



**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, 2022**

*Prepared By*  
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UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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## INDEPENDENT AUDITORS' REPORT

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

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 113, Sabetha, Kansas (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 113, Sabetha, Kansas, as of June 30, 2022, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

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

## *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 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 1 C 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 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.

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.

### **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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 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 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 1 C.

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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 C.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 25, 2022, 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.

Marysville, Kansas

October 25, 2022

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

**FINANCIAL INFORMATION**

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

STATEMENT 1  
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>GENERAL FUNDS</b>							
GENERAL	\$ 0.11	\$ 0.00	\$ 8,280,129.16	\$ 8,279,716.81	\$ 412.46	\$ 385,417.93	\$ 385,830.39
SUPPLEMENTAL GENERAL	76,309.56	0.00	2,776,956.67	2,775,816.00	77,450.23	0.00	77,450.23
<b>SPECIAL PURPOSE FUNDS</b>							
BILINGUAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VIRTUAL EDUCATION	0.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00
CAPITAL OUTLAY	2,802,193.07	0.00	2,065,266.88	1,063,108.88	3,804,351.07	0.00	3,804,351.07
DRIVER TRAINING	43,622.58	0.00	15,041.00	14,170.28	44,493.30	0.00	44,493.30
FOOD SERVICE	293,880.29	0.00	1,099,789.08	923,104.21	470,565.16	0.00	470,565.16
PROFESSIONAL DEVELOPMENT	93,722.83	0.00	50,000.00	51,628.66	92,094.17	0.00	92,094.17
SPECIAL EDUCATION	814,853.65	0.00	1,286,308.54	1,307,943.38	793,218.81	0.00	793,218.81
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	1,017,514.99	1,017,514.99	0.00	0.00	0.00
CAREER AND POSTSECONDARY EDUCATION	245,553.94	0.00	430,512.56	429,952.69	246,113.81	0.00	246,113.81
CONTINGENCY RESERVE	1,020,801.12	24,341.07	0.00	302,996.26	742,145.93	0.00	742,145.93
PRESCHOOL-AGED AT RISK	70,000.88	0.00	125,000.00	131,465.33	63,535.55	0.00	63,535.55
AT RISK (K-12)	135,999.91	0.00	850,633.69	850,458.08	136,175.52	0.00	136,175.52
TEXTBOOK RENTAL	166,149.62	0.00	178,643.60	193,092.29	151,700.93	0.00	151,700.93
CARL PERKINS GRANT	0.00	0.00	19,934.22	9,044.22	10,890.00	0.00	10,890.00
GIFTS AND DONATIONS	39,883.08	0.00	154,387.47	166,031.91	28,238.64	0.00	28,238.64
TITLE I - FY22	0.00	0.00	166,871.00	166,871.00	0.00	0.00	0.00
TITLE II - A	0.00	0.00	34,164.00	34,164.00	0.00	0.00	0.00
TITLE IV - A	0.00	0.00	17,195.00	17,195.00	0.00	0.00	0.00
ESSER II	(60,780.91)	0.00	508,605.00	447,824.09	0.00	0.00	0.00
ESSER III	0.00	0.00	42,442.00	97,019.61	(54,577.61)	0.00	(54,577.61)
GATE RECEIPTS FUNDS	55,798.66	0.00	225,984.43	228,798.64	52,984.45	0.00	52,984.45
SCHOOL PROJECT FUNDS	293,699.26	0.00	229,417.89	258,298.72	264,818.43	0.00	264,818.43
<b>BOND AND INTEREST FUNDS</b>							
BOND AND INTEREST FUND-(#441)	834,254.48	0.00	683,462.96	667,075.00	850,642.44	0.00	850,642.44
BOND AND INTEREST FUND-(#488)	54,465.63	0.00	312.60	54,770.60	7.63	0.00	7.63
<b>NONEXPENDABLE TRUST FUNDS--</b>							
HEMAN-DICK SCHOLARSHIP	24,552.99	0.00	120.00	24,672.99	0.00	0.00	0.00
<b>EXPENDABLE TRUST FUNDS--</b>							
ROTHFELDER SCHOLARSHIP	6,227.04	0.00	31.18	0.00	6,258.22	0.00	6,258.22
<b>TOTAL REPORTING ENTITY (Excluding Agency Funds)</b>	<b>\$ 7,011,187.79</b>	<b>\$ 24,341.07</b>	<b>\$ 20,262,223.92</b>	<b>\$ 19,516,233.64</b>	<b>\$ 7,781,519.14</b>	<b>\$ 385,417.93</b>	<b>\$ 8,166,937.07</b>

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

STATEMENT 1  
PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ENDING CASH BALANCE
<b>COMPOSITION OF CASH</b>	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	\$ 976,979.15
- CERTIFICATE OF DEPOSIT	21,096.09
SUBTOTAL	<u>998,075.24</u>
CASH IN BANK, GNBANK, WETMORE, KANSAS	
- ACCOUNTS	40,044.21
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	<u>115,044.21</u>
CASH IN BANK, WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS	
- CERTIFICATE OF DEPOSIT	<u>102,741.40</u>
CASH IN BANK, BANK OF BLUE VALLEY, SABETHA, KANSAS	
- ACCOUNTS	<u>3,731,303.67</u>
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
- ACCOUNTS	<u>1,821,442.53</u>
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	1,455,022.51
- CERTIFICATE OF DEPOSIT	6,258.22
SUBTOTAL	<u>1,461,280.73</u>
TOTAL CASH	8,229,887.78
LESS AGENCY FUNDS per SCHEDULE 3	<u>(62,950.71)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 8,166,937.07</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

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 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.

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.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

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.

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 20<sup>th</sup>. The District's Revenue Neutral Tax Rate hearing was held on September 13, 2021.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

The District spent \$14,345.96 over the authorized amount allowed by the Food Service Fund budget of \$905,405.00 plus reimbursements of \$3,353.25. 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. The federal aid for Food Service for FYE22 was \$1,019,263.29 up from \$786,906.54 in FYE21. The balance of the Food Service fund is over the federal requirement that the cash balance should not exceed 3 month average expenditure level. The District is remodeling the Sabetha Elementary kitchen and some of those expenses will bring the balance down.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont.)

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 FYE23 for ESSER III Grant.

The District funds at the Community National Bank were not adequately covered with pledged securities at June 30, 2022. This is a violation of Ks. Statute 9-1402.

The District did not have the required public works bonds filed with the State of Kansas and on file with the Clerk of the District Court in the county where the construction or renovations took place. This is a violation of Ks. Statute 60-1111.

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 policies that would further limit interest rate risk.

