SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 449

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 449
Easton, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 449, Easton, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 449, 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 Unified School District No. 449, 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 2.

Basis for Adverse Opinion and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity 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.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 449 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 19, 2023, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the our accompanying report not presented herein, but are 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 or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described In Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, 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*, is presented for purposes of additional analysis and is 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2024 on our consideration of Unified School District No. 449'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 controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 449's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 449's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
May 10, 2024

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 5,511,334	$ 5,532,665	$ (21,331)	$ 38,459	$ 17,128
Supplemental General	106,134	1,676,303	1,697,850	84,587	38,320	122,907
Special Purpose Funds:						
At Risk (4 Year Old)	73,098	97,322	79,750	90,670	-	90,670
At Risk (K-12)	493,838	692,183	622,389	563,632	1,499	565,131
Capital Outlay	2,069,054	648,460	956,083	1,761,431	219,788	1,981,219
Driver Education	20,709	4,125	2,729	22,105	-	22,105
Food Service	169,303	657,567	543,809	283,061	17,982	301,043
Professional Development	61,621	44,919	24,919	81,621	5,350	86,971
Special Education	661,026	1,182,702	1,236,508	607,220	439	607,659
Career and Postsecondary Education	319,004	256,206	249,986	325,224	12,541	337,765
Title I	(8,030)	68,736	60,706	-	-	-
Title II	(87,879)	231,984	148,656	(4,551)	-	(4,551)
KPERS Special Retirement Contribution	-	606,664	606,664	-	-	-
Textbook Rental	449,539	218,087	316,469	351,157	193,851	545,008
Contingency Reserve	455,877	-	-	455,877	-	455,877
SRSA Grant	-	43,327	43,327	-	-	-
District Activity	67,912	81,377	82,848	66,441	-	66,441

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund:						
Bond and Interest	$ 1,104,717	$ 905,953	$ 850,825	$ 1,159,845	$ -	$ 1,159,845
Trust Funds:						
Gifts and Grants	9,336	917	1,550	8,703	-	8,703
Memorial	14,466	1,663	2,000	14,129	-	14,129
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 5,979,725	$ 12,929,829	$ 13,059,733	$ 5,849,821	$ 528,229	$ 6,378,050
COMPOSITION OF CASH:						
Checking Accounts						$ 249,093
Savings Accounts						8,595
Certificates of Deposit						5,000
Kansas Municipal Investment Pool						6,210,696
Total Cash						6,473,384
Agency Funds per Schedule 3						(95,334)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)						$ 6,378,050

1. REPORTING ENTITY

Unified School District No. 449 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

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 balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2022:

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

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

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

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 which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. 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), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or begore September 20th. The District did not hold a revenue neutral rate hearing for this year.

The statutes allow for 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Contingency Reserve Fund	Textbook Rental Fund
Title I Fund	Title II Fund
District Activity Funds	SRSA Grant Fund

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

4. DEPOSITS AND INVESTMENTS

As of June 30, 2022, the District had the following investments with maturities less than one year:

Investment Tupe	Fair Value	Investments Maturity Less Than 1 Year	Rating U.S.
Kansas Municipal Investment Pool	$ 6,210,696	$ 6,210,696	N/A

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

K.S.A 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposits 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 noted 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 Municipality’s allocation of investments as of June 30, 2022, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100.0%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period.” All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $262,688 and the bank balance was $842,824. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $592,824 was collateralized with securities held by the pledging financial institution’s agent in the District's name.

5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $256,448 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. Of this receipt, $208,324 was for General Fund State Aid and $48,124 for Supplemental General Fund State Aid.

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	$ 67,035
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	14,936
General Fund	Special Education Fund	K.S.A. 72-5167	1,133,559
General Fund	Professional Development Fund	K.S.A. 72-5167	19,569
General Fund	Textbook Rental Fund	K.S.A. 72-5167	172,727
Supplemental General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5143	17,044
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	658,615
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	25,350
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	15,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	249,445

7. 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $606,664 for the year ended June 30, 2022.

Net Pension Liability.
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $4,683,665. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 www.kpers.org or can be obtained as described above.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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.

Compensated Absences. Employees employed for a twelve-month period are allowed 14 days of chargeable leave a year, accumulative to 75 days. Employees who accumulate over 75 days of leave at the

end of each school year will be paid for one half of the accumulated leave times their hourly rate of pay for each day over 75 days.

