SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 327

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

JUNE 30, 2023

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 327
Ellsworth, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 327, Ellsworth, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 327, as of June 30, 2023 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of United School District No. 327, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 327 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 25, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic 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 at the following link http://www.admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described In Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Par 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2024 on our consideration of Unified School District No. 327'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 slowly 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 Unified School District No. 327's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 327's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

March 4, 2024

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 5,653,732	$ 5,653,732	$ -	$ 9,785	$ 9,785
Supplemental General	84,815	1,794,264	1,803,690	75,389	230,199	305,588
Special Purpose Funds:						
Bilingual Education	211	600	600	211	-	211
Capital Outlay	1,185,389	714,871	597,013	1,303,247	217,408	1,520,655
Driver Training	10,897	3,110	2,559	11,448	139	11,587
At Risk (K-12)	719	609,000	582,478	27,241	-	27,241
Food Service	122,518	398,946	346,386	175,078	-	175,078
Professional Development	1,353	51,619	21,085	31,887	573	32,460
Special Education	386,057	1,361,043	1,167,268	579,832	2,200	582,032
Career and Postsecondary Education	2,243	125,242	114,455	13,030	-	13,030
Title I	-	77,992	77,992	-	-	-
Title II-A	-	14,112	14,112	-	-	-
Title IV-A	-	14,247	14,247	-	-	-
Contingency Reserve	496,591	159,601	-	656,192	-	656,192
KPERS Special Retirement Contribution	-	570,031	570,031	-	-	-
Textbook and Materials	1,116	48,396	38,982	10,530	4,385	14,915

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Elementary & Secondary School Emergency Relief II	$ (51,458)	$ 124,670	$ 73,212	$ -	$ -	$ -
Elementary & Secondary School Emergency Relief III	-	176,000	302,150	(126,150)	19,358	(106,792)
KDHE Grant	-	40,649	204,066	(163,417)	13,970	(149,447)
Gifts and Grants	95,045	142,750	126,637	111,158	39,835	150,993
District Activity Funds	21,585	90,034	89,678	21,941	-	21,941
Bond and Interest Fund:						
Bond and Interest	756,350	434,639	441,278	749,711	-	749,711
Trust Fund:						
Scholarship	37,787	304	1,600	36,491	-	36,491
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 3,151,218	$ 12,605,852	$ 12,243,251	$ 3,513,819	$ 537,852	$ 4,051,671

COMPOSITION OF CASH:	
Checking and Savings Accounts	$ 3,465,522
Certificates of Deposit	650,000
Total Cash	4,115,522
Agency Funds per Schedule 3	(63,851)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 4,051,671

1. REPORTING ENTITY

Unified School District No. 327 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2023:

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

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

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

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

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

3. BUDGETARY INFORMATION

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but 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 held 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 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 such budget amendments for this year.

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

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

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

Title I Fund	Title II-A Fund
Title IV-A Fund	Contingency Reserve Fund
Textbook and Materials Fund	Elementary & Secondary School Emergency II Fund
Elementary & Seconday School Emergency III Fund	Gifts and Grants Fund
KDHE Grant Fund	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.

4. DEPOSITS AND INVESTMENTS

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

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

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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $4,115,522 and the bank balance was $4,734,295. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $349,512 was covered by federal depository insurance and the remaining $4,384,783 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. LILA JEAN YOUNG MEMORIAL SCHOLARSHIP

On June 8, 2015, the District donated $33,381 to the Smoky Hills Charitable Foundation (Foundation) to establish a scholarship fund entitled Lila Jean (Warta) Young Memorial Scholarship Fund. An advisory committee consisting of the Ellsworth High School Counselor and three teachers from Ellsworth High School shall make recommendations for the distribution of scholarships based on criteria set forth in the memorandum dated June 8, 2015. Ultimately, the Foundation has final authority and is under no obligation to accept the recommendations of the advisory committee.

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 463,000
General Fund	Special Education Fund	K.S.A. 72-5167	914,606
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	64,000
General Fund	Contingency Reserve	K.S.A. 72-5167	159,601
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	600
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	146,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	49,500
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	430,708
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	48,000

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorized the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contributions rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employee contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KEPRS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 Authorizes two additional transfers which total $271 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 $570,031 for the year ended June 30, 2023.

Net Pension Liability.

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $5,385,853. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium

regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive a 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, 2023.

