SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2022

SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report		1
Financial Statement		
Summary of Cash Receipts, Expenditures and Unencumbered Cash	1	4
Notes to Financial Statement		6
Required Regulatory Basis Supplementary Information	Schedules	
Summary of Expenditures - Actual and Budget	1	16
Schedule of Receipts and Expenditures – Actual and Budget		
General Fund	2a	17
Supplemental General	2b	18
Salina Adult Education Center Fund	2c	19
Preschool-Aged At Risk Fund	2d	20
At Risk (K-12) Fund	2e	21
Bilingual Education Fund	2f	22
Virtual Education Fund	2g	23
Capital Outlay Fund	2h	24
Central Kansas Cooperative in Education Fund	2i	25
Driver Training Fund	2j	26
Food Service Fund	2k	27
KPERS Special Retirement Contribution Fund	2l	28
Parent Education Fund	2m	29
Professional Development Fund	2n	30
Summer School Fund	2o	31
Special Education Fund	2p	32
Career and Postsecondary Education	2q	33
Bond and Interest Fund	2r	34
Schedule of Receipts and Expenditures – Actual		
Contingency Reserve Fund	2s	35
Federal Grant Funds	2t	36
Health Insurance Fund	2u	39
Gifts and Grant Funds	2v	40
Textbook Rental Fund	2w	42
Stewart Library Trust Fund	2x	43
Schedule of Receipts, Expenditures, and Cash Balances - Agency Fund	3	44
Schedule of Receipts, Expenditures, and Cash Balances – District Activity Funds	4	45

SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

TABLE OF CONTENTS - CONTINUED

	Schedule	Page
Schedule of Expenditures of Federal Awards		46
Notes to Schedule of Expenditures of Federal Awards		48
Special Reports		
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*		50
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance		52
Schedule of Findings and Questioned Costs		55

234 South Main
P.O. Box 1020
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Education
Salina Unified School District Number 305
Salina, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Salina Unified School District Number 305, Salina, Kansas as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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 Salina Unified School District Number 305, Salina, Kansas, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Salina Unified School District Number 305, Salina, Kansas, 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 Salina Unified School District Number 305 of Salina, Kansas, 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 Salina Unified School District Number 305 of Salina, Kansas 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 determined, 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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Salina Unified School District Number 305 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 Salina Unified School District Number 305'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 Salina Unified School District Number 305 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, 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 statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 September 8, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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 Salina Unified School District Number 305 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report dated September 16, 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-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (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, Kansas
September 8, 2022

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Statement 1

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	$ 0	$ 0	$ 53,009,435	$ 53,009,435	$ 0	$ 527,678	$ 527,678
Supplemental General	852,909	0	16,736,699	17,070,937	518,671	6,000	524,671
Special Purpose Funds							
Adult Education	435,326	0	603,135	564,786	473,675	5,360	479,035
Preschool-Aged At Risk	0	0	209,500	209,500	0	0	0
At Risk (K-12)	500,000	0	11,160,500	11,160,500	500,000	521	500,521
Bilingual Education	0	0	1,126,444	1,126,444	0	0	0
Virtual Education	0	0	471,630	471,630	0	2,109	2,109
Capital Outlay	11,762,135	0	8,122,789	6,239,122	13,645,802	1,922,004	15,567,806
Central Kansas Cooperative In Education	2,336,138	0	29,904,652	27,618,145	4,622,645	20,076	4,642,721
Driver Training	51,788	0	37,846	34,655	54,979	510	55,489
Food Service	649,284	0	5,151,699	4,566,635	1,234,348	10,099	1,244,447
KPERS Special Retirement Contribution	0	0	10,236,553	10,236,553	0	0	0
Parent Education	51,534	0	132,171	132,171	51,534	0	51,534
Professional Development	265,152	0	271,134	271,286	265,000	2,555	267,555
Summer School	28,402	0	4,950	11,988	21,364	0	21,364
Special Education	4,230,000	0	13,610,316	13,610,316	4,230,000	0	4,230,000
Career and Postsecondary Education	0	0	1,160,914	1,160,914	0	0	0
Non-Budgeted							
Contingency Reserve	4,152,091	0	0	0	4,152,091	0	4,152,091
Federal Grants	(626,741)	0	13,467,536	14,873,054	(2,032,259)	228,654	(1,803,605)
Health Insurance	7,509,928	0	11,369,121	10,929,586	7,949,463	0	7,949,463
Gifts and Grants	35,293	0	743,391	731,999	46,685	24,507	71,192
Textbook Rental	1,201,168	0	697,474	1,402,154	496,488	74,995	571,483

The accompanying notes are an integral part of this statement.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Statement 1

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (continued)							
Bond and Interest Funds							
Bond and Interest	$ 6,277,012	$ 0	$ 9,819,985	$ 10,112,410	$ 5,984,587	$ 0	$ 5,984,587
Trust Funds							
Stewart Library Trust	33,240	0	40	522	32,758	0	32,758
District Activities							
District Activity Funds	296,351	0	459,332	413,317	342,366	0	342,366
Total Reporting Entity (excluding agency funds)	$ 40,041,010	$ 0	$ 188,507,246	$ 185,958,059	$ 42,590,197	$ 2,825,068	$ 45,415,265

Composition of Ending Statutory Cash:	
Bank Deposits	$ 38,300,044
Other Securities	10,913,774
Total cash	49,213,818
Agency Funds per Schedule 3	(3,798,553)
Total Reporting Entity (excluding agency funds)	$ 45,415,265

The accompanying notes are an integral part of this statement.

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

Salina Unified School District Number 305 (the District) is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents the District, and does not include the financial statement of any of the related municipal entities. The District does have a related entity, Salina Education Foundation (the Foundation). The Foundation is not audited; however, transactions with the Foundation are disclosed within the notes under related parties.

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 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 revenues 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 did not have any business funds for the current year.

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.).

Agency fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (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 Kansas Municipal Audit and Accounting Guide (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.

