

Kickhaefer & Buessing, P.A.
Certified Public Accountants

PRAIRIE HILLS
UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2021

Prepared By
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UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 113
Sabetha, Kansas 66534

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 113, Sabetha, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility 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 1 C; 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.

Auditors' Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 C. of the financial statement, the financial statement is prepared by Unified School District No. 113, Sabetha, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 C. and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 113, Sabetha, Kansas, as of June 30, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 113, Sabetha, Kansas, as of June 30, 2021, 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 1 C.

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 113, Sabetha, Kansas. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement.

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. Such 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 basic financial statement or 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 8, 2021, on our consideration of the Unified School District No. 113, Sabetha, Kansas' 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 Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting and compliance.

Kickhaefer & Buessing, P.A.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 8, 2021

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FINANCIAL INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS							
GENERAL	$ 0.00	$ 129.65	$ 7,969,815.89	$ 7,969,945.43	$ 0.11	$ 405,816.00	$ 405,816.11
SUPPLEMENTAL GENERAL	127,947.79	0.00	2,687,623.90	2,739,262.13	76,309.56	0.00	76,309.56
SPECIAL PURPOSE FUNDS							
BILINGUAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	2,253,543.86	0.00	999,867.54	451,218.33	2,802,193.07	0.00	2,802,193.07
DRIVER TRAINING	49,282.75	0.00	8,150.00	13,810.17	43,622.58	0.00	43,622.58
FOOD SERVICE	247,415.57	0.00	928,114.74	881,650.02	293,880.29	0.00	293,880.29
PROFESSIONAL DEVELOPMENT	89,503.98	0.00	54,694.00	50,475.15	93,722.83	0.00	93,722.83
SPECIAL EDUCATION	766,222.16	0.00	1,322,840.93	1,274,209.44	814,853.65	0.00	814,853.65
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	996,280.75	996,280.75	0.00	0.00	0.00
CAREER AND POSTSECONDARY EDUCATION	232,970.85	0.00	430,000.00	417,416.91	245,553.94	0.00	245,553.94
CONTINGENCY RESERVE	1,057,038.54	0.00	0.00	36,237.42	1,020,801.12	36,237.42	1,057,038.54
PRESCHOOL-AGED AT RISK	70,000.00	0.00	118,278.00	118,277.12	70,000.88	0.00	70,000.88
AT RISK (K-12)	134,304.24	0.00	508,018.00	506,322.33	135,999.91	0.00	135,999.91
TEXTBOOK RENTAL	135,271.00	2,409.42	120,155.06	91,685.86	166,149.62	0.00	166,149.62
CARL PERKINS GRANT	0.00	0.00	6,793.89	6,793.89	0.00	0.00	0.00
GIFTS AND DONATIONS	15,496.38	0.00	97,146.96	72,760.26	39,883.08	0.00	39,883.08
TITLE I - FY20	(6,664.00)	0.00	6,664.00	0.00	0.00	0.00	0.00
TITLE I - FY21	0.00	0.00	167,421.00	167,421.00	0.00	0.00	0.00
TITLE II - A	0.00	0.00	36,161.00	36,161.00	0.00	0.00	0.00
TITLE IV	0.00	0.00	15,775.00	15,775.00	0.00	0.00	0.00
ESSER (CARES ACT)	(14,318.65)	783.00	93,723.00	80,187.35	0.00	0.00	0.00
ESSER II	0.00	0.00	0.00	60,780.91	(60,780.91)	0.00	(60,780.91)
SPARKS	0.00	0.00	369,808.49	369,808.49	0.00	0.00	0.00
GATE RECEIPTS FUNDS	40,223.20	0.00	198,395.27	182,819.81	55,798.66	0.00	55,798.66
SCHOOL PROJECT FUNDS	276,516.70	0.00	192,338.17	175,155.61	293,699.26	0.00	293,699.26
DEBT SERVICE FUND							
BOND AND INTEREST FUND-(#441)	653,181.73	0.00	834,647.75	653,575.00	834,254.48	0.00	834,254.48
BOND AND INTEREST FUND-(#488)	41,334.33	0.00	13,131.30	0.00	54,465.63	0.00	54,465.63
NONEXPENDABLE TRUST FUNDS--							
HEIMAN-DICK SCHOLARSHIP	24,360.99	0.00	192.00	0.00	24,552.99	0.00	24,552.99
EXPENDABLE TRUST FUNDS--							
ROTHFELDER SCHOLARSHIP	7,177.06	0.00	49.98	1,000.00	6,227.04	0.00	6,227.04
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 6,200,808.48	$ 3,322.07	$ 18,176,086.62	$ 17,369,029.38	$ 7,011,187.79	$ 442,053.42	$ 7,453,241.21

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	ENDING CASH BALANCE
COMPOSITION OF CASH	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	$ 453,650.75
- CERTIFICATE OF DEPOSITS	21,053.84
SUBTOTAL	474,704.59
CASH IN BANK, GNBANK, WETMORE, KANSAS	
- ACCOUNTS	40,992.60
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	115,992.60
CASH IN BANK, WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS	
- CERTIFICATE OF DEPOSITS	102,382.18
CASH IN BANK, BANK OF BLUE VALLEY, SABETHA, KANSAS	
- ACCOUNTS	3,508,666.38
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
-CERTIFICATE OF DEPOSIT	1,803,442.15
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	85,046.55
-CERTIFICATE OF DEPOSITS	1,411,917.56
SUBTOTAL	1,496,964.11
TOTAL CASH	7,502,152.01
LESS AGENCY FUNDS per SCHEDULE 3	(48,910.80)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 7,453,241.21

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Prairie Hills Unified School District No. 113 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Prairie Hills Unified School District No. 113 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

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 general 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—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.

D. Reimbursements

Prairie Hills Unified School District No. 113 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

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

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

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

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: textbook rental, contingency reserve, and all federal program and grant 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.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 11% and 9% per annum for the calendar years 2020 and 2021 respectively. This interest is retained by the county. Taxes levied to finance the budget are made available to the district after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

The District spent $114,436.17 over the authorized amount allowed by the Food Service Fund budget of $764,487.00 plus reimbursements of $2,726.85. K.S.A. 72-5537 allows the District to spend funds in excess of the budgeted amount if it is due to an increase in federal funds being available for school purposes. The federal aid for Food Service for FYE21 was $786,906.54 up from $457,087.38 in FYE20.

