GIRARD
UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

For the Fiscal Year Ended June 30, 2021

Regulatory Basis Financial Statement
Independent Auditors' Report
with Regulatory Required
Supplemental Information

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

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GIRARD, KANSAS

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Diehl
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Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of Education
Girard Unified School District #248 (District)
Girard, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash - regulatory basis, of the Girard Unified School District #248 (District), Girard, Kansas as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statement.

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

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the **"**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021 or changes in net position and cash flows thereof for the fiscal 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 District as of June 30, 2021, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Required Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the June 30, 2021 summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and expenditures – agency funds – regulatory basis and the schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3 and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title2 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 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 required supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The prior year actual column presented in the individual fund schedules of receipts and expenditures – actual and budget – regulatory basis (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the financial statement. We previously audited the prior year financial statement in accordance with auditing standards generally accepted in the United States and the Kansas Municipal Audit and Accounting Guide and rendered an unqualified opinion dated November 9, 2020. The prior year financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link http://da.ks.gov/ar/muniserv/. Such prior year 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 prior year financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the prior year financial statement or to the prior year financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the prior year comparative information is fairly stated in all material respects in relation to the prior year financial statement as a whole, on the basis of accounting described.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021 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, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON CPAs PA

December 7, 2021
Girard, Kansas

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 8,385,708	$ 8,385,708	$ -	$ 176,858	$ 176,858
Supplemental General	96,650	2,414,386	2,430,283	80,752	189,949	270,701
Special Purpose Funds:						
4 Yr Old At Risk	3,086	14,800	14,599	3,287	1,000	4,287
K-12 At Risk	16,283	891,000	886,982	20,301	2,533	22,834
Bilingual Education	88	18,100	18,150	37	-	37
Virtual Education	-	-	-	-	-	-
Capital Outlay	894,919	1,112,298	768,966	1,238,250	109,259	1,347,510
Driver Education	44,019	5,800	5,176	44,643	13	44,657
Food Service	16,150	827,044	694,240	148,955	15,563	164,517
Inservice Education	65,159	35,972	36,747	64,384	12,628	77,012
Parent Education	-	20,000	20,000	-	-	-
Special Education	344,616	1,602,694	1,600,794	346,516	324	346,841
Career and Postsecondary Education	24,602	251,674	251,722	24,554	1,307	25,861
KPERS Special Retirement	-	804,940	804,940	-	-	-
Recreation Commission	2,868	51,016	46,000	7,885	-	7,885
Contingency Reserve	511,653	75,000	-	586,653	-	586,653
Textbook Rental	36,035	57,285	5,706	87,613	-	87,613
Safety Care Program	18,226	-	-	18,226	-	18,226
Title I	-	201,015	201,015	-	-	-
21st Century Grant	-	61,984	61,984	-	1,873	1,873
Title II	-	56,693	56,693	-	-	-
Title I Delinquent	-	-	-	-	-	-
Early Childhood Block Grant	-	10,000	10,000	-	-	-
Kansas Pre-K Pilot	(32,941)	134,941	102,000	-	980	980
ESSER CARES Act	-	146,056	146,056	-	-	-
SPARK	-	188,181	188,181	-	-	-
ESSER II	-	-	437,775	(437,775)	389,972	(47,804)
Gifts and Grants	76,613	1,081,879	1,110,669	47,824	-	47,824
District Activity Funds	24,548	20,735	31,088	14,195	-	14,195
Bond and Interest Fund	1,344,344	1,335,960	1,124,930	1,555,374	-	1,555,374
Total Entity (Excluding Agency Funds)	$ 3,486,918	$ 19,805,160	$ 19,440,404	$ 3,851,675	$ 902,260	$ 4,753,934

Composition of Cash	
District Checking Accounts.....	(761,423)
Money Market Checking Accounts.....	4,959,407
Activity Checking Accounts.....	121,880
Petty Cash.....	4,000
Certificates of Deposit.....	537,755
Total Cash	4,861,619
Agency Funds per Schedule 3	(107,685)
Total Reporting Entity	4,753,934

The notes to the financial statement are an inegral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Girard Unified School District #248, Girard, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting policies generally accepted in the United States of America.

Reporting Entity

The district is a municipal corporation governed by an elected seven-member board. This financial statement presents Girard Unified School District #248 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a related municipal entity in this financial statement.

Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of the Girard Unified School District #248:

GOVERNMENTAL FUNDS

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

Special Purpose Fund - to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting – (Continued)

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

Agency Funds – funds used to report assets held by the District in a purely custodial capacity.

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

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 fiscal year on or before August 1.
2. Publication in the local newspaper of the proposed budget and a notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the fiscal year ended June 30, 2021. The General Fund and Supplemental General Fund budgets were reduced to the legal maximum by the Kansas Department of Education.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments of 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.