Employees employed for a nine-month period are allowed 12 days of chargeable leave a year, accumulative to 90 days. Employees who accumulate over 90 days of leave at the end of each school year will be paid at a rate of two thirds of the one day's pay of the current base salary for each day accumulated over 75 days.

9. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

10. RELATED PARTIES

During the year ending June 30, 2022, the District employed two immediate family members of District board members.

11. COMPLIANCE WITH STATUTES

At June 30, 2022, the Title II fund had a negative ending unencumbered cash balance of $4,551. These funds are on a reimbursement basis. The District incurred expenditures during the year June 30, 2022 and the reimbursement was not awarded until the subsequent year. The negative balances were casued by the timing of the reimbursements and is in compliance with Kansas statutes.

Per K.S.A. 10-1113 expenditures are to be contolled so no indebtedness is created in excess of funds. General Fund is in violation due to the ending unencumbered cash balance being negative $21,331.

Per K.S.A. 79-2935 expenditures are to be controlled so no indebtedness is created in excess of budget limits. General Fund and Supplemental General Fund are in violation due to expenditures being over budget by $21,358 and $1,604, respectivley.

12. COVID-19

In 2020, the World Health Organization ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. The full impact of the COVID- 19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for food service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through May 10, 2024. The aforementioned date represents the date the financial statement was available to be issued.

14. LONG – TERM DEBT

Changes in long-term liabilities of the District for the fiscal year ended June 30, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2020	1.00%	7/23/2020	$ 4,985,000	9/1/2026	$ 4,985,000	$ -	$ 805,000	$ 4,180,000	$ 45,825
Finance Lease									
Copier Lease	0.00%	3/13/2019	$ 140,301	6/13/2024	80,172	-	26,724	53,448	-
TOTAL CONTRACTUAL INDEBTEDNESS					$ 5,065,172	$ -	$ 831,724	$ 4,233,448	$ 45,825

Current maturities of long-term debt and interest for the next five years are as follows:

Years ended June 30,	2023	2024	2025	2026	2027	Total
Principal:						
Refunding Series 2020	$ 820,000	$ 815,000	$ 835,000	$ 845,000	$ 865,000	$ 4,180,000
Copier Lease	26,724	26,724	-	-	-	53,448
Total Principal	846,724	841,724	835,000	845,000	865,000	4,233,448
Interest:						
Refunding Series 2020	37,700	29,525	21,275	12,875	4,325	105,700
TOTAL PRINCIPAL AND INTEREST	$ 884,424	$ 871,249	$ 856,275	$ 857,875	$ 869,325	$ 4,339,148

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	$ 5,709,790	$ (228,418)	$ 29,935	$ 5,511,307	$ 5,532,665	$ 21,358
Supplemental General	1,768,555	(72,309)	-	1,696,246	1,697,850	1,604
Special Purpose Funds:						
At Risk (4 Year Old)	88,637	-	-	88,637	79,750	(8,887)
At Risk (K-12)	1,054,096	-	-	1,054,096	622,389	(431,707)
Capital Outlay	2,739,450	-	-	2,739,450	956,083	(1,783,367)
Driver Training	30,409	-	-	30,409	2,729	(27,680)
Food Service	683,597	-	-	683,597	543,809	(139,788)
Professional Development	64,074	-	-	64,074	24,919	(39,155)
Special Education	2,069,525	-	-	2,069,525	1,236,508	(833,017)
Career and Postsecondary Education	520,228	-	-	520,228	249,986	(270,242)
KPERS Contribution	700,718	-	-	700,718	606,664	(94,054)
Bond and Interest Funds:						
Bond and Interest	850,825	-	-	850,825	850,825	-

UNIFIED SCHOOL DISTRICT NO. 449
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Mineral Production Tax	$ 573	$ 160	$ -	$ 160
General State Aid	4,623,594	4,655,240	4,733,357	(78,117)
Special Education Aid	902,039	825,999	976,427	(150,428)
Reimbursements and Other	39,218	29,935	-	29,935
Total Receipts	5,565,424	5,511,334	$ 5,709,784	$ (198,450)
Expenditures				
Instruction	2,735,476	2,648,850	$ 2,840,786	$ (191,936)
Student Support Services	68,607	70,052	2,391	67,661
Instructional Support Staff	171,822	174,738	185,267	(10,529)
General Administration	269,863	271,082	275,185	(4,103)
School Administration	478,716	480,405	500,712	(20,307)
Central Services	27,079	28,230	27,079	1,151
Operations and Maintenance	466,278	406,602	472,938	(66,336)
Transportation	25,809	44,880	25,808	19,072
Operating Transfers	1,321,774	1,407,826	1,379,624	28,202
Adjustment to Comply with Legal Max	-	-	(228,418)	228,418
Legal General Fund Budget	5,565,424	5,532,665	5,481,372	51,293
Adjustment for Qualifying Budget Credits	-	-	29,935	(29,935)
Total Expenditures	5,565,424	5,532,665	$ 5,511,307	$ 21,358
Receipts Over (Under) Expenditures	-	(21,331)		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ (21,331)		

