UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2021

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditors' Report	1-3
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5-14
REGULATORY REQUIRED SUPPLEMENTAL INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	16
SCHEDULE 2	
Schedule of Receipts and Expenditures	
A. General Fund	17
B. Supplemental General Fund	18
C. At Risk (4 Year Old) Fund	19
D. At Risk (K-12) Fund	20
E. Bilingual Education Fund	21
F. Capital Outlay Fund	22
G. Driver Training Fund	23
H. Food Service Fund	24
I. Professional Development Fund	25
J. Special Education Fund	26
K. Vocational Education Fund	27
L. KPERS Special Retirement Contribution Fund	28
M. Contingency Reserve Fund	29
N. Student Material Revolving/Textbook Rental Fund	30
O. Grant Activity	31-33
P. Recreation Commission	34
Q. Bond and Interest Fund	35
R. Scholarship Fund	36

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2021

TABLE OF CONTENTS

	Page
(continued)	
SCHEDULE 3 Schedule of Receipts and Disbursements - Student Activity Funds	37-38
SCHEDULE 4 Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	39
SUPPLEMENTAL INFORMATION	
SCHEDULE 5 Schedule of Expenditures - Actual and Budget - General Fund	41-43
SCHEDULE 6 Schedule of Expenditures of Federal Awards	44-45
Notes to Schedule of Expenditures of Federal Awards	46
OTHER SUPPLEMENTAL INFORMATION	
GRAPH 1 Comparison of Receipts	48
GRAPH 2 Comparison of Expenditures	49
GRAPH 3 Comparison of Expenditures Subject to Legal Max - General Fund	50
APPENDIX - SINGLE AUDIT	
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*	52-53
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	54-56
Schedule of Findings and Questioned Costs	57-58
Corrective Action Plan and Comments on Audit Resolution Matters Relating to the Federal Award Programs	59

FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 483, Plains, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of each fund of Unified School District No. 483, Plains, Kansas, as of June 30, 2021, and the respective aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

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 section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Unified School District No. 483, Plains, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. 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 audit opinions.

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 Unified School District No. 483, Plains, Kansas, on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, 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 and pervasive.

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* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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 regulatory basis financial statement that collectively comprise the District's basic financial statement. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and

expenditures – actual and budget, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis 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 purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Such information presented in Schedules 1 through 6, including the Schedule of Expenditures of Federal Awards, 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 accompanying supplemental information, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information (Graphs 1 through 3 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstatement. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 5, 2022

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Unencumbered Cash (Deficit) Balance July 1, 2020	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2021	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2021
General Funds:						
General	$ 2,571	$ 6,537,644	$ 6,540,215	$ -	$ 291,221	$ 291,221
Supplemental General	90,402	1,459,848	1,500,000	50,250	109,345	159,595
Special Purpose Funds:						
At Risk (4 year old)	-	25,129	25,129	-	4,630	4,630
At Risk (K-12)	100,000	890,955	890,955	100,000	167,141	267,141
Bilingual Education	120,000	593,056	593,056	120,000	210,698	330,698
Capital Outlay	1,766,577	966,635	714,117	2,019,095	205,624	2,224,719
Driver Training	27,118	41,199	33,317	35,000	11,236	46,236
Food Service	154,751	725,238	701,341	178,648	7,458	186,106
Professional Development	7,000	6,491	6,491	7,000	-	7,000
Special Education	1,191,445	731,005	772,688	1,149,762	11,221	1,160,983
Vocational Education	-	143,671	143,671	-	11,276	11,276
KPERS Special Retirement	-	749,182	749,182	-	-	-
Contingency Reserve	700,000	-	-	700,000	-	700,000
Student Material Revolving/ Textbook Rental	357,679	43,486	26,508	374,657	22,829	397,486
Grant Activity	(25,600)	548,553	534,150	(11,197)	26,093	14,896
Recreation Commission	-	154,351	154,351	-	-	-
District Activities	29,411	20,041	19,534	29,918	-	29,918
Bond and Interest Funds:						
Bond and Interest	254	280	406	128	-	128
Trust Fund:						
Scholarship Fund	84,344	42,440	20,500	106,284	-	106,284
Agency Fund:						
Payroll	-	2,768,958	2,768,958	-	319,881	319,881
Total Reporting Entity (excluding school activity funds) (memorandum only)	$ 4,605,952	$ 16,448,162	$ 16,194,569	$ 4,859,545	$ 1,398,653	$ 6,258,198

Composition of Cash:	
Plains State Bank	$ 6,275,571
Plus deposits in transit	397,263
Less outstanding checks	(307,740)
Total cash - Plains State Bank	6,365,094
Petty cash accounts	4,500
Total cash	6,369,594
Less school activity funds	(111,396)
Total cash (excluding school activity funds)	$ 6,258,198

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2021

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents the Unified School District No. 483, Plains, Kansas (the municipality).

The organization discussed below is a related municipal entity of the District because it was established to benefit the District and/or its constituents.

The Recreation Commission has its own Board of Directors, which operates independently from the District. The Recreation Commission oversees recreational activities and has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission is a separate legal municipality that prepares and publishes its own budget. The taxes budgeted by the Recreation Commission are levied by the District and are required to be distributed to the Recreation Commission. Increases in levies above statutory minimums must be initially approved by the District. The Recreation Commission can sue and be sued, but acquisition of real property (other than by gift) by the Commission must be approved by the District. Bond issues must be approved by the District. In addition, the District has power of appointment with regard to the Board of Directors of the Recreation Commission. The Board of Directors is responsible for the management and fiscal accountability of the Recreation Commission.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. Regulatory basis fund types

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 fund types are used by the District:

General funds – the chief operating funds; used to account for all resources except those required to be accounted for in another fund.

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)
Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Business funds – financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

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

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments
Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

1. Summary of significant accounting policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The 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 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 made during the year.