Termination Benefits. The District provides an early retirement program for certain eligible employees. Employees who are currently full-time licensed teacher employees, are at least 55 years of age prior to commencement of the following school year, and have 20 or more years as a licensed teacher employee with at least 10 of those years in Unified School District No. 327, are eligible. Those qualifying under the program are paid per a schedule which includes age increments and are eligible for up to a maximum of six annual payments prior to reaching age 65. Payment is made to the employee's 403(b) plan of the eligible retiring teacher.

Compensated Absences. The District provides compensation for absences. Classified employees on a 12-month contract are granted vacation and personal leave according to the following schedule:

Years Employed	Vacation Leave per Year	Personal Leave per Year
0-5	10 days	2 days
6	11 days	2 days
7	12 days	2 days
8	13 days	2 days
9	14 days	2 days
10+	15 days	2 days

Classified employees may accumulate up to 3 days personal leave and unlimited vacation leave. The District will compensate employees for unused leave time at the rate of their pay when they cease employment.

Classified employees that are KPERS eligible earn sick leave based upon their contract length. An employee on a 12-month contract earns 12 days per year, an 11-month contract earns 11 days per year, and a 9-month contract earns 10 days per year. Employees can accumulate up to a maximum of 90 sick leave days. Any unused sick leave is forfeited once an employee ceases employment with the District. Licensed teacher employees earn time classified as released leave and personal leave according to the following schedule:

Years Employed	Released Leave per Year	Personal Leave per Year
0-3	8 days	2 days
4-7	7 days	3 days
8-15	6 days	4 days
16+	5 days	5 days

Teachers may carry one day of unused leave forward each year. Also, anyone with 45 days or more of accrued leave before the start of the school year will be granted the use of an additional personal day. Any personal leave credits not used or not eligible to be carried forward may be carried forward to the approved release leave credit balance. No teacher shall be able to accumulate more than 90 days credit for approved leave.

Teachers who have accumulated personal leave time in excess of the amount they are able to carry forward can request payment of $50 for each full day of unused leave; provided however, they have accumulated, as of that time, at least 45 days of unused non-personal accumulated release time. If no request for payment of the excess personal leave time is made, then the excess personal leave time will be reclassified as non-personal release time.

Teachers are paid for up to their first three days of unused released time (excluding released time recognized as personal leave) their pro-rata share of $3,000. The total number of days which qualify for payment, will be divided into $3,000, and the qualifying teachers will then be paid the determined amount for each day which qualifies.

Teachers are also eligible to be paid for unused leave if they retire under KPERS guidelines and receive KPERS benefits. Teachers that have completed 10 to 19 years of employment and have at least 45 days of accumulated unused leave will receive 25% of their unused accumulated leave at a rate of $35 per day, not to exceed $750. Teachers that have completed 20 or more years of employment and have at least 45 days of unused accumulated leave will receive 50% of their unused accumulated leave at a rate of $50 per day, not to exceed $2,250.

9. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain commercial property, inland marine, general liability, commercial auto, crime, school leaders errors and omissions, and umbrella insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its commercial property liability coverage, general liability coverage, inland marine, comercial auto, crime, school leaders errors and omissions, and umbrella coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what was been anticipated by KERMP management.

The District continues to carry commercial insurance for all other risks of loss, including workers compensation, athletics and activities liability, and cyber liability.

10. COMPLIANCE WITH STATUTES

At June 30, 2023, the District had a negative ending unencumbered cash balance of $126,150 in the Elementary & Secondary School Emergency Relief III fund and a negative ending unencumbered cash balance of $163,417 in the KDHE Grant fund. Both funds receive funding on a reimbursement basis. The District incurred expenditures during the year ended June 30, 2023 and the reimbursements were not approved until the subsequent year. The negative balances were caused by the timing of the reimbursements.

11. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2023 through March 4, 2024. The aforementioned date represents the date the financial statement was available to be issued.