Legal operating budgets are not required in the following special purpose funds: Contingency Reserve, Textbook Rental, Safety Care Program, Title I, 21st Century Grant, Title II, Title I Delinquent, Early Childhood Block Grant, Kansas Pre-K Pilot, ESSER CARES Act, SPARK, ESSER II, Gifts and Grants, or District Activity funds.

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

Cash and Investments

Cash and investments include money market checking accounts, and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury and the Kansas Municipal Investment Pool.

Compensated Absences

Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 20 days a year. Employees are not allowed to accumulate and carry forward vacation benefits past their anniversary date and are not paid for them when they terminate employment.

Employees can accrue from 9 to 12 days of sick leave each year. There is no limit on the amount of unused sick days that may be accumulated and carried over. However, upon termination, other than retirement, no payments are made for accumulated sick days.

The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

Based upon the above criteria the District has not determined a liability for vacation or sick pay.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement and the required supplementary schedules there were no violations of the cash basis and budget laws of Kansas. The negative cash balance in the ESSER II Fund is not a cash basis violation since this amount will be reimbursed.

3. CASH IN BANK AND DEPOSITORY SECURITY

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 deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

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%. All deposits were legally secured at June 30, 2021, as detailed in the table below.

3. CASH IN BANK AND DEPOSITORY SECURITY (Continued)

At June 30, 2021 the District's carrying amount of deposits was $4,753,934 and the bank balance was $4,904,903. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $791,755 was covered by federal depository insurance, $4,113,148 was collateralized with securities held by the pledging financial institutions' agents in the District's name, with a market value of $4,926,153.

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

FINANCIAL INSTITUTIONS

RISK CATEGORIES	EXCHANGE STATE BANK	FARMERS BANK BRANCH of GSSB	GIRARD NATIONAL BANK	COMMUNITY NATIONAL BANK	TOTALS
(1) FDIC Insurance	$ 176,200	$ 179,397	$ 254,000	$ 182,158	$ 791,755
(1) Collateralized with pledged securities held in the District's account	-	-	4,113,148	-	4,113,148
(2) Collateralized with pledged securities in Bank's account	-	-	-	-	-
(3) Uncollateralized	-	-	-	-	-
TOTAL BANK BALANCES	$ 176,200	$ 179,397	$ 4,367,148	$ 182,158	$ 4,904,903
Total Market Value of Pledged Securities	$ -	$ -	$ 4,926,153	$ -	$ 4,926,153

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $585,205 subsequent to June 30, 2021, 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, 2021.

5. 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 www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

5. PENSION PLAN (Continued)

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 16.15 % and 14.41% respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $804,940 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $8,422,960. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

5. PENSION PLAN (Continued)

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.

6. RISK MANAGEMENT

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

7. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the grant agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material. In addition the District is contingently liable for outstanding bonds which have been refunded and will be redeemed from amounts held in escrow. Details of the refunding bonds are in Note 12.

8. TRANSFERS

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Capital Outlay	KSA 72-53,113	$ 384,500
General	Contingency Reserve	KSA 72-5165	75,000
General	Special Education	KSA 72-3423	559,947
Supplemental General	Inservice Education	KSA 72-2552	30,000
Supplemental General	Bilingual Education	KSA 72-5147	18,100
Supplemental General	4 Yr Old At Risk	KSA 72-5153	14,800
Supplemental General	Special Education	KSA 72-3422	994,834
Supplemental General	Career and Postsecondary Education	KSA 72-5162	243,500
Supplemental General	K-12 At Risk	KSA 72-5153	891,000
Supplemental General	Parent Education	KSA 72-4165	20,000
ESSER CARES Act	Food Service	KSA 72-5164	50,000

9. POST EMPLOYMENT BENEFITS

Early Retirement

Retiring certified staff with over 100 accumulated sick days receive $100 per day of accumulated sick leave for the first 100 days and $50 per day for days in excess of 100 days. Classified staff received $50 per day on the first 100 days and $25 per day for days in excess of 100 days. The District funds these benefits on a pay as you go basis.

9. POST EMPLOYMENT BENEFITS (Continued)

For the year ending June 30, 2018, the District offered an early retirement incentive. Eligible employees could elect to take a lump-sum payment of $24,000 or $500 per month for 60 months beginning September 20, 2018. For the year ending June 30, 2021, payments totaling $30,000 were made under the program. The future payment requirements under this plan which are not recorded in the financial statement, are listed below:

Fiscal Year Ended June 30	Required Payment
2022	$ 30,000
2023	5,000
	$ 35,000

Participation in Group Health Insurance Plan

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan until they reach age 65. 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 premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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. There is no cost to the District under this program.

10. 403(B) PLAN

The District offers an internal revenue code section 403(B) plan to full-time employees. The plan allows employees to elect to defer salary amounts. The District matches 100% of deferred amounts up to $300 per employee each year. The total amount contributed by the District for the fiscal year ending June 30, 2021 was $29,270.

11. SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to June 30, 2021 through December 7, 2021, the date the financial statement was available for issue. In March 2020, the District's operations were impacted and continue to be impacted by the COVID-19 virus. The effect of the virus is unknown, but it is expected to be material. During this period there were no other subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statements.

12. LONG TERM DEBT OBLIGATIONS

On January 27, 2021, the District issued refunding bonds with a face value of $9,995,000. These proceeds were placed in escrow and will be used to call $2,715,000 of the series 2014 bonds on September, 1, 2022 and $6,200,000 of the Series 2019 refunding bonds on September 1, 2026. The attached schedules of long-term debt show the bonds that will be called as being redeemed. The cash flow savings from the refunding bonds will be $451,074 with a present value of $131,027. The District remains contingently liable for the $7,090,000 in Series 2014 bonds until September 1, 2022 which were previously refunded. In addition the District is contingently liable for $2,715,000 in Series 2014 bonds until September 1, 2022, and $6,200,000 in Series 2019 bonds until September 1, 2026 from the January 27, 2021, refunding issue.

Schedule of Changes in Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
Bond									
Series 2015 GO Bond	2.00 to 2.50%	1/8/2015	6,195,000	9/1/2024	$ 3,360,000	$ -	$ 690,000	$ 2,670,000	$ 68,288
Series 2014 GO Bond	3.00 to 3.75%	6/26/2014	9,805,000	9/1/2034	2,715,000	-	2,715,000	-	43,738
Series 2019 Refunding GO Bond	2.54%	12/30/2019	7,635,000	9/1/2032	7,635,000	-	6,405,000	1,230,000	117,905
Series 2021 Refunding GO Bond	0.2 to 1.52%	1/27/2021	9,995,000	9/1/2027	-	9,995,000	-	9,995,000	-
Lease									
iPads	4.50%	6/18/2018	370,045	7/31/2022	217,426	-	69,319	148,107	9,784
					$ 13,927,426	$ 9,995,000	$ 9,879,319	$ 14,043,107	$ 239,714

Schedule of Maturities in Long-Term Debt

Fiscal Year Ended June 30,	2022	2023	2024	2025	2026	2027 2031	Totals
PRINCIPAL							
Bond							
Series 2015 GO Bond	$ 710,000	$ 725,000	$ 755,000	$ 480,000	$ -	$ -	$ 2,670,000
Series 2014 GO Bond	-	-	-	-	-	-	-
Series 2019 Refunding GO Bond	185,000	190,000	205,000	210,000	215,000	225,000	1,230,000
Series 2021 Refunding GO Bond	925,000	895,000	885,000	885,000	1,150,000	5,255,000	9,995,000
Total Bonds	1,820,000	1,810,000	1,845,000	1,575,000	1,365,000	5,480,000	13,895,000
Lease							
iPads	72,438	75,669	-	-	-	-	148,107
Total Principal	1,892,438	1,885,669	1,845,000	1,575,000	1,365,000	5,480,000	14,043,107
INTEREST							
Bond							
Series 2015 GO Bond	54,288	39,031	21,438	6,000	-	-	120,756
Series 2014 GO Bond	-	-	-	-	-	-	-
Series 2019 Refunding GO Bond	40,178	29,546	18,813	13,625	8,313	2,813	113,286
Series 2021 Refunding GO Bond	96,038	85,403	81,981	77,025	69,261	131,383	541,091
Total Bonds	190,503	153,980	122,231	96,650	77,574	134,196	775,133
Lease							
iPads	6,665	3,405	-	-	-	-	10,070
Total Interest	197,168	157,385	122,231	96,650	77,574	134,196	785,203
Total Principal and Interest	$2,089,606	$2,043,055	$1,967,231	$1,671,650	$1,442,574	$5,614,196	$14,828,310

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Funds:						
General	$ 8,194,450	$ (151,650)	$ 342,908	$ 8,385,708	$ 8,385,708	$ -
Supplemental General	2,473,392	(43,109)	-	2,430,283	2,430,283	-
Special Purpose Funds:						
4 Yr Old At Risk	133,018	-	-	133,018	14,599	(118,419)
K-12 At Risk	891,500	-	-	891,500	886,982	(4,518)
Bilingual Education	21,000	-	-	21,000	18,150	(2,850)
Virtual Education	10,000	-	-	10,000	-	(10,000)
Capital Outlay	1,275,000	-	-	1,275,000	768,966	(506,034)
Driver Education	13,900	-	-	13,900	5,176	(8,724)
Food Service	684,500	-	17,153	701,653	694,240	(7,413)
Inservice Education	75,000	-	-	75,000	36,747	(38,253)
Parent Education Program	20,000	-	-	20,000	20,000	-
Special Education	1,809,669	-	-	1,809,669	1,600,794	(208,875)
Career and Postsecondary Education	398,500	-	-	398,500	251,722	(146,778)
KPERS Special Retirement	933,686	-	-	933,686	804,940	(128,746)
Recreation Commission	46,000	-	-	46,000	46,000	-
Bond and Interest Fund	1,251,137	-	-	1,251,137	1,124,930	(126,208)
	18,230,752					