The District has several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A.10-1113 is allowed for Federal programs under K.S.A.12-1664. Reimbursement to cover the negative balance was received in FYE22 for ESSER II Grant.

The District cancelled encumbrances from FYE20 totaling $129.65 in the General Fund and spent that in FYE21 which caused the General Fund expenditures to be over the authorized budgeted amount by $129.09. This is a violation of Kansas Statute 79-2934.

3. 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 the 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 polices that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The district's deposits were all legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the district's deposits was $7,502,152.01 and the bank balance was $7,453,612.45. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,222,800.38 was covered by federal depository insurance and $6,230,812.07 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $469,500.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5. LONG-TERM DEBT

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

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS										
REFUNDING SERIES 2016 - #113(#441)	2.0 - 3.0%	12/1/2016	4,580,000.00	9/1/2026	4,220,000.00	0.00	535,000.00	(535,000.00)	3,685,000.00	118,575.00
					$ 4,220,000.00	$ 0.00	$ 535,000.00	$ (535,000.00)	$ 3,685,000.00	$ 118,575.00

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

	YEAR						
	2022	2023	2024	2025	2026	2027-2031	TOTAL
PRINCIPAL							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	$ 565,000.00	$ 600,000.00	$ 635,000.00	$ 665,000.00	$ 705,000.00	$ 515,000.00	$ 3,685,000.00
INTEREST							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	102,075.00	84,600.00	66,075.00	46,575.00	26,025.00	7,725.00	333,075.00
TOTAL PRINCIPAL AND INTEREST	$ 667,075.00	$ 684,600.00	$ 701,075.00	$ 711,575.00	$ 731,025.00	$ 522,725.00	$ 4,018,075.00

6. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	Special Education	K.S.A. 72-5167	$ 752,922.00
General Fund	At Risk K-12	K.S.A. 72-5167	65,000.00
General Fund	Capital Outlay	K.S.A. 72-5167	102,450.21
Supplemental General	Special Education	K.S.A. 72-5143	520,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	50,972.00
Supplemental General	Food Service	K.S.A. 72-5143	44,907.00
Supplemental General	At Risk K-12	K.S.A. 72-5143	118,278.00
Supplemental General	At Risk (4 Yr. Old)	K.S.A. 72-5143	443,018.00
Supplemental General	Textbook & Revolving	K.S.A. 72-5143	59,960.00
Supplemental General	Career & Postsecondary	K.S.A. 72-5143	430,000.00
Title IV-A	Title I	Section 5103 (b)	15,775.00

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 benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are

7. DEFINED BENEFIT PENSION PLAN (cont.)

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 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 provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 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 $996,280.75 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 $10,397,194. 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

7. DEFINED BENEFIT PENSION PLAN (cont.)

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.

Termination Benefits. The District provides an early retirement program for eligible certified staff. The board shall pay the retiree an annual lump sum of $3,000 into the retiree's 403 (b) account with a current district provided vendor for a period not to exceed the lesser of 5 years or the year the retiree is eligible to receive Medicare. If written notification is given on or before January 15 of the year of retirement and the certified staff member has been an employee for 20 or more years, a $3,000 bonus will be put into their 403 (b) account.

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the $15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District. Payments to retired employees under this plan were $16,800.00 for the year ended June 30, 2021.

Fringe Benefits. The District shall pay $398.83 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

--dependent care insurance
--health insurance
--life insurance
--disability insurance
--cancer insurance
--medical reimbursement

Compensated Absences. The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 5 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine month contract; non-certified full-time 12 month employees are allowed ten days sick leave accumulative to 70 days, three days personal leave accumulative to sick leave if not used, and two weeks vacation for one to ten years employment and three weeks vacation after ten years; the superintendent is allowed 13 days sick leave accumulative to 90 days and 25 days vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days vacation. Teachers may choose to receive $100 per unused personal day or roll unused days into their sick leave or roll 1 personal day to accumulate up to a maximum of 5 days in any year.

Liability for compensated absences is not reflected in the financial statement.

9. RELATED PARTY TRANSACTIONS

One of the board members is on the Board of Directors of one of the financial institutions where the District has funds deposited. At June 30, 2021, funds deposited at this institution totaled $3,042,599.07. The Treasurer for the District works for another financial institution where the District has funds deposited. At June 30, 2021, funds deposited at this institution totaled $887,619.40. The District purchased insurance with Saylor Insurance, a company which a board member is part owner. The amount spent with Saylor Insurance during the fiscal year ended June 30, 2021, was $219,377.00.

10. SUBSEQUENT EVENTS

Over the last couple years, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded $104,676.00 for ESSER I, $508,605.00 for ESSER II, and $1,142,255.00 for ESSER III. The District has spent all of ESSER I and $60,780.91 of ESSER II as of June 30, 2021. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

November 2, 2021, the District signed a lease purchase agreement in the amount of $2,400.000 with GNBank for construction at the Sabetha Elementary School Campus. Also in the fall of 2021 the District settled with Symmetry Energy Solutions, LLC and paid $11,896.35 of the $36,237.42 billed for February, 2021.

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

11. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Projects:	Project Authorization	Expenditures to Date
Axtell roof repair	$ 2,887.40	$0.00
Chip & seal parking lots	8,000.00	0.00
Pole vault pit	16,710.00	0.00
Remodeling & Construction	4,500,000.00	0.00

12. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there was no pending litigation which involved the Prairie Hills Unified School District #113.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this audit, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	$ 8,067,483.00	$ (180,217.00)	$ 82,550.34	$ 7,969,816.34	$ 7,969,945.43	$ 129.09
SUPPLEMENTAL GENERAL	2,783,816.00	(44,554.00)	0.00	2,739,262.00	2,739,262.13	0.13
SPECIAL PURPOSE FUNDS						
BILINGUAL EDUCATION	1,000.00	0.00	0.00	1,000.00	0.00	(1,000.00)
CAPITAL OUTLAY	1,687,254.00	0.00	0.00	1,687,254.00	451,218.33	(1,236,035.67)
DRIVER TRAINING	20,645.00	0.00	0.00	20,645.00	13,810.17	(6,834.83)
FOOD SERVICE	764,487.00	0.00	2,726.85	767,213.85	881,650.02	114,436.17
PROFESSIONAL DEVELOPMENT	64,175.00	0.00	0.00	64,175.00	50,475.15	(13,699.85)
SPECIAL EDUCATION	1,314,942.00	0.00	0.00	1,314,942.00	1,274,209.44	(40,732.56)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,149,412.00	0.00	0.00	1,149,412.00	996,280.75	(153,131.25)
CAREER AND POSTSECONDARY EDUCATION	417,629.00	0.00	0.00	417,629.00	417,416.91	(212.09)
AT RISK (K-12)	662,962.00	0.00	0.00	662,962.00	506,322.33	(156,639.67)
PRESCHOOL-AGED AT RISK	118,668.00	0.00	0.00	118,668.00	118,277.12	(390.88)
DEBT SERVICE FUNDS						
BOND AND INTEREST-#441	653,575.00	0.00	0.00	653,575.00	653,575.00	0.00
BOND AND INTEREST-#488	0.00	0.00	0.00	0.00	0.00	0.00

