GIRARD
UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

For the Fiscal Year Ended June 30, 2022

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

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GIRARD, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the Girard Unified School District #248 (District), Girard, Kansas as of and for the fiscal year ended June 30, 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 the District as of June 30, 2022 or changes in financial positions and cash flows thereof for the fiscal 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 Unified School District #248, Girard, Kansas as of June 30, 2022, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 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 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the June 30, 2022 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and expenditures – agency funds – regulatory basis and the schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3 and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2021 financial statement upon which we rendered an unmodified opinion dated December 7, 2021. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON CPAs PA

December 7, 2022
Pittsburg, Kansas

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 8,503,340	$ 8,503,340	$ -	$ 524,191	$ 524,192
Supplemental General	80,752	2,528,179	2,542,089	66,843	6,727	73,570
Special Purpose Funds:						
4 Yr Old At Risk	3,287	19,600	22,864	22	-	22
K-12 At Risk	20,301	1,045,296	1,052,293	13,303	-	13,303
Bilingual Education	37	19,400	19,431	6	-	6
Virtual Education	-	15,030	15,030	-	-	-
Capital Outlay	1,238,250	766,960	1,008,445	996,765	357,759	1,354,523
Driver Education	44,643	11,248	4,867	51,024	-	51,024
Food Service	148,955	912,354	878,946	182,363	43,564	225,927
Professional Development	64,384	25,000	12,624	76,759	-	76,759
Parent Education	-	20,000	20,000	-	-	-
Special Education	346,516	1,646,666	1,641,106	352,077	997	353,073
Career and Postsecondary Education	24,554	376,153	376,293	24,414	806	25,220
KPERS Special Retirement	-	857,093	857,093	-	-	-
Recreation Commission	7,885	52,710	55,000	5,594	-	5,594
Contingency Reserve	586,653	-	-	586,653	-	586,653
Textbook Rental	87,613	44,369	5,327	126,655	-	126,655
Safety Care Program	18,226	-	-	18,226	-	18,226
Title I	-	208,398	208,398	-	-	-
21st Century Grant	-	74,732	74,732	-	4,721	4,721
Title II	-	60,960	60,960	-	-	-
Early Childhood Block Grant	-	10,000	10,000	-	-	-
Kansas Pre-K Pilot	-	81,615	102,000	(20,385)	-	(20,385)
ESSER CARES Act	-	-	-	-	-	-
SPARK	-	-	-	-	-	-
ESSER II	(437,775)	618,227	265,739	(85,288)	69,922	(15,366)
ESSER III	-	-	352,444	(352,444)	335,061	(17,383)
ECF	-	88,600	444,344	(355,744)	333,200	(22,544)
KDHE Testing	-	46,394	82,058	(35,663)	-	(35,663)
Gifts and Grants	47,824	47,785	26,030	69,579	-	69,579
District Activity Funds	14,195	46,524	48,505	12,214	-	12,214
Bond and Interest Fund	1,555,374	1,834,474	2,000,583	1,389,266	-	1,389,266
Total Entity (Excluding Agency Funds)	$ 3,851,675	$ 19,961,108	$ 20,690,542	$ 3,122,240	$ 1,676,948	$ 4,799,187

Composition of Cash	
District Checking Accounts	(767,548)
Money Market Checking Accounts	5,011,209
Activity Checking Accounts	115,759
Petty Cash	4,000
Certificates of Deposit	539,312
Total Cash	4,902,732
Agency Funds per Schedule 3	(103,545)
Total Reporting Entity	4,799,187

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Basis of Presentation - Fund Accounting

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

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

GOVERNMENTAL FUNDS

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

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Basis of Presentation - Fund Accounting – (Continued)

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

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

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

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

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

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing this year for the 2022 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. On June 9, 2022, the budgets of the Food Service and Career and Postsecondary Funds were amended. The General Fund and Supplemental General Fund budgets were reduced to the legal maximum by the Kansas Department of Education.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Budgetary Information (Continued)

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

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement and the required supplementary schedules there were no violations of the cash basis and budget laws of Kansas. The negative cash balance in the Kansas Pre-K Pilot, ESSER II, ESSER III, ECF and KDHE Testing Funds are not a cash basis violation since this amount will be reimbursed.

3. CASH IN BANK AND DEPOSITORY SECURITY

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

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

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

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

3. CASH IN BANK AND DEPOSITORY SECURITY (Continued)

At June 30, 2022 the District's carrying amount of deposits was $4,902,732 and the bank balance was $5,403,956. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $793,424 was covered by federal depository insurance, $4,610,532 was collateralized with securities held by the pledging financial institutions' agents in the District's name, with a market value of $4,880,272.