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

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

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

At June 30, 2022, the carrying amount of the district's deposits was \$8,229,887.78 and the bank balance was \$8,383,130.40. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,219,940.98 was covered by federal depository insurance and \$6,941,965.87 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 \$299,193.00 subsequent to June 30, 2022 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, 2022.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

5. LONG-TERM DEBT

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

ISSUE	INTEREST RATE	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 2018 - #113(#441)	2.0 - 3.0%	12/1/18	4,580,000.00	9/1/2026	3,885,000.00	0.00	565,000.00	(565,000.00)	3,120,000.00	102,075.00
LEASE PURCHASE AGREEMENT - GNBANK RENOVATIONS AT SES, AXTELLS, & WETMORE	1.940%	3/1/22	2,400,000.00	3/1/27	0.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00
					<u>\$ 3,885,000.00</u>	<u>\$ 2,400,000.00</u>	<u>\$ 565,000.00</u>	<u>\$ 1,835,000.00</u>	<u>\$ 5,520,000.00</u>	<u>\$ 102,075.00</u>

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

	YEAR						
	2023	2024	2025	2026	2027	2028-2032	TOTAL
<b>PRINCIPAL</b>							
GENERAL OBLIGATION REFUNDING BONDS-2018-#113	\$ 800,000.00	\$ 635,000.00	\$ 665,000.00	\$ 705,000.00	\$ 515,000.00	\$ 0.00	\$ 3,120,000.00
LEASE PURCHASE AGREEMENT - GNBANK	260,895.67	520,528.32	530,675.54	541,020.58	546,879.89	0.00	2,400,000.00
<b>TOTAL PRINCIPAL</b>	<u>860,895.67</u>	<u>1,155,528.32</u>	<u>1,195,675.54</u>	<u>1,246,020.58</u>	<u>1,061,879.89</u>	<u>0.00</u>	<u>5,520,000.00</u>
<b>INTEREST</b>							
GENERAL OBLIGATION REFUNDING BONDS-2018-#113	84,600.00	66,075.00	46,575.00	26,025.00	7,725.00	0.00	231,000.00
LEASE PURCHASE AGREEMENT - GNBANK	24,591.02	38,986.24	28,839.02	18,493.98	7,947.30	0.00	118,857.56
<b>TOTAL INTEREST</b>	<u>109,191.02</u>	<u>105,061.24</u>	<u>75,414.02</u>	<u>44,518.98</u>	<u>15,672.30</u>	<u>0.00</u>	<u>349,857.56</u>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<u>\$ 970,086.69</u>	<u>\$ 1,260,589.56</u>	<u>\$ 1,271,089.56</u>	<u>\$ 1,290,539.56</u>	<u>\$ 1,077,552.19</u>	<u>\$ 0.00</u>	<u>\$ 5,869,857.56</u>

6. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	Special Education	K.S.A. 72-5167	\$ 779,833.00
General Fund	Virtual Education	K.S.A. 72-5167	3,500.00
General Fund	At Risk K-12	K.S.A. 72-5167	605,633.69
General Fund	Capital Outlay	K.S.A. 72-5167	107,376.05
General Fund	Career & Postsecondary	K.S.A. 72-5167	128,000.00
General Fund	Textbook & Revolving	K.S.A. 72-5167	120,000.00
Supplemental General	Special Education	K.S.A. 72-5143	450,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	50,000.00
Supplemental General	At Risk K-12	K.S.A. 72-5143	245,000.00
Supplemental General	At Risk (4 Yr. Old)	K.S.A. 72-5143	125,000.00
Supplemental General	Career & Postsecondary	K.S.A. 72-5143	302,512.56
Bond & Interest (488)	Capital Outlay	K.S.A. 72-1438	54,770.60
Title IV-A	Title I	Section 5103 (b)	17,152.00

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

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 included in its Annual Comprehensive Financial Report which can be found on the KPERs website at [www.kpers.org](http://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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,017,514.99 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERs was \$7,993,476. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

7. DEFINED BENEFIT PENSION PLAN (cont.)

the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://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 \$9,000.00 for the year ended June 30, 2022.

Fringe Benefits. The District shall pay \$456.59 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 one personal day to accumulate up to a maximum

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

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, 2022, funds deposited at this institution totaled \$3,731,303.67. The Treasurer for the District works for another financial institution where the District has funds deposited. At June 30, 2022, funds deposited at this institution totaled \$998,075.24. 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, 2022, was \$183,396.00.

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 \$508,605.00 for ESSER II and \$1,142,255.00 for ESSER III grants. The District has spent all of its ESSER II monies and \$97,019.61 of its ESSER III monies as of June 30, 2022. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

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:

<u>Projects:</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Remodeling & Construction	4,893,794.00	779,717.92
HVAC Project	780,400.00	0.00
Axtell Roof Repair	77,995.00	0.00
Dirt Work & Concrete-Axtell	13,755.00	0.00
Axtell Drain & Gutter	15,870.00	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.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2022

12. COMMITMENTS AND CONTINGENCIES (cont.)

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.

**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, 2022

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	\$ 8,224,734.00	\$ (133,325.00)	\$ 188,307.70	\$ 8,279,716.70	\$ 8,279,716.81	\$ 0.11
SUPPLEMENTAL GENERAL	2,790,259.00	(14,443.00)	0.00	2,775,816.00	2,775,816.00	0.00
SPECIAL PURPOSE FUNDS						
BILINGUAL EDUCATION	1,000.00	0.00	0.00	1,000.00	0.00	(1,000.00)
VIRTUAL EDUCATION	25,000.00	0.00	0.00	25,000.00	3,500.00	(21,500.00)
CAPITAL OUTLAY	3,172,384.00	0.00	0.00	3,172,384.00	1,063,108.88	(2,109,275.12)
DRIVER TRAINING	17,413.00	0.00	0.00	17,413.00	14,170.28	(3,242.72)
FOOD SERVICE	905,405.00	0.00	3,353.25	908,758.25	923,104.21	14,345.96
PROFESSIONAL DEVELOPMENT	51,753.00	0.00	0.00	51,753.00	51,628.66	(124.34)
SPECIAL EDUCATION	1,425,670.00	0.00	0.00	1,425,670.00	1,307,943.38	(117,726.62)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,139,745.00	0.00	0.00	1,139,745.00	1,017,514.99	(122,230.01)
CAREER AND POSTSECONDARY EDUCATION	432,097.00	0.00	0.00	432,097.00	429,952.69	(2,144.31)
AT RISK (K-12)	857,559.00	0.00	0.00	857,559.00	850,458.08	(7,100.92)
PRESCHOOL-AGED AT RISK	170,647.00	0.00	0.00	170,647.00	131,465.33	(39,181.67)
DEBT SERVICE FUNDS						
BOND AND INTEREST-#441	700,368.00	0.00	0.00	700,368.00	667,075.00	(33,293.00)
BOND AND INTEREST-#488	55,641.00	0.00	0.00	55,641.00	54,770.60	(870.40)