The legal level of budgetary control is the fund level. 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.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, agency funds and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body. Special purpose funds not subject to a legal operating budget include:

Contingency Reserve
Student Material Revolving/Textbook Rental
Grant Activity
District Activities

B. Compliance with finance related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2021. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash
The following funds had deficit unencumbered cash balances as of June 30, 2021:

2021 ESSER I	$	273
2021 Kansas Preschool Pilot		10,924

Grant funds and other reimbursements were due to the District at year end to cover the deficits in these grant funds.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$	6,365,094
Cash on hand		4,500
Total cash	$	6,369,594

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main 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 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 does not use designated "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $6,365,094 and the bank balance was $6,276,071. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $275,594 was covered by federal depository insurance and $6,000,477 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Plains State Bank
FDIC coverage	$ 275,594
Pledged securities at market value	6,814,491
Total coverage	$ 7,090,085
Funds on deposit	$ 6,276,071
Funds at risk	$ -

Custodial credit risk - investments

Custodial credit risk for an investment is the risk that in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2021.

3. Detailed note on all funds (continued)

B. In-substance receipt in transit

The District received $379,385 subsequent to June 30, 2021, and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

C. Capital projects

Capital project authorizations with approved change orders compared to disbursements and accounts payable from date of inception to June 30, 2021, are as follows:

Project	Authorization	Disbursements and Accounts Payable to Date	Committed
Water well construction	$ 113,295	$ 103,884	$ -

D. Long-term debt

Changes in long-term debt for the District for the year ended June 30, 2021, were as follows:

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2020	Additions	Reductions/ Payments	Balance June 30, 2021	Interest Paid
Capital leases payable:									
Energy equipment	03/03/2014	3.70%	12/15/2028	$ 2,250,000	$ 1,462,813	$ -	$ 151,190	$ 1,311,623	$ 44,782
Total long-term debt					$ 1,462,813	$ -	$ 151,190	$ 1,311,623	$ 44,782

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2022	$ 159,419	$ 36,554	$ 195,973
2023	164,186	31,787	195,973
2024	169,024	26,948	195,972
2025	174,150	21,823	195,973
2026	179,357	16,615	195,972
2027-2029	465,487	17,735	483,222
Total	$ 1,311,623	$ 151,462	$ 1,463,085

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

3. Detailed note on all funds (continued)

E. Interfund transfers

Interfund operating transfers are as follows:

From	To	
General	At Risk (4 year old)	$ 25,129
General	At Risk (K-12)	696,105
General	Bilingual Education	452,506
General	Capital Outlay	332,406
General	Food Service	158,000
General	Drivers Education	30,619
General	Professional Development	5,548
General	Special Education	721,026
General	Vocational Education	143,671
Supplemental General	At Risk (K-12)	194,850
Supplemental General	Bilingual Education	140,550
		$ 2,900,410

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

B. Post-employment health care benefits

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 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 direct cost to the District under this program.

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, 2021.

4. Other information (continued)

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding leave pay permits employees to accumulate sick leave days at a maximum rate of 12 days per year up to a maximum of 75 days; vacation days accumulate at a maximum rate of 40 days per year up to a maximum of 60 days.

The District allows employees to accumulate and carryover up to 75 sick days and 60 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment and unused sick leave is payable if the employee is eligible to retire. The District has estimated the dollar amount of accumulated vacation and sick leave pay at June 30, 2021, at $72,004.

D. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41% 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.

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 $972,143 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 $8,026,350. 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 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.

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2021.

4. Other information (continued)

F. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. 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 and the impact on the County's 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 fiscal year 2021 or 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

G. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) and Education Stabilization Funds (ESF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $87,376 during fiscal year 2021. The CRF was to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals were to be fair, impactful and timely. In addition, the District received ESF in the amount of $34,153 during fiscal year 2021. The ESF was to be used to prevent, prepare for, and respond to coronavirus, domestically or internationally. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

H. Subsequent events

Subsequent to June 30, 2021, the District approved a bid totaling $1,193,520 from P1 Group for the HVAC project at the Plains and Kismet Elementary schools and a bid from Heartland Seating totaling $112,168 to remove, replace and dispose of auditorium seats.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2021

	Certified Budget	Adjustments to Comply with Legal Max	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	$ 6,896,449	$ (359,906)	$ 6,536,543	$ 6,540,215	$ 3,672
Supplemental General	1,500,000	-	1,500,000	1,500,000	-
Special Purpose Funds:					
At Risk (4 year old)	86,811	-	86,811	25,129	(61,682)
At Risk (K-12)	1,345,658	-	1,345,658	890,955	(454,703)
Bilingual Education	880,137	-	880,137	593,056	(287,081)
Capital Outlay	1,088,100	-	1,088,100	714,117	(373,983)
Driver Training	34,093	-	34,093	33,317	(776)
Food Service	802,976	-	802,976	701,341	(101,635)
Professional Development	7,737	-	7,737	6,491	(1,246)
Special Education	926,475	-	926,475	772,688	(153,787)
Vocational Education	150,000	-	150,000	143,671	(6,329)
KPERS Special Retirement Contribution	972,143	-	972,143	749,182	(222,961)
Recreation Commission	155,000	-	155,000	154,351	(649)
Bond and Interest Funds:					
Bond and Interest	406	-	406	406	-