12. LONG-TERM DEBT

Changes in long-term liabilities of the District for the fiscal year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015	2.00 - 3.15%	2/9/2015	$ 4,600,000	9/1/2035	$ 3,585,000	$ -	$ 3,365,000	$ 220,000	$ 54,508
Refunding Series 2021	0.35 - 1.75%	4/5/2021	3,370,000	9/1/2030	3,290,000	-	180,000	3,110,000	39,178
Subtotal General Obligation Bonds					6,875,000	-	3,545,000	3,330,000	93,686
Less: Interest paid with refunding bond proceeds held in escrow									(47,408)
Total General Obligation Bonds					6,875,000	-	3,545,000	3,330,000	46,278
Finance/Capital Leases									
Elementary Improvements	4.19%	9/13/2018	1,050,000	9/1/2028	815,000	-	105,000	710,000	31,948
TOTAL CONTRACTUAL INDEBTEDNESS					$ 7,690,000	$ -	$ 3,650,000	$ 4,040,000	$ 78,226

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

Years ended	2024	2025	2026	2027	2028	2029-2031	Total
Principal							
Series 2015	$ 220,000	$ -	$ -	$ -	$ -	$ -	$ 220,000
Refunding Series 2021	180,000	405,000	410,000	410,000	415,000	1,290,000	3,110,000
Elementary Improvements	110,000	110,000	115,000	120,000	125,000	130,000	710,000
Total Principal	510,000	515,000	525,000	530,000	540,000	1,420,000	4,040,000
Interest							
Series 2015	2,475	-	-	-	-	-	2,475
Refunding Series 2021	38,368	36,500	33,033	28,727	23,671	32,755	193,054
Elementary Improvements	27,445	22,836	18,122	13,198	8,066	2,724	92,391
Total Interest	68,288	59,336	51,155	41,925	31,737	35,479	287,920
TOTAL PRINCIPAL AND INTEREST	$ 578,288	$ 574,336	$ 576,155	$ 571,925	$ 571,737	$ 1,455,479	$ 4,327,920

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds						
General	$ 5,827,800	$ (174,068)	$ -	$ 5,653,732	$ 5,653,732	$ -
Supplemental General	1,827,967	(24,277)	-	1,803,690	1,803,690	-
Special Purpose Funds						
Bilingual Education	5,000	-	-	5,000	600	(4,400)
Capital Outlay	1,870,708	-	-	1,870,708	597,013	(1,273,695)
Driver Training	10,750	-	-	10,750	2,559	(8,191)
At Risk (K-12)	599,200	-	-	599,200	582,478	(16,722)
Food Service	482,850	-	-	482,850	346,386	(136,464)
Professional Development	29,800	-	-	29,800	21,085	(8,715)
Special Education	1,328,460	-	-	1,328,460	1,167,268	(161,192)
Career and Postsecondary Education	165,820	-	-	165,820	114,455	(51,365)
KPERS Special Retirement Contribution	621,915	-	-	621,915	570,031	(51,884)
Bond and Interest Fund						
Bond and Interest	441,278	-	-	441,278	441,278	-

UNIFIED SCHOOL DISTRICT NO. 327
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Mineral and Excise Tax	$ 316	$ 1,044	$ 400	$ 644
State Aid:				
General State Aid	4,623,836	4,967,374	5,051,000	(83,626)
Special Education Services Aid	626,182	685,314	776,400	(91,086)
Total Receipts	5,250,334	5,653,732	$ 5,827,800	$ (174,068)
Expenditures				
Instruction	2,649,850	2,548,496	$ 2,735,150	$ (186,654)
Student Support Services	97,534	47,626	104,350	(56,724)
Instructional Support Services	130,989	132,729	144,850	(12,121)
General Administration	139,736	151,481	165,300	(13,819)
School Administration	484,445	499,042	516,296	(17,254)
Operations and Maintenance	332,698	329,331	365,300	(35,969)
Transportation	138,824	147,168	157,245	(10,077)
Other Supplemental Service	222,567	196,652	229,825	(33,173)
Operating Transfers	1,053,691	1,601,207	1,409,484	191,723
Adjustment to Comply with Legal Max	-	-	(174,068)	174,068
Total Expenditures	5,250,334	5,653,732	$ 5,653,732	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 327
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 871,041	$ 1,020,433	$ 1,049,070	$ (28,637)
Delinquent Tax	14,988	9,053	6,810	2,243
Motor Vehicle Tax	72,777	63,211	74,352	(11,141)
Commercial Vehicle Tax	3,954	3,691	4,298	(607)
16/20 M Tax	5,859	5,454	-	5,454
RV Tax	1,967	1,609	1,896	(287)
State Aid:				
Supplemental General State Aid	628,247	690,813	700,111	(9,298)
Total Receipts	1,598,833	1,794,264	$ 1,836,537	$ (42,273)
Expenditures				
Instruction	157,568	173,099	$ 184,000	$ (10,901)
Instructional Support Staff	24,739	25,117	26,218	(1,101)
General Administration	191,653	238,475	232,709	5,766
School Administration	1,988	1,204	5,000	(3,796)
Operations and Maintenance	425,562	431,494	511,000	(79,506)
Transportation	182,466	259,493	212,000	47,493
Operating Transfers	674,106	674,808	657,040	17,768
Adjustment to Comply with Legal Max	-	-	(24,277)	24,277
Total Expenditures	1,658,082	1,803,690	$ 1,803,690	$ -
Receipts Over (Under) Expenditures	(59,249)	(9,426)		
Unencumbered Cash, Beginning	144,064	84,815		
Unencumbered Cash, Ending	$ 84,815	$ 75,389		