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

NOTE D. BUDGETARY INFORMATION

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

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

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

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 State Board 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 regulatory receipts 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 municipality 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 capital project funds, trust and agency funds, and the following special purpose funds:

Contingency Reserve Fund	Federal Grant Funds
Health Insurance Fund	Gifts and Grant Funds
Textbook Rental Fund	Stewart Library Trust

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 costs.

NOTE E. DEPOSITS AND INVESTMENTS – continued

As of June 30, 2022, the District had the following investments and maturities:

Health Insurance Fund

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	1-2	Rating U.S.
U.S. Government Agencies				
United State Treasury Notes	$ 5,561,523	$ 1,849,694	$ 3,711,829	S&P A-1+
Federated Government Obligations	2,268,754	2,268,754	0	
Total Fair Value	$ 7,830,277	$ 4,118,448	$ 3,711,829	
Securities at cost	$ 7,949,463	$ 4,151,212	$ 3,798,251	
Unrealized gain (loss)	$ (119,186)	$ (32,764)	$ (86,422)	

General Operations

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	1-2	Rating U.S.
United State Treasury Bills	$ 989,268	$ 989,268	$ 0	S&P A-1+
Notes	975,042	0	975,042	S&P A-1+
Notes	1,000,000	1,000,000	0	S&P A-1+
	$ 2,964,310	$ 1,989,268	$ 975,042	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county 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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2022 is as follows:

Investments - For Insurance Fund	Percentage of Investments
U.S. Treasury Notes	71.03%
Federated Government Obligations	28.97%
	100.00%

NOTE E. DEPOSITS AND INVESTMENTS – continued

Investments - For Genral Operations	Percentage of Investments
U.S. Treasury Bills	33.37%
U.S. Treasury Notes	32.89%
U.S. Treasury Notes	33.73%
	100.00%

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

At June 30, 2022, the carrying amount of the District's bank deposits was $38,300,044 (which includes petty cash funds) and the bank balance was $43,222,408. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $533,689 was covered by federal depository insurance and $42,688,719 was collateralized with securities held by the pledging financial institution's agents 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 be adequately secured.

Salina Unified School District Number 305
Salina, Kansas

NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2022

NOTE F. LONG-TERM DEBT

General Long-Term Debt

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity	Beginning Balance	Additions	Refunded	Payments	Ending Balance	Interest Paid
Series 2014, School Refunding & Improvement	3.30%	6/26/2014	$ 117,215,000	9/1/2023	$ 16,585,000	0	0	$ 5,260,000	$ 11,325,000	$ 4,267,410
Series 2016, School Refunding	1.95%	6/30/2016	8,320,000	9/1/2026	8,320,000	0	0	0	8,320,000	
Series 2017, School Refunding	2.74%	9/7/2017	9,125,000	9/1/2032	6,925,000	0	0	0	6,925,000	
Series 2019, School Refunding	2.47%	9/25/2019	65,055,000	9/1/2033	56,870,000	0	0	0	56,870,000	
Series 2021, School Refunding	1.36%	5/25/2021	16,845,000	9/1/2029	16,845,000	0	0	585,000	16,260,000	
					$105,545,000	0	0	$ 5,845,000	$ 99,700,000	$ 4,267,410

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

	2023	2024	2025	2026	2027	2028-2032	2033-2034	Total
General obligation bonds								
Principal	$ 6,125,000	$ 6,505,000	$ 8,520,000	$ 8,655,000	$ 8,900,000	$45,220,000	$15,775,000	$ 99,700,000
Interest	4,032,675	2,933,653	1,931,966	1,793,014	1,547,827	4,486,992	389,362	17,115,489
	$10,157,675	$ 9,438,653	$10,451,966	$ 10,448,014	$10,447,827	$49,706,992	$16,164,362	$ 116,815,489

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have oustanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding October 1. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2022, the statutory limit for the District was $83,602,255 which the Distrcit has exceeded but this has been approved by the State Board of Education.

NOTE F. LONG-TERM DEBT - continued

Operating Leases

The District conducts a portion of its operations utilizing operating leases for copiers and buildings. Lease terms expire at various times.

June 30,	Equipment	Buildings	Total
2022	$ 195,169	$ 23,400	$ 218,569

Current year rental payments under operating leases were $218,569.

Minimum Future rental payments under oprating leases as of June 30, 2022 are as follows:

Operating Leases

June 30,	Equipment	Buildings	Total
2023	$ 125,474	$ 21,900	$ 147,374
2024	108,937	21,900	130,837
2025	106,395	21,900	128,295
2026	0	9,900	9,900
2027	0	9,900	9,900
	$ 340,806	$ 85,500	$ 426,306

NOTE G. IN-SUBSTANCE PAYMENTS

The District received $2,063,897 for general fund and $515,053 for supplemental general fund subsequent to June 30, 2022 and is required by K.S.A. 72-5135(d) that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

Fund From	Fund To	Statutory Authority	Amount
General Fund	Virtual Education	K.S.A. 72-5167	$ 471,630
General Fund	Capital Outlay	K.S.A. 72-5167	1,460,106
General Fund	Special Education	K.S.A. 72-5167	7,855,603
General Fund	Textbook	K.S.A. 72-5167	500,000
General Fund	Preschool-Aged At Risk	K.S.A. 72-5167	209,500
General Fund	At Risk (K-12)	K.S.A. 72-5167	8,160,240
Supplemental	Bilingual Education	K.S.A. 72-5143	1,126,444
Supplemental	Professional Development	K.S.A. 72-5143	271,134
Supplemental	Parent Education Program	K.S.A. 72-5143	51,534
Supplemental	Special Education	K.S.A. 72-5143	5,717,118
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	1,160,914
Supplemental	At Risk (K-12)	K.S.A. 72-5143	3,000,000
	Total Transfers		$ 29,984,223

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Health Insurance: During the year ended June 30, 2022 employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 1998. The District's contribution is $520 per month for a single policy and $520 per month for a family policy per employee. All District Employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross & Blue Shield of Kansas, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding $125,000 and with aggregate stop loss insurance at 115% of annualized expected claims.