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Mineral production tax	$ 10,393	$ 81,000	$ (70,607)
Intergovernmental:			
State aid	6,527,251	6,812,877	(285,626)
Total receipts	6,537,644	$ 6,893,877	$ (356,233)
Expenditures:			
Instruction	1,251,188	$ 1,411,220	$ (160,032)
Student support services	224,718	216,168	8,550
Instructional support staff	90,713	89,790	923
General administration	251,636	258,095	(6,459)
School administration	579,799	550,135	29,664
Central services	99,657	103,808	(4,151)
Operations and maintenance	901,187	712,512	188,675
Transportation	17,877	25,550	(7,673)
Student transportation supervision	127,536	64,458	63,078
Vehicle operating services	407,777	403,090	4,687
Vehicle services and maintenance services	-	46,000	(46,000)
Other support services	10,208	12,850	(2,642)
Community service operations	12,909	8,000	4,909
Transfers out	2,565,010	2,994,773	(429,763)
Adjustment to comply with legal max	-	(359,906)	359,906
Total expenditures	6,540,215	$ 6,536,543	$ 3,672
Receipts under expenditures	(2,571)		
Unencumbered cash, beginning	2,571		
Unencumbered cash, ending	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	$ 1,353,282	$ 1,455,993	$ (102,711)
Delinquent tax	18,497	27,689	(9,192)
Motor vehicle tax	81,336	95,206	(13,870)
Recreational vehicle tax	1,132	935	197
Commercial vehicle tax	5,601	6,351	(750)
Total receipts	1,459,848	$ 1,586,174	$ (126,326)
Expenditures:			
Instruction:			
Salaries	1,031,057	$ 604,552	$ 426,505
Employee benefits	74,670	54,698	19,972
Purchased professional and technical services	16,938	23,000	(6,062)
Supplies	16,629	50,000	(33,371)
Total instruction	1,139,294	732,250	407,044
Operations and maintenance:			
Supplies	25,306	197,350	(172,044)
Vehicle operating services:			
Motor fuel	-	50,000	(50,000)
Operating transfers out:			
At Risk (K-12)	194,850	194,850	-
Special Education	-	185,000	(185,000)
Bilingual Education	140,550	140,550	-
Total operating transfers out	335,400	520,400	(185,000)
Total expenditures	1,500,000	$ 1,500,000	$ -
Receipts under expenditures	(40,152)		
Unencumbered cash, beginning	90,402		
Unencumbered cash, ending	$ 50,250		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (4 Year Old) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 25,129	$ 86,811	$ (61,682)
Total receipts	25,129	$ 86,811	$ (61,682)
Expenditures:			
Instruction:			
Salaries	23,243	$ 80,642	$ (57,399)
Employee benefits	1,886	6,169	(4,283)
Total expenditures	25,129	$ 86,811	$ (61,682)
Receipts over expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
At Risk (K-12) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 696,105	$ 1,161,838	$ (465,733)
Transfer from Supplemental General	194,850	194,850	-
Total receipts	890,955	$ 1,356,688	$ (465,733)
Expenditures:			
Instruction:			
Salaries	776,426	$ 970,000	$ (193,574)
Employee benefits	53,977	70,000	(16,023)
Purchased professional and technical services	34,665	25,000	9,665
Supplies	5,052	18,000	(12,948)
Equipment	20,835	262,658	(241,823)
Total expenditures	890,955	$ 1,345,658	$ (454,703)
Receipts over expenditures	-		
Unencumbered cash, beginning	100,000		
Unencumbered cash, ending	$ 100,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Bilingual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 452,506	$ 666,225	$ (213,719)
Transfer from Supplemental General	140,550	140,550	-
Total receipts	593,056	$ 806,775	$ (213,719)
Expenditures:			
Instruction:			
Salaries	522,497	$ 569,268	$ (46,771)
Employee benefits	37,695	43,549	(5,854)
Purchased professional and technical services	27,653	15,000	12,653
Other purchased services	-	4,500	(4,500)
Supplies	2,666	12,000	(9,334)
Equipment	2,545	235,820	(233,275)
Total expenditures	593,056	$ 880,137	$ (287,081)
Receipts over expenditures	-		
Unencumbered cash, beginning	120,000		
Unencumbered cash, ending	$ 120,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Capital Outlay Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	$ 621,071	$ 611,622	$ 9,449
Delinquent tax	3,919	1,210	2,709
Motor vehicle tax	2,064	4,056	(1,992)
Recreational vehicle tax	1,507	39	1,468
Commercial vehicle tax	134	270	(136)
Interest	5,130	-	5,130
Other	404	-	404
Transfer from General	332,406	133,699	198,707
Total receipts	966,635	$ 750,896	$ 215,739
Expenditures:			
Student support services	114,547	$ 150,000	$ (35,453)
Operations and maintenance	438,355	615,000	(176,645)
Transportation	97,295	220,000	(122,705)
Facilities acquisition and construction	63,920	103,100	(39,180)
Total expenditures	714,117	$ 1,088,100	$ (373,983)
Receipts over expenditures	252,518		
Unencumbered cash, beginning	1,766,577		
Unencumbered cash, ending	$ 2,019,095		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Driver Training Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental:			
State aid	$ 4,080	$ 3,075	$ 1,005
Driver education fees	6,500	3,900	2,600
Transfer from General	30,619	-	30,619
Total receipts	41,199	$ 6,975	$ 34,224
Expenditures:			
Instruction:			
Salaries	28,059	$ 28,976	$ (917)
Employee benefits	2,139	2,217	(78)
Purchased professional and technical services	130	200	(70)
Vehicle operations and maintenance services	2,989	2,700	289
Total expenditures	33,317	$ 34,093	$ (776)
Receipts over expenditures	7,882		
Unencumbered cash, beginning	27,118		
Unencumbered cash, ending	$ 35,000		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Food Service Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental:			
Federal aid	$ 545,147	$ 373,173	$ 171,974
State aid	4,930	3,457	1,473
Charges for services	17,161	84,484	(67,323)
Transfer from General	158,000	206,000	(48,000)
Total receipts	725,238	$ 667,114	$ 58,124
Expenditures:			
Operations and maintenance:			
Purchased property services	1,862	$ 2,054	$ (192)
Supplies	6,894	14,108	(7,214)
Total operations and maintenance	8,756	16,162	(7,406)
Food service operation:			
Salaries	207,514	233,440	(25,926)
Employee benefits	59,811	57,662	2,149
Other purchased services	-	1,750	(1,750)
Supplies	416,483	473,962	(57,479)
Equipment	3,309	10,000	(6,691)
Other	5,468	10,000	(4,532)
Total food service operation	692,585	786,814	(94,229)
Total expenditures	701,341	$ 802,976	$ (101,635)
Receipts over expenditures	23,897		
Unencumbered cash, beginning	154,751		
Unencumbered cash, ending	$ 178,648		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Professional Development Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental:			
State aid	$ 943	$ 1,050	$ (107)
Transfer from General	5,548	-	5,548
Total receipts	6,491	$ 1,050	$ 5,441
Expenditures:			
Instructional support staff:			
Purchased professional and technical services	1,056	$ 6,000	$ (4,944)
Other purchased services	2,789	1,112	1,677
Supplies	2,646	625	(2,021)
Total expenditures	6,491	$ 7,737	$ (5,288)
Receipts over expenditures	-		
Unencumbered cash, beginning	7,000		
Unencumbered cash, ending	$ 7,000		