UNIFIED SCHOOL DISTRICT NO. 449
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 719,913	$ 707,957	$ 660,371	$ 47,586
Delinquent	13,395	7,226	11,006	(3,780)
Motor Vehicle	117,383	110,444	106,612	3,832
Commercial Vehicle	2,995	2,807	2,139	668
Recreational Vehicle	3,426	3,817	2,261	1,556
Supplemental State Aid	854,699	844,052	880,033	(35,981)
Total Receipts	1,711,811	1,676,303	$ 1,662,422	$ 13,881
Expenditures				
Instruction	115,391	109,467	$ 141,856	$ (32,389)
Student Support Services	5,600	88	5,600	(5,512)
Instructional Support Staff	12,865	4,831	16,894	(12,063)
General Administration	11,582	9,206	11,582	(2,376)
School Administration	835	635	835	(200)
Operations and Maintenance	236,246	268,363	257,449	10,914
Student Transportation Services	351,994	339,806	401,972	(62,166)
Operating Transfers	933,843	965,454	932,367	33,087
Adjustment to Comply with Legal Max	-	-	(72,309)	72,309
Total Expenditures	1,668,356	1,697,850	$ 1,696,246	$ 1,604
Receipts Over (Under) Expenditures	43,455	(21,547)		
Unencumbered Cash, Beginning	62,679	106,134		
Unencumbered Cash, Ending	$ 106,134	$ 84,587		

UNIFIED SCHOOL DISTRICT NO. 449
AT RISK (4 YEAR OLD) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees and Other	$ -	$ 13,243	$ 15,539	$ (2,296)
Operating Transfers	44,377	84,079	-	84,079
Total Receipts	44,377	97,322	$ 15,539	$ 81,783
Expenditures				
Instruction	27,571	79,750	$ 88,637	$ (8,887)
Receipts Over (Under) Expenditures	16,806	17,572		
Unencumbered Cash, Beginning	56,292	73,098		
Unencumbered Cash, Ending	$ 73,098	$ 90,670		

UNIFIED SCHOOL DISTRICT NO. 449
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements and Other	$ 8,499	$ 18,632	$ 5,000	$ 13,632
Operating Transfers	555,257	673,551	555,258	118,293
Total Receipts	563,756	692,183	$ 560,258	$ 131,925
Expenditures				
Instruction	477,608	548,927	$ 952,996	$ (404,069)
Student Transportation Services	64,418	73,462	101,100	(27,638)
Total Expenditures	542,026	622,389	$ 1,054,096	$ (431,707)
Receipts Over (Under) Expenditures	21,730	69,794		
Unencumbered Cash, Beginning	472,108	493,838		
Unencumbered Cash, Ending	$ 493,838	$ 563,632		

UNIFIED SCHOOL DISTRICT NO. 449
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 364,218	$ 386,981	$ 372,172	$ 14,809
Delinquent	6,116	3,226	5,571	(2,345)
Motor Vehicle	58,580	55,036	53,229	1,807
Commercial Vehicle	1,489	1,415	1,068	347
Recreational Vehicle	1,707	1,909	1,128	781
State Aid	137,355	153,638	153,654	(16)
Reimbursements and Other	31,016	38,890	83,074	(44,184)
Interest	763	7,365	500	6,865
Total Receipts	601,244	648,460	$ 670,396	$ (21,936)
Expenditures				
Instruction	72,839	24,470	$ 225,000	$ (200,530)
General Administration	54,660	-	53,747	(53,747)
Operations and Maintenance	22,152	87,473	400,000	(312,527)
Student Transportation Services	8,970	179,879	560,703	(380,824)
Facility Acquisition and Construction	192,475	664,261	1,500,000	(835,739)
Total Expenditures	351,096	956,083	$ 2,739,450	$ (1,783,367)
Receipts Over (Under) Expenditures	250,148	(307,623)		
Unencumbered Cash, Beginning	1,818,906	2,069,054		
Unencumbered Cash, Ending	$ 2,069,054	$ 1,761,431		

