,608)
County sources				
Motor vehicle tax	173,938	154,321	138,208	16,113
Recreational vehicle tax	4,649	4,138	3,282	856
Commercial vehicle tax	13,492	15,037	11,064	3,973
16/20M Truck	2,952	2,306	0	2,306
State sources				
State aid - capital improvements	835,270	872,961	872,961	0
Total cash receipts	2,471,941	2,570,349	$ 2,517,669	$ 52,680
Expenditures				
Debt service				
Interest	1,236,900	1,194,375	$ 1,194,375	$ 0
Principal	1,370,000	1,465,000	1,465,000	0
Total expenditures	2,606,900	2,659,375	$ 2,659,375	$ 0
Receipts over (under) expenditures	(134,959)	(89,026)		
Unencumbered cash, July 1	2,021,771	1,886,812		
Unencumbered cash, June 30	$ 1,886,812	$ 1,797,786		

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 2v

CAPITAL PROJECTS FUND
CONSTRUCTION

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

	2021 Actual	2022 Actual
Cash receipts		
Local sources		
Interest on idle funds	$ 2,918	$ 5
Bond Proceeds	0	61,282
Total cash receipts	2,918	61,287
Expenditures		
Architectural & Engineering Services	128,241	56,691
Technology	719,899	0
Total expenditures	848,140	56,691
Receipts over (under) expenditures	(845,222)	4,596
Unencumbered cash, July 1	845,325	103
Unencumbered cash, June 30	$ 103	$ 4,699

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
Class of 2020	$ 1,386	$ 0	$ 1,386	$ 0
Class of 2021	2,468	0	79	2,389
Class of 2022	2,730	3,143	4,004	1,869
Class of 2023	3,009	2,920	5,106	823
Class of 2024	1,834	1,946	20	3,760
Class of 2025	0	992	0	992
Art Club	870	5	0	875
Band	10,943	51,321	52,307	9,957
Broadcasting	485	0	0	485
Life Skills	1,331	0	330	1,001
CFL	202	3,000	3,020	182
Cheerleaders	8,848	11,983	17,758	3,073
Culinary Arts	1,203	721	356	1,568
Debate/Forensic	292	7,777	7,658	411
Dazzlers	4,658	3,634	5,883	2,409
F.B.L.A.	5,809	4,056	3,640	6,225
F.C.A.	495	2,141	148	2,488
Peer Chamber	3,249	0	0	3,249
F.F.A.	20,806	60,080	60,365	20,521
F.C.C.L.A.	1,517	8,068	9,352	233
Fine Arts	210	192	250	152
Interest	2,226	351	0	2,577
Kays	1,267	1,532	1,991	808
Mentoring	727	0	0	727
National Honor Society	33	1,766	745	1,054
Link Crew	526	270	493	303
Newspaper	133	336	469	0
Peer Counselor	17	0	0	17
Prom	157	3,423	1,992	1,588
Renaissance	535	0	0	535
SADD	3,744	1,500	563	4,681
Scholar Bowl	424	675	903	196
Science Club	119	0	0	119
Science Fair	1,449	35	186	1,298
World Culture Club	277	0	0	277
Spanish Club Annual Trip	452	136	137	451
Sport Uniforms	18,408	14,365	13,378	19,395
Student Council	1,615	1,792	1,399	2,008
Theatre Club	2,089	5,811	4,980	2,920
Vocal Music	6,331	388	5,371	1,348
Counselor/W-Club	3,883	11,402	10,725	4,560
Weightlifting	1,397	0	0	1,397
Annual	8,939	10,688	9,038	10,589
Concessions	556	28,553	26,510	2,599
Student Need Gift	789	363	248	904
Football Gift	1,749	9,576	11,282	43