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

FINANCIAL INSTITUTIONS

RISK CATEGORIES	EXCHANGE STATE BANK	FARMERS BANK BRANCH of GSSB	GIRARD NATIONAL BANK	COMMUNITY NATIONAL BANK	TOTALS
(1) FDIC Insurance	$ 176,869	$ 179,803	$ 254,000	$ 182,752	$ 793,424
(1) Collateralized with pledged securities held in the District's account	-	-	4,610,532	-	4,610,532
(2) Collateralized with pledged securities in Bank's account	-	-	-	-	-
(3) Uncollateralized	-	-	-	-	-
TOTAL BANK BALANCES	$ 176,869	$ 179,803	$ 4,864,532	$ 182,752	$ 5,403,956
Total Market Value of Pledged Securities	$ -	$ -	$ 4,880,292	$ -	$ 4,880,292

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $460,208 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5. PENSION PLAN

General Information about the Pension Plan

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

5. **PENSION PLAN** (Continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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 $857,903 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 $6,466,321. 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 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 these financial statements.

5. **PENSION PLAN** (Continued)

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

6. **RISK MANAGEMENT**

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

7. **CONTINGENCIES**

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

8. **TRANSFERS**

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Career and Postsecondary Education	KSA 72-3162	$ 15,000
General	Virtual Education	KSA 72-3715	15,030
General	Special Education	KSA 72-3422	1,412,623
General	K-12 Education	KSA 72-5153	800,491
General	Professional Development	KSA 72-2552	25,000
Supplemental General	Bilingual Education	KSA 72-3613	19,400
Supplemental General	4 Yr Old At Risk	KSA 72-5154	19,600
Supplemental General	Special Education	KSA 72-3422	163,026
Supplemental General	Career and Postsecondary Education	KSA 72-5162	354,700
Supplemental General	K-12 At Risk	KSA 72-5153	244,805
Supplemental General	Parent Education	KSA 72-4165	20,000

9. **POST EMPLOYMENT BENEFITS**

Early Retirement

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

9. POST EMPLOYMENT BENEFITS (Continued)

For the year ending June 30, 2018, the District offered an early retirement incentive. Eligible employees could elect to take a lump-sum payment of $24,000 or $500 per month for 60 months beginning September 20, 2018. For the year ending June 30, 2022, payments totaling $30,000 were made under the program. The future payment requirements under this plan which are not recorded in the financial statement, are listed below:

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

Participation in Group Health Insurance Plan

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan until they reach age 65. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

10. 403(B) PLAN

The District offers an internal revenue code section 403(B) plan to full-time employees. The plan allows employees to elect to defer salary amounts. The District matches 100% of deferred amounts up to $300 per employee each year. The total amount contributed by the District for the fiscal year ending June 30, 2022 was $31,215.

11. AMENDED BUDGETS

On June 9, 2022, the budgets for the Food Service Fund and the Career and Postsecondary Fund were amended. The original budget amount and amended amounts are shown below:

Fund	Original Budget	Amended Budget
Food Service	$819,000	$900,000
Career and Postsecondary	315,500	390,000

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to June 30, 2022 through December 7, 2022, the date the financial statement was available for issue. On September 1, 2022, bonds with a face amount of $2,715,000 from the Series 2014 bonds were called from amounts previously escrowed to refund the bonds. During this period there were no other subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statements.

13. LONG TERM DEBT OBLIGATIONS

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

Schedule of Changes in Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
Bond									
Series 2015 GO Bond	2.00 to 2.50%	1/8/2015	6,195,000	9/1/2024	$ 2,670,000	$ -	$ 710,000	$ 1,960,000	$ 54,288
Series 2019 Refunding GO Bond	2.66%	12/30/2019	7,635,000	9/1/2032	1,230,000	-	185,000	1,045,000	30,258
Series 2021 Refunding GO Bond	0.2 to 1.52%	1/27/2021	9,995,000	9/1/2027	9,995,000	-	925,000	9,070,000	96,038
Lease									
iPads	4.50%	6/18/2018	370,045	7/31/2022	75,100	-	75,100	-	3,304
					$ 13,970,100	$ -	$ 1,895,100	$ 12,075,000	$ 183,887