UNIFIED SCHOOL DISTRICT NO. 449
DRIVERS EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 4,125	$ 9,700	$ (5,575)
Expenditures				
Instruction	-	2,729	$ 30,409	$ (27,680)
Receipts Over (Under) Expenditures	-	1,396		
Unencumbered Cash, Beginning	20,709	20,709		
Unencumbered Cash, Ending	$ 20,709	$ 22,105		

UNIFIED SCHOOL DISTRICT NO. 449
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 4,352	$ 4,010	$ 3,040	$ 970
Federal Aid	485,773	629,164	505,200	123,964
Local Receipts	21,300	24,329	6,055	18,274
Reimbursements	2,992	64	-	64
Total Receipts	514,417	657,567	$ 514,295	$ 143,272
Expenditures				
Food Service Operation	413,289	543,809	$ 683,597	$ (139,788)
Receipts Over (Under) Expenditures	101,128	113,758		
Unencumbered Cash, Beginning	68,175	169,303		
Unencumbered Cash, Ending	$ 169,303	$ 283,061		

UNIFIED SCHOOL DISTRICT NO. 449
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 761	$ -	$ -	$ -
Operating Transfers	2,453	44,919	2,453	42,466
Total Receipts	3,214	44,919	$ 2,453	$ 42,466
Expenditures				
Instruction	2,491	17,779	$ 64,074	$ (46,295)
Instructional Support Staff	723	7,140	-	7,140
Total Expenditures	3,214	24,919	$ 64,074	$ (39,155)
Receipts Over (Under) Expenditures	-	20,000		
Unencumbered Cash, Beginning	61,621	61,621		
Unencumbered Cash, Ending	$ 61,621	$ 81,621		

UNIFIED SCHOOL DISTRICT NO. 449
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 19,329	$ 29,939	$ 20,626	$ 9,313
Reimbursements	4,629	4,204	-	4,204
Operating Transfers	1,301,185	1,148,559	1,387,873	(239,314)
Total Receipts	1,325,143	1,182,702	$ 1,408,499	$ (225,797)
Expenditures				
Instruction	1,107,251	1,093,060	$ 1,926,925	$ (833,865)
Student Transportation Services	117,305	143,448	142,600	848
Total Expenditures	1,224,556	1,236,508	$ 2,069,525	$ (833,017)
Receipts Over (Under) Expenditures	100,587	(53,806)		
Unencumbered Cash, Beginning	560,439	661,026		
Unencumbered Cash, Ending	$ 661,026	$ 607,220		

UNIFIED SCHOOL DISTRICT NO. 449
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 8,508	$ 6,761	$ -	$ 6,761
Operating Transfers	202,700	249,445	201,223	48,222
Total Receipts	211,208	256,206	$ 201,223	$ 54,983
Expenditures				
Instruction	194,173	249,081	$ 518,228	$ (269,147)
Student Transportation Services	644	905	2,000	(1,095)
Total Expenditures	194,817	249,986	$ 520,228	$ (270,242)
Receipts Over (Under) Expenditures	16,391	6,220		
Unencumbered Cash, Beginning	302,613	319,004		
Unencumbered Cash, Ending	$ 319,004	$ 325,224		

UNIFIED SCHOOL DISTRICT NO. 449
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 57,000	$ 68,736
Expenditures		
Instruction	65,030	60,706
Receipts Over (Under) Expenditures	(8,030)	8,030
Unencumbered Cash, Beginning	-	(8,030)
Unencumbered Cash, Ending	$ (8,030)	$ -

UNIFIED SCHOOL DISTRICT NO. 449
TITLE II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 131,329	$ 231,984
Expenditures		
Instruction	142,088	107,980
Student Support Services	1,194	-
Instructional Support Staff	3,815	2,353
General Administration	-	26,318
School Administration	3,299	2,802
Operations and Maintenance	57,282	3,597
Student Transportation Services	2,638	5,606
Food Service Operation	8,861	-
Total Expenditures	219,177	148,656
Receipts Over (Under) Expenditures	(87,848)	83,328
Unencumbered Cash, Beginning	(31)	(87,879)
Unencumbered Cash, Ending	$ (87,879)	$ (4,551)