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	$ 7,133,541.00	$ 7,270,965.00	$ (137,424.00)
SPECIAL EDUCATION	752,922.00	794,381.00	(41,459.00)
MINERAL PRODUCTION TAX	802.55	2,137.00	(1,334.45)
TOTAL STATE SOURCES	7,887,265.55	8,067,483.00	(180,217.45)
REIMBURSEMENTS	82,550.34	0.00	82,550.34
TOTAL CASH RECEIPTS	7,969,815.89	$ 8,067,483.00	$ (97,667.11)
EXPENDITURES			
INSTRUCTION	4,921,347.23	$ 4,173,873.00	$ 747,474.23
SUPPORT SERVICES:			
STUDENT SUPPORT	303,547.56	234,303.00	69,244.56
INSTRUCTIONAL SUPPORT	193,311.15	233,647.00	(40,335.85)
GENERAL ADMINISTRATION	128,486.14	484,958.00	(356,471.86)
SCHOOL ADMINISTRATION	14,318.37	425,283.00	(410,964.63)
CENTRAL SERVICES	263,870.93	225,642.00	38,228.93
OPERATIONS AND MAINTENANCE	829,696.35	736,987.00	92,709.35
OPERATIONS AND MAINTENANCE-TRANSPORATION	0.00	1,111.00	(1,111.00)
STUDENT TRANSPORTATION	31,335.53	22,012.00	9,323.53
VEHICLE OPERATING SERVICE	254,213.60	216,474.00	37,739.60
VEHICLE SERVICES & MAINTENANCE	109,446.36	113,799.00	(4,352.64)
OTHER SUPPLEMENTAL SERVICE	0.00	6,532.00	(6,532.00)
OPERATING TRANSFERS TO:			
CAPITAL OUTLAY	102,450.21	297,831.00	(195,380.79)
SPECIAL EDUCATION	752,922.00	794,381.00	(41,459.00)
CAREER AND POSTSECONDARY EDUCATION	0.00	650.00	(650.00)
AT RISK (K-12)	65,000.00	100,000.00	(35,000.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(180,217.00)	180,217.00
LEGAL GENERAL FUND BUDGET	7,969,945.43	7,887,266.00	82,679.43
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	82,550.34	(82,550.34)
TOTAL EXPENDITURES	7,969,945.43	$ 7,969,816.34	$ 129.09
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(129.54)		
UNENCUMBERED CASH, JULY 1, 2020	0.00		
PRIOR YEAR CANCELLED ENCUMBRANCES	129.65		
UNENCUMBERED CASH, JUNE 30, 2021	$ 0.11		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 46,930.16	$ 40,317.00	$ 6,613.16
AD VALOREM PROPERTY TAXES -2020	1,980,876.99	1,946,973.00	33,903.99
DELINQUENT PROPERTY TAX	26,334.42	15,608.00	10,726.42
COMMERCIAL VEHICLE TAX	16,798.95	14,062.00	2,736.95
MOTOR VEHICLE TAX	155,259.80	135,137.00	20,122.80
RECREATIONAL VEHICLE TAX	2,597.58	1,876.00	721.58
STATE AID	458,826.00	466,289.00	(7,463.00)
TOTAL CASH RECEIPTS	2,687,623.90	$ 2,620,262.00	$ 67,361.90
EXPENDITURES			
INSTRUCTION	19.80	$ 604,709.00	$ (604,689.20)
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	213,398.50	27,928.00	185,470.50
SCHOOL ADMINISTRATION	678,663.57	271,720.00	406,943.57
CENTRAL SERVICES	19,953.29	19,318.00	635.29
OPERATIONS & MAINTENANCE	160,091.97	85,734.00	74,357.97
TRANSFERS:			
BINLIGUAL	0.00	1,000.00	(1,000.00)
FOOD SERVICE	44,907.00	17,733.00	27,174.00
PROFESSIONAL DEVELOPMENT	50,972.00	50,000.00	972.00
SPECIAL EDUCATION	520,000.00	505,335.00	14,665.00
CAREER AND POSTSECONDARY EDUCATION	430,000.00	393,772.00	36,228.00
TEXTBOOK & STUDENT MATERIALS	59,960.00	83,941.00	(23,981.00)
AT RISK (PRESCHOOL-AGED)	118,278.00	118,668.00	(390.00)
AT RISK (K-12)	443,018.00	603,958.00	(160,940.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(44,554.00)	44,554.00
TOTAL EXPENDITURES	2,739,262.13	$ 2,739,262.00	$ 0.13
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(51,638.23)		
UNENCUMBERED CASH, JULY 1, 2020	127,947.79		
UNENCUMBERED CASH, JUNE 30, 2021	$ 76,309.56		