Incurred but not reported claims: Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. COBRA participants pay 102% of the premium. There is no cost to the District under this program.

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

Compensated Absences: The District's policy is to recognize the costs of compensated absences when actually paid. Compensated absence policies are available in the staff handbook.

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

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the 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 http://www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 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 provision 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 statutory 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, 2020. 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 KPEPRS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 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 $10,236,553 for the year ended June 30, 2022.

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $75,627,222. 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 proportionate share 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 this financial statement.

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

NOTE K. OTHER RETIREMENT BENEFITS

Defined Contribution Plan
The District has established a defined contribution pension plan in accordance with the provisions of section 403(b) of the Internal Revenue Code. The District contributes $1,000 per contract year for each full time, eligible participant into the participant's Employer Paid Account. Contributions are prorated for participants who work less than full time and/or are employed for less than a full contract year. Eligible employees include Certified Teachers, Head Start Teachers and Administrators. Employer paid contributions are subject to a 15-year vesting schedule. Additionally, employees may voluntarily contribute, on a pre-tax basis, from their salary, to their Employee Paid Account.

NOTE L. RISK MANAGEMENT

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 fiscal years.

NOTE M. OTHER INFORMATION

Reimbursed Expenses*:* The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

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

Related Party Transactions: The Salina Education Foundation is a component unit of the District. The Foundation is a not-for-profit organization formed for the education purposes of funding programs, gifts, loans or other assistance for the benefit of the District and its students and employees. During year ended June 30, 2022, the District received funding from the Foundation in the amount of $39,601. Additionally, the District disbursed $4,000 to the Foundation.

Funds with a Deficit Unencumbered Cash Balance: Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

NOTE M. OTHER INFORMATION - continued

The following funds had a deficit balance of unencumbered cash as of June 30, 2022: Federal Head Start, Kansas Head Start, Federal – CARES Act, Title I Low Income, Title II-A Improve Teacher Quality, Title IV Student Support and Academic Enrichment, ESSER I, ESSER II, ESSER III, KDHE COVID Testing, and Kansas Preschool Pilot. Each of these funds are financed by Federal and State governmental agencies and are expecting reimbursement of qualifying grant expenditures which will cover the deficit balances.

Trust agreement: The Stewart Library Endowment is an endowment set up by proceeds from LeVoy C. Nelson Estate. According to the agreement with the estate, the District has set up this endowment for the benefit of the Stewart Elementary Library. According to the agreement, the District may use the earnings on the principal (but not the principal) for improvements to the Library.

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September 8, 2022 the date the financial statement was available to be issued.

REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 1

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

	Certified Budget	Adjustments To Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 53,739,967	$ (1,401,365)	$ 670,833	$ 53,009,435	$ 53,009,435	$ 0
Supplemental General	17,556,597	(485,660)	0	17,070,937	17,070,937	0
Special Purpose Funds						
Adult Education	675,000	0	0	675,000	564,786	(110,214)
Preschool-Aged At Risk	220,000	0	0	220,000	209,500	(10,500)
At Risk (K-12)	11,160,500	0	0	11,160,500	11,160,500	0
Bilingual Education	1,210,000	0	0	1,210,000	1,126,444	(83,556)
Virtual Education	540,000	0	0	540,000	471,630	(68,370)
Capital Outlay	13,750,000	0	0	13,750,000	6,239,122	(7,510,878)
Central Kansas Cooperative In Education	30,500,000	0	0	30,500,000	27,618,145	(2,881,855)
Driver Training	54,500	0	0	54,500	34,655	(19,845)
Food Service	5,047,500	0	0	5,047,500	4,566,635	(480,865)
KPERS Special Retirement Contribution	11,837,112	0	0	11,837,112	10,236,553	(1,600,559)
Parent Education	141,000	0	0	141,000	132,171	(8,829)
Professional Development	560,000	0	0	560,000	271,286	(288,714)
Summer School	42,500	0	0	42,500	11,988	(30,512)
Special Education	15,700,316	0	0	15,700,316	13,610,316	(2,090,000)
Career and Postsecondary Education	1,350,000	0	0	1,350,000	1,160,914	(189,086)
Bond and Interest Fund						
Debt Service	10,112,510	0	0	10,112,510	10,112,410	(100)
Total of all Funds	$ 174,197,502	$ (1,887,025)	$ 670,833	$ 172,981,310	$ 157,607,427	$ (15,373,883)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2a

GENERAL FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Student Activities	$ 15,091	$ 20,658	$ 0	$ 20,658
Other	177,425	229,441	0	229,441
County Sources				
Mineral Production Tax	110	294	0	294
State Sources				
General State Aid	42,955,109	44,482,705	44,639,967	(157,262)
Special Education Aid	7,899,704	7,855,603	9,100,000	(1,244,397)
State Aid Reimbursement	398,758	420,734	0	420,734
Total Cash Receipts	51,446,197	53,009,435	$ 53,739,967	$ (730,532)
Expenditures				
Instruction	15,207,867	14,412,840	$ 14,752,009	$ (339,169)
Student Support Services	3,050,788	2,881,827	3,114,650	(232,823)
Instructional Support Staff	1,918,267	1,883,607	1,979,100	(95,493)
General Administration	374,518	414,471	594,573	(180,102)
School Administration	3,355,586	3,364,912	3,480,985	(116,073)
Central Services	3,051,535	2,922,177	3,090,450	(168,273)
Operations and Maintenance	7,082,003	7,234,625	7,690,200	(455,575)
Student Transportation	953,006	1,237,897	1,178,000	59,897
Transfers to Other Funds	16,452,627	18,657,079	17,860,000	797,079
Adjustment to Comply with Legal Max	0	0	(1,401,365)	1,401,365
Legal General Fund Budget	51,446,197	53,009,435	52,338,602	670,833
Adjustment for Qualifying Budget Credits	0	0	670,833	(670,833)
Total Expenditures	51,446,197	53,009,435	$ 53,009,435	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2b