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ -	$ -	$ -	$ -
Delinquent tax	-	-	-	-
Mineral tax	-	100	-	100
Interest	-	-	-	-
Reimbursement	291,140	342,908	-	342,908
State Sources				
General aid	6,839,659	6,992,919	7,073,318	(80,399)
Supplemental general aid	-	-	-	-
Special education aid	1,043,756	1,049,781	1,121,132	(71,351)
KPERS aid	-	-	-	-
Capital Outlay aid	-	-	-	-
Total Cash Receipts	8,174,555	8,385,708	$ 8,194,450	$ 191,258
Expenditures				
Instruction	3,900,095	4,150,150	$ 3,634,900	$ 515,250
Support Services				
Student Support	274,107	285,822	277,500	8,322
Instructional Support	24,170	22,411	26,200	(3,789)
General Administration	272,198	279,147	289,500	(10,353)
School Administration	588,660	616,329	607,000	9,329
Operations and Maintenance	1,267,982	1,253,238	1,304,500	(51,262)
Transportation	498,251	474,039	534,850	(60,811)
Central Services	294,913	285,126	310,000	(24,874)
Operating transfers to Other Funds				
Capital Outlay	175,000	384,500	-	384,500
Special Education	779,929	559,947	1,200,000	(640,053)
Food Service	-	-	-	-
Virtual Education	5,015	-	10,000	(10,000)
K-12 At Risk	-	-	-	-
Contingency Reserve	58,235	75,000	-	75,000
Textbook Rental	36,000	-	-	-
Adjustments to Budget				
Reduction for legal maximum			(151,650)	151,650
Adjustment for Reimbursed Expenses			342,908	(342,908)
Total Expenditures Subject to Budget	8,174,555	8,385,708	$ 8,385,708	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 608,313	$ 599,157	$ 543,033	$ 56,124
Delinquent tax	12,670	14,290	6,950	7,340
Motor vehicle tax	125,596	119,669	115,666	4,003
Reimbursements	-	-	-	-
State Sources				
Supplemental aid	1,659,820	1,681,270	1,711,093	(29,823)
Operating Transfers from Other Funds				
Contingency Reserve	-	-	-	-
Total Cash Receipts	2,406,399	2,414,386	$ 2,376,742	$ 37,644
Expenditures				
Instruction	222,872	38,357	$ 561,892	$ (523,535)
Support Services				
Student Support	-	-	-	-
Instructional Support	-	-	-	-
Operations and Maintenance	153,667	179,692	158,000	21,692
Transportation	-	-	-	-
Central Office	-	-	-	-
Operating transfers to Other Funds				
Inservice Education	40,000	30,000	20,000	10,000
Bilingual Education	17,100	18,100	21,000	(2,900)
Food Service	20,000	-	50,000	(50,000)
Special Education	780,235	994,834	300,000	694,834
Parent Education	14,500	20,000	17,500	2,500
4 Yr Old At Risk	12,600	14,800	130,000	(115,200)
K-12 At Risk	866,000	891,000	875,000	16,000
Career and Postsecondary Education	294,000	243,500	340,000	(96,500)
Adjustments to Budget				
Adjustment for Reimbursed Expenses			-	-
Reduction for Legal Maximum			(43,109)	43,109
Total Expenditures Subject to Budget	2,420,974	2,430,283	$ 2,430,283	$ -
Receipts Over (Under) Expenditures	(14,575)	(15,897)		
Unencumbered Cash, Beginning	111,225	96,650		
Unencumbered Cash, Ending	$ 96,650	$ 80,752		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
4 YR OLD AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
TANF aid	$ -	$ -	$ -	$ -
Local Sources				
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General	12,600	14,800	130,000	
General Fund	-	-	-	-
Total Cash Receipts	12,600	14,800	$ 130,000	$ -
Expenditures				
Instruction	10,050	14,599	$ 131,018	$ (116,419)
Other Supplemental Services	-	-	2,000	(2,000)
Total Expenditures Subject to Budget	10,050	14,599	$ 133,018	$ (118,419)
Receipts Over (Under) Expenditures	2,550	201		
Unencumbered Cash, Beginning	536	3,086		
Unencumbered Cash, Ending	$ 3,086	$ 3,287		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
K-12 AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 250	$ (250)
Operating Transfer from Other Funds				
Supplemental General Fund	866,000	891,000	875,000	16,000
General Fund	-	-	-	-
Total Cash Receipts	866,000	891,000	$ 875,250	$ 15,750
Expenditures				
Instruction	867,998	886,982	$ 891,500	$ (4,518)
Student Support Services	-	-	-	-
Total Expenditures Subject to Budget	867,998	886,982	$ 891,500	$ (4,518)