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 1 OF 15

**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE SOURCES--			
GENERAL STATE AID	\$ 7,310,119.00	\$ 7,377,354.00	\$ (67,235.00)
SPECIAL EDUCATION	779,833.00	845,243.00	(65,410.00)
MINERAL PRODUCTION TAX	1,869.46	2,137.00	(267.54)
<b>TOTAL STATE SOURCES</b>	<u>8,091,821.46</u>	<u>8,224,734.00</u>	<u>(132,912.54)</u>
REIMBURSEMENTS	<u>188,307.70</u>	<u>0.00</u>	<u>188,307.70</u>
<b>TOTAL CASH RECEIPTS</b>	<u>8,280,129.16</u>	<u>\$ 8,224,734.00</u>	<u>\$ 55,395.16</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	4,726,044.77	\$ 4,502,156.00	\$ 223,888.77
SUPPORT SERVICES:			
STUDENT SUPPORT	276,109.61	281,669.00	(5,559.39)
INSTRUCTIONAL SUPPORT	179,021.43	200,717.00	(21,695.57)
GENERAL ADMINISTRATION	153,544.72	132,604.00	20,940.72
SCHOOL ADMINISTRATION	50,864.12	14,663.00	36,201.12
CENTRAL SERVICES	44,894.78	271,566.00	(226,671.22)
OPERATIONS AND MAINTENANCE	632,979.14	839,001.00	(206,021.86)
OPERATIONS AND MAINTENANCE-TRANSPORATION	5,699.98	0.00	5,699.98
STUDENT TRANSPORTATION	344,866.90	296,175.00	48,691.90
VEHICLE SERVICES & MAINTENANCE	121,348.62	112,468.00	8,880.62
OPERATING TRANSFERS TO:			
BILINGUAL EDUCATION	0.00	1,000.00	(1,000.00)
VIRTUAL EDUCATION	3,500.00	25,000.00	(21,500.00)
CAPITAL OUTLAY	107,376.05	0.00	107,376.05
SPECIAL EDUCATION	779,833.00	845,243.00	(65,410.00)
CAREER AND POSTSECONDARY EDUCATION	128,000.00	0.00	128,000.00
TEXTBOOK & STUDENT MATERIALS	120,000.00	0.00	120,000.00
PRESCHOOL-AGED AT-RISK	0.00	57,750.00	(57,750.00)
AT RISK (K-12)	605,633.69	644,722.00	(39,088.31)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	<u>0.00</u>	<u>(133,325.00)</u>	<u>133,325.00</u>
<b>LEGAL GENERAL FUND BUDGET</b>	<u>8,279,716.81</u>	<u>8,091,409.00</u>	<u>188,307.81</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>188,307.70</u>	<u>(188,307.70)</u>
<b>TOTAL EXPENDITURES</b>	<u>8,279,716.81</u>	<u>\$ 8,279,716.70</u>	<u>\$ 0.11</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	412.35		
UNENCUMBERED CASH, JULY 1, 2021	<u>0.11</u>		
UNENCUMBERED CASH, JUNE 30, 2022	<u>\$ 412.46</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 2 OF 15

**SUPPLEMENTAL GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAXES -2020	\$ 74,255.76	\$ 79,954.00	\$ (5,698.24)
AD VALOREM PROPERTY TAXES -2021	2,134,013.51	2,065,345.00	68,668.51
DELINQUENT PROPERTY TAX	15,660.82	15,699.00	(38.18)
COMMERCIAL VEHICLE TAX	14,344.98	14,962.00	(617.02)
MOTOR VEHICLE TAX	147,361.17	145,298.00	2,063.17
RECREATIONAL VEHICLE TAX	2,983.43	2,347.00	636.43
STATE AID	388,337.00	390,357.00	(2,020.00)
<b>TOTAL CASH RECEIPTS</b>	<b><u>2,776,956.67</u></b>	<b><u>\$ 2,713,962.00</u></b>	<b><u>\$ 62,994.67</u></b>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	2,663.55	\$ 220,196.00	\$ (217,532.45)
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	221,957.39	214,665.00	7,292.39
SCHOOL ADMINISTRATION	650,883.11	702,774.00	(51,890.89)
CENTRAL SERVICES	240,708.89	22,724.00	217,984.89
OPERATIONS & MAINTENANCE	487,090.50	169,191.00	317,899.50
TRANSFERS:			
FOOD SERVICE	0.00	40,000.00	(40,000.00)
PROFESSIONAL DEVELOPMENT	50,000.00	55,000.00	(5,000.00)
SPECIAL EDUCATION	450,000.00	525,000.00	(75,000.00)
CAREER AND POSTSECONDARY EDUCATION	302,512.56	440,000.00	(137,487.44)
TEXTBOOK & STUDENT MATERIALS	0.00	60,000.00	(60,000.00)
AT RISK (PRESCHOOL-AGED)	125,000.00	120,000.00	5,000.00
AT RISK (K-12)	245,000.00	220,709.00	24,291.00
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(14,443.00)	14,443.00
<b>TOTAL EXPENDITURES</b>	<b><u>2,775,816.00</u></b>	<b><u>\$ 2,775,816.00</u></b>	<b><u>\$ 0.00</u></b>
<b>CASH RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>1,140.67</b>		
<b>UNENCUMBERED CASH, JULY 1, 2021</b>	<b><u>76,309.56</u></b>		
<b>UNENCUMBERED CASH, JUNE 30, 2022</b>	<b><u>\$ 77,450.23</u></b>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 3 OF 15