SUPPLEMENTAL GENERAL FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 7,538,948	$ 7,132,110	$ 7,710,295	$ (578,185)
Delinquent Tax	215,209	97,504	39,251	58,253
County Sources				
Motor Vehicle Tax	970,814	873,655	881,213	(7,558)
Recreational Vehicle Tax	13,281	12,237	11,544	693
Commercial Vehicle Tax	50,151	43,047	46,897	(3,850)
State Sources				
Supplemental State Aid	8,557,229	8,578,146	8,822,190	(244,044)
Total cash receipts	17,345,632	16,736,699	$ 17,511,390	$ (774,691)
Expenditures				
Instruction	5,659,060	5,273,371	$ 5,053,303	$ 220,068
Instructional Support Staff	350,880	457,715	477,760	(20,045)
Central Services	11,444	12,707	14,000	(1,293)
Transfers to Other Funds	10,870,106	11,327,144	12,011,534	(684,390)
Adjustment to Comply with Legal Max	0	0	(485,660)	485,660
Legal Fund Budget	16,891,490	17,070,937	17,070,937	0
Adjustment for Qualifying Budget Credits	0	0	0	0
Total Expenditures	16,891,490	17,070,937	$ 17,070,937	$ 0
Receipts Over (Under) Expenditures	454,142	(334,238)		
Unencumbered Cash, July 1	398,767	852,909		
Unencumbered Cash, June 30	$ 852,909	$ 518,671		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2c

SALINA ADULT EDUCATION CENTER FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 352,717	$ 350,086	$ 346,881	$ 3,205
Delinquent Tax	9,603	4,406	1,839	2,567
Other	4,026	7,458	15,000	(7,542)
Reimbursements	1,616	2,081	0	2,081
County Sources				
Motor Vehicle Tax	42,710	40,925	41,234	(309)
Recreational Vehicle Tax	583	573	540	33
Commercial Vehicle Tax	2,312	2,017	2,194	(177)
State Sources				
State Aid	53,223	59,020	53,465	5,555
Federal Sources				
Federal Aid	124,505	136,569	126,970	9,599
Total cash receipts	591,295	603,135	$ 588,123	$ 15,012
Expenditures				
Instruction	315,618	378,158	$ 432,500	$ (54,342)
Instructional Support Staff	52,177	73,259	93,000	(19,741)
School Administration	83,908	85,234	97,000	(11,766)
Central Services	6,000	12,472	0	12,472
Operations and Maintenance	13,499	15,663	52,500	(36,837)
Total Expenditures	471,202	564,786	$ 675,000	$ (110,214)
Receipts Over (Under) Expenditures	120,093	38,349		
Unencumbered Cash, July 1	315,233	435,326		
Unencumbered Cash, June 30	$ 435,326	$ 473,675		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2d

PRESCHOOL-AGED AT RISK FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfers from Other Funds	$ 277,936	$ 209,500	$ 220,000	$ (10,500)
Expenditures				
Instruction	273,144	4,000	$ 14,500	$ (10,500)
Instructional Support Staff	0	15,500	15,500	0
School Administration	0	70,000	70,000	0
Operations and Maintenance	0	120,000	120,000	0
Food Service	4,792	0	0	0
Total Expenditures	277,936	209,500	$ 220,000	$ (10,500)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2e

AT RISK (K-12) FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Individual (Summer School)	$ 416	$ 260	$ 5,000	$ (4,740)
Other Sources				
Transfers from Other Funds	10,599,584	11,160,240	11,000,000	160,240
Total Cash Receipts	10,600,000	11,160,500	$ 11,005,000	$ 155,500
Expenditures				
Instruction	10,039,706	10,433,819	$ 10,556,500	$ (122,681)
Student Support Services	531,268	615,517	559,000	56,517
Student Transportation	29,026	111,164	45,000	66,164
Total Expenditures	10,600,000	11,160,500	$ 11,160,500	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	500,000	500,000		
Unencumbered Cash, June 30	$ 500,000	$ 500,000		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2f

BILINGUAL EDUCATION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfers from Other Funds	$ 1,069,491	$ 1,126,444	$ 1,210,000	$ (83,556)
Expenditures				
Instruction	1,069,491	1,126,444	$ 1,210,000	$ (83,556)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2g

VIRTUAL EDUCATION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfer from Other Funds	$ 87,403	$ 471,630	$ 540,000	$ (68,370)
Total Cash Receipts	87,403	471,630	$ 540,000	$ (68,370)
Expenditures				
Instruction	39,919	334,755	$ 398,000	$ (63,245)
Student Support Services	18,800	19,234	19,980	(746)
School Administration	17,741	106,137	108,300	(2,163)
Central Services	8,612	9,080	11,170	(2,090)
Operations and Maintenance	2,331	2,424	2,550	(126)
Total Expenditures	87,403	471,630	$ 540,000	$ (68,370)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2h

CAPITAL OUTLAY FUND

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

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 3,763,220	$ 3,734,229	$ 3,700,041	$ 34,188
Delinquent Tax	103,343	47,397	19,611	27,786
Interest	49,798	97,996	100,000	(2,004)
Other	242,546	716,882	200,000	516,882
County Sources				
Motor Vehicle Tax	455,575	436,506	440,280	(3,774)
Recreational Vehicle Tax	6,218	6,114	5,767	347
Commercial Vehicle Tax	24,660	21,508	23,431	(1,923)
In Lieu of Taxes	13,273	11,838	0	11,838
State Sources				
State Aid	1,502,201	1,590,213	1,619,914	(29,701)
Other Sources				
Transfers from Other Funds	0	1,460,106	0	1,460,106
Total Cash Receipts	6,160,834	8,122,789	$ 6,109,044	$ 2,013,745
Expenditures				
Instruction	1,545,850	2,739,502	$ 6,490,500	$ (3,750,998)
Instructional Support Staff	38,015	107,022	163,000	(55,978)
Central Services	61,422	171,876	172,000	(124)
Operations and Maintenance	939,322	1,266,650	912,500	354,150
Student Transportation	4,898	10,369	12,000	(1,631)
Facility Acquisition and Construction	3,433,910	1,943,703	6,000,000	(4,056,297)
Total Expenditures	6,023,417	6,239,122	$ 13,750,000	$ (7,510,878)
Receipts Over (Under) Expenditures	$ 137,417	$ 1,883,667		
Unencumbered Cash, July 1	11,624,718	11,762,135		
Unencumbered Cash, June 30	$ 11,762,135	$ 13,645,802		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2i