UNIFIED SCHOOL DISTRICT NO. 449
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 579,105	$ 606,664	$ 700,718	$ (94,054)
Expenditures				
Employee Benefits	579,105	606,664	$ 700,718	$ (94,054)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 449
TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	$ 47,031	$ 45,360
Operating Transfers	149,645	172,727
Total Receipts	196,676	218,087
Expenditures		
Instruction	111,106	316,469
Receipts Over (Under) Expenditures	85,570	(98,382)
Unencumbered Cash, Beginning	363,969	449,539
Unencumbered Cash, Ending	$ 449,539	$ 351,157

UNIFIED SCHOOL DISTRICT NO. 449
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	455,877	455,877
Unencumbered Cash, Ending	$ 455,877	$ 455,877

UNIFIED SCHOOL DISTRICT NO. 449
SRSA GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
SRSA grant receipts	$ 1,552	$ 43,327
Expenditures		
Instruction	-	43,327
Receipts Over (Under) Expenditures	1,552	-
Unencumbered Cash, Beginning	(1,552)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 449
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 434,461	$ 510,617	$ 491,969	$ 18,648
Delinquent	7,576	4,185	6,653	(2,468)
Motor Vehicle	67,478	64,407	62,068	2,339
Recreational Vehicle	1,966	1,754	1,316	438
Commercial Vehicle	1,716	1,676	1,246	430
State Aid	292,685	323,314	323,314	-
Other Sources	769	-	-	-
Total Receipts	806,651	905,953	$ 886,566	$ 19,387
Expenditures				
Bond Principal	685,000	805,000	$ 805,000	$ -
Bond Interest	106,040	45,825	45,825	-
Total Expenditures	791,040	850,825	$ 850,825	$ -
Receipts Over (Under) Expenditures	15,611	55,128		
Unencumbered Cash, Beginning	1,089,106	1,104,717		
Unencumbered Cash, Ending	$ 1,104,717	$ 1,159,845		

UNIFIED SCHOOL DISTRICT NO. 449
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ 22	$ 917
Miscellaneous	1,500	-
State Aid	26,660	-
Total Receipts	28,182	917
Expenditures		
Instruction	26,660	1,550
Receipts Over (Under) Expenditures	1,522	(633)
Unencumbered Cash, Beginning	7,814	9,336
Unencumbered Cash, Ending	$ 9,336	$ 8,703

UNIFIED SCHOOL DISTRICT NO. 449
MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Investment Income	$ 179	$ 1,663
Expenditures		
Instruction	1,000	2,000
Receipts Over (Under) Expenditures	(821)	(337)
Unencumbered Cash, Beginning	15,287	14,466
Unencumbered Cash, Ending	$ 14,466	$ 14,129

UNIFIED SCHOOL DISTRICT NO. 449
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Pleasant Ridge High School				
Ag Welding	$ -	$ 1,700	$ 20	$ 1,680
Art Club	95	-	70	25
Baseball	2,763	2,555	3,115	2,203
Basketball - Lady Rams	1,127	-	-	1,127
Spirit Squad	1,085	3,751	3,672	1,164
Ram Basketball Club	1,296	5,377	3,726	2,947
Govt & Public Admin Projects	2	-	-	2
Dance Club	46	2,903	587	2,362
Boys/Girls State	1,718	269	241	1,746
Play Productions	3,628	1,781	1,443	3,966
Track Club	1,305	3,374	4,115	564
Football Club - Rambackers	120	7,217	4,663	2,674
Weight Room	1,974	-	610	1,364
FBLA	7,256	3,331	7,087	3,500
Scholar's Club	66	350	317	99
SAFE	523	-	-	523
Newspaper	713	-	-	713
RSVP	1,176	100	47	1,229
Battle of the Brains	661	15,000	463	15,198
Power Lifting	-	1,194	542	652
Spanish Club	185	-	-	185
Student Council	1,065	923	705	1,283
Student Assistant Fund	139	-	-	139
Student Incentive Fund	1,211	1,600	867	1,944
Wrestling Club	1,673	47	47	1,673
Student Recognition	1,076	413	483	1,006
Lady Rams Volleyball Club	3,217	11,827	8,945	6,099
Cross Country	172	344	-	516
The Ram Club	186	-	-	186
Softball	2,934	-	69	2,865
Class of 2020	895	-	895	-
Class of 2021	896	-	896	-
Class of 2022	1,861	-	1,586	275
Class of 2023	1,154	6,510	5,551	2,113
Class of 2024	1,900	-	-	1,900
Class of 2025	-	2,009	-	2,009
Student Support Team	-	1,000	125	875
Teacher Recognition	-	1,791	-	1,791
Technology	1,185	-	-	1,185
Vo-Ag Club	4,020	9,299	9,051	4,268
Ram Nation Store	8,374	37,908	38,772	7,510
Subtotal Pleasant Ridge High School	57,697	122,573	98,710	81,560