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
Wamego High School				
C.C./Track Gift	$ 4,500	$ 1,087	$ 2,728	$ 2,859
Track Gift	3,393	2,134	2,067	3,460
Golf Gift	2,199	1,714	3,703	210
Girl's Golf Gift	450	957	1,225	182
Girl's Tennis Gift	1,470	927	372	2,025
Boy's B-ball Gift	4,695	1,170	768	5,097
Girl's B-ball Gift	1,064	7,066	7,645	485
Wrestling Gift	2,193	3,666	4,923	936
Baseball Gift	7,366	3,356	9,415	1,307
Softball Gift	2,483	5,250	4,484	3,249
Senior Interview Day	642	0	0	642
Raiders Supply Closet Gift	320	0	0	320
Raider Nation	0	983	354	629
Volleyball Gift	10,089	4,401	3,211	11,279
Honor Flight	18,824	7,583	26,407	0
Subtotal Wamego High School	189,875	295,235	329,374	155,736
Junior High School				
Physical Education	477	817	0	1,294
Band	11,816	3,836	15,189	463
Boy's Basketball	152	400	0	552
Girl's Basketball	28	400	0	428
Chorus	1,944	0	0	1,944
RSVP	1,302	0	84	1,218
Track	1,626	676	223	2,079
Science Fair	0	0	0	0
Student Council	766	2,342	2,328	780
Football	716	0	0	716
Teen Leaders	194	0	0	194
Volleyball	474	525	100	899
MS Gift	2,056	0	0	2,056
Wrestling	1,448	0	0	1,448
Yearbook	623	5,387	3,945	2,065
Book Fair	281	2,005	2,000	286
Concessions	2,188	14,103	11,267	5,024
Graduation Fund	380	0	300	80
Positive Support Team	529	0	89	440
Pop Fund	50	1,304	904	450
Science	263	0	0	263
Subtotal Junior High School	27,313	31,795	36,429	22,679
West Elementary School				
Band	260	0	0	260
Vocal Music	72	934	369	637
Turn Around	30	0	0	30
Yearbook	469	1,581	2,050	0
Carnival	16	0	0	16

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 3

AGENCY FUND
STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2022

Fund	Cash Beginning	Cash Receipts	Cash Disbursements	Cash Ending
West Elementary School - continued				
Gift Fund	$ 22,979	$ 15,950	$ 23,421	$ 15,508
Library	315	42	0	357
Robotics	179	0	0	179
Student Council	415	0	100	315
West Pencils	331	0	0	331
Books for Fun	20	0	0	20
Subtotal West Elementary	25,086	18,507	25,940	17,653
Central Elementary School				
Student Benefit	145	3,889	3,799	235
Central Gift Fund	266	0	0	266
Landscaping	125	0	0	125
Library Book Fair	487	34	34	487
Subtotal Central Elementary	1,023	3,923	3,833	1,113
Total student organization funds	$ 243,297	$ 349,460	$ 395,576	$ 197,181

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

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

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
Gate receipts				
Wamego High School Athletics	$ 8,682	$ 127,489	$ 123,032	$ 13,139
Wamego Junior High School Athletics	10,576	39,154	47,316	2,414
Subtotal gate receipts	19,258	166,643	170,348	15,553
School Projects				
Wamego High School				
Athletics Travel	852	0	852	0
Junior High School				
Class Fees-Art/Comp Graphics	0	48	48	0
Woods	0	1,840	1,840	0
West Elementary School				
Activity	158	0	0	158
Bullying Prevention	144	0	0	144
Subtotal school projects	1,154	1,888	2,740	302
User fees				
High School				
Art Photography	0	910	910	0
Foods	0	435	435	0
Technology	0	6,105	6,105	0
Library	0	349	349	0
Welding	0	2,397	2,397	0
Health & Performance	3,879	2,984	6,236	627
Inst. Materials	0	1,457	1,457	0
VoAg/Horticulture	0	20	20	0
Wood/Tech	0	226	226	0
Student Meals	0	3,042	3,042	0
General	15	226	241	0
Sales Tax	0	14,974	14,974	0
EC Biswell	0	100	100	0
Junior High School				
Handbook	853	275	404	724
Library	2,335	4,376	4,280	2,431
Inst. Materials	0	2,858	2,858	0
Technology	0	2,781	2,781	0
Sales Tax	0	2,644	2,652	(8)
Other	125	0	0	125
West Elementary School				
Milk	0	837	837	0
Returns	504	0	0	504

See Independent Auditor's Report.