CENTRAL KANSAS COOPERATIVE IN EDUCATION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Special Ed State Aid Flow-Through	$ 13,652,527	$ 13,483,920	$ 24,408,006	$ (10,924,086)
Assessments	10,163,570	10,570,112	0	10,570,112
Other	336,575	240,177	465,790	(225,613)
State Sources				
State Aid Deaf/Blind	0	4,494	0	4,494
Federal Sources				
Federal Aid	3,250,625	3,704,703	3,704,859	(156)
Medicaid	1,751,215	1,901,246	1,100,000	801,246
Total Cash Receipts	29,154,512	29,904,652	$ 29,678,655	$ 225,997
Expenditures				
Instruction	19,336,531	19,572,496	$ 22,409,110	$ (2,836,614)
Student Support Services	6,039,162	6,312,691	6,498,390	(185,699)
Instructional Support Staff	686,031	813,689	686,400	127,289
General Administration	828,325	847,333	845,000	2,333
Operations and Maintenance	48,639	69,763	61,100	8,663
Transportation	0	2,173	0	2,173
Total Expenditures	26,938,688	27,618,145	$ 30,500,000	$ (2,881,855)
Receipts Over (Under) Expenditures	2,215,824	2,286,507		
Unencumbered Cash, July 1	120,314	2,336,138		
Unencumbered Cash, June 30	$ 2,336,138	$ 4,622,645		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2j

DRIVER TRAINING FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 19,140	$ 22,360	$ 15,000	$ 7,360
State Sources				
State Aid	0	15,486	21,000	(5,514)
Total Cash Receipts	19,140	37,846	$ 36,000	$ 1,846
Expenditures				
Instruction	2,834	30,711	$ 49,500	$ (18,789)
Operations and Maintenance	703	3,944	5,000	(1,056)
Total Expenditures	3,537	34,655	$ 54,500	$ (19,845)
Receipts Over (Under) Expenditures	15,603	3,191		
Unencumbered Cash, July 1	36,185	51,788		
Unencumbered Cash, June 30	$ 51,788	$ 54,979		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2k

FOOD SERVICE FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Food Service	$ 95,800	$ 46,744	$ 88,800	$ (42,056)
Other	7,348	32,981	15,000	17,981
State Sources				
State Aid	35,326	38,697	37,284	1,413
Federal Sources				
Federal Aid	3,555,742	5,033,277	4,888,711	144,566
Other Sources				
Transfers from Other Funds	1,594	0	0	0
Total Cash Receipts	3,695,810	5,151,699	$ 5,029,795	$ 121,904
Expenditures				
Operations and Maintenance	33,938	37,077	$ 39,000	$ (1,923)
Food Service	3,606,289	4,529,558	5,008,500	(478,942)
Total Expenditures	3,640,227	4,566,635	$ 5,047,500	$ (480,865)
Receipts Over (Under) Expenditures	55,583	585,064		
Unencumbered Cash, July 1	593,701	649,284		
Unencumbered Cash, June 30	$ 649,284	$ 1,234,348		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2l

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 9,523,018	$ 10,236,553	$ 11,837,112	$ (1,600,559)
Total Cash Receipts	9,523,018	10,236,553	$ 11,837,112	$ (1,600,559)
Expenditures				
Instruction	6,232,423	6,617,956	$ 7,722,221	$ (1,104,265)
Student Support Services	987,234	1,178,079	1,255,878	(77,799)
Instructional Support Staff	748,161	748,541	959,979	(211,438)
General Administration	138,087	138,904	162,991	(24,087)
School Administration	400,647	429,337	504,931	(75,594)
Central Services	289,782	306,171	340,898	(34,727)
Operations and Maintenance	483,621	517,296	584,606	(67,310)
Student Transportation	5,292	22,023	6,293	15,730
Food Service	237,771	278,246	299,315	(21,069)
Total Expenditures	9,523,018	10,236,553	$ 11,837,112	$ (1,600,559)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2m

PARENT EDUCATION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 80,789	$ 80,637	$ 80,637	$ 0
Other Sources				
Transfers from Other Funds	51,534	51,534	51,534	0
Total Cash Receipts	132,323	132,171	$ 132,171	$ 0
Expenditures				
Student Support Services	131,073	132,171	$ 139,000	$ (6,829)
Instructional Support Staff	1,250	0	2,000	(2,000)
Total Expenditures	132,323	132,171	$ 141,000	$ (8,829)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	51,534	51,534		
Unencumbered Cash, June 30	$ 51,534	$ 51,534		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2n

PROFESSIONAL DEVELOPMENT FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
State Aid	$ 69,989	$ 0	$ 0	$ 0
Other Sources				
Transfers from Other Funds	220,827	271,134	400,000	(128,866)
Total Cash Receipts	290,816	271,134	$ 400,000	$ (128,866)
Expenditures				
Instructional Support Staff	290,664	271,286	$ 560,000	$ (288,714)
Total Expenditures	290,664	271,286	$ 560,000	$ (288,714)
Receipts Over (Under) Expenditures	152	(152)		
Unencumbered Cash, July 1	265,000	265,152		
Unencumbered Cash, June 30	$ 265,152	$ 265,000		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2o