**CAPITAL OUTLAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAXES -2020	\$ 27,200.29	\$ 25,098.00	\$ 2,102.29
AD VALOREM PROPERTY TAXES -2021	934,169.71	917,505.00	16,664.71
DELINQUENT PROPERTY TAX	4,928.32	5,732.00	(803.68)
COMMERCIAL VEHICLE TAX	4,816.76	4,464.00	352.76
MOTOR VEHICLE TAX	42,875.17	43,355.00	(479.83)
RECREATIONAL VEHICLE TAX	863.41	700.00	163.41
INTEREST ON IDLE FUNDS	46,957.55	80,039.00	(33,081.45)
OTHER REVENUE	841,309.02	55,641.00	785,668.02
TRANSFER FROM BOND & INTEREST (488)	54,770.60	0.00	54,770.60
TRANSFER FROM GENERAL FUND	107,376.05	0.00	107,376.05
<b>TOTAL CASH RECEIPTS</b>	<b><u>2,065,266.88</u></b>	<b><u>\$ 1,132,534.00</u></b>	<b><u>\$ 932,732.88</u></b>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	15,824.17	\$ 53,000.00	\$ (37,175.83)
STUDENT SUPPORT SERVICES	123,245.88	0.00	123,245.88
GENERAL ADMINISTRATION	0.00	5,500.00	(5,500.00)
CENTRAL SERVICES	288,770.30	130,000.00	158,770.30
OPERATIONS & MAINTENANCE	354,715.29	517,634.00	(162,918.71)
TRANSPORTATION	95,828.00	160,000.00	(64,172.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	0.00	101,000.00	(101,000.00)
FACILITY ACQUISITION & CONSTRUCTION	0.00	5,250.00	(5,250.00)
FACILITIES - SITE IMPROVEMENTS	4,519.75	200,000.00	(195,480.25)
FACILITIES - BUILDING IMPROVEMENTS	153,593.09	2,000,000.00	(1,846,406.91)
FACILITIES - OTHER	26,612.40	0.00	26,612.40
<b>TOTAL EXPENDITURES</b>	<b><u>1,063,108.88</u></b>	<b><u>\$ 3,172,384.00</u></b>	<b><u>\$ (2,109,275.12)</u></b>
<b>CASH RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>1,002,158.00</b>		
<b>UNENCUMBERED CASH, JULY 1, 2021</b>	<b><u>2,802,193.07</u></b>		
<b>UNENCUMBERED CASH, JUNE 30, 2022</b>	<b><u>\$ 3,804,351.07</u></b>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 4 OF 15

**DRIVER TRAINING FUND**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 7,686.00	\$ 7,800.00	\$ (114.00)
OTHER LOCAL REVENUE	7,355.00	0.00	7,355.00
<b>TOTAL CASH RECEIPTS</b>	<u>15,041.00</u>	<u>\$ 7,800.00</u>	<u>\$ 7,241.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	9,425.57	\$ 13,810.00	\$ (4,384.43)
VEHICLE OPERATIONS & MAINTENANCE	4,744.71	3,603.00	1,141.71
<b>TOTAL EXPENDITURES</b>	<u>14,170.28</u>	<u>\$ 17,413.00</u>	<u>\$ (3,242.72)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	870.72		
UNENCUMBERED CASH, JULY 1, 2021	43,622.58		
UNENCUMBERED CASH, JUNE 30, 2022	<u>\$ 44,493.30</u>		

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 1,017,514.99	\$ 1,139,745.00	\$ (122,230.01)
<u>EXPENDITURES</u>			
INSTRUCTION	699,231.11	\$ 744,642.00	\$ (45,410.89)
STUDENT SUPPORT	32,969.62	42,153.00	(9,183.38)
INSTRUCTIONAL SUPPORT	19,593.57	20,638.00	(1,044.43)
GENERAL ADMINISTRATION	32,361.45	38,821.00	(6,459.55)
SCHOOL ADMINISTRATION	82,836.80	90,162.00	(7,325.20)
OTHER SUPPLEMENTAL SERVICES	20,748.74	65,183.00	(44,434.26)
OPERATIONS & MAINTENANCE	52,901.59	57,209.00	(4,307.41)
STUDENT TRANSPORTATION SERVICES	33,484.35	37,561.00	(4,076.65)
FOOD SERVICE	43,387.76	43,376.00	11.76
<b>TOTAL EXPENDITURES</b>	<u>1,017,514.99</u>	<u>\$ 1,139,745.00</u>	<u>\$ (122,230.01)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2021	0.00		
UNENCUMBERED CASH, JUNE 30, 2022	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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**FOOD SERVICE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE OF KANSAS - FEDERAL AID	\$ 1,019,263.29	\$ 774,744.00	\$ 244,519.29
- STATE AID	6,778.36	5,660.00	1,118.36
MEALS	70,394.18	41,466.00	28,928.18
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	0.00	40,000.00	(40,000.00)
REIMBURSEMENTS	3,353.25	0.00	3,353.25
<b>TOTAL CASH RECEIPTS</b>	<b>1,099,789.08</b>	<b>\$ 861,870.00</b>	<b>\$ 237,919.08</b>
<b><u>EXPENDITURES</u></b>			
FOOD SERVICE OPERATION	923,104.21	\$ 905,405.00	\$ 17,699.21
ADJUSTMENT FOR QUALIFYING CREDITS	0.00	3,353.25	(3,353.25)
<b>TOTAL EXPENDITURES</b>	<b>923,104.21</b>	<b>\$ 908,758.25</b>	<b>\$ 14,345.96</b>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	176,684.87		
UNENCUMBERED CASH, JULY 1, 2021	293,880.29		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 470,565.16		

**BILINGUAL EDUCATION**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
TRANSFER FROM GENERAL FUND	\$ 0.00	\$ 1,000.00	\$ (1,000.00)
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	0.00	\$ 1,000.00	\$ (1,000.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2021	0.00		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 0.00		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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**VIRTUAL EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 <u>ACTUAL</u>	21-22 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ <u>3,500.00</u>	\$ <u>25,000.00</u>	\$ <u>(21,500.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>3,500.00</u>	\$ <u>25,000.00</u>	\$ <u>(21,500.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2021	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2022	\$ <u>0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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**PROFESSIONAL DEVELOPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	\$ 50,000.00	\$ 55,000.00	\$ (5,000.00)
TOTAL CASH RECEIPTS	50,000.00	\$ 55,000.00	\$ (5,000.00)
<u>EXPENDITURES</u>			
INSTRUCTION SUPPORT	51,628.66	\$ 51,753.00	\$ (124.34)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(1,628.66)		
UNENCUMBERED CASH, JULY 1, 2021	93,722.83		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 92,094.17		