Receipts Over (Under) Expenditures	(1,998)	4,018		
Unencumbered Cash, Beginning	18,281	16,283		
Unencumbered Cash, Ending	$ 16,283	$ 20,301		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Supplemental General Fund	17,100	18,100	21,000	(2,900)
Total Cash Receipts	17,100	18,100	$ 21,000	$ (2,900)
Expenditures				
Instruction	17,029	18,150	$ 21,000	$ (2,850)
Total Expenditures Subject to Budget	17,029	18,150	$ 21,000	$ (2,850)
Receipts Over (Under) Expenditures	71	(50)		
Unencumbered Cash, Beginning	17	88		
Unencumbered Cash, Ending	$ 88	$ 37		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	5,015	-	10,000	(10,000)
Supplemental General Fund	-	-	-	-
Total Cash Receipts	5,015	-	$ 10,000	$ (10,000)
Expenditures				
Instruction	5,015	-	$ 10,000	$ (10,000)
Total Expenditures Subject to Budget	5,015	-	$ 10,000	$ (10,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 307,719	$ 338,533	$ 321,288	$ 17,245
Delinquent tax	3,013	4,557	3,650	907
Motor vehicle tax	29,076	39,513	37,964	1,549
Interest on idle funds	31,231	12,760	15,000	(2,240)
Miscellaneous	89,893	104,717	20,000	84,717
State Sources				
State Aid	213,115	227,717	229,031	(1,314)
Operating Transfer from Other Funds				
Gifts and Grants Fund	69,167	-	-	-
General Fund	175,000	384,500	-	384,500
Total Cash Receipts	918,214	1,112,298	$ 626,933	$ 485,365
Expenditures				
Instruction	214,628	138,257	$ 225,000	$ (86,743)
Student Support Services	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operations & Maintenance	550,119	68,708	300,000	(231,292)
Transportation	-	-	-	-
Central Services	-	-	-	-
Facility Acquisition and Construction	15,774	562,002	750,000	(187,998)
Total Expenditures Subject to Budget	780,521	768,966	$ 1,275,000	$ (506,034)
Receipts Over (Under) Expenditures	137,693	343,331		
Unencumbered Cash, Beginning	757,226	894,919		
Unencumbered Cash, Ending	$ 894,919	$ 1,238,250		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	$ 780	$ 3,250	$ -	$ 3,250
State Sources				
State aid	5,720	2,550	5,475	(2,925)
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	6,500	5,800	$ 5,475	$ 325
Expenditures				
Instruction	7,491	5,134	$ 13,700	$ (8,566)
Support Services				
Operations and Maintenance	-	42	200	(158)
Total Expenditures Subject to Budget	7,491	5,176	$ 13,900	$ (8,724)
Receipts Over (Under) Expenditures	(991)	624		
Unencumbered Cash, Beginning	45,010	44,019		
Unencumbered Cash, Ending	$ 44,019	$ 44,643		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Students	$ 119,317	$ 17,266	$ 142,441	$ (125,175)
Adults	3,006	7,100	32,730	(25,630)
Other	21,992	16,227	100,000	(83,773)
State Sources				
State Aid	5,398	7,153	4,320	2,833
Federal Sources				
Child nutrition aid	349,262	729,299	344,655	384,644
Equipment aid	16,439	-	-	-
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Supplemental General Fund	20,000	-	50,000	(50,000)
ESSER Cares Act Fund	-	50,000	-	50,000
Total Cash Receipts	535,414	827,044	$ 674,146	$ 152,898
Expenditures				
Support Services				
Operations and Maintenance	629,686	694,240	$ 684,500	$ 9,740
Adjustments to Budget				
Adjustment for Reimbursed Expenses	-	-	17,153	(17,153)
Total Expenditure Subject to Budget	629,686	694,240	$ 701,653	$ (7,413)
Receipts Over (Under) Expenditures	(94,272)	132,805		
Unencumbered Cash, Beginning	110,422	16,150		
Unencumbered Cash, Ending	$ 16,150	$ 148,955		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
INSERVICE EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ 275	$ -	$ 275
State Sources				
State Aid	6,590	5,697	6,750	(1,053)
Operating Transfer from Other Funds				
Supplemental General Fund	40,000	30,000	20,000	10,000
General Fund	-	-	-	-
Total Cash Receipts	46,590	35,972	$ 26,750	$ 9,222
Expenditures				
Support Services				
Instructional Support Staff	43,970	36,747	$ 75,000	$ (38,253)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	43,970	36,747	$ 75,000	$ (38,253)