UNIFIED SCHOOL DISTRICT NO. 43
PLAINS, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Other	$ 9,979	$ -	$ 9,979
Transfer from General	721,026	590,200	130,826
Transfer from Supplemental General	-	185,000	(185,000)
Total receipts	731,005	$ 775,200	$ (44,195)
Expenditures:			
Instruction:			
Salaries	6,828	$ 54,130	$ (47,302)
Employee benefits	301	5,125	(4,824)
Other purchased services	737,387	834,370	(96,983)
Supplies	6,945	8,000	(1,055)
Equipment	2,999	5,000	(2,001)
Total instruction	754,460	906,625	(152,165)
Vehicle operating services:			
Salaries	13,771	15,000	(1,229)
Employee benefits	971	1,600	(629)
Other purchased services	590	250	340
Supplies	2,896	3,000	(104)
Total vehicle operating services	18,228	19,850	(1,622)
Total expenditures	772,688	$ 926,475	$ (153,787)
Receipts under expenditures	(41,683)		
Unencumbered cash, beginning	1,191,445		
Unencumbered cash, ending	$ 1,149,762		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Vocational Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	$ 143,671	$ 150,000	$ (6,329)
Total receipts	143,671	$ 150,000	$ (6,329)
Expenditures:			
Instruction:			
Salaries	123,450	$ 123,450	$ -
Employee benefits	10,414	12,750	(2,336)
Purchased professional and technical services	1,818	3,800	(1,982)
Supplies	7,989	10,000	(2,011)
Total expenditures	143,671	$ 150,000	$ (6,329)
Receipts over expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
KPERS Special Retirement Contribution Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental:			
State aid	$ 749,182	$ 972,143	$ (222,961)
Total receipts	749,182	$ 972,143	$ (222,961)
Expenditures:			
Instruction	482,150	$ 694,992	$ (212,842)
Student support	29,675	29,044	631
Instructional support	8,615	9,825	(1,210)
General administration	28,347	29,504	(1,157)
School administration	65,676	60,329	5,347
Central services	12,598	15,677	(3,079)
Operations and maintenance	45,677	52,131	(6,454)
Student transportation services	45,373	43,625	1,748
Food services	31,071	37,016	(5,945)
Total expenditures	749,182	$ 972,143	$ (222,961)
Receipts over expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Contingency Reserve Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021

	Actual
Receipts:	
Transfer from General	$ -
Total receipts	-
Expenditures:	
Instruction:	
Contingencies	-
Total expenditures	-
Receipts over expenditures	-
Unencumbered cash, beginning	700,000
Unencumbered cash, ending	$ 700,000

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Material Revolving/Textbook Rental Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021

	Actual
Receipts:	
Fees	$ 43,486
Total receipts	43,486
Expenditures:	
Instruction:	
Supplies	21,726
Student support services:	
Supplies	4,782
Total expenditures	26,508
Receipts over expenditures	16,978
Unencumbered cash, beginning	357,679
Unencumbered cash, ending	$ 374,657

FEMA	2021 Kansas Preschool Pilot	SPARK	Title I Low Income	Title II-A Improving Teacher Quality	Title III English Language Acquisition
$ 61,418	$ 10,076	$ 87,376	$ 175,628	$ 26,305	$ 28,196
-	21,000	-	-	-	-
61,418	31,076	87,376	175,628	26,305	28,196
-	-	-	-	-	-
-	32,900	-	163,999	24,536	26,293
-	2,449	-	11,629	1,769	1,903
-	-	10,345	-	-	-
4,656	6,651	2,087	-	-	-
11,128	-	8,048	-	-	-
4,000	-	158	-	-	-
-	-	-	-	-	-
-	-	3,000	-	-	-
15,483	-	37,299	-	-	-
10,271	-	-	-	-	-
15,880	-	26,439	-	-	-
61,418	42,000	87,376	175,628	26,305	28,196
-	(10,924)	-	-	-	-
-	-	-	-	-	-
$ -	$ (10,924)	$ -	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021