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**SPECIAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
FEDERAL AID-ESSER II SPECIAL EDUCATION	\$ 25,922.00	\$ 0.00	25,922.00
OTHER REVENUE	30,553.54	30,000.00	\$ 553.54
TRANSFER FROM GENERAL FUND	779,833.00	845,243.00	(65,410.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	450,000.00	525,000.00	(75,000.00)
 TOTAL CASH RECEIPTS	 1,286,308.54	 \$ 1,400,243.00	 \$ (113,934.46)
<u>EXPENDITURES</u>			
INSTRUCTION	1,307,943.38	\$ 1,425,670.00	\$ (117,726.62)
 CASH RECEIPTS OVER (UNDER) EXPENDITURES	 (21,634.84)		
 UNENCUMBERED CASH, JULY 1, 2021	 814,853.65		
 UNENCUMBERED CASH, JUNE 30, 2022	 \$ 793,218.81		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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**CAREER AND POSTSECONDARY EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
FEDERAL AID	\$ 0.00	\$ 6,822.00	\$ (6,822.00)
TRANSFER FROM GENERAL FUND	128,000.00	0.00	128,000.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>302,512.56</u>	<u>440,000.00</u>	<u>(137,487.44)</u>
TOTAL CASH RECEIPTS	<u>430,512.56</u>	<u>\$ 446,822.00</u>	<u>\$ (16,309.44)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	413,002.90	\$ 410,257.00	\$ 2,745.90
STUDENT TRANSPORTATION SERVICES	<u>16,949.79</u>	<u>21,840.00</u>	<u>(4,890.21)</u>
TOTAL EXPENDITURES	<u>429,952.69</u>	<u>\$ 432,097.00</u>	<u>\$ (2,144.31)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	559.87		
UNENCUMBERED CASH, JULY 1, 2021	<u>245,553.94</u>		
UNENCUMBERED CASH, JUNE 30, 2022	<u>\$ 246,113.81</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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**PRESCHOOL-AGED AT RISK**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 0.00	\$ 57,750.00	\$ (57,750.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	125,000.00	120,000.00	5,000.00
TOTAL CASH RECEIPTS	125,000.00	\$ 177,750.00	\$ (52,750.00)
<u>EXPENDITURES</u>			
INSTRUCTION	113,185.70	\$ 140,275.00	\$ (27,089.30)
STUDENT TRANSPORTATION SERVICES	18,279.63	30,372.00	(12,092.37)
TOTAL EXPENDITURES	131,465.33	\$ 170,647.00	\$ (39,181.67)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(6,465.33)		
UNENCUMBERED CASH, JULY 1, 2021	70,000.88		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 63,535.55		

**AT RISK (K-12)**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 605,633.69	\$ 644,722.00	\$ (39,088.31)
TRANSFER FROM SUPPLEMENTAL GENERAL	245,000.00	220,709.00	24,291.00
TOTAL CASH RECEIPTS	850,633.69	\$ 865,431.00	\$ (14,797.31)
<u>EXPENDITURES</u>			
INSTRUCTION	816,572.70	\$ 857,559.00	\$ (40,986.30)
STUDENT SUPPORT SERVICES	33,885.38	0.00	33,885.38
TOTAL EXPENDITURES	850,458.08	\$ 857,559.00	\$ (7,100.92)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	175.61		
UNENCUMBERED CASH, JULY 1, 2021	135,999.91		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 136,175.52		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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**BOND AND INTEREST FUND (USD #441)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAX -2020	\$ 22,072.18	\$ 20,359.00	\$ 1,713.18
-2021	500,912.08	501,164.00	(251.92)
DELINQUENT PROPERTY TAXES	4,905.14	3,945.00	960.14
COMMERCIAL VEHICLE TAX	3,841.24	3,586.00	255.24
MOTOR VEHICLE TAX	37,551.59	34,824.00	2,727.59
RECREATIONAL VEHICLE TAX	777.73	562.00	215.73
STATE AID	113,403.00	113,403.00	0.00
<b>TOTAL CASH RECEIPTS</b>	<b>683,462.96</b>	<b>\$ 677,843.00</b>	<b>\$ 5,619.96</b>
<b><u>EXPENDITURES</u></b>			
INTEREST	102,075.00	\$ 135,368.00	\$ (33,293.00)
PRINCIPAL	565,000.00	565,000.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>667,075.00</b>	<b>\$ 700,368.00</b>	<b>\$ (33,293.00)</b>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	16,387.96		
UNENCUMBERED CASH, JULY 1, 2021	834,254.48		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 850,642.44		