UNIFIED SCHOOL DISTRICT NO. 327
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 1,500	$ 600	$ 5,000	$ (4,400)
Expenditures				
Instruction	1,500	600	$ 5,000	$ (4,400)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	211	211		
Unencumbered Cash, Ending	$ 211	$ 211		

UNIFIED SCHOOL DISTRICT NO. 327
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 433,218	$ 463,399	$ 435,341	$ 28,058
Delinquent	6,684	4,274	3,356	918
Motor Vehicle Tax	34,937	31,152	36,634	(5,482)
Commercial Vehicle Tax	1,931	1,819	2,118	(299)
16/20M Tax	2,775	2,686	-	2,686
RV Tax	945	793	934	(141)
Government Lease	77,568	20,635	60,000	(39,365)
Interest on Idle Funds	9,230	55,295	10,000	45,295
State Aid	90,349	134,818	136,936	(2,118)
Reimbursements	-	-	-	-
Total Receipts	657,637	714,871	$ 685,319	$ 29,552
Expenditures				
Instruction	51,427	74,668	$ 376,392	$ (301,724)
General Administration	-	4,870	175,000	(170,130)
School Administration	48,904	51,663	-	51,663
Operations and Maintenance	169,076	129,635	400,000	(270,365)
Transportation	83,650	2,225	350,000	(347,775)
Site Improvement	4,977	28,026	182,368	(154,342)
Building Improvements	96,920	168,978	250,000	(81,022)
Interest - Lease Purchase	36,244	31,948	31,948	-
Principal - Lease Purchase	100,000	105,000	105,000	-
Total Expenditures	591,198	597,013	$ 1,870,708	$ (1,273,695)
Receipts Over (Under) Expenditures	66,439	117,858		
Unencumbered Cash, Beginning	1,118,950	1,185,389		
Unencumbered Cash, Ending	$ 1,185,389	$ 1,303,247		

UNIFIED SCHOOL DISTRICT NO. 327
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 1,952	$ 2,380	$ 3,375	$ (995)
Fees	685	730	1,000	(270)
Total Receipts	2,637	3,110	$ 4,375	$ (1,265)
Expenditures				
Instruction	2,433	2,420	$ 5,550	$ (3,130)
Operations and Maintenance	124	139	5,200	(5,061)
Total Expenditures	2,557	2,559	$ 10,750	$ (8,191)
Receipts Over (Under) Expenditures	80	551		
Unencumbered Cash, Beginning	10,817	10,897		
Unencumbered Cash, Ending	$ 10,897	$ 11,448		

UNIFIED SCHOOL DISTRICT NO. 327
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 379,000	$ 609,000	$ 618,000	$ (9,000)
Expenditures				
Instruction	385,721	582,478	$ 599,200	$ (16,722)
Receipts Over (Under) Expenditures	(6,721)	26,522		
Unencumbered Cash, Beginning	7,440	719		
Unencumbered Cash, Ending	$ 719	$ 27,241		

UNIFIED SCHOOL DISTRICT NO. 327
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Food Service Aid	$ 3,445	$ 3,307	$ 10,464	$ (7,157)
Federal Aid:				
Child Nutrition Programs	451,707	251,434	221,312	30,122
Local Receipts	19,859	144,205	179,524	(35,319)
Operating Transfers	-	-	75,000	(75,000)
Total Receipts	475,011	398,946	$ 486,300	$ (87,354)
Expenditures				
Operations and Maintenance	870	780	$ 1,200	$ (420)
Food Service Operation	417,437	345,606	481,650	(136,044)
Total Expenditures	418,307	346,386	$ 482,850	$ (136,464)
Receipts Over (Under) Expenditures	56,704	52,560		
Unencumbered Cash, Beginning	65,814	122,518		
Unencumbered Cash, Ending	$ 122,518	$ 175,078		