	Title IV-A Student Support	Total (Memorandum Only)
Receipts:		
Intergovernmental:		
Federal aid	$ 16,770	$ 527,553
State aid	-	21,000
Total receipts	16,770	548,553
Expenditures:		
Administration:		
Other	-	2,796
Instruction:		
Salary	-	267,228
Employee benefits	-	17,750
Purchased professional and technical services	16,770	51,806
Supplies	-	56,074
Equipment	-	22,176
Other	-	4,158
Instructional support staff:		
Supplies	-	3,790
Student support services:		
Supplies	-	3,000
Equipment	-	52,782
Operations and maintenance:		
Purchased property services	-	10,271
Equipment	-	42,319
Total expenditures	16,770	534,150
Receipts over (under) expenditures	-	14,403
Unencumbered cash (deficit), beginning	-	(25,600)
Unencumbered cash (deficit), ending	$ -	$ (11,197)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Recreation Commission
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	$ 141,543	$ 140,333	$ 1,210
Delinquent tax	2,102	3,443	(1,341)
Motor vehicle tax	9,885	11,574	(1,689)
Recreational vehicle tax	131	113	18
Commercial vehicle tax	690	772	(82)
Total receipts	154,351	$ 156,235	$ (1,884)
Expenditures:			
Operations and maintenance	154,351	$ 155,000	$ (649)
Total expenditures	154,351	$ 155,000	$ (649)
Receipts over expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Bond and Interest Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts:			
Ad valorem tax	$ 55	$ 153	$ (98)
Delinquent tax	225	-	225
Total receipts	280	$ 153	$ 127
Expenditures:			
Debt service:			
Bond fees	406	$ 406	$ -
Total expenditures	406	$ 406	$ -
Receipts under expenditures	(126)		
Unencumbered cash, beginning	254		
Unencumbered cash, ending	$ 128		

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Scholarship Fund
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021

	Actual
Receipts:	
Scholarships and memorials	$ 42,440
Total receipts	42,440
Expenditures:	
Instruction support staff	20,500
Receipts over expenditures	21,940
Unencumbered cash, beginning	84,344
Unencumbered cash, ending	$ 106,284

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disburse-ments	Balance June 30, 2021
Student Organization Accounts				
High School				
Food Service	$ -	$ 12	$ -	$ 12
Cheerleaders	5,149	4,947	6,142	3,954
Kayettes	2,338	5,641	6,229	1,750
Library Club	560	-	-	560
Cross Country Team	277	645	808	114
Drama Club	453	2	-	455
Golf	1,160	2,022	2,181	1,001
FCCLA	11,664	3,943	4,133	11,474
Track	336	432	557	211
Mustang Singers	6,027	-	295	5,732
Volleyball Team	3,006	5,747	7,239	1,514
Football Team	3,793	3,877	6,295	1,375
Boys Basketball	3,854	9,079	10,905	2,028
Girls Basketball	1,260	1,538	2,310	488
Strength and Conditioning	3,804	-	-	3,804
FFA	16,447	30,789	25,516	21,720
Band Club	15,214	6,574	4,592	17,196
National Honor Society	4,991	197	2,116	3,072
Scholars' Bowl	599	330	190	739
Video Production	1,843	-	-	1,843
Forensics	245	-	124	121
Student Council	2,456	2,209	1,824	2,841
Sales Tax	850	3,682	3,705	827
Breece Scholars	230	-	-	230
Class of 2022	201	15,439	8,742	6,898
Class of 2021	8,800	-	4,056	4,744
Class of 2020	2,088	-	515	1,573
Class of 2019	485	-	-	485
Class of 2018	861	-	-	861
Class of 2017	521	-	-	521
Class of 2016	107	-	-	107
Total High School	99,619	97,105	98,474	98,250
Junior High School				
Flower Club	56	10	-	66
NJHS	430	-	198	232
Cheerleaders	200	693	839	54
Sales Tax	-	222	222	-
Teacher Concessions	-	1,055	1,011	44
Special Ed Concessions	37	-	-	37
Special Ed Class	558	-	535	23
Girls Volleyball	2,244	500	806	1,938
Girls Basketball	1,760	1,070	1,005	1,825
Mustang Bucks	157	407	564	-
Football JH	422	1,581	1,108	895
Total Junior High School	5,864	5,538	6,288	5,114

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disburse-ments	Balance June 30, 2021
(continued)				
Student Organization Accounts				
Kismet Elementary School				
Food Service	$ -	$ 284	$ 284	$ -
Sales Tax	-	1	1	-
Library	2,099	-	-	2,099
Total Kismet Elementary School	2,099	285	285	2,099
Plains Elementary School				
Flower Account	47	170	60	157
Office	1,741	-	333	1,408
Band/Music	1,370	-	-	1,370
Book Orders	-	32	32	-
Box Tops	1,970	12	-	1,982
Library	1,023	-	7	1,016
Total Plains Elementary School	6,151	214	432	5,933
Total Student Organization Accounts	$ 113,733	$ 103,142	$ 105,479	$ 111,396

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Unencumbered Cash Balance July 1, 2020	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2021	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2021
Gate Receipts						
High School Athletics	$ 1,022	$ 10,902	$ 10,855	$ 1,069	$ -	$ 1,069
Junior High Athletics	205	155	325	35	-	35
Total gate receipts	1,227	11,057	11,180	1,104	-	1,104
High School Projects						
Yearbook	1,373	801	-	2,174	-	2,174
Softball	2,519	4,133	3,752	2,900	-	2,900
Student Athletics	866	289	238	917	-	917
Total high school projects	4,758	5,223	3,990	5,991	-	5,991
Student Services						
High School	11,012	383	314	11,081	-	11,081
Junior High	197	661	488	370	-	370
Kismet Elementary	11,530	1,068	1,780	10,818	-	10,818
Plains Elementary	687	1,649	1,782	554	-	554
Total student services	23,426	3,761	4,364	22,823	-	22,823
Total district activity funds	$ 29,411	$ 20,041	$ 19,534	$ 29,918	$ -	$ 29,918