**BOND AND INTEREST FUND (USD #488)**

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
DELINQUENT PROPERTY TAXES	\$ 278.77	\$ 0.00	\$ 278.77
MOTOR VEHICLE TAX	33.83	0.00	33.83
<b>TOTAL CASH RECEIPTS</b>	<b>312.60</b>	<b>\$ 0.00</b>	<b>\$ 312.60</b>
<b><u>EXPENDITURES</u></b>			
TRANSFERS TO CAPITAL OUTLAY	54,770.60	\$ 0.00	\$ 54,770.60
BOND FEES	0.00	55,641.00	(55,641.00)
<b>TOTAL EXPENDITURES</b>	<b>54,770.60</b>	<b>\$ 55,641.00</b>	<b>\$ (870.40)</b>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(54,458.00)		
UNENCUMBERED CASH, JULY 1, 2021	54,465.63		
UNENCUMBERED CASH, JUNE 30, 2022	\$ 7.63		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	TEXTBOOK RENTAL FUND	CONTINGENCY RESERVE FUND	CARL PERKINS
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 21,990.00	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	36,653.60	0.00	0.00
TRANSFER FROM GENERAL	120,000.00	0.00	0.00
STATE OF KANSAS - CARL PERKINS RESERVE	0.00	0.00	13,290.00
NEMAHA CENTRAL CONSORTIUM	0.00	0.00	6,644.22
	<u>178,643.60</u>	<u>0.00</u>	<u>19,934.22</u>
TOTAL CASH RECEIPTS			
<u>EXPENDITURES</u>			
TEXTBOOKS	181,329.69	0.00	0.00
STUDENT SUPPORT SERVICES	0.00	0.00	6,644.22
INSTRUCTIONAL SUPPORT STAFF	0.00	0.00	2,400.00
ARCHITECT/ENGINEER SERVICE	0.00	302,996.26	0.00
KSHAA AND IPAD FEES EXPENSE	11,762.60	0.00	0.00
	<u>193,092.29</u>	<u>302,996.26</u>	<u>9,044.22</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(14,448.69)	(302,996.26)	10,890.00
UNENCUMBERED CASH, JULY 1, 2021	<u>166,149.62</u>	<u>1,020,801.12</u>	<u>0.00</u>
PRIOR YEAR CANCELLED ENCUMBRANCES	0.00	24,341.07	0.00
UNENCUMBERED CASH, JUNE 30, 2022	<u>\$ 151,700.93</u>	<u>\$ 742,145.93</u>	<u>\$ 10,890.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>TITLE IV - A</u>	<u>TITLE I - FY22</u>	<u>TITLE II - A</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 17,195.00	\$ 149,719.00	\$ 34,164.00
TRANSFER FROM TITLE IV-A	0.00	17,152.00	0.00
	<u>17,195.00</u>	<u>166,871.00</u>	<u>34,164.00</u>
TOTAL CASH RECEIPTS			
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	166,871.00	0.00
INSTRUCTIONAL SUPPORT	0.00	0.00	34,164.00
PAID BACK TO STATE OF KANSAS	43.00	0.00	0.00
TRANSFER TO TITLE I	17,152.00	0.00	0.00
	<u>17,195.00</u>	<u>166,871.00</u>	<u>34,164.00</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2021	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2022	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>ESSER II CARES ACT</u>	<u>ESSER III CARES ACT</u>	<u>GIFTS AND DONATIONS</u>
<b>CASH RECEIPTS</b>			
STATE OF KANSAS - ESSER	\$ 508,605.00	\$ 42,442.00	\$ 0.00
GREATER MANHATTAN COMM. DONATION	0.00	0.00	142,630.42
AXTELL AFTER SCHOOL	0.00	0.00	4,875.32
EAGLES BOOSTER CLUB	0.00	0.00	4,000.00
OTHER DONATIONS	0.00	0.00	2,881.73
	<u>508,605.00</u>	<u>42,442.00</u>	<u>154,387.47</u>
<b>TOTAL REVENUE</b>			
	<u>508,605.00</u>	<u>42,442.00</u>	<u>154,387.47</u>
<b>EXPENDITURES</b>			
SOFTBALL EXPENSES	0.00	0.00	960.26
AXTELL AFTER SCHOOL	0.00	0.00	1,805.57
INSTRUCTION	325,857.06	59,556.01	163,266.08
STUDENT SUPPORT SERVICES	32,360.80	10,420.69	0.00
INSTRUCTIONAL SUPPORT STAFF	19,181.51	14,400.00	0.00
GENERAL ADMINISTRATION	3,071.18	0.00	0.00
SCHOOL ADMINISTRATION	5,121.23	0.00	0.00
OPERATIONS & MAINTENANCE	17,842.33	0.00	0.00
CENTRAL SERVICES	1,867.08	6,407.17	0.00
STUDENT TRANSPORTATION	0.00	6,235.74	0.00
FOOD OPERATIONS	11,922.90	0.00	0.00
ARCHITECTURAL & ENGINEERING SVCS	30,600.00	0.00	0.00
	<u>447,824.09</u>	<u>97,019.61</u>	<u>166,031.91</u>
<b>TOTAL EXPENDITURES</b>			
	<u>447,824.09</u>	<u>97,019.61</u>	<u>166,031.91</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	60,780.91	(54,577.61)	(11,644.44)
<b>UNENCUMBERED CASH, JULY 1, 2021</b>	(60,780.91)	0.00	39,883.08
<b>UNENCUMBERED CASH, JUNE 30, 2022</b>	<u>\$ 0.00</u>	<u>\$ (54,577.61)</u>	<u>\$ 28,238.64</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>ROTHFELDER SCHOLARSHIP</u>	<u>HEIMAN-DICK SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>		
INTEREST	\$ <u>31.18</u>	\$ <u>120.00</u>
<u>EXPENDITURES</u>		
GREATER MANHATTAN COMMUNITY FOUNDATION	<u>0.00</u>	<u>24,672.99</u>
RECEIPTS OVER (UNDER) EXPENDITURES	31.18	(24,552.99)
UNENCUMBERED CASH, JULY 1, 2021	<u>6,227.04</u>	<u>24,552.99</u>
UNENCUMBERED CASH, JUNE 30, 2022	\$ <u><u>6,258.22</u></u>	\$ <u><u>0.00</u></u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS</u>				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2020	\$ 10,012.80	\$ 0.00	\$ 10,000.00	\$ 12.80
CLASS OF 2021	395.10	0.00	0.00	395.10
CLASS OF 2022	0.00	280.49	280.49	0.00
CLASS OF 2023	0.00	1,473.50	1,197.33	276.17
CLASS OF 2024	0.00	500.00	0.00	500.00
KAYS	3,641.16	6,576.30	7,011.20	3,206.26
FFA	3,978.37	14,140.05	11,089.48	7,028.94
SCHOLARSHIPS	1,618.70	147.23	150.00	1,615.93
NATIONAL HONOR SOCIETY	125.77	1,385.00	622.13	888.64
STUCO	498.40	1,335.00	628.94	1,204.46
SUBTOTAL AXTELL PUBLIC SCHOOLS	20,270.30	25,837.57	30,979.57	15,128.30
WETMORE HIGH SCHOOL				
KAYS	2,689.24	1,980.19	791.46	3,877.97
SHOP CLASS	0.00	200.00	0.00	200.00
STUCO	558.56	476.00	139.18	895.38
HONOR SOCIETY	1,854.39	935.95	391.55	2,398.79
CLASS OF 2020	664.38	0.00	664.38	0.00
CLASS OF 2021	658.68	0.00	0.00	658.68
CLASS OF 2022	0.00	672.13	672.13	0.00
CLASS OF 2023	0.00	9,029.05	6,647.04	2,382.01
SUBTOTAL WETMORE HIGH SCHOOL	6,425.25	13,293.32	9,305.74	10,412.83

AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 2,257.77	\$ 2,817.33	\$ 2,764.11	\$ 2,310.99
KAYS	2,062.94	4,658.18	2,538.07	4,183.05
FFA	3,300.04	66,790.37	50,789.15	19,301.26
SABETHA BUSINESS CLUB	2,487.60	1,200.00	183.71	3,503.89
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	3,037.85	1,997.05	2,666.34	2,368.56
NATIONAL HONOR SOCIETY	705.12	800.00	356.99	1,148.13
FCA	28.89	900.00	419.93	508.96
CLASS OF 2021	4,663.09	0.00	4,663.09	0.00
CLASS OF 2022	1,826.31	0.00	1,826.31	0.00
CLASS OF 2023	721.93	7,124.55	5,585.45	2,261.03
CLASS OF 2024	300.00	400.00	0.00	700.00
CLASS OF 2025	0.00	300.00	0.00	300.00
SUBTOTAL SABETHA HIGH SCHOOL	22,215.25	86,987.48	71,793.15	37,409.58
 TOTAL AGENCY FUNDS	 \$ 48,910.80	 \$ 126,118.37	 \$ 112,078.46	 \$ 62,950.71