PRAIRIE HILLLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 12,564.81	$ 10,303.00	$ 2,261.81
AD VALOREM PROPERTY TAXES -2020	727,372.32	723,918.00	3,454.32
DELINQUENT PROPERTY TAX	7,333.91	4,180.00	3,153.91
COMMERCIAL VEHICLE TAX	4,479.49	3,609.00	870.49
MOTOR VEHICLE TAX	41,196.48	34,682.00	6,514.48
RECREATIONAL VEHICLE TAX	716.31	482.00	234.31
INTEREST ON IDLE FUNDS	78,805.43	80,039.00	(1,233.57)
KANSAS CLEAN DIESEL PROGRAM	21,136.25	0.00	21,136.25
OTHER REVENUE	3,812.33	57,104.00	(53,291.67)
TRANSFER FROM GENERAL FUND	102,450.21	297,831.00	(195,380.79)
TOTAL CASH RECEIPTS	999,867.54	$ 1,212,148.00	$ (212,280.46)
EXPENDITURES			
INSTRUCTION	51,281.41	$ 400,000.00	$ (348,718.59)
STUDENT SUPPORT SERVICES	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT STAFF	0.00	0.00	0.00
GENERAL ADMINISTRATION	102.99	189,000.00	(188,897.01)
SCHOOL ADMINISTRATION	0.00	0.00	0.00
CENTRAL SERVICES	127,539.02	113,427.00	14,112.02
OPERATIONS & MAINTENANCE	157,915.21	436,013.00	(278,097.79)
TRANSPORTATION	38,200.00	102,245.00	(64,045.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	25,104.18	43,692.00	(18,587.82)
FACILITY ACQUISITION & CONSTRUCTION	50,218.92	400,000.00	(349,781.08)
FACILITIES - BUILDING IMPROVEMENTS	856.60	2,877.00	(2,020.40)
TOTAL EXPENDITURES	451,218.33	$ 1,687,254.00	$ (1,236,035.67)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	548,649.21		
UNENCUMBERED CASH, JULY 1, 2020	2,253,543.86		
UNENCUMBERED CASH, JUNE 30, 2021	$ 2,802,193.07		

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS	$ 0.00	$ 6,750.00	$ (6,750.00)
OTHER LOCAL REVENUE	8,150.00	20.00	8,130.00
TOTAL CASH RECEIPTS	8,150.00	$ 6,770.00	$ 1,380.00
EXPENDITURES			
INSTRUCTION	13,459.27	$ 14,960.00	$ (1,500.73)
VEHICLE OPERATIONS & MAINTENANCE	350.90	5,685.00	(5,334.10)
TOTAL EXPENDITURES	13,810.17	$ 20,645.00	$ (6,834.83)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(5,660.17)		
UNENCUMBERED CASH, JULY 1, 2020	49,282.75		
UNENCUMBERED CASH, JUNE 30, 2021	$ 43,622.58		

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS	$ 996,280.75	$ 1,149,412.00	$ (153,131.25)
EXPENDITURES			
INSTRUCTION	679,952.18	$ 713,781.00	$ (33,828.82)
STUDENT SUPPORT	35,300.49	107,826.00	(72,525.51)
INSTRUCTIONAL SUPPORT	25,939.76	30,084.00	(4,144.24)
GENERAL ADMINISTRATION	32,323.98	40,368.00	(8,044.02)
SCHOOL ADMINISTRATION	81,635.39	93,568.00	(11,932.61)
OTHER SUPPLEMENTAL SERVICES	20,121.49	27,615.00	(7,493.51)
OPERATIONS & MAINTENANCE	48,863.52	56,726.00	(7,862.48)
STUDENT TRANSPORTATION SERVICES	30,155.94	37,907.00	(7,751.06)
FOOD SERVICE	41,988.00	41,537.00	451.00
TOTAL EXPENDITURES	996,280.75	$ 1,149,412.00	$ (153,131.25)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2020	0.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 0.00		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS - FEDERAL AID	$ 786,906.54	$ 287,991.00	$ 498,915.54
- STATE AID	8,661.15	5,452.00	3,209.15
MEALS	84,913.20	340,929.00	(256,015.80)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	44,907.00	17,733.00	27,174.00
REIMBURSEMENTS	2,726.85	0.00	2,726.85
TOTAL CASH RECEIPTS	928,114.74	$ 652,105.00	$ 276,009.74
EXPENDITURES			
OPERATIONS & MAINTENANCE	0.00	$ 759.00	$ (759.00)
FOOD SERVICE OPERATION	881,650.02	763,728.00	117,922.02
ADJUSTMENT FOR QUALIFYING CREDITS	0.00	2,726.85	(2,726.85)
TOTAL EXPENDITURES	881,650.02	$ 767,213.85	$ 114,436.17
CASH RECEIPTS OVER (UNDER) EXPENDITURES	46,464.72		
UNENCUMBERED CASH, JULY 1, 2020	247,415.57		
UNENCUMBERED CASH, JUNE 30, 2021	$ 293,880.29		

BILINGUAL EDUCATION

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 0.00	$ 1,000.00	$ (1,000.00)
EXPENDITURES			
INSTRUCTION	0.00	$ 1,000.00	$ (1,000.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2020	0.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 0.00		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE AID	$ 3,722.00	$ 12,101.00	$ (8,379.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	50,972.00	50,000.00	972.00
TOTAL CASH RECEIPTS	54,694.00	$ 62,101.00	$ (7,407.00)
EXPENDITURES			
INSTRUCTION SUPPORT	50,475.15	$ 64,175.00	$ (13,699.85)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	4,218.85		
UNENCUMBERED CASH, JULY 1, 2020	89,503.98		
UNENCUMBERED CASH, JUNE 30, 2021	$ 93,722.83		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
FEDERAL AID	$ 13,808.00	$ 13,808.00	0.00
OTHER REVENUE	36,110.93	23,776.00	$ 12,334.93
TRANSFER FROM GENERAL FUND	752,922.00	794,381.00	(41,459.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	520,000.00	505,335.00	14,665.00
TOTAL CASH RECEIPTS	1,322,840.93	$ 1,337,300.00	$ (14,459.07)
EXPENDITURES			
INSTRUCTION	1,274,209.44	$ 1,314,942.00	$ (40,732.56)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	48,631.49		
UNENCUMBERED CASH, JULY 1, 2020	766,222.16		
UNENCUMBERED CASH, JUNE 30, 2021	$ 814,853.65		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 0.00	$ 650.00	$ (650.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	430,000.00	393,772.00	36,228.00
TOTAL CASH RECEIPTS	430,000.00	$ 394,422.00	$ 35,578.00
EXPENDITURES			
INSTRUCTION	400,200.80	$ 407,092.00	$ (6,891.20)
INSTRUCTION SUPPORT STAFF	(1.39)	537.00	(538.39)
STUDENT TRANSPORTATION SERVICES	17,217.50	10,000.00	7,217.50
TOTAL EXPENDITURES	417,416.91	$ 417,629.00	$ (212.09)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	12,583.09		
UNENCUMBERED CASH, JULY 1, 2020	232,970.85		
UNENCUMBERED CASH, JUNE 30, 2021	$ 245,553.94		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