UNIFIED SCHOOL DISTRICT NO. 327
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 2,119	$ 3,600	$ (1,481)
Operating Transfers	15,000	49,500	29,695	19,805
Total Receipts	15,000	51,619	$ 33,295	$ 18,324
Expenditures				
Instructional Support Services	14,818	21,085	$ 29,800	$ (8,715)
Receipts Over (Under) Expenditures	182	30,534		
Unencumbered Cash, Beginning	1,171	1,353		
Unencumbered Cash, Ending	$ 1,353	$ 31,887		

UNIFIED SCHOOL DISTRICT NO. 327
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 15,729	$ 15,729	$ 15,729	$ -
Operating Transfers	1,198,297	1,345,314	1,125,745	219,569
Total Receipts	1,214,026	1,361,043	$ 1,141,474	$ 219,569
Expenditures				
Instruction	1,057,296	1,132,337	$ 1,272,460	$ (140,123)
Vehicle Operating Service	43,881	34,931	56,000	(21,069)
Total Expenditures	1,101,177	1,167,268	$ 1,328,460	$ (161,192)
Receipts Over (Under) Expenditures	112,849	193,775		
Unencumbered Cash, Beginning	273,208	386,057		
Unencumbered Cash, Ending	$ 386,057	$ 579,832		

UNIFIED SCHOOL DISTRICT NO. 327
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 13,242	$ 11,475	$ 1,767
Operating Transfers	134,000	112,000	180,000	(68,000)
Total Receipts	134,000	125,242	$ 191,475	$ (66,233)
Expenditures				
Instruction	134,239	114,455	$ 152,520	$ (38,065)
Transportation	-	-	13,300	(13,300)
Total Expenditures	134,239	114,455	$ 165,820	$ (51,365)
Receipts Over (Under) Expenditures	(239)	10,787		
Unencumbered Cash, Beginning	2,482	2,243		
Unencumbered Cash, Ending	$ 2,243	$ 13,030		

UNIFIED SCHOOL DISTRICT NO. 327
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Title I Grants to Local Education Agencies	$ 85,482	$ 77,992
Expenditures		
Instruction and Administration	85,482	77,992
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Improving Teacher Quality State Grants	$ 15,791	$ 14,112
Expenditures		
Instruction	15,791	14,112
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
TITLE IV-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Student Support and Academic Enrichment Grant	$ 14,168	$ 14,247
Expenditures		
Instruction	14,168	14,097
Instructional Support Services	-	150
Total Expenditures	14,168	14,247
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ 159,601
Expenditures		
General Administration	21,000	-
School Administration	1,000	-
Total Expenditures	22,000	-
Receipts Over (Under) Expenditures	(22,000)	159,601
Unencumbered Cash, Beginning	518,591	496,591
Unencumbered Cash, Ending	$ 496,591	$ 656,192

UNIFIED SCHOOL DISTRICT NO. 327
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Employer Contributions	$ 565,377	$ 570,031	$ 621,915	$ (51,884)
Expenditures				
Instruction	367,495	370,520	$ 404,245	$ (33,725)
Student Support	11,308	11,401	12,438	(1,037)
Instructional Support	16,961	17,101	18,657	(1,556)
General Administration	16,961	17,101	18,657	(1,556)
School Administration	56,538	57,003	62,192	(5,189)
Other Supplemental Services	22,615	22,801	24,877	(2,076)
Operations and Maintenance	48,057	48,453	52,863	(4,410)
Student Transportation Services	22,615	22,801	24,877	(2,076)
Food Service	2,827	2,850	3,109	(259)
Total Expenditures	565,377	570,031	$ 621,915	$ (51,884)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 327
TEXTBOOK AND MATERIALS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 45,642	$ 48,396
Expenditures		
Instruction	44,526	38,982
Receipts Over (Under) Expenditures	1,116	9,414
Unencumbered Cash, Beginning	-	1,116
Unencumbered Cash, Ending	$ 1,116	$ 10,530