UNIFIED SCHOOL DISTRICT NO. 449
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Pleasant Ridge Middle School				
Boys Basketball	$ 4	$ 1,280	$ 904	$ 380
Cheerleaders	3,027	857	1,608	2,276
Track	495	-	266	229
Football	205	100	-	305
Girls Basketball	231	60	80	211
STUCO	1,453	213	473	1,193
Wrestling	19	-	-	19
Volleyball	92	586	538	140
Class of 2025	3,245	-	3,245	-
Class of 2026	1,915	5,425	3,979	3,361
Class of 2027	2,506	202	599	2,109
Class of 2028	-	8,371	5,965	2,406
Subtotal Pleasant Ridge Middle School	13,192	17,094	17,657	12,629
Total Student Organization Funds	70,889	139,667	116,367	94,189
Sales Tax				
Pleasant Ridge High School	-	3,009	2,184	825
Pleasant Ridge Middle School	-	320	-	320
Subtotal Sales Tax	-	3,329	2,184	1,145
TOTAL AGENCY FUNDS	$ 70,889	$ 142,996	$ 118,551	$ 95,334

UNIFIED SCHOOL DISTRICT NO. 449
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 4

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts					
Pleasant Ridge High School	$ 7,739	$ 23,677	$ 25,468	$ 5,948	$ 5,948
Pleasant Ridge Middle School	25,758	12,195	14,440	23,513	23,513
Subtotal Gate Receipts	33,497	35,872	39,908	29,461	29,461
School Projects					
Pleasant Ridge High School	11,285	25,920	26,502	10,703	10,703
Pleasant Ridge Middle School	6,619	3,832	2,192	8,259	8,259
Pleasant Ridge Elementary School	16,511	15,753	14,246	18,018	18,018
Subtotal School Projects	34,415	45,505	42,940	36,980	36,980
TOTAL DISTRICT ACTIVITY FUNDS	$ 67,912	$ 81,377	$ 82,848	$ 66,441	$ 66,441

UNIFIED SCHOOL DISTRICT NO. 449

SINGLE AUDIT SECTION

JUNE 30, 2022

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*

To the Board of Education of Unified School District No. 449:

We have audited, in accordance with the 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, and the *Kansas Municipal Audit and Accounting Guide,* the financial statement of Unified School District No. 449 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated May 10, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 449's internal control over financial reporting (internal control) as a basis for designing 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 Unified School District No. 449's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 449'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 statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 449's financial statement is free from 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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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 Unified School District No. 449'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
May 10, 2024

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

To the Board of Education of Unified School District No. 449:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 449's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 449's major federal programs for the year ended June 30, 2022. Unified School District No. 449's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 449 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 of 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 the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 449 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 Unified School District No. 449's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 449's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 449's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,*

*a*nd 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 judgement made by a reasonable user of the report on compliance about Unified School District's No. 449's compliance with the requirements of the major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 449's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District No. 449's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 449'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questions costs as items 2022-001 and 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 449's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District No. 449's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 449's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District No. 449's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
May 10, 2024

UNIFIED SCHOOL DISTRICT NO. 449
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 449 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.
3. No instances of noncompliance material to the financial statement of Unified School District No. 449, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.
4. Two material weaknesses were identified and no significant deficiencies were reported during the audit of the major federal award program.
5. The auditor's report on compliance for each major federal program for Unified School District No. 449 expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The programs tested as major programs: Child Nutrition Cluster, Assistance Listing Number 10.553, 10.555 and 10.559.
8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.
9. Unified School District No. 449 was determined to not be a low-risk auditee.