PRESCHOOL-AGED AT RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL	$ 118,278.00	$ 118,668.00	$ (390.00)
TOTAL CASH RECEIPTS	118,278.00	$ 118,668.00	$ 390.00
EXPENDITURES			
INSTRUCTION	100,705.91	$ 102,439.00	$ (1,733.09)
STUDENT TRANSPORTATION SERVICES	17,571.21	16,229.00	1,342.21
TOTAL EXPENDITURES	118,277.12	$ 118,668.00	$ (390.88)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.88		
UNENCUMBERED CASH, JULY 1, 2020	70,000.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 70,000.88		

AT RISK (K-12)

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
TRANSFER FROM GENERAL	$ 65,000.00	$ 100,000.00	$ (35,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	443,018.00	603,958.00	(160,940.00)
TOTAL CASH RECEIPTS	508,018.00	$ 703,958.00	$ (195,940.00)
EXPENDITURES			
INSTRUCTION	506,322.33	$ 662,962.00	$ (156,639.67)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	1,695.67		
UNENCUMBERED CASH, JULY 1, 2020	134,304.24		
UNENCUMBERED CASH, JUNE 30, 2021	$ 135,999.91		

BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAX -2019	$ 12,899.10	$ 11,447.00	$ 1,452.10
-2020	497,512.93	502,003.00	(4,490.07)
DELINQUENT PROPERTY TAXES	8,475.98	3,659.00	4,816.98
COMMERCIAL VEHICLE TAX	3,716.43	3,441.00	275.43
MOTOR VEHICLE TAX	41,015.11	33,071.00	7,944.11
RECREATIONAL VEHICLE TAX	714.20	459.00	255.20
STATE AID	270,314.00	124,179.00	146,135.00
TOTAL CASH RECEIPTS	834,647.75	$ 678,259.00	$ 156,388.75
EXPENDITURES			
INTEREST	118,575.00	$ 118,575.00	$ 0.00
PRINCIPAL	535,000.00	535,000.00	0.00
TOTAL EXPENDITURES	653,575.00	$ 653,575.00	$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	181,072.75		
UNENCUMBERED CASH, JULY 1, 2020	653,181.73		
UNENCUMBERED CASH, JUNE 30, 2021	$ 834,254.48		

BOND AND INTEREST FUND (USD #488)

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
DELINQUENT PROPERTY TAXES	$ 513.20	$ 0.00	$ 513.20
COMMERCIAL VEHICLE TAX	175.17	0.00	175.17
MOTOR VEHICLE TAX	12,247.35	0.00	12,247.35
RECREATIONAL VEHICLE TAX	195.58	0.00	195.58
TOTAL CASH RECEIPTS	13,131.30	$ 0.00	$ 13,131.30
EXPENDITURES			
PRINCIPAL	0.00	$ 0.00	$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	13,131.30		
UNENCUMBERED CASH, JULY 1, 2020	41,334.33		
UNENCUMBERED CASH, JUNE 30, 2021	$ 54,465.63		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	TEXTBOOK RENTAL FUND	CONTINGENCY RESERVE FUND	CARL PERKINS
CASH RECEIPTS			
RENTAL FEES	$ 23,668.36	$ 0.00	$ 0.00
KSHAA AND IPAD FEES	36,526.70	0.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL	59,960.00	0.00	0.00
STATE OF KANSAS - CARL PERKINS RESERVE	0.00	0.00	5,168.00
NEMAHA CENTRAL CONSORTIUM	0.00	0.00	1,625.89
TOTAL CASH RECEIPTS	120,155.06	0.00	6,793.89
EXPENDITURES			
TEXTBOOKS	85,247.75	0.00	0.00
OPERATIONS & MAINTENANCE	0.00	36,237.42	0.00
KSHAA AND IPAD FEES EXPENSE	6,438.11	0.00	0.00
SUPPLIES	0.00	0.00	6,793.89
TOTAL EXPENDITURES	91,685.86	36,237.42	6,793.89
RECEIPTS OVER (UNDER) EXPENDITURES	28,469.20	(36,237.42)	0.00
UNENCUMBERED CASH, JULY 1, 2020	135,271.00	1,057,038.54	0.00
PRIOR YEAR CANCELLED ENCUMBRANCES	2,409.42	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 166,149.62	$ 1,020,801.12	$ 0.00

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	TITLE IV-A	TITLE I - FY20	TITLE I - FY21	TITLE II - A
CASH RECEIPTS				
STATE OF KANSAS	$ 15,775.00	$ 6,664.00	$ 151,646.00	$ 36,161.00
TRANSFER FROM TITLE IV-A	0.00	0.00	15,775.00	0.00
TOTAL CASH RECEIPTS	15,775.00	6,664.00	167,421.00	36,161.00
EXPENDITURES				
INSTRUCTION	0.00	0.00	165,821.00	35,729.05
STUDENT SUPPORT SERVICES	0.00	0.00	1,600.00	0.00
INSTRUCTIONAL SUPPORT	0.00	0.00	0.00	431.95
TRANSFER TO TITLE I	15,775.00	0.00	0.00	0.00
TOTAL EXPENDITURES	15,775.00	0.00	167,421.00	36,161.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	6,664.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2020	0.00	(6,664.00)	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 0.00	$ 0.00	$ 0.00	$ 0.00

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	ESSER CARES ACT	ESSER II CARES ACT	SPARKS ACT	GIFTS AND DONATIONS
CASH RECEIPTS				
NEMAHA COUNTY	$ 0.00	$ 0.00	$ 367,992.89	$ 0.00
MARSHALL COUNTY	0.00	0.00	1,815.60	0.00
STATE OF KANSAS	0.00	0.00	0.00	14.00
STATE OF KANSAS - ESSER	93,723.00	0.00	0.00	0.00
GREATER MANHATTAN COMM. DONATION	0.00	0.00	0.00	39,169.00
AXTELL AFTER SCHOOL	0.00	0.00	0.00	10,505.00
CARSON - WETMORE	0.00	0.00	0.00	25,000.00
AXTELL GIFTS	0.00	0.00	0.00	4,498.96
OTHER DONATIONS	0.00	0.00	0.00	17,960.00
TOTAL REVENUE	93,723.00	0.00	369,808.49	97,146.96
EXPENDITURES				
DONATIONS EXPENSED	0.00	0.00	0.00	23,838.82
BASEBALL EXPENSED	0.00	0.00	0.00	630.47
SOFTBALL EXPENSED	0.00	0.00	0.00	1,806.62
AXTELL EXPENSED	0.00	0.00	0.00	7,315.35
USD #113 FOUNDATION EXP	0.00	0.00	0.00	39,169.00
INSTRUCTION	25,373.58	17,914.29	14,196.94	0.00
STUDENT SUPPORT SERVICES	2,313.33	22,600.63	323,475.79	0.00
INSTRUCTIONAL SUPPORT STAFF	11,506.10	0.00	0.00	0.00
GENERAL ADMINISTRATION	1,737.18	107.99	2,980.19	0.00
SCHOOL ADMINISTRATION	2,914.02	737.30	589.10	0.00
OPERATIONS & MAINTENANCE	24,886.26	5,898.19	24,587.53	0.00
STUDENT TRANSPORTATION SERVICES	0.00	0.00	2,127.71	0.00
FOOD OPERATIONS	11,456.88	6,522.51	1,851.23	0.00
ARCHITECTURAL & ENGINEERING SVCS	0.00	7,000.00	0.00	0.00
TOTAL EXPENDITURES	80,187.35	60,780.91	369,808.49	72,760.26
RECEIPTS OVER (UNDER) EXPENDITURES	13,535.65	(60,780.91)	0.00	24,386.70
UNENCUMBERED CASH, JULY 1, 2020	(14,318.65)	0.00	0.00	15,496.38
PRIOR YEAR CANCELLED ENCUMBRANCES	783.00	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ (0.00)	$ (60,780.91)	$ 0.00	$ 39,883.08