SUMMER SCHOOL FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 5,215	$ 4,950	$ 15,000	$ (10,050)
Expenditures				
Instruction	649	11,988	$ 42,500	$ (30,512)
Receipts Over (Under) Expenditures	4,566	(7,038)		
Unencumbered Cash, July 1	23,836	28,402		
Unencumbered Cash, June 30	$ 28,402	$ 21,364		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2p

SPECIAL EDUCATION FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 3,319	$ 0	$ 0	$ 0
Federal Sources				
Federal Aid	133,154	37,595	196,356	233,951
Other Sources				
Transfers from Other Funds	13,293,145	13,572,721	15,100,000	(1,527,279)
Total Cash Receipts	13,429,618	13,610,316	$ 15,296,356	$ (1,293,328)
Expenditures				
Instruction	11,926,368	12,194,535	$ 13,973,056	$ (1,778,521)
Student Support	0	31,509	31,650	(141)
Instruction Support	0	30,163	30,360	(197)
General Administration	4,846	923	51,250	(50,327)
Student Transportation	1,498,404	1,353,186	1,614,000	(260,814)
Total Expenditures	13,429,618	13,610,316	$ 15,700,316	$ (2,090,000)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	4,230,000	4,230,000		
Unencumbered Cash, June 30	$ 4,230,000	$ 4,230,000		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2q

CAREER AND POSTSECONDARY EDUCATION

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources				
Transfers from Other Funds	$ 1,133,219	$ 1,160,914	$ 1,350,000	$ (189,086)
Total Cash Receipts	1,133,219	1,160,914	$ 1,350,000	$ (189,086)
Expenditures				
Instruction	1,133,219	1,160,914	$ 1,350,000	$ (189,086)
Total Expenditures	1,133,219	1,160,914	$ 1,350,000	$ (189,086)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2r

BOND AND INTEREST FUND

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Taxes	$ 5,066,994	$ 5,085,010	$ 4,962,707	$ 122,303
Delinquent Tax	140,355	64,380	26,340	38,040
Other	0	2,186	0	2,186
County Sources				
Motor Vehicle Tax	611,976	586,343	591,472	(5,129)
Recreational Vehicle Tax	8,353	8,213	7,748	465
Commercial Vehicle Tax	33,127	28,889	31,477	(2,588)
State Sources				
State Aid	3,773,070	4,044,964	4,044,964	0
Total Cash Receipts	9,633,875	9,819,985	$ 9,664,708	$ 155,277
Expenditures				
Debt Service	9,674,538	10,112,410	$ 10,112,510	$ (100)
Total Expenditures	9,674,538	10,112,410	$ 10,112,510	$ (100)
Receipts Over (Under) Expenditures	(40,663)	(292,425)		
Unencumbered Cash, July 1	6,317,675	6,277,012		
Unencumbered Cash, June 30	$ 6,277,012	$ 5,984,587		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2s

CONTINGENCY RESERVE FUND

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

	2021 Actual	2022 Actual
Cash Receipts		
Other Sources		
Transfers from Other Funds	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Transfers to Other Funds	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	4,152,091	4,152,091
Unencumbered Cash, June 30	$ 4,152,091	$ 4,152,091

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

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

	Head Start					Title I			Title II-A
Cash Receipts	**Federal**	**Kansas**	**CARES**	**Summer Food**	**CACFP**	**Part D**	**Low Income**	**Carryover**	**Improve Teacher Quality**
Local Sources									
Other	$ 204,965	$ 0	$ 0	$ 15	$ 0	$ 0	$ 0	$ 0	$ 0
State Sources									
Other	0	191,953	0	0	0	0	0	0	0
Federal Sources									
Federal Aid	5,334,217	733,407	26,631	7,651	212,297	159,605	1,539,203	113,445	299,502
Medicaid	3,697	0	0	0	0	0	0	0	0
Total cash receipts	5,542,879	925,360	26,631	7,666	212,297	159,605	1,539,203	113,445	299,502
Expenditures									
Instruction	1,974,162	357,040	0	0	0	159,605	1,361,818	113,445	0
Student Support Services	462,222	147,741	0	0	0	0	90,506	0	0
Instruction Support Staff	2,228,520	454,700	0	0	0	0	1,105	0	302,250
General Administration	5,187	0	0	0	0	0	70,919	0	0
School Administration	120,797	0	0	0	0	0	0	0	0
Central Services	37,497	0	0	0	0	0	0	0	0
Operations and Maintenance	347,016	0	0	0	0	0	0	0	0
Student Transportation	184,990	4,319	0	0	0	0	0	0	0
Facility and Acquisition	104	0	59,500	0	0	0	0	0	0
Food Service	112,904	12,350	0	7,867	186,410	0	0	0	0
Total Expenditures	5,473,399	976,150	59,500	7,867	186,410	159,605	1,524,348	113,445	302,250
Receipts Over (Under) Expenditures	69,480	(50,790)	(32,869)	(201)	25,887	0	14,855	0	(2,748)
Unencumbered Cash, July 1	(325,074)	(75,447)	(5,806)	2,124	22,082	0	(33,509)	0	(5,116)
Unencumbered Cash, June 30	$ (255,594)	$ (126,237)	$ (38,675)	$ 1,923	$ 47,969	$ 0	$ (18,654)	$ 0	$ (7,864)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