Receipts Over (Under) Expenditures	2,620	(775)		
Unencumbered Cash, Beginning	62,539	65,159		
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash, Ending	$ 65,159	$ 64,384		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 2,500	$ (2,500)
State Sources				
State Aid	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	14,500	20,000	17,500	2,500
General Fund	-	-	-	-
Total Cash Receipts	14,500	20,000	$ 20,000	$ -
Expenditures				
Support Services				
Student Support	14,500	20,000	$ 20,000	$ -
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	14,500	20,000	$ 20,000	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
Federal aid	$ -	$ 17,829	$ 17,829	$ -
Local Sources				
Interest on Idle Funds	-	-	-	-
Miscellaneous	24,404	30,084	-	30,084
Operating Transfer from Other Funds				
Supplemental General Fund	779,929	994,834	300,000	694,834
General Fund	780,235	559,947	1,200,000	(640,053)
Total Cash Receipts	1,584,568	1,602,694	$ 1,517,829	$ 84,865
Expenditures				
Instruction	1,518,971	1,527,211	$ 1,714,669	$ (187,458)
Support Services				
Instructional Support	-	-	-	-
Transportation	66,117	73,583	95,000	(21,417)
Adjustments to Budget				
Adjustment for Reimbursed Expenses			-	-
Total Expenditures Subject to Budget	1,585,088	1,600,794	$ 1,809,669	$ (208,875)
Receipts Over (Under) Expenditures	(520)	1,900		
Unencumbered Cash, Beginning	345,136	344,616		
Unencumbered Cash, Ending	$ 344,616	$ 346,516		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 9,518	$ 8,174	$ 35,000	$ (26,826)
State Sources				
State aid	35,301	-	-	-
Federal Sources				
Federal aid	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	294,000	243,500	340,000	(96,500)
General Fund	-	-	-	-
Total Cash Receipts	338,819	251,674	$ 375,000	$ (123,326)
Expenditures				
Instruction	329,768	251,722	$ 398,500	$ (146,778)
Student Support Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Total Expenditures Subject to Budget	329,768	251,722	$ 398,500	$ (146,778)
Receipts Over (Under) Expenditures	9,051	(48)		
Unencumbered Cash, Beginning	15,551	24,602		
Unencumbered Cash, Ending	$ 24,602	$ 24,554		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 839,344	$ 804,940	$ 933,686	$ (128,746)
Operating Transfers from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	839,344	804,940	$ 933,686	$ (128,746)
Expenditures				
Instruction	572,826	547,359	$ 611,186	$ (63,827)
Student Support	31,501	32,198	38,000	(5,802)
Instructional Support	10,466	8,049	15,000	(6,951)
General Administration	27,253	24,148	35,000	(10,852)
School Administration	73,468	72,445	87,000	(14,555)
Central Services	35,646	32,198	45,000	(12,802)
Operations and Maintenance	46,216	48,296	53,000	(4,704)
Trasnportation	8,394	8,049	9,500	(1,451)
Food Service	33,574	32,198	40,000	(7,802)
Total Expenditures Subject to Budget	839,344	804,940	$ 933,686	$ (128,746)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
RECREATION COMMISSION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 42,257	$ 42,472	$ 40,302	$ 2,170
Delinquent Tax	741	883	487	396
Motor Vehicle Tax	7,162	7,662	2,397	5,265
Reimbursements	-	-	-	-
Total Cash Receipts	50,160	51,016	$ 43,186	$ 7,830
Expenditures				
Community Service Operations	54,750	46,000	$ 46,000	$ -
Adjustments to Budget				
Adjustment for Reimbursed Expenses			-	-
Total Expenditures Subject to Budget	54,750	46,000	$ 46,000	$ -
Receipts Over (Under) Expenditures	(4,590)	5,016		
Unencumbered Cash, Beginning	7,458	2,868		
Unencumbered Cash, Ending	$ 2,868	$ 7,885		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating transfer from General Fund	$ 58,235	$ 75,000
Total Cash Receipts	58,235	75,000
Expenditures		
Instruction	-	-
Support Services		
Operations and Maintenance	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	58,235	75,000
Unencumbered Cash, Beginning	453,418	511,653
Unencumbered Cash, Ending	$ 511,653	$ 586,653