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>FUNDS</u>	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<u>GATE RECEIPTS FUNDS</u>							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 946.08	\$ 0.00	\$ 38,359.44	\$ 37,904.07	\$ 1,401.45	\$ 0.00	\$ 1,401.45
JUNIOR HIGH ATHLETICS	4,158.69	0.00	24,589.41	19,257.39	9,490.71	0.00	9,490.71
WETMORE HIGH SCHOOL							
ATHLETICS	6,406.75	0.00	10,852.24	15,695.34	1,563.65	0.00	1,563.65
SABETHA HIGH SCHOOL							
ATHLETICS	34,462.43	0.00	124,936.95	132,301.24	27,098.14	0.00	27,098.14
SABETHA MIDDLE SCHOOL							
ATHLETICS	9,824.71	0.00	27,246.39	23,640.60	13,430.50	0.00	13,430.50
SUBTOTAL GATE RECEIPTS FUNDS	55,798.66	0.00	225,984.43	228,798.64	52,984.45	0.00	52,984.45
<u>SCHOOL PROJECTS FUNDS</u>							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	1,819.08	0.00	603.00	261.86	2,160.22	0.00	2,160.22
STUDENT PURCHASES/REVOLVING	917.75	0.00	4,606.29	4,664.38	859.66	0.00	859.66
FFA FARM SAFETY	705.15	0.00	0.00	263.07	442.08	0.00	442.08
SALES TAX	0.00	0.00	3,319.22	3,319.22	0.00	0.00	0.00
ANNUAL	280.00	0.00	4,045.00	4,234.83	90.17	0.00	90.17
AHS CHEERLEADERS	206.00	0.00	1,218.51	560.00	864.51	0.00	864.51
AHS MUSIC/BAND	123.17	0.00	235.60	217.06	141.71	0.00	141.71
AG CLASSROOM TOOL REPLACEMENT	545.99	0.00	251.99	304.74	493.24	0.00	493.24
LIBRARY BOOK FUND	906.38	0.00	3,749.03	3,465.08	1,190.33	0.00	1,190.33
FACULTY	25.20	0.00	0.00	0.00	25.20	0.00	25.20
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	3,117.18	0.00	370.81	604.19	2,883.80	0.00	2,883.80
HCC COURSES ENGLISH	6,869.02	0.00	2,460.00	3,498.49	5,830.53	0.00	5,830.53
HCC COURSES MATH	3,778.24	0.00	0.00	0.00	3,778.24	0.00	3,778.24
STUDENT ACTIVITY PROJECTS	2,311.87	0.00	2,087.10	2,748.52	1,650.45	0.00	1,650.45
AHS BB FUND	51.78	0.00	0.00	0.00	51.78	0.00	51.78
ELEMENTARY FIELD TRIP	2,166.18	0.00	210.00	270.00	2,106.18	0.00	2,106.18
GREENHOUSE	68.50	0.00	99.20	50.03	117.67	0.00	117.67
SUPERHEROS	2,026.35	0.00	0.00	0.00	2,026.35	0.00	2,026.35
WEIGHT ROOM	3,307.67	0.00	5,028.50	5,248.66	3,087.51	0.00	3,087.51
PLAYGROUND EQUIPMENT	30,245.97	0.00	27,681.78	57,927.75	0.00	0.00	0.00
SUBTOTAL AXTELL PUBLIC SCHOOLS	59,471.48	0.00	55,966.03	87,637.88	27,799.63	0.00	27,799.63
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	4,963.87	0.00	2,739.45	3,477.16	4,226.16	0.00	4,226.16
LIBRARY PROJECT	124.22	0.00	0.00	0.00	124.22	0.00	124.22
TEACHER ACCT	2,096.23	0.00	52.05	188.23	1,960.05	0.00	1,960.05
SAFE	848.49	0.00	175.00	271.52	751.97	0.00	751.97
MUSIC	12,065.77	0.00	7,887.34	7,323.67	12,629.44	0.00	12,629.44
CARDINAL	4,713.49	0.00	4,419.66	4,207.70	4,925.45	0.00	4,925.45
CHEERLEADERS	684.15	0.00	3,481.50	3,391.37	774.28	0.00	774.28
HS PLC	361.12	0.00	0.00	0.00	361.12	0.00	361.12
BAND/VOCAL	2,103.26	0.00	335.00	423.22	2,015.04	0.00	2,015.04
SCHOLARSHIPS	0.00	0.00	850.00	800.00	50.00	0.00	50.00
SADD	0.00	0.00	50.00	0.00	50.00	0.00	50.00
SUBTOTAL WETMORE HIGH SCHOOL	27,960.60	0.00	19,990.00	20,082.87	27,867.73	0.00	27,867.73