Schedule of Maturities in Long-Term Debt

Fiscal Year Ended June 30,	2023	2024	2025	2026	2027	2028 2032	Totals
PRINCIPAL							
Bond							
Series 2015 GO Bond	$ 725,000	$ 755,000	$ 480,000	$ -	$ -	$ -	$ 1,960,000
Series 2019 Refunding GO Bond	190,000	205,000	210,000	215,000	225,000	-	1,045,000
Series 2021 Refunding GO Bond	895,000	885,000	885,000	1,150,000	1,230,000	4,025,000	9,070,000
Total Principal	1,810,000	1,845,000	1,575,000	1,365,000	1,455,000	4,025,000	12,075,000
INTEREST							
Bond							
Series 2015 GO Bond	39,031	21,438	6,000	-	-	-	66,469
Series 2019 Refunding GO Bond	24,586	18,813	13,625	8,313	2,813	-	68,149
Series 2021 Refunding GO Bond	85,403	81,981	77,025	69,261	58,408	72,975	445,053
Total Interest	149,020	122,231	96,650	77,574	61,221	72,975	579,670
Total Principal and Interest	$1,959,020	$1,967,231	$1,671,650	$1,442,574	$1,516,221	$4,097,975	$12,654,670

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Funds:						
General	$ 8,296,649	$ (81,414)	$ 288,105	$ 8,503,340	$ 8,503,340	$ -
Supplemental General	2,549,215	(7,126)	-	2,542,089	2,542,089	-
Special Purpose Funds:						
4 Yr Old At Risk	95,500	-	-	95,500	22,864	(72,636)
K-12 At Risk	1,053,000	-	-	1,053,000	1,052,293	(707)
Bilingual Education	25,000	-	-	25,000	19,431	(5,569)
Virtual Education	16,000	-	-	16,000	15,030	(970)
Capital Outlay	1,450,000	-	-	1,450,000	1,008,445	(441,555)
Driver Education	10,200	-	-	10,200	4,867	(5,333)
Food Service	900,000	-	-	900,000	878,946	(21,054)
Professional Development	72,500	-	-	72,500	12,624	(59,876)
Parent Education Program	22,500	-	-	22,500	20,000	(2,500)
Special Education	1,736,556	-	-	1,736,556	1,641,106	(95,450)
Career and Postsecondary Education	390,000	-	-	390,000	376,293	(13,707)
KPERS Special Retirement	973,977	-	-	973,977	857,093	(116,884)
Recreation Commission	55,000	-	-	55,000	55,000	-
Bond and Interest Fund	2,000,594	-	-	2,000,594	2,000,583	(11)
	19,646,691					