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 52,504	$ 57,285
Operating Transfer From		
General	36,000	-
Total Cash Receipts	88,504	57,285
Expenditures		
Instruction	88,524	5,706
Total Expenditures	88,524	5,706
Receipts Over (Under) Expenditures	(20)	51,578
Unencumbered Cash, Beginning	36,055	36,035
Unencumbered Cash, Ending	$ 36,035	$ 87,613

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SAFETY CARE PROGRAM
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Fees	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Student Support	-	-
Capital Outlay	-	-
Total Expenditurs	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	18,226	18,226
Unencumbered Cash, Ending	$ 18,226	$ 18,226

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 192,452	$ 201,015
Total Cash Receipts	192,452	201,015
Expenditures		
Instruction	192,452	201,015
Total Expenditurs	192,452	201,015
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
21ST CENTURY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 63,984	$ 61,984
Total Cash Receipts	63,984	61,984
Expenditures		
Instruction	63,984	61,984
Transportation	-	-
General Administration	-	-
Total Expenditurs	63,984	61,984
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 37,691	$ 56,693
Total Cash Receipts	37,691	56,693
Expenditures		
Instruction	37,691	56,693
Total Expenditurs	37,691	56,693
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE I DELINQUENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 45,506	$ -
Local Sources		
Miscellaneous	-	-
Total Cash Receipts	45,506	-
Expenditures		
Instruction	45,506	-
Total Expenditurs	45,506	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
EARLY CHILDHOOD BLOCK GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State Aid	$ 10,000	$ 10,000
Total Cash Receipts	10,000	10,000
Expenditures		
Instruction	10,000	10,000
Total Expenditurs	10,000	10,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KANSAS PRE-K PILOT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State Aid	$ 76,963	$ 51,000
Federal Sources		
TANF Aid	44,022	83,941
Total Cash Receipts	120,985	134,941
Expenditures		
Instruction	153,926	102,000
Total Expenditurs	153,926	102,000
Receipts Over (Under) Expenditures	(32,941)	32,941
Unencumbered Cash, Beginning	-	(32,941)
Unencumbered Cash, Ending	$ (32,941)	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER CARES Act Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ 146,056
Total Cash Receipts	-	146,056
Expenditures		
Instruction	-	40,768
Support Services		
Student Support	-	2,580
Centeral Services	-	2,115
Operations and Maintenance	-	20,742
Transportation	-	3,323
Food Service	-	26,528
Operating Transfers to Other Funds		
Food Service	-	50,000
Total Expenditurs	-	146,056
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SPARK Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ 188,181
Total Cash Receipts	-	188,181
Expenditures		
Instruction	-	188,181
Support Services		
Student Support	-	-
Centeral Services	-	-
Operations and Maintenance	-	-
Transportation	-	-
Food Service	-	-
Total Expenditurs	-	188,181
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER II Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Instruction	-	250,310
Support Services		
Student Support	-	20,197
Instructional Support	-	5,243
Operations and Maintenance	-	143,883
Central Services	-	5,530
Food Service	-	12,612
Total Expenditurs	-	437,775
Receipts Over (Under) Expenditures	-	(437,775)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (437,775)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Miscellaneous	$ 479,937	$ 1,081,879
Interest	-	-
Total Cash Receipts	479,937	1,081,879
Expenditures		
Instruction	420,916	1,110,669
Total Expenditurs	420,916	1,110,669
Receipts Over (Under) Expenditures	59,021	(28,789)
Unencumbered Cash, Beginning	17,592	76,613
Unencumbered Cash, Ending	$ 76,613	$ 47,824

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 441,112	$ 425,195	$ 403,479	$ 21,716
Delinquent tax	8,476	10,026	5,035	4,991
Motor vehicle tax	84,531	87,505	84,552	2,953
Interest on idle funds	-	-	-	-
Other	-	-	-	-
State Sources				
State aid	658,819	813,233	813,233	-
Total Cash Receipts	1,192,938	1,335,960	$ 1,306,299	$ 29,661
Expenditures				
Debt Service				
Principal	670,000	895,000	$ 895,000	$ -
Interest	328,211	229,930	356,127	(126,198)
Other	-	-	10	(10)
Adjustmnets to Budget				
Adjustment for Reimbursed Expenses			-	-
Total Expenditures Subject to Budget	998,211	1,124,930	1,251,137	(126,208)
Receipts Over (Under) Expenditures	194,727	211,030		
Unencumbered Cash, Beginning	1,149,617	1,344,344		
Unencumbered Cash, Ending	$ 1,344,344	$ 1,555,374		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
High School	$ 96,627	$ 126,868.62	$ 122,116	$ 101,379
Middle School	6,621	706.54	1,022	6,306
Totals	$ 103,248	$ 127,575	$ 123,138	$ 107,685

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2021
Gate Receipts						
High School Athletics	$ 20,481	$ 15,653	$ 24,221	$ 11,913	$ -	$ 11,913
Middle School Athletics	4,067	5,081	6,866	2,282	-	2,282
Subtotal Gate Receipts	24,548	20,735	31,088	14,195	-	14,195
Enrollment Fees						
Middle School	-	-	-	-	-	-
Total District Activity Funds	$ 24,548	$ 20,735	$ 31,088	$ 14,195	$ -	$ 14,195