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>SCHOOL PROJECTS FUNDS (cont.)</b>							
<b>SABETHA HIGH SCHOOL</b>							
SADD	\$ 7,479.79	\$ 0.00	\$ 400.00	\$ 683.41	\$ 7,196.38	\$ 0.00	\$ 7,196.38
PROFESSIONAL DEVELOPMENT	6,066.78	0.00	0.00	232.53	5,834.25	0.00	5,834.25
ANNUAL	5,910.33	0.00	17,438.49	19,150.09	4,198.73	0.00	4,198.73
ART	1,418.39	0.00	1,951.00	1,383.26	1,986.13	0.00	1,986.13
SHOP	2,019.76	0.00	2,928.92	2,619.97	2,328.71	0.00	2,328.71
LIFT-A-THON	5,782.77	0.00	0.00	1,056.46	4,726.31	0.00	4,726.31
DRAMA	6,013.57	0.00	3,045.27	2,724.97	6,333.87	0.00	6,333.87
BAND	19,176.80	0.00	3,687.00	2,965.17	19,898.43	0.00	19,898.43
VOCAL/MUSIC	9.29	0.00	0.00	9.29	0.00	0.00	0.00
ODYSSEY SINGERS	8,987.96	0.00	15,387.84	20,143.30	4,232.50	0.00	4,232.50
LIBRARY/LIBRARY FINES	394.21	0.00	141.68	83.50	452.39	0.00	452.39
ACT PREP	115.32	0.00	2,388.00	2,188.00	315.32	0.00	315.32
PUBLIC SPEAKING	18,675.59	0.00	2,796.00	206.47	21,265.12	0.00	21,265.12
BLUE CREW	346.60	0.00	0.00	279.00	67.60	0.00	67.60
PHYSICAL EDUCATION	0.48	0.00	0.00	0.00	0.48	0.00	0.48
JAY JAYS CHEERLEADERS	7,570.91	0.00	24,959.64	25,696.18	6,834.37	0.00	6,834.37
THE SPOKESMAN	503.60	0.00	0.00	0.00	503.60	0.00	503.60
MUSICAL	3,481.49	0.00	4,997.29	5,039.72	3,439.06	0.00	3,439.06
CONCESSIONS	5,834.65	0.00	24,736.77	24,384.00	6,187.42	0.00	6,187.42
STUDENT ACTIVITY PROJECTS	28,961.32	0.00	16,204.09	14,274.96	30,890.45	0.00	30,890.45
<b>SUBTOTAL SABETHA HIGH SCHOOL</b>	<b>128,749.41</b>	<b>0.00</b>	<b>121,061.99</b>	<b>123,120.28</b>	<b>126,691.12</b>	<b>0.00</b>	<b>126,691.12</b>
<b>SABETHA MIDDLE SCHOOL</b>							
STUDENT ACTIVITY PROJECTS	30,131.40	0.00	11,619.33	8,996.98	32,753.75	0.00	32,753.75
TECHNOLOGY	1,007.94	0.00	345.05	106.82	1,246.17	0.00	1,246.17
STUDENT ASSISTANCE PROJECT	219.89	0.00	0.00	0.00	219.89	0.00	219.89
SALES TAX	2,926.15	0.00	1,484.16	4,269.27	141.04	0.00	141.04
FLOWER/COFFEE FUND	410.88	0.00	275.00	35.85	649.93	0.00	649.93
ART	3,193.95	0.00	214.50	454.77	2,953.68	0.00	2,953.68
STUCO	621.89	0.00	0.00	0.00	621.89	0.00	621.89
BAND	240.00	0.00	150.00	0.00	390.00	0.00	390.00
LIBRARY BOOK FAIR	683.52	0.00	105.00	0.00	788.52	0.00	788.52
COUNTRY MART EDUC	6,755.07	0.00	57.57	1,413.54	5,399.10	0.00	5,399.10
CONCESSIONS PROJECT	12,815.10	0.00	9,180.57	7,674.75	14,320.92	0.00	14,320.92
LIFETOUCH PICTURES	2,915.80	0.00	200.00	278.60	2,837.20	0.00	2,837.20
ANGEL FUND	4,278.41	0.00	0.00	0.00	4,278.41	0.00	4,278.41
<b>SUBTOTAL SABETHA MIDDLE SCHOOL</b>	<b>66,200.00</b>	<b>0.00</b>	<b>23,631.18</b>	<b>23,230.68</b>	<b>66,600.50</b>	<b>0.00</b>	<b>66,600.50</b>
<b>SABETHA ELEMENTARY SCHOOL</b>							
NEEDY CHILDREN PROJECT	472.41	0.00	0.00	0.00	472.41	0.00	472.41
POP PROJECT	271.45	0.00	1,772.25	1,681.26	362.44	0.00	362.44
BOOK FAIR	1,097.29	0.00	2,941.06	0.00	4,038.35	0.00	4,038.35
TREE PROJECT	1,493.91	0.00	0.00	0.00	1,493.91	0.00	1,493.91
STUDENT ACTIVITIES (PICTURES) PROJECT	3,377.81	0.00	2,980.38	2,545.75	3,812.44	0.00	3,812.44
FRANCES SAUER ANGEL FUND	4,604.90	0.00	300.00	0.00	4,904.90	0.00	4,904.90
ART	0.00	0.00	775.00	0.00	775.00	0.00	775.00
<b>SUBTOTAL SABETHA ELEMENTARY SCHOOL</b>	<b>11,317.77</b>	<b>0.00</b>	<b>8,768.69</b>	<b>4,227.01</b>	<b>15,859.45</b>	<b>0.00</b>	<b>15,859.45</b>
<b>SUBTOTAL SCHOOL PROJECT FUNDS</b>	<b>293,699.26</b>	<b>0.00</b>	<b>229,417.89</b>	<b>258,298.72</b>	<b>264,818.43</b>	<b>0.00</b>	<b>264,818.43</b>
<b>TOTAL DISTRICT ACTIVITY FUNDS</b>	<b>\$ 349,497.92</b>	<b>\$ 0.00</b>	<b>\$ 455,402.32</b>	<b>\$ 487,097.36</b>	<b>\$ 317,802.88</b>	<b>\$ 0.00</b>	<b>\$ 317,802.88</b>

**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, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated October 25, 2022.

**Report on 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 control, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

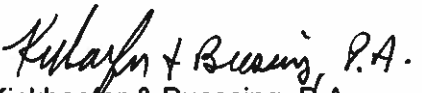
**Report on Compliance and Other Matters**

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  
October 25, 2022

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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  
Opinion on Each Major Federal Program**

We have audited Unified School District No. 113, Sabetha, Kansas's (the District) 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 the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion Unified School District No. 113, Sabetha, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

**Basis 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 Controller 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

**Responsibilities of Management for Compliance**

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

## **Auditors' 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 the District'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 judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

## **Report on Internal Control Over Compliance**


*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material

weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Kickhafer & Buessing, P.A.

Marysville, Kansas

October 25, 2022

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Passed through Kansas Department of Education - Child Nutrition Cluster				
School Breakfast Program	10.553	D0113	\$ -	\$ 207,051.44
National School Lunch Program	10.555	D0113	-	575,530.58
Summer Food Service Program for Children	10.559	D0113	-	139,908.19
Total Child Nutrition Cluster				<u>922,490.21</u>
 Covid 19 - State Pandemic Electronic Benefit Transfer Transfer Administrative Costs Grant	 10.649	 D0113	 -	 614.00
 Total U.S. Department of Agriculture				 <u>923,104.21</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
Passed through Kansas Department of Education -				
Title I	84.010A	D0113	-	149,719.00
Title IVA	84.424A	D0113	-	17,195.00
Title II - A	84.367A	D0113	-	34,164.00
Secondary Program Improvement Funds - Carl Perkins Reserve	84.048A	D0113	-	2,400.00
 Elementary and Secondary School Emergency Relief Funds				
Covid 19 - ESSER II Special Education	84.425D	D0113	25,922.00	25,922.00
Covid 19 - ESSER II	84.425D	D0113	-	447,824.09
Covid 19 - ESSER III	84.425D	D0113	-	97,019.61
 Passed Through Nemaha Central Consortium - Secondary Program Improvement Funds - Carl Perkins	 84.048A	 D0113	 -	 <u>6,644.22</u>
 Total U.S. Department of Education				 <u>780,887.92</u>
<b><u>U.S. FEDERAL COMMUNICATIONS COMMISSION</u></b>				
Passed through Universal Service Administrative Co. -				
Covid 19 - Emergency Connectivity Fund Program	32.009		-	274,000.00
Universal Service Fund-Schools and Libraries (E-rate)	32.004		-	53,119.48
 Total U.S. Federal Communications Commission				 <u>327,119.48</u>
<b><u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u></b>				
Passed through Kansas Department of Education -				
Youth Risk Behavior Survey	93.079	D0113	-	533.58
 TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 25,922.00	\$ <u>2,031,645.19</u>

UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

**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, 2022. 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	923,104.21
Title I Fund	166,871.00
Title II-A Fund	34,164.00
Title IV-A Fund	43.00
Special Education Fund – ESSER I	25,922.00
ESSER III Fund	97,019.61
ESSER II Fund	447,824.09
Capital Outlay	327,119.48
General Fund	533.58
Carl Perkins	<u>9,044.22</u>

\$ 2,031,645.19

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

**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?  | No      |
| 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:  |               |

<u>Name of Federal Program or Cluster</u>	<u>AL Number</u>
---	------------------

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, 2022

**SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT**

None.

**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, 2022

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2021-001 Significant Deficiency-Budget Violation

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

Recommendation: District should not cancel encumbrances with their current software.

Current status: The District did not overspend General Fund. The District went over the budget authority in Food service which is allowed due to increased federal monies.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.