UNIFIED SCHOOL DISTRICT NO. 327
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 170,000	$ 124,670
Expenditures		
Instruction	200,039	73,212
Operations and Maintenance	1,064	-
Total Expenditures	201,103	73,212
Receipts Over (Under) Expenditures	(31,103)	51,458
Unencumbered Cash, Beginning	(20,355)	(51,458)
Unencumbered Cash, Ending	$ (51,458)	$ -

UNIFIED SCHOOL DISTRICT NO. 327
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 176,000
Expenditures		
Instruction	-	218,979
Student Support Services	-	79,953
General Administration	-	1,615
Other Supplemental Service	-	1,603
Total Expenditures	-	302,150
Receipts Over (Under) Expenditures	-	(126,150)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (126,150)

UNIFIED SCHOOL DISTRICT NO. 327
KDHE GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 40,649
Expenditures		
Student Support Services	-	56,047
Instructional Support Services	-	310
General Administration	-	180
Operations and Maintenance	-	147,529
Total Expenditures	-	204,066
Receipts Over (Under) Expenditures	-	(163,417)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (163,417)

UNIFIED SCHOOL DISTRICT NO. 327
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	$ -	$ 4,936
Contributions and Donations	94,388	137,814
Total Receipts	94,388	142,750
Expenditures		
Instruction	110,001	48,977
Instructional Support Services	-	500
General Administration	-	242
Operations and Maintenance	2,774	76,918
Total Expenditures	112,775	126,637
Receipts Over (Under) Expenditures	(18,387)	16,113
Unencumbered Cash, Beginning	113,432	95,045
Unencumbered Cash, Ending	$ 95,045	$ 111,158

UNIFIED SCHOOL DISTRICT NO. 327
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Tax	$ 304,826	$ 277,726	$ 543,242	$ (265,516)
Delinquent Tax	4,915	3,054	2,383	671
Motor Vehicle Tax	26,851	24,028	26,018	(1,990)
RV Tax	673	563	663	(100)
Commercial Vehicle Tax	1,372	1,292	1,504	(212)
State Aid	70,826	127,971	127,971	-
Reimbursements	1,030	5	-	5
Total Receipts	410,493	434,639	$ 701,781	$ (267,142)
Expenditures				
Bond Principal	290,000	395,000	$ 395,000	$ -
Bond Interest	47,267	46,278	46,278	-
Total Expenditures	337,267	441,278	$ 441,278	$ -
Receipts Over (Under) Expenditures	73,226	(6,639)		
Unencumbered Cash, Beginning	683,124	756,350		
Unencumbered Cash, Ending	$ 756,350	$ 749,711		

UNIFIED SCHOOL DISTRICT NO. 327
SCHOLARSHIP FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 2

Scholarship Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
M.F. Beighley Scholarship	$ 7,512	$ 41	$ -	$ 7,553
Lovenstein Memorial Scholarship	862	5	-	867
Gilkinson Family Scholarship	3,679	17	150	3,546
Henry Comm. Cancer Scholarship	12,873	30	1,000	11,903
Scott Bunch Scholarship	10,745	58	-	10,803
Voice of Democracy Scholarship	583	150	450	283
Tina Deiser Scholarship	1,533	3	-	1,536
Total Scholarship Funds	$ 37,787	$ 304	$ 1,600	$ 36,491

UNIFIED SCHOOL DISTRICT NO. 327
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Ellsworth High School				
Senior Class	$ 36	$ 698	$ 734	$ -
Junior Class	695	12,315	11,940	1,070
Sophomore Class	1,214	1,291	1,081	1,424
Freshman Class	184	403	41	546
JH STUCO	1,783	624	300	2,107
8th Grade Class	338	388	338	388
7th Grade Class	160	374	160	374
Class Reserve	1,025	71	89	1,007
Parent Network	523	-	-	523
Cheerleaders	103	1,530	1,330	303
JHS Cheerleader Camp & Clothing	17	1,876	1,678	215
FCA	676	-	-	676
FFA	1,796	53,759	44,964	10,591
FFA Greenhouse	1,037	2,788	1,833	1,992
National Honor Society	3,799	4,030	5,151	2,678
Student Council	941	14,585	13,650	1,876
E Club	1,771	-	103	1,668
Musical	3,331	1,642	1,994	2,979
Music - Ellsworth Singers	2,681	1,400	1,748	2,333
Music Purchasing Account	1,092	-	25	1,067
Bearcat Closet	8,807	5,132	12,014	1,925
Drama	1,860	-	-	1,860
Art Club	606	31	31	606
Scholars Bowl	-	794	794	-
KMS: SLG	192	3,170	1,409	1,953
JHS Scholars Bowl	150	440	590	-
FFA Concessions	7,705	23,512	30,144	1,073
Indoor Concessions	15,642	20,915	27,109	9,448
Debate/Forensics	-	581	581	-
Investment - Savings Interest	149	-	-	149
Bearcat Ink	617	786	24	1,379
Emerging Technology	250	136	81	305
Total Student Organization Funds	59,180	153,271	159,936	52,515
High School Sales Tax	-	5,957	5,877	80
District Payroll Clearing	13,820	-	2,564	11,256
Total Agency Funds	$ 73,000	$ 159,228	$ 168,377	$ 63,851