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
Instruction:			
Salaries	$ 656,329	$ 793,275	$ (136,946)
Employee benefits	399,123	414,445	(15,322)
Purchased professional and technical services	12,000	6,300	5,700
Other purchased services	48,680	58,500	(9,820)
Supplies	11,627	12,000	(373)
Equipment	7,109	3,500	3,609
Other	116,320	123,200	(6,880)
Total instruction	1,251,188	1,411,220	(160,032)
Student support services:			
Salaries	199,721	188,961	10,760
Employee benefits	17,394	20,457	(3,063)
Other purchased services	696	2,000	(1,304)
Supplies	3,235	4,750	(1,515)
Equipment	3,672	-	3,672
Total student support services	224,718	216,168	8,550
Instructional support staff:			
Salaries	66,698	67,700	(1,002)
Employee benefits	18,674	18,090	584
Supplies	5,341	4,000	1,341
Total instructional support staff	90,713	89,790	923
General administration:			
Salaries	186,766	206,100	(19,334)
Employee benefits	26,459	19,995	6,464
Purchased professional and technical services	33,583	26,000	7,583
Other purchased services	522	2,500	(1,978)
Supplies	4,306	3,500	806
Total general administration	251,636	258,095	(6,459)
School administration:			
Salaries	471,661	459,985	11,676
Employee benefits	87,366	57,550	29,816
Other purchased services	20,772	32,600	(11,828)
Total school administration	579,799	550,135	29,664

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
(continued)			
Central services:			
Salaries	$ 86,624	$ 87,939	$ (1,315)
Employee benefits	13,033	15,869	(2,836)
Total central services	99,657	103,808	(4,151)
Operations and maintenance:			
Salaries	383,359	396,273	(12,914)
Employee benefits	127,323	110,739	16,584
Purchased property services	67,801	123,600	(55,799)
Other purchased services	90,609	69,600	21,009
Supplies	232,095	12,300	219,795
Total operations and maintenance	901,187	712,512	188,675
Transportation:			
Purchased property services	1,372	1,600	(228)
Other purchased services	1,284	2,500	(1,216)
Supplies	12,034	18,450	(6,416)
Other	3,187	3,000	187
Total transportation	17,877	25,550	(7,673)
Student transportation services:			
Salaries	64,253	53,958	10,295
Employee benefits	11,794	10,500	1,294
Supplies	51,489	-	51,489
Total student transportation services	127,536	64,458	63,078
Vehicle operating services:			
Salaries	271,939	302,000	(30,061)
Employee benefits	60,955	43,861	17,094
Other purchased services	24,352	14,000	10,352
Motor fuel	50,531	43,229	7,302
Total vehicle operating services	407,777	403,090	4,687
Vehicle services and maintenance services:			
Supplies	-	46,000	(46,000)

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Current Year		
	Actual	Budget	Variance Over (Under)
(continued)			
Other support services:			
Salaries	$ 9,495	$ 12,000	$ (2,505)
Employee benefits	713	850	(137)
Total other support services	10,208	12,850	(2,642)
Community service operations	12,909	8,000	4,909
Operating transfers out:			
At Risk (4 year old)	25,129	86,811	(61,682)
At Risk (K-12)	696,105	1,161,838	(465,733)
Bilingual Education	452,506	666,225	(213,719)
Capital Outlay	332,406	133,699	198,707
Food Service	158,000	206,000	(48,000)
Drivers Education	30,619	-	30,619
Professional Development	5,548	-	5,548
Special Education	721,026	590,200	130,826
Vocational Education	143,671	150,000	(6,329)
Total operating transfers out	2,565,010	2,994,773	(429,763)
Adjustment to comply with legal max	-	(359,906)	359,906
Total expenditures	$ 6,540,215	$ 6,536,543	$ 3,672

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
U.S. Department of Agriculture				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553			$ 2,461
National School Lunch Program	10.555		$ 12,780	
COVID-19 National School Lunch Program	10.555		69,631	82,411
Summer Food Service Program for Children	10.559			460,275
Total Child Nutrition Cluster				545,147
Total U.S. Department of Agriculture				**545,147**
U.S. Department of Treasury				
Passed through Meade County, KS:				
COVID-19 Coronavirus Relief Fund	21.019			7,944
Passed through Seward County, KS:				
COVID-19 Coronavirus Relief Fund	21.019			79,432
Total U.S. Department of Treasury				**87,376**
U.S. Department of Education				
Passed through Kansas Department of Education:				
Title I Grants to Local Educational Agencies:				
Title I	84.010	2021		175,628
English Language Acquisition State Grants:				
Title III - English Language Learners	84.365	2021		28,196
Supporting Effective Instruction State Grants:				
Title II-A - Supporting Effective Instruct	84.367	2021		26,305
Student Support and Academic Enrichment Program:				
Title IV Part A	84.424A	2021		16,770
COVID-19 Education Stabilization Fund:				
ESSER I - SPED	84.425D	2021		8,826
Total Passed through Kansas Department of Education				**255,725**

(continued)

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures
(continued)			
U.S. Department of Education (continued)			
Passed through Southwest Kansas Area Cooperative:			
Career and Technical Education - Basic Grants to States:			
Carl Perkins Program Improvement	84.048		$ 1,500
Comprehensive Literacy Development:			
Striving Readers - LiNK	84.371	2021	86,131
Total Passed through Southwest Kansas Area Cooperative			87,631
Total U.S. Department of Education			**343,356**
U.S. Department of Health and Human Services			
Passed through Kansas Department of Education:			
Temporary Assistance for Needy Families:			
TANF - Preschool Pilot	93.558	2021	21,000
Passed through Kansas Department of Health and Human Services:			
Medical Assistance Program	93.778		10,395
Total U.S. Department of Health and Human Services			**31,395**
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management:			
COVID-19 Disaster Grants - Public Assistance	97.036		61,418
Total U.S. Department of Homeland Security			**61,418**
TOTAL FEDERAL GRANTS			**$ 1,068,692**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. General
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 483, Plains, Kansas. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting
The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

3. Relationship to regulatory basis financial statements
Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

Special Purpose Funds:		
Food Service (Schedule 2-I):		
Food service operation	$	545,147
Special Education (Schedule 2-J):		
Kansas Medicaid Payments		10,395
Grant activity (Schedule 2-S):		
Total expenditures		534,150
Less expenditures from other sources		(21,000)
Total expenditures of federal awards	$	1,068,692