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	ROTHFELDER SCHOLARSHIP	HEIMAN-DICK SCHOLARSHIP
CASH RECEIPTS		
INTEREST	$ 49.98	$ 192.00
EXPENDITURES		
SCHOLARSHIPS	1,000.00	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	(950.02)	192.00
UNENCUMBERED CASH, JULY 1, 2020	7,177.06	24,360.99
UNENCUMBERED CASH, JUNE 30, 2021	$ 6,227.04	$ 24,552.99

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
STUDENT ORGANIZATION FUNDS				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2018	$ 2,808.93	$ 0.00	$ 2,808.93	$ 0.00
SOAR AS AN EAGLE SCHOLARSHIP-2019	7,570.68	0.00	7,570.68	0.00
SOAR AS AN EAGLE SCHOLARSHIP-2020	10,000.00	12.80	0.00	10,012.80
CLASS OF 2019	296.84	0.00	296.84	0.00
CLASS OF 2020	657.94	0.00	657.94	0.00
CLASS OF 2021	757.31	0.00	362.21	395.10
CLASS OF 2022	1,000.00	688.00	1,688.00	0.00
FBLA	829.37	0.00	829.37	0.00
KAYS	4,394.08	4,528.44	5,281.36	3,641.16
FFA	2,402.91	11,353.03	9,777.57	3,978.37
SCHOLARSHIPS	1,462.61	156.09	0.00	1,618.70
NATIONAL HONOR SOCIETY	141.92	753.85	770.00	125.77
STUCO	418.60	314.92	235.12	498.40
SUBTOTAL AXTELL PUBLIC SCHOOLS	32,741.19	17,807.13	30,278.02	20,270.30
WETMORE HIGH SCHOOL				
KAYS	2,819.61	391.77	522.14	2,689.24
STUCO	1,021.46	180.00	642.90	558.56
HONOR SOCIETY	1,854.39	0.00	0.00	1,854.39
CLASS OF 2017	688.54	0.00	688.54	0.00
CLASS OF 2019	267.60	0.00	267.60	0.00
CLASS OF 2020	0.00	5,567.27	4,902.89	664.38
CLASS OF 2021	3,735.49	0.00	3,076.81	658.68
SUBTOTAL WETMORE HIGH SCHOOL	10,387.09	6,139.04	10,100.88	6,425.25

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
STUDENT ORGANIZATION FUNDS (cont.)				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	$ 4,273.33	$ 1,929.43	$ 3,944.99	$ 2,257.77
KAYS	999.62	2,465.69	1,402.37	2,062.94
FFA	17,205.23	34,196.67	48,101.86	3,300.04
SABETHA BUSINESS CLUB	2,507.59	0.00	19.99	2,487.60
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	3,516.92	1,720.00	2,199.07	3,037.85
NATIONAL HONOR SOCIETY	782.12	200.00	277.00	705.12
FCA	393.14	0.00	364.25	28.89
CLASS OF 2020	2,020.75	11.60	2,032.35	0.00
CLASS OF 2021	7,180.55	32.65	2,550.11	4,663.09
CLASS OF 2022	826.03	5,420.20	4,419.92	1,826.31
CLASS OF 2023	421.93	0.00	-300.00	721.93
CLASS OF 2024	0.00	0.00	-300.00	300.00
SUBTOTAL SABETHA HIGH SCHOOL	40,950.92	45,976.24	64,711.91	22,215.25
TOTAL AGENCY FUNDS	$ 84,079.20	$ 69,922.41	$ 105,090.81	$ 48,910.80