UNIFIED SCHOOL DISTRICT NO. 327
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School	$ 8,293	$ 79,068	$ 78,758	$ 8,603	$ -	$ 8,603
School Projects						
Ellsworth High School						
Elkan Yearbook	-	2,845	2,845	-	-	-
JH Yearbooks	-	1,387	1,387	-	-	-
Projects	-	1,725	1,725	-	-	-
Student Support	746	218	172	792	-	792
Miscellaneous Projects	316	-	-	316	-	316
Band Fundraising	12,230	100	100	12,230	-	12,230
Subtotal School Projects	13,292	6,275	6,229	13,338	-	13,338
Revolving Funds						
Ellsworth High School	-	3,668	3,668	-	-	-
Kanpolis Middle School	-	723	723	-	-	-
Ellsworth Elementary School	-	300	300	-	-	-
Subtotal Revolving Funds	-	4,691	4,691	-	-	-
Total District Activity Funds	$ 21,585	$ 90,034	$ 89,678	$ 21,941	$ -	$ 21,941

UNIFIED SCHOOL DISTRICT NO. 327

SINGLE AUDIT SECTION

JUNE 30, 2023

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

To the Board of Education of Unified School District No. 327:

We have audited, in accordance with the 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 financial statement of Unified School District No. 327 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated March 4, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 327'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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 327's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 327's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 327's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 327's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

March 4, 2024

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

To the Board of Education of Unified School District No. 327:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 327's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 327's major federal programs for the year ended June 30, 2023. Unified School District No. 327's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 327 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, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 327 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 327'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 requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 327's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 327's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District No. 327's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 327's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 327's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 327's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

March 4, 2024

UNIFIED SCHOOL DISTRICT NO. 327
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 327 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statement of Unified School District No. 327, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No material weaknesses were identified and no significant deficiencies were reported during the audit of each major federal program.

5. The auditor's report on compliance for each major federal program for Unified School District No. 327 expresses an unmodified opinion on all major federal programs.

6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The program tested as major program: Assistance Listing Number 84.425 Education Stabilization Fund.

8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.

9. Unified School District No. 327 was determined to not be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

None.

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None.

OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 327
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant · Grant ID No.	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS				
Child Nutrition Cluster-Cluster				
United States Department of Agriculture				
School Breakfast Program	10.553	Kansas State Department of Education	School Breakfast 3529-3490	$ 40,112
National School Lunch Program	10.555	Kansas State Department of Education	Supply Chain Assistance 3530-3500	192,202
Summer Food Service Program for Children	10.559	Kansas State Department of Education	Summer Food Service 3530-3500	19,121
Total United States Department of Agriculture				251,435
Total Child Nutrition Cluster-Cluster				251,435
Other Programs				
Department of Education				
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education	Title I 3532-3520	77,992
Career and Technical Education -- Basic Grants to States	84.048	Kansas State Department of Education	Perkins V 3539-3590	3,887
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education	Title II 3526-3860	14,112
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education	Title IVA 3113-3113	14,247
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act (COVID-19)	84.425	Kansas State Department of Education	ESSER 3233-3040	391,091
Total Department of Education				501,329
Department of Health and Human Services				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID-19)	93.323	Kansas State Department of Education	KDHE COVID Testing 3056-3200	204,066
Total Department of Health and Human Services				204,066
Total Other Programs				705,395
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 956,830

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 327
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 327 (the District) and is presented on the regulatory basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. DE MINIMIS INDIRECT COST RATE

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