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

Cash Receipts	Title III English Language Acq.	Title IV Student Supp. & Acad. Enrich	Title VI-B Improvement Plan	Carl Perkins	ESSER I	ESSER II	ESSER III
Local Sources							
Other	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Sources							
Other	0	0	0	0	0	0	0
Federal Sources							
Federal Aid	49,696	154,522	111,383	77,897	9,923	4,081,531	51,060
Medicaid	0	0	0	0	0	0	0
Total cash receipts	49,696	154,522	111,383	77,897	9,923	4,081,531	51,060
Expenditures							
Instruction	49,696	26,896	111,383	77,897	7,325	3,958,032	9,203
Student Support Services	0	2,132	0	0	0	862,520	0
Instruction Support Staff	0	114,541	0	0	0	159,902	58,440
General Administration	0	3,639	0	0	0	19,037	0
School Administration	0	0	0	0	0	84,643	0
Central Services	0	0	0	0	0	53,019	1,120
Operations and Maintenance	0	0	0	0	0	143,236	552
Student Transportation	0	0	0	0	0	26,350	50,000
Facility and Acquisition	0	0	0	0	0	0	0
Food Service	0	0	0	0	0	140,728	553
Total Expenditures	49,696	147,208	111,383	77,897	7,325	5,447,467	119,868
Receipts Over (Under) Expenditures	0	7,314	0	0	2,598	(1,365,936)	(68,808)
Unencumbered Cash, July 1	0	(10,040)	0	0	(3,923)	(192,030)	0
Unencumbered Cash, June 30	$ 0	$ (2,726)	$ 0	$ 0	$ (1,325)	$ (1,557,966)	$ (68,808)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

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

Cash Receipts	KDHE COVID Testing	Oakdale 21st Century CLC	Totals June 30, 2022	Totals June 30, 2021
Local Sources				
Other	$ 0	$ 0	$ 204,980	$ 154,110
State Sources				
Other	0	0	191,953	102,252
Federal Sources				
Federal Aid	29,936	75,000	13,066,906	12,616,909
Medicaid	0	0	3,697	2,564
Total cash receipts	29,936	75,000	13,467,536	12,875,835
Expenditures				
Instruction	0	71,850	8,278,352	7,173,094
Student Support Services	34,236	0	1,599,357	750,443
Instruction Support Staff	0	0	3,319,458	3,536,004
General Administration	0	3,150	101,932	80,803
School Administration	0	0	205,440	185,666
Central Services	0	0	91,636	78,402
Operations and Maintenance	0	0	490,804	556,441
Student Transportation	0	0	265,659	402,178
Facility and Acquisition	0	0	59,604	64
Food Service	0	0	460,812	340,556
Total Expenditures	34,236	75,000	14,873,054	13,103,651
Receipts Over (Under) Expenditures	(4,300)	0	(1,405,518)	(227,816)
Unencumbered Cash, July 1	0	0	(626,741)	(398,925)
Unencumbered Cash, June 30	$ (4,300)	$ 0	$ (2,032,259)	$ (626,741)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2u

HEALTH INSURANCE FUND

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

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Interest	$ 80,011	$ 20,292
Employee Paid Health Insurance	3,271,054	3,164,404
Retiree Paid Health Insurance	258,111	319,025
Other Sources		
Employer Paid Health Insurance	7,912,215	7,865,400
Total Cash Receipts	11,521,391	11,369,121
Expenditures		
Claims and Administrative Services	11,239,987	10,929,586
Total expenditures	11,239,987	10,929,586
Receipts Over (Under) Expenditures	281,404	439,535
Unencumbered Cash, July 1	7,228,524	7,509,928
Unencumbered Cash, June 30	$ 7,509,928	$ 7,949,463

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2v

GIFTS AND GRANT FUNDS

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

	CKCIE Transition	Head Start Nonfederal	Kansas Preschool Pilot	Mental Health Intervention	Opportunity Now	Other Grants
Cash Receipts						
Local Sources						
Other	$ 2,500	$ 5,500	$ 0	$ 0	$ 0	$ 136,858
State Sources						
State Aid	0	0	85,035	372,000	0	0
Federal Sources						
Federal Aid	0	0	97,598	0	0	0
Total Cash Receipts	2,500	5,500	182,633	372,000	0	136,858
Expenditures						
Instruction	0	0	97,898	0	530	129,020
Student Support Services	0	6,958	38,869	372,000	0	0
Instruction Support Staff	0	0	1,461	0	0	0
Operations and Maintenance	0	0	31,318	0	0	0
Student Transportation	0	0	524	0	0	0
Food Service	0	0	0	0	0	0
Total Expenditures	0	6,958	170,070	372,000	530	129,020
Receipts Over (Under) Expenditures	2,500	(1,458)	12,563	0	(530)	7,838
Unencumbered Cash, July 1	2,388	20,237	(65,213)	0	530	40,024
Unencumbered Cash, June 30	$ 4,888	$ 18,779	$ (52,650)	$ 0	$ 0	$ 47,862

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2v

GIFTS AND GRANT FUNDS

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

	Social Worker Overcoming Barriers	Teacher Leadership Academy	Athletic Advertising	Totals June 30, 2022	Totals June 30, 2021
Cash Receipts					
Local Sources					
Other	$ 3,000	$ 0	$ 40,900	$ 188,758	$ 113,580
State Sources			0		
State Aid	0	0	0	457,035	473,091
Federal Sources			0		
Federal Aid	0	0	0	97,598	100,440
Total Cash Receipts	3,000	0	40,900	743,391	687,111
Expenditures					
Instruction	0	0	52,269	279,717	300,395
Student Support Services	1,152	0	0	418,979	372,434
Instruction Support Staff	0	0	0	1,461	4,981
Operations and Maintenance	0	0	0	31,318	0
Student Transportation	0	0	0	524	147
Food Service	0	0	0	0	1,477
Total Expenditures	1,152	0	52,269	731,999	679,434
Receipts Over (Under) Expenditures	1,848	0	(11,369)	11,392	7,677
Unencumbered Cash, July 1	579	24,148	12,600	35,293	27,616
Unencumbered Cash, June 30	$ 2,427	$ 24,148	$ 1,231	$ 46,685	$ 35,293

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2w

TEXTBOOK RENTAL FUND

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

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Rental Fees and Other	$ 186,292	$ 197,474
Other Sources		
Transfers from Other Funds	588,000	500,000
Total Cash Receipts	774,292	697,474
Expenditures		
Instruction	77,337	1,402,154
Receipts Over (Under) Expenditures	696,955	(704,680)
Unencumbered Cash, July 1	504,213	1,201,168
Unencumbered Cash, June 30	$ 1,201,168	$ 496,488