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	$ 1,809.76	$ 0.00	$ 25,422.26	$ 26,285.94	$ 946.08	$ 0.00	$ 946.08
JUNIOR HIGH ATHLETICS	4,981.91	0.00	3,302.26	4,125.48	4,158.69	0.00	4,158.69
WETMORE HIGH SCHOOL							
ATHLETICS	4,802.46	0.00	11,492.01	9,887.72	6,406.75	0.00	6,406.75
SABETHA HIGH SCHOOL							
ATHLETICS	20,252.61	0.00	141,025.51	126,815.69	34,462.43	0.00	34,462.43
SABETHA MIDDLE SCHOOL							
ATHLETICS	8,376.46	0.00	17,153.23	15,704.98	9,824.71	0.00	9,824.71
SUBTOTAL GATE RECEIPTS FUNDS	40,223.20	0.00	198,395.27	182,819.81	55,798.66	0.00	55,798.66
SCHOOL PROJECTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	1,742.83	0.00	375.00	298.75	1,819.08	0.00	1,819.08
STUDENT PURCHASES/REVOLVING	1,476.22	0.00	10,668.13	11,226.60	917.75	0.00	917.75
FFA FARM SAFETY	705.15	0.00	0.00	0.00	705.15	0.00	705.15
SALES TAX	0.00	0.00	1,862.92	1,862.92	0.00	0.00	0.00
ANNUAL	249.62	0.00	3,540.00	3,509.62	280.00	0.00	280.00
AHS CHEERLEADERS	468.37	0.00	1,902.09	2,164.46	206.00	0.00	206.00
AHS MUSIC/BAND	24.92	0.00	98.25	0.00	123.17	0.00	123.17
AG CLASSROOM TOOL REPLACEMENT	573.64	0.00	0.00	27.65	545.99	0.00	545.99
2014 HELP COMM GROW GRANT	401.60	0.00	0.00	401.60	0.00	0.00	0.00
LIBRARY BOOK FUND	897.93	0.00	2,254.90	2,246.45	906.38	0.00	906.38
FACULTY	11.68	0.00	40.00	26.48	25.20	0.00	25.20
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	2,433.99	0.00	1,063.80	380.61	3,117.18	0.00	3,117.18
HCC COURSES ENGLISH	3,481.63	0.00	3,450.00	62.61	6,869.02	0.00	6,869.02
HCC COURSES MATH	3,778.24	0.00	0.00	0.00	3,778.24	0.00	3,778.24
STUDENT ACTIVITY PROJECTS	3,202.93	0.00	70.82	961.88	2,311.87	0.00	2,311.87
AHS BB FUND	51.78	0.00	0.00	0.00	51.78	0.00	51.78
ELEMENTARY FIELD TRIP	2,048.58	0.00	117.60	0.00	2,166.18	0.00	2,166.18
GREENHOUSE	310.50	0.00	0.00	242.00	68.50	0.00	68.50
SUPERHEROS	2,026.35	0.00	0.00	0.00	2,026.35	0.00	2,026.35
WEIGHT ROOM	5,271.40	0.00	8,281.00	10,244.73	3,307.67	0.00	3,307.67
PLAYGROUND EQUIPMENT	6,314.57	0.00	34,735.00	10,803.60	30,245.97	0.00	30,245.97
SUBTOTAL AXTELL PUBLIC SCHOOLS	35,471.93	0.00	68,459.51	44,459.96	59,471.48	0.00	59,471.48
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	5,091.71	0.00	2,291.35	2,419.19	4,963.87	0.00	4,963.87
LIBRARY PROJECT	124.22	0.00	0.00	0.00	124.22	0.00	124.22
TEACHER ACCT	856.63	0.00	1,239.60	0.00	2,096.23	0.00	2,096.23
SAFE	200.00	0.00	648.49	0.00	848.49	0.00	848.49
MUSIC	12,484.82	0.00	1,635.13	2,054.18	12,065.77	0.00	12,065.77
CARDINAL	8,061.15	0.00	1,577.02	4,924.68	4,713.49	0.00	4,713.49
CHEERLEADERS	1,167.59	0.00	985.58	1,469.02	684.15	0.00	684.15
HS PLC	366.52	0.00	0.00	5.40	361.12	0.00	361.12
BAND/VOCAL	1,075.84	0.00	1,253.19	225.77	2,103.26	0.00	2,103.26
SCHOLARSHIPS	0.00	0.00	2,900.00	2,900.00	0.00	0.00	0.00
BOXTOPS	416.81	0.00	-236.66	180.15	0.00	0.00	0.00
BAND CLEANING	625.14	0.00	-625.14	0.00	0.00	0.00	0.00
SADD	473.49	0.00	-473.49	0.00	0.00	0.00	0.00
SUBTOTAL WETMORE HIGH SCHOOL	30,943.92	0.00	11,195.07	14,178.39	27,960.60	0.00	27,960.60

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
SCHOOL PROJECTS FUNDS (cont.)							
SABETHA HIGH SCHOOL							
SADD	$ 7,241.75	$ 0.00	$ 0.00	$ -238.04	$ 7,479.79	$ 0.00	$ 7,479.79
PROFESSIONAL DEVELOPMENT	6,066.78	0.00	0.00	0.00	6,066.78	0.00	6,066.78
ANNUAL	8,466.70	0.00	15,808.76	18,365.13	5,910.33	0.00	5,910.33
ART	1,094.97	0.00	1,929.00	1,605.58	1,418.39	0.00	1,418.39
SHOP	2,089.07	0.00	2,711.50	2,780.81	2,019.76	0.00	2,019.76
LIFT-A-THON	5,066.93	0.00	1,445.00	729.16	5,782.77	0.00	5,782.77
DRAMA	6,883.08	0.00	2,121.52	2,991.03	6,013.57	0.00	6,013.57
BAND	18,846.80	0.00	810.00	480.20	19,176.60	0.00	19,176.60
VOCAL/MUSIC	9.29	0.00	0.00	0.00	9.29	0.00	9.29
ODYSSEY SINGERS	13,279.78	0.00	2,201.07	6,492.89	8,987.96	0.00	8,987.96
LIBRARY/LIBRARY FINES	441.75	0.00	20.00	67.54	394.21	0.00	394.21
ACT PREP	74.32	0.00	1,023.00	982.00	115.32	0.00	115.32
PUBLIC SPEAKING	15,917.85	0.00	3,000.00	242.26	18,675.59	0.00	18,675.59
BLUE CREW	196.60	0.00	0.00	-150.00	346.60	0.00	346.60
PHYSICAL EDUCATION	0.48	0.00	0.00	0.00	0.48	0.00	0.48
JAY JAYS CHEERLEADERS	14,459.72	0.00	20,514.09	27,402.90	7,570.91	0.00	7,570.91
THE SPOKESMAN	503.60	0.00	0.00	0.00	503.60	0.00	503.60
MUSICAL	4,519.20	0.00	4,369.84	5,407.55	3,481.49	0.00	3,481.49
CONCESSIONS	4,707.87	0.00	20,500.70	19,373.92	5,834.65	0.00	5,834.65
STUDENT ACTIVITY PROJECTS	29,370.51	0.00	13,194.37	13,603.56	28,961.32	0.00	28,961.32
SUBTOTAL SABETHA HIGH SCHOOL	139,237.05	0.00	89,648.85	100,136.49	128,749.41	0.00	128,749.41
SABETHA MIDDLE SCHOOL							
STUDENT ACTIVITY PROJECTS	31,176.70	0.00	4,478.02	5,523.32	30,131.40	0.00	30,131.40
TECHNOLOGY	1,007.32	0.00	364.54	363.92	1,007.94	0.00	1,007.94
STUDENT ASSISTANCE PROJECT	219.89	0.00	0.00	0.00	219.89	0.00	219.89
SALES TAX	-1,205.29	0.00	4,131.44		2,926.15	0.00	2,926.15
FLOWER/COFFEE FUND	656.27	0.00	419.50	664.89	410.88	0.00	410.88
ART	3,530.93	0.00	-331.98	5.00	3,193.95	0.00	3,193.95
STUCO	621.89	0.00	0.00	0.00	621.89	0.00	621.89
BAND	60.00	0.00	180.00	0.00	240.00	0.00	240.00
LIBRARY BOOK FAIR	591.52	0.00	92.00	0.00	683.52	0.00	683.52
COUNTRY MART EDUC	7,692.03	0.00	539.44	1,476.40	6,755.07	0.00	6,755.07
CONCESSIONS PROJECT	11,801.42	0.00	6,182.07	5,168.39	12,815.10	0.00	12,815.10
LIFETOUCH PICTURES	2,806.68	0.00	109.12	0.00	2,915.80	0.00	2,915.80
ANGEL FUND	2,848.86	0.00	1,429.55	0.00	4,278.41	0.00	4,278.41
SUBTOTAL SABETHA MIDDLE SCHOOL	61,808.22	0.00	17,593.70	13,201.92	66,200.00	0.00	66,200.00
SABETHA ELEMENTARY SCHOOL							
NEEDY CHILDREN PROJECT	488.35	0.00	0.00	15.94	472.41	0.00	472.41
POP PROJECT	127.95	0.00	1,779.35	1,635.85	271.45	0.00	271.45
BOOK FAIR	0.00	0.00	1,207.01	109.72	1,097.29	0.00	1,097.29
TREE PROJECT	1,493.91	0.00	0.00	0.00	1,493.91	0.00	1,493.91
STUDENT ACTIVITIES (PICTURES) PROJECT	2,673.12	0.00	2,054.68	1,349.99	3,377.81	0.00	3,377.81
FRANCES SAUER ANGEL FUND	4,272.25	0.00	400.00	67.35	4,604.90	0.00	4,604.90
SUBTOTAL SABETHA ELEMENTARY SCHOOL	9,055.58	0.00	5,441.04	3,178.85	11,317.77	0.00	11,317.77
SUBTOTAL SCHOOL PROJECT FUNDS	276,516.70	0.00	192,338.17	175,155.61	293,699.26	0.00	293,699.26
TOTAL DISTRICT ACTIVITY FUNDS	$ 316,739.90	$ 0.00	$ 390,733.44	$ 357,975.42	$ 349,497.92	$ 0.00	$ 349,497.92