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

FEDERAL GRANTOR/ PASSTHROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education			
COVID-19 National School Lunch Program (See Note 2)	10.555	135,953	101,824
COVID-19 Summer Food Service Program (See Note 2)	10.559	593,346	592,416
		729,299	694,240
U.S. Department of Education			
Passed Through the State of Kansas Department of Education			
Title I	84.010	201,015	201,015
Twenty-First Century Community Learning Center	84.287	61,984	61,984
Supporting Effective Instruction	84.367	38,636	38,636
Student Support and Academic Enrichment Program	84.424	18,057	18,057
COVID-19 Elementary and Secondary School Emergency Relief (See Note 3)	84.425D	163,885	551,660
		483,577	871,352
U.S. Department of Treasury			
Passed Through Crawford County			
COVID-19 Coronavirus Relief Fund	21.019	188,181	188,181
		188,181	188,181
U.S. Department of Health and Human Services			
Passed Through the State of Kansas Department of Education			
Temporary Assistance to Needy Families (See Note 4)	93.558	83,941	83,941
		83,941	83,941
TOTALS		$ 1,484,998	$ 1,837,714

Notes:

1. The Schedule of Expenditures of Federal Awards has been prepared using the regulatory basis of accounting as established in the Kansas Municipal Audit and Accounting Guide. Under the regulatory basis of accounting, revenues are recognized when cash is received. Expenditures include cash disbursments, accounts payable, and encumbrances. Encumbrances are commitments of the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.

2. Part of the Child Nutrition Cluster. Total Child Nutrition Cluster expenditures were $694,240.

3. $17,829 of the expenditures were passed through to the Southeast Kansas Special Education Interlocal #637, a subrecipient.

4. Part of the 477 Cluster. Total 477 Cluster expenditures were $83,941.

5. The District did not elect to use the 10% de minimis indirect cost rate.

UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2021

Finding 2020-001 Drafting Financial Statements

Condition: The District's auditors, provide significant assistance with preparing their financial statement in the regulatory basis format as well as determining which disclosures are required.

Recommendation: None

Current Status: The District continues to rely on their auditors to assist in preparing the financial statement and disclosures. The District periodically reviews the situation. The District continues to believe this is the most cost-effective way to produce their financial statement. This remains a current year audit finding.

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

Board of Education
Unified School District #248
Girard, Kansas 66743

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 regulatory basis financial statement of Unified School District #248 as of and for the year ended June 30, 2021, and the related notes to the regulatory basis financial statement and have issued our report thereon dated December 7, 2021.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be significant deficiencies.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of regulatory basis 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 that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to Management of the District in a separate letter dated December 7, 2021.

District's Response to Findings
The District's response to the findings identified in our audit is described in the Corrective Action Plan. We did not audit the District's response and accordingly, we express no opinion on it.

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 organization'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 organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

December 7, 2021
Girard, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

Board of Education
Unified School District #248
Girard, Kansas 66743

Report on Compliance for Each Major Federal Program
We have audited the Unified School District #248's (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

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

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

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

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

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

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

December 7, 2021
Girard, Kansas

UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

- Adverse for departures from accounting principles generally accepted in the United States of America due to preparation of financial statements in accordance with the regulatory basis of accounting.
- Unqualified opinion on the regulatory basis financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? __ *YES* _X_ *NO*
- Significant deficiency(ies) identified that are not considered to be material weaknesses? NONE _X_ *YES* __ *REPORTED*

Noncompliance material to financial statements noted? __ *YES* _X_ *NO*

FEDERAL AWARDS:

Internal control over major programs:

- Material weakness(es) identified? __ *YES* _X_ *NO*
- Significant deficiency(ies) identified that are not considered to be material weaknesses? NONE __ *YES* _X_ *REPORTED*

Type of auditors' report issued on compliance for major programs: UNQUALIFIED

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the Uniform Guidance __ *YES* _X_ *NO*

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA #	NAME OF PROGRAM
10.555 & 10.559	Child Nutrition Cluster
21.019	Coronavirus Relief Fund

Auditee qualified as low-risk auditee? __ *YES* _X_ *NO*

The dollar threshold used to distinguish between Type A and Type B Programs was $750,000.

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency
2021-001 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with preparing the regulatory basis financial statement, as well as determining which disclosures are required under generally accepted accounting standards and the regulatory basis of accounting. This is a repeat finding from June 30, 2020 and was identified in that report as 2020-001.

Criteria: Internal controls should be in place that provide a reasonable assurance that the financial statements are appropriate in form and contain the required disclosures.

Cause: Relying upon the independent auditors for an area that should have internal controls in place.

Effect: The District relies on independent auditors to determine the financial statements are in the correct form and include the proper disclosures.

Recommendation: None

Response: The District agrees with the finding. The District's response is in the attached Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

UNIFIED SCHOOL DISTRICT #248

June 30, 2021 Financial Statements

Corrective Action Plan

Audit Finding 2021-001

USD #248 has always relied upon its auditors to provide significant assistance with preparing the regulatory basis financial statement and with determining which disclosures were required under the regulatory basis of accounting. While the USD #248 understands that this is a significant deficiency in our internal controls, we believe it is the most cost-effective manner for us to produce our financial statements. Our accounting staff concentrate on providing the reports needed for management and regulatory purposes. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the disclosure requirements of the regulatory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.