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2x

STEWART LIBRARY TRUST FUND

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

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Interest	$ 64	$ 40
Expenditures		
Student Support Services	0	522
Receipts Over (Under) Expenditures	64	(482)
Unencumbered Cash, July 1	33,176	33,240
Unencumbered Cash, June 30	$ 33,240	$ 32,758

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 3

AGENCY FUNDS

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Central High School	$ 201,214	$ 298,160	$ 283,319	$ 216,055
South High School	133,668	245,669	228,784	150,553
Lakewood Middle School	15,982	25,511	17,685	23,808
South Middle School	22,853	27,297	25,152	24,998
Heusner Elementary School	2,127	906	815	2,218
Special Education	24,330	12,544	17,225	19,649
Subtotal Student Organization Funds	400,174	610,087	572,980	437,281
Other Agency funds	3,201,525	159,747	0	3,361,272
Total Student Organization Funds	$ 3,601,699	$ 769,834	$ 572,980	$ 3,798,553

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

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

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Central High School				
Athletic Gate Receipts	$ 73,273	$ 106,045	$ 92,256	$ 87,062
Special Projects	32,751	40,050	37,950	34,851
Subtotal Central High School	106,024	146,095	130,206	121,913
South High School				
Athletic Gate Receipts	54,888	135,021	98,475	91,434
Special Projects	37,503	43,100	47,420	33,183
Subtotal South High School	92,391	178,121	145,895	124,617
Lakewood Middle School				
Athletic Gate Receipts	14,808	16,461	16,020	15,249
Special Projects	13,606	27,820	22,297	19,129
Subtotal Lakewood Middle School	28,414	44,281	38,317	34,378
South Middle School				
Athletic Gate Receipts	21,213	25,818	22,654	24,377
Special Projects	48,098	64,738	75,863	36,973
Subtotal South Middle School	69,311	90,556	98,517	61,350
Special Education	211	279	382	108
Total District Activity Funds	$ 296,351	$ 459,332	$ 413,317	$ 342,366

Salina Unified School District Number 305
Salina, Kansas

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

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
Pass-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	$ 698,432	$ 698,432
National School Lunch Program (NSLP)	10.555	4,059,654	4,059,654
Summer Food Service Program	10.559	279,779	279,779
Total Child Nutrition Cluster		5,037,865	5,037,865
Child and Adult Care Food Program	10.558	212,297	212,297
Federal School Food Service	10.560	150	150
Covid-19 Coronavirus 2021 FY21 P-EBT	10.649	3,063	3,063
TOTAL DEPARTMENT OF AGRICULTURE		5,253,375	5,253,375
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Adult Education-Basic Grants to States	84.002	136,569	136,569
Title I Grants	84.010	1,812,253	1,797,398
Career and Technical Education	84.048	77,897	77,897
Title IV 21st Century Community Learning Center	84.287	75,000	75,000
English Language Acquisition	84.365	49,696	49,696
Improving Teacher Quality State Grants	84.367	299,502	302,250
Student Support & Academic Enrichment Grants	84.424	154,522	147,208
Elementary & Secondary School Emergency Relief	84.425	4,180,109	5,612,255
		6,785,548	8,198,273
Special Education Cluster			
Special Education - Grants to States	84.027	3,682,878	3,682,878
Special Education - Preschool Grants	84.173	133,208	133,208
Total Special Education Cluster		3,816,086	3,816,086
TOTAL DEPARTMENT OF EDUCATION		10,601,634	12,014,359
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct aid			
Head Start Cluster			
Early Head Start - Childcare Partnership	93.575	492,695	526,959
Temporary Assistance for Needy Families	93.558	338,310	342,273
Head Start	93.600	5,360,848	5,324,237
Total Head Start Cluster		6,191,853	6,193,469

See accompanying notes to this schedule.

Salina Unified School District Number 305
Salina, Kansas

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

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - continued			
Pass-through Kansas Department of Education			
Temporary Assistance for Needy Families	93.323	$ 29,936	$ 34,236
		29,936	34,236
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		6,221,789	6,227,705
TOTAL FEDERAL AWARDS		$ 22,076,798	$ 23,495,439

Medicaid is not considered federal funds for purposes of the Schedule of Federal Awards.
The District did not provide federal awards to sub-recipients for the year ended June 30, 2022.

See accompanying notes to this schedule.

Salina Unified School District Number 305
Salina, 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 award activity of Salina Unified School District Number 305 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 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 selected portion of the operations of Salina Unified School District Number 305, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). 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. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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 RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

234 South Main
P.O. Box 1020
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Salina Unified School District Number 305
Salina, 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 statements of Salina Unified School District Number 305, Salina, Kansas, 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 September 8, 2022. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report Internal Control over Financial Reporting

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

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

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

Report Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are 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 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
September 8, 2022

234 South Main
P.O. Box 1020
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Salina Unified School District Number 305
Salina, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Salina Unified School District Number 305'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 Salina Unified School District Number 305's major federal programs for the year ended June 30, 2022. Salina Unified School District Number 305'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, Salina Unified School District Number 305 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 Salina Unified School District Number 305 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305's compliance based on our audit. Reasonable assurance is a high level of assurance but is

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 Salina Unified School District Number 305'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 8, 2022

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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 weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Numb	Name of Federal Program or Cluster	Amount
U.S. Department of Education		
84.425	Elementary and Secondary School Emergency Relief (ESSER)	$ 7,325
84.425	ESSER II	5,447,467
84.425	ESSER II - SPED	37,595
84.425	ESSER III	119,868
		5,612,255
U.S. Department of Health and Human Services		
Head Start Cluster		
93.575	Early Head Start - Childcare Partnership	526,959
93.558	Temporary Assistance for Needy Families	342,273
93.600	Head Start	5,324,237
	Total Cluster	6,193,469

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

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.