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION

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

Board of Education
Unified School District No. 113
Sabetha, Kansas 66534

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 113, Sabetha, Kansas, (the District) 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 November 8, 2021.

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 opinion 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 combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 which we consider to be a significant deficiency.

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 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 District'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.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 8, 2021

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

Board of Education
Unified School District No. 113
Sabetha, Kansas 66534

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 113's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of Unified School District No. 113 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 8, 2021

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	D0113	$ -	$ 1,753.26
National School Lunch Program	10.555	D0113	-	104,567.55
Summer Food Service Program for Children	10.559	D0113	-	680,585.73
Total Child Nutrition Cluster				786,906.54
Total U.S. Department of Agriculture				786,906.54
U.S. DEPARTMENT OF EDUCATION				
Passed through Kansas Department of Education -				
Title I	84.010	D0113	-	151,646.00
Title IVA	84.424	D0113	-	15,775.00
Title II - A	84.367	D0113	-	36,161.00
Secondary Program Improvement Funds - Carl Perkins Reserve	84.048	D0113	-	5,168.00
Elementary and Secondary School Emergency Relief Funds				
Covid 19 - ESSER I Special Education	84.425D	D0113	13,808.00	13,808.00
Covid 19 - ESSER I	84.425D	D0113	-	79,404.35
Covid 19 - ESSER II	84.425D	D0113	-	60,780.91
Passed Through Nemaha Central Consortium -				
Secondary Program Improvement Funds - Carl Perkins	84.048	D0113	-	1,625.99
Total U.S Department of Education				364,369.25
U.S. DEPARTMENT OF THE TREASURY				
Passed through Kansas Office of Recovery-				
Passed through Nemaha County-				
Covid 19 - Coronavirus Relief Fund (SPARKS)	21.019	D0113		367,992.89
Passed through Marshall County-				
Covid 19 - Coronavirus Relief Fund (SPARKS)	21.019	D0113		7,440.98
Total U.S Department of the Treasury				375,433.87
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 13,808.00	$ 1,526,709.66

UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 113, Sabetha, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2021. The information in the 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 financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

NOTE 3 – FUNDS EXPENDED

Funds in Schedule 2 where federal expenditures were expended:

Food Service Fund	786,906.54
Title I Fund	167,421.00
Title II-A Fund	36,161.00
Special Education Fund – ESSER I	13,808.00
ESSER I Fund	79,404.35
ESSER II Fund	60,780.91
SPARKS	375,433.87
Carl Perkins	6,793.99
	$ 1,526,709.66

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors' opinion issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	Yes
3. Noncompliance material to the financial statement noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None reported
2. Type of auditors' report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.518(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	AL Number
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program	10.559

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

2021-001 District Budget Violation

Condition: The District spent $129.09 more in the General Fund than they had budget authority.

Criteria: Internal controls should be in place to monitor the expenditures in comparison with the budget.

Cause: The District canceled some prior year encumbrances which added cash back to General Fund and spent it in current year.

Effect: The District overspent the budgeted amount in General Fund by the $129.09.

Recommendation: The District should not cancel encumbrances in the General Fund since their computer program doesn't track them well.

View of Responsible Officials and Planned Corrective Action: The District agrees with the finding and the recommendation and will try not to cancel any encumbrances in the General Fund.

SECTION 3 - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

No findings or questioned costs were noted in the current fiscal year.

UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2020-001 Significant Deficiency-No bids taken

Condition: No bids were taken for an expenditure of $21,150 to Lankford Enterprises, Inc.

Recommendation: District should be careful to bid all expenditures for goods and purchases over $20,000.00.

Current status: The District went through the proper bidding process for 3 projects in FYE21.

2020-002 Significant Deficiency-Sabetha Middle School had a negative cash balance

Condition: The Sabetha Middle School funds were not properly reconciled to the bank and had a negative cash balance in the Sales Tax Fund at June 30, 2020.

Recommendation: The District needs to train personnel in accounting for funds properly.

Current status: The District has had turnover of personnel in this position and are monitoring the accounting more closely. The Sabetha Middle School balanced with the bank at year end and there were not any negative balances in the funds at year end.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

This was not applicable for the year ended June 30, 2020.