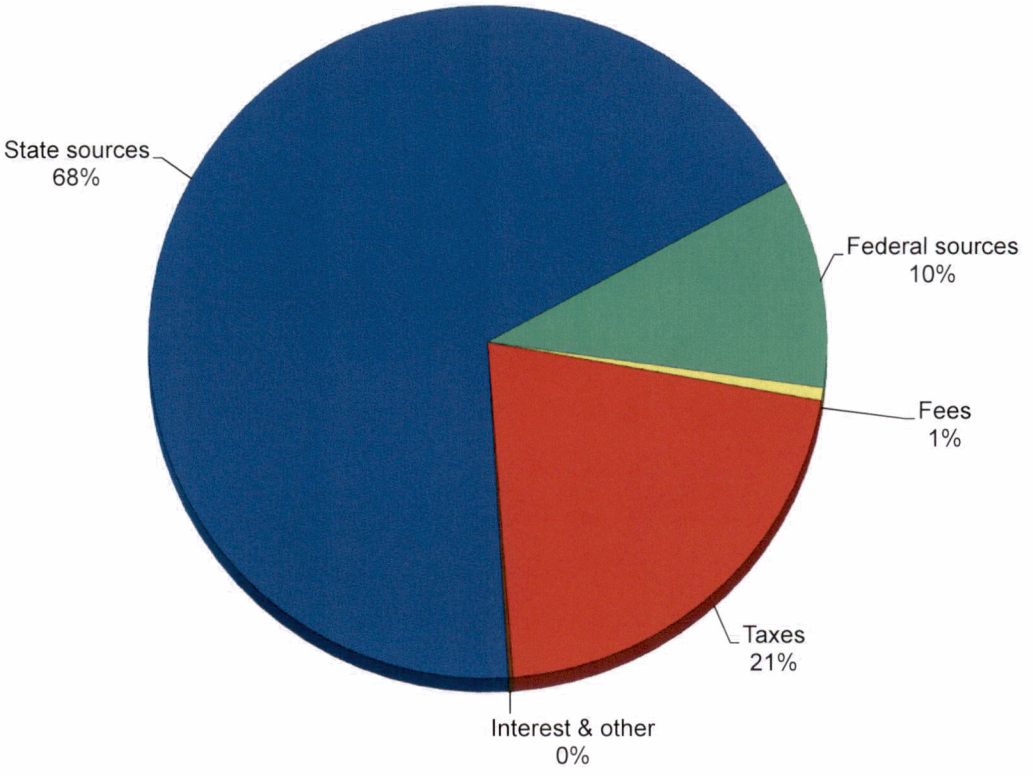
4. De minimis cost rate
The District has not elected to use the 10% de minimis cost rate.

5. National School Lunch Program
The unencumbered cash balance in the Food service fund at June 30, 2021, is local money. Federal and state funds included in the Food service fund are expended first.

OTHER SUPPLEMENTAL INFORMATION

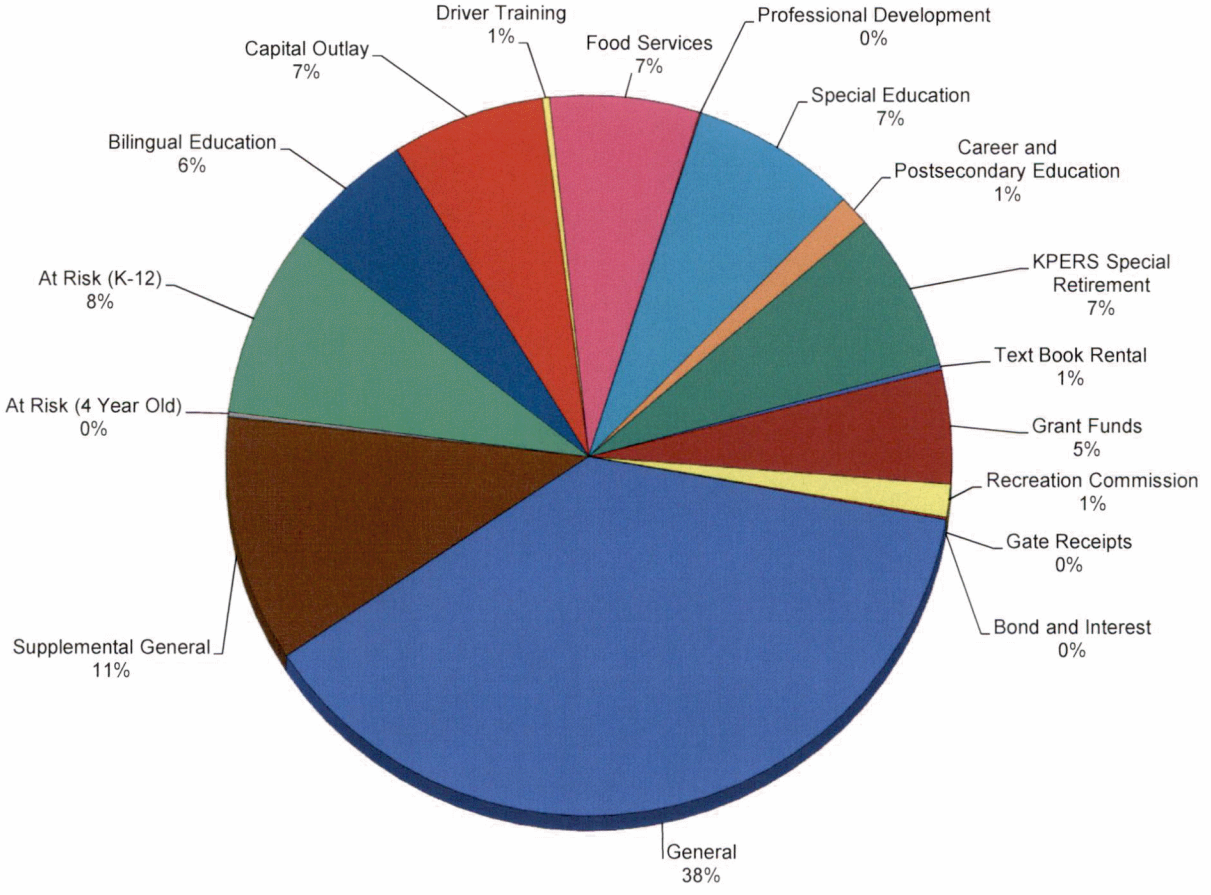
UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Receipts
For the Year Ended June 30