UNIFIED SCHOOL DISTRICT NO. 449
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

2022-001 Preparation of and Internal controls over Schedule of Expenditures of Federal Awards - (Material Weakness)

Federal Agency: U.S Department of Education
Program Name: Child Nutrition Cluster
Assistance Listing Numbers: 10.553, 10.555 and 10.559
Award Period: June 30, 2022

Criteria: According to 2 CFR 200, Subpart F, the District is required to prepare a schedule of federal expenditures, which must include the total federal awards expended as determined in accordance with §200.502. An effective internal control system exists if controls are effective in preventing or detecting material misstatements in the preparation of the schedule of federal expenditures of federal awards (the schedule). It provides reasonable assurance for the reliability of financial information and compliance with laws and regulations.

Condition: We have determined that there was an inadequate design of internal control over the preparation of the schedule during the fiscal year ended June 30, 2022. The current financial reporting process does not ensure accuracy and completeness in the preparation of the schedule by the District, as required by Uniform Guidance.

Cause: The District's policies and procedures were not designed to ensure the District's preparation of the schedule in conformity with Uniform Guidance.

Effect: The District did not prepare the schedule in conformity with Uniform Guidance. This increases the likelihood of a material misstatement and noncompliance with laws and regulations.

Recommendation: We recommend the Board of Education and management review the financial reporting process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over financial reporting to ensure that the District prepares the schedule conformity with Uniform Guidance.

Questioned Costs: None.

Repeat Finding: No.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and plans to develop proper written policies and procedures for the internal control over compliance to ensure accuracy and completeness in the District's preparation of the schedule as required by Uniform Guidance.

2022-002 Reporting to the Federal Audit Clearinghouse (Material Weakness)

Federal Agency: U.S Department of Education
Program Name: Child Nutrition Cluster
Assistance Listing Numbers: 10.553, 10.555 and 10.559
Award Period: June 30, 2022

Criteria: According to 2 CFR 700, Subpart F the District must submit, the audit package and the data collection form shall be submitted to the Federal Audit Clearinghouse within 30 days after receipt of the auditor's report or nine months after the end of the fiscal year —whichever comes first.

Condition: Audit tests revealed that required submission of the audit package and the data collection form was not submitted to the Federal Audit Clearinghouse for the audit of fiscal year ended June 30, 2022 in a timely manner.

Cause: Proper internal controls were not in place to ensure that audit package and data collection form was submitted to the Federal Audit Clearinghouse within the required timeline for the audit of fiscal year ended June 30, 2022.

Effect: The Organization's lack of proper internal control over the timely submission of the audit package and data collection forms to the Federal Audit Clearinghouse.

Recommendation: We recommend that the District implement internal control procedures that will ensure timely submission of the audit package and data collections form to the Federal Audit Clearinghouse within the required timeline.

Questioned Costs: None.

Repeat Finding: No.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will implement procedures that will ensure timely submission of the audit package and data collection form to the Federal Audit Clearinghouse.

UNIFIED SCHOOL DISTRICT NO. 449
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

None.

OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 449
SCHEDULE OF EXPNDITURES FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant - Grant ID No.	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS				
Child Nutrition Cluster-Cluster				
United States Department of Agriculture				
School Breakfast Program	10.553	Kansas State Department of Education	School Breakfast 3529-3490	$ 185,343
National School Lunch Program	10.555	Kansas State Department of Education	Food Service 3530-35000	312,664
Summer Food Service Program for Children	10.559	Kansas State Department of Education	Cash For Commodities 3530-3500	29,269
Fresh Fruit and Vegetable Program	10.582	Kansas State Department of Education	Fresh Fruits & Vegetables 3230-3020	15,919
Total United States Department of Agriculture				543,195
Total Child Nutrition Cluster-Cluster				543,195
Other Programs				
United States Department of Agriculture				
Pandemic EBT Administrative Costs (COVID-19)	10.649	Kansas State Department of Education	COVID-19 3530-3500	614
Total United States Department of Agriculture				614
Department of the Treasury				
Coronavirus Relief Fund (COVID-19)	21.019	Leavenworth County		16,400
Total Department of the Treasury				16,400
Department of Education				
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education	Title I 3532-3520	40,181
Career and Technical Education -- Basic Grants to States	84.048			3,899
Rural Education	84.358		SRSA	43,327
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education	Title IIA 3526-3860	27,932
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education	ESSA - Student Suport Academic Enrich 3113-3113	20,525
Education Stabilization Fund (COVID-19)	84.425	Kansas State Department of Education	ESSER I 3233-3040	134,264
Total Department of Education				270,128
Total Other Programs				287,142
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 830,337

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 449
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 449 (the District) and is presented on the regulatory basis of accounting. 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 the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the ten percent de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.