Unified School District Number 320, Wamego, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

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

	Cash Balance Beginning	Cash Receipts	Expenditures	Cash Balance Ending
User fees - continued				
West Elementary School - continued				
Sales Tax	$ 42	$ 274	$ 316	$ 0
Technology Charge	0	620	620	0
Inst. Material	0	613	613	0
Central Elementary School				
Inst. Material	(559)	832	273	0
Milk	0	3,762	3,762	0
Library	0	371	202	169
KIWI Bags	0	10	10	0
Technology	0	260	260	0
Sales Tax	0	149	149	0
Subtotal user fees	7,194	53,887	56,509	4,572
Total district activity funds	$ 27,606	$ 222,418	$ 229,597	$ 20,427

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Revenues	Expenditures
U.S. Department of Agriculture				
Pass Through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	N/A	$ 240,230	$ 240,230
National School Lunch	10.555	N/A	33,376	33,376
National School Lunch	10.555	N/A	883,836	883,836
Summer Food Service Program for Children	10.559	N/A	223,068	223,068
Total for cluster			1,380,510	1,380,510
Covid-19 Coronavirus	10.649	N/A	614	614
Total U.S. Department of Agriculture			1,381,124	1,381,124
U.S. Department of Education				
Pass Through Kansas Department of Education				
Special education cluster (IDEA)				
Special education - grants to states - Title VI	84.027	N/A	652,507	652,507
Special education - grants to states - Title VI	84.027	N/A	25,203	25,203
Special education - grants to states - Title VI	84.027	N/A	146,419	146,419
Special education - preschool grant	84.173	N/A	34,767	34,767
Total for cluster			858,896	858,896
Title I - grants to local educational agencies	84.010	DO320	170,069	186,969
Student Support & Academic Enrichment Program	84.424	DO320	18,111	18,111
Elementary & Secondary School Emergency Relief	84.425	DO320	1,103,924	834,278
Title IIA - improving teacher quality state	84.367	DO320	40,218	40,218
Perkins Reserve	84.048	N/A	10,000	10,000
Pass Through Kansas Board of Regents				
Perkins Reserve	84.048	N/A	4,400	4,400
Total U.S. Department of Education			2,205,618	1,952,872
U.S. Department of Health and Human Services				
Pass Through Kansas Department of Education				
KDHE K-12 Covid Testing Grant	93.323	N/A	85,182	124,776
Total U.S. Department of Health and Human Services			85,182	124,776
U.S. Corporation for National and Community Service				
Pass Through Pottawatomie County, Kansas				
KVC - Commission Administration	94.003	N/A	944	944
Total U.S. Corporation for National and Community Service			944	944
Total revenue and expenditures of federal awards			$ 3,672,868	$ 3,459,716

The District did not provide federal awards to subrecipients for the year ended June 30, 2022.

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

Unified School District Number 320, Wamego, Kansas

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

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 320 under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 320, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 320.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

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

NOTE D. INDIRECT COST RATE

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

Special Reports

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

Board of Education
Unified School District Number 320
Wamego, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statement of Unified School District Number 320 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements., and have issued our report thereon dated October 31, 2022. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United Sates of America.

Report Internal Control over Financial Reporting

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

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

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

Report Compliance and Other Matters

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

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Purpose of this Report

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

Harold K. Mayes Jr

Harold K. Mayes Jr. CPA
Agler & Gaeddert, & Chartered
Ottawa, Kansas
October 31, 2022

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

Board of Education
Unified School District Number 320
Wamego, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 320's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 320's major federal programs for the year ended June 30, 2022. Unified School District Number 320's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 320 complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 Unified School District Number 320 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District Number 320's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 320's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 320's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District Number 320's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 320's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Harold K. Mayes Jr

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 31, 2022

Unified School District Number 320, Wamego, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster	Amount
Special Education Cluster		
84.027	Special education - grants to states - Title VI	652,507
84.027	Special education - grants to states - Title VI	25,203
84.027	Special education - grants to states - Title VI	146,419
84.173	Special education - preschool grant	34,767
		858,896
84.424	Student Support & Academic Enrichment Program	18,111
84.425	Elementary & Secondary School Emergency Relief	834,278
93.323	KDHE K-12 COVID Testing Grant	124,776
	Total	$ 1,836,061

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