2021 Regulatory Receipts- All Funds
(excluding transfers between funds)



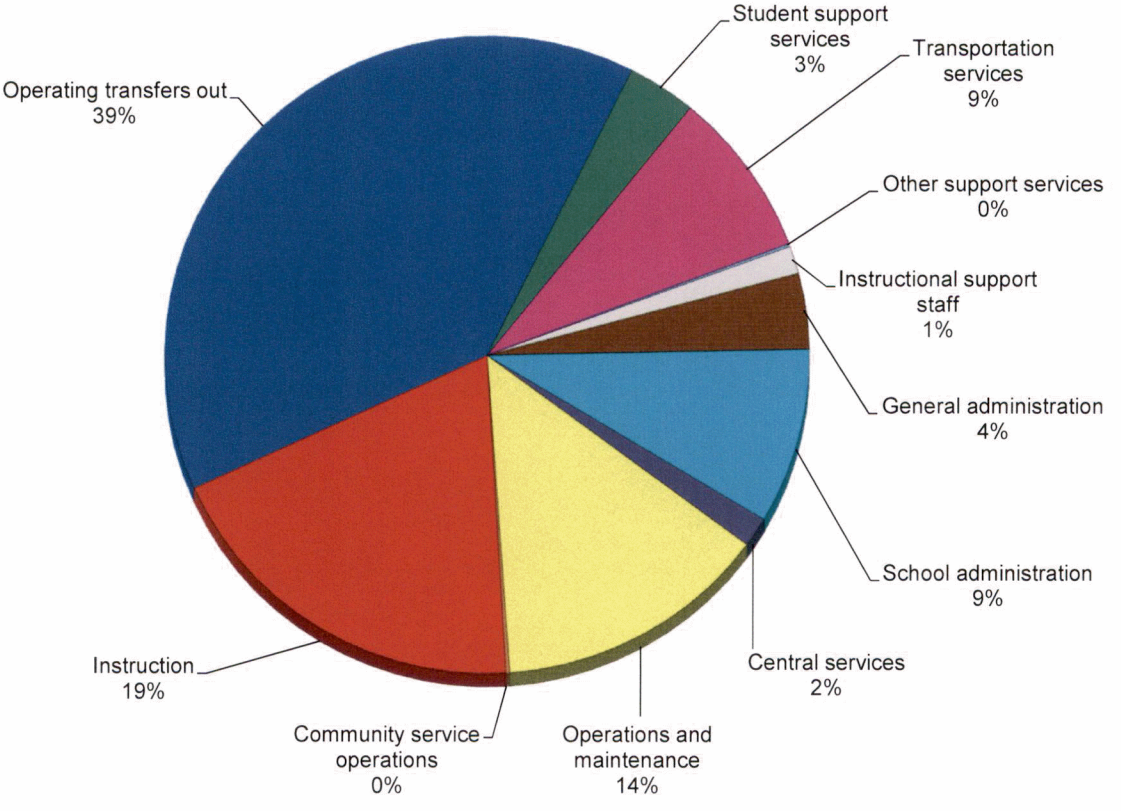
UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures
For the Year Ended June 30

2021 Expenditures - All Funds
(excluding transfers between funds)



UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Year Ended June 30

2021 Expenditures
General Fund



APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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

Board of Education
Unified School District No. 483
Plains, Kansas 67869

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, 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 No. 483, Plains, Kansas as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 5, 2022. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial 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 over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 determination of 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 5, 2022

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 483
Plains, Kansas 67869

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 483, Plains, Kansas, compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 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.

In our opinion, the District complied, in all material respects, with the 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.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 5, 2022

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
  Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the 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*:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Child Nutrition Cluster:		
School Breakfast Program	10.553	$ 2,461
National School Lunch Program	10.555	12,780
COVID-19 National School Lunch Program	10.555	69,631
Summer Food Service Program	10.559	460,275

UNIFIED SCHOOL DISTRICT NO. 483
PLAINS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITOR'S RESULTS (continued)

B. Federal Awards (continued)

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

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Unified School District No. 483

(620) 563-7102 / (620) 563-7103 / PO BOX 760 / PLAINS, KANSAS 67869 - 0760

Plains . . . . . Kismet

DAN FRISBY
SUPERINTENDENT

BOARD MEMBERS
JASON JENNINGS
RON EAKES
ANTONIO ARELLANO
STAN REISS
CLAY LOUDERBACK
SHARLA ARRINGTON
FRANK FRIESEN

SOUTHWESTERN HEIGHTS
RYAN KISNER, Principal
SOUTHWESTERN HEIGHTS JR. HIGH
KURT STANFIELD, Principal
PLAINS ELEM. SCHOOL
JR MENDOZA, Principal
KISMET ELEM. SCHOOL
JERRILYNN WOOD, Principal

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2021

January 5, 2022

Department of Education

Unified School District No. 483, Plains, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2021.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2020, through June 30, 2021

The findings from the June 30, 2021, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Dan Frisby at 620-563-7102.

Sincerely,

Dan Frisby
Superintendent