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ -	$ -	$ -	$ -
Delinquent tax	-	-	-	-
Mineral tax	100	176	-	176
Interest	-	-	-	-
Reimbursement	342,908	288,105	-	288,105
State Sources				
General aid	6,992,919	7,149,067	7,085,932	63,135
Special education aid	1,049,781	1,065,992	1,147,332	(81,340)
KPERS aid	-	-	-	-
Capital Outlay aid	-	-	-	-
Total Cash Receipts	8,385,708	8,503,340	$ 8,233,264	$ 270,076
Expenditures				
Instruction	4,150,150	2,592,698	$ 2,945,299	$ (352,601)
Support Services				
Student Support	285,822	298,494	307,000	(8,506)
Instructional Support	22,410	28,913	20,900	8,013
General Administration	279,147	293,554	298,000	(4,446)
School Administration	616,329	630,649	647,000	(16,351)
Operations and Maintenance	1,253,238	1,542,921	1,275,000	267,921
Transportation	474,039	537,954	488,950	49,004
Central Services	285,126	310,013	298,500	11,513
Operating transfers to Other Funds				
Capital Outlay	384,500	-	-	-
Special Education	559,947	1,412,623	1,200,000	212,623
Career and Postsecondary Education	-	15,000	-	15,000
Virtual Education	-	15,030	16,000	(970)
K-12 At Risk	-	800,491	800,000	491
Contingency Reserve	75,000	-	-	-
Professional Development	-	25,000	-	25,000
Adjustments to Budget				
Reduction for legal maximum			(81,414)	81,414
Adjustment for Reimbursed Expenses			288,105	(288,105)
Total Expenditures Subject to Budget	8,385,708	8,503,340	$ 8,503,340	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 599,157	$ 657,598	$ 590,167	$ 67,431
Delinquent tax	14,290	14,354	6,989	7,365
Motor vehicle tax	119,668	106,253	106,426	(173)
Miscellaneous	-	-	10,000	(10,000)
State Sources				
Supplemental aid	1,681,270	1,749,974	1,754,880	(4,906)
Operating Transfers from Other Funds				
Contingency Reserve	-	-	-	-
Total Cash Receipts	2,414,385	2,528,179	$ 2,468,462	$ 59,717
Expenditures				
Instruction	38,357	1,717,455	$ 1,403,215	$ 314,240
Support Services				
Student Support	-	-	-	-
Instructional Support	-	-	-	-
Operations and Maintenance	179,692	3,103	195,000	(191,897)
Transportation	-	-	-	-
Central Office	-	-	-	-
Operating transfers to Other Funds				
Professional Development	30,000	-	20,000	(20,000)
Bilingual Education	18,100	19,400	25,000	(5,600)
Food Service	-	-	-	-
Special Education	994,834	163,026	250,000	(86,974)
Parent Education	20,000	20,000	22,500	(2,500)
4 Yr Old At Risk	14,800	19,600	93,500	(73,900)
K-12 At Risk	891,000	244,805	250,000	(5,195)
Career and Postsecondary Education	243,500	354,700	290,000	64,700
Adjustments to Budget				
Adjustment for Reimbursed Expenses			-	-
Reduction for Legal Maximum			(7,126)	7,126
Total Expenditures Subject to Budget	2,430,283	2,542,089	$ 2,542,089	$ -
Receipts Over (Under) Expenditures	(15,898)	(13,910)		
Unencumbered Cash, Beginning	96,650	80,752		
Unencumbered Cash, Ending	$ 80,752	$ 66,843		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
4 YR OLD AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
TANF aid	$ -	$ -	$ -	$ -
Local Sources				
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General	14,800	19,600	93,500	
General Fund	-	-	-	-
Total Cash Receipts	14,800	19,600	$ 93,500	$ -
Expenditures				
Instruction	14,599	22,864	$ 95,500	$ (72,636)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	14,599	22,864	$ 95,500	$ (72,636)
Receipts Over (Under) Expenditures	201	(3,264)		
Unencumbered Cash, Beginning	3,086	3,287		
Unencumbered Cash, Ending	$ 3,287	$ 22		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
K-12 AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
Supplemental General Fund	891,000	244,805	250,000	(5,195)
General Fund	-	800,491	800,000	491
Total Cash Receipts	891,000	1,045,296	$ 1,050,000	$ (4,704)
Expenditures				
Instruction	886,982	1,052,293	$ 1,053,000	$ (707)
Student Support Services	-	-	-	-
Total Expenditures Subject to Budget	886,982	1,052,293	$ 1,053,000	$ (707)
Receipts Over (Under) Expenditures	4,018	(6,997)		
Unencumbered Cash, Beginning	16,283	20,301		
Unencumbered Cash, Ending	$ 20,301	$ 13,303		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Supplemental General Fund	18,100	19,400	25,000	(5,600)
Total Cash Receipts	18,100	19,400	$ 25,000	$ (5,600)
Expenditures				
Instruction	18,150	19,431	$ 25,000	$ (5,569)
Total Expenditures Subject to Budget	18,150	19,431	$ 25,000	$ (5,569)
Receipts Over (Under) Expenditures	(50)	(31)		
Unencumbered Cash, Beginning	87	37		
Unencumbered Cash, Ending	$ 37	$ 6		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	-	15,030	16,000	(970)
Supplemental General Fund	-	-	-	-
Total Cash Receipts	-	15,030	$ 16,000	$ (970)
Expenditures				
Instruction	-	15,030	$ 16,000	$ (970)
Total Expenditures Subject to Budget	-	15,030	$ 16,000	$ (970)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 338,533	$ 354,497	$ 333,113	$ 21,384
Delinquent tax	4,557	5,669	3,967	1,702
Motor vehicle tax	39,513	57,112	57,371	(259)
Interest on idle funds	12,760	7,976	-	7,976
Miscellaneous	104,717	99,785	-	99,785
State Sources				
State Aid	227,717	241,920	244,092	(2,172)
Operating Transfer from Other Funds				
Gifts and Grants Fund	-	-	-	-
General Fund	384,500	-	-	-
Total Cash Receipts	1,112,297	766,960	$ 638,543	$ 128,417
Expenditures				
Instruction	138,256	173,296	$ 150,000	$ 23,296
Student Support Services	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Operations & Maintenance	68,708	168,775	150,000	18,775
Transportation	-	-	-	-
Central Services	-	-	-	-
Facility Acquisition and Construction	562,002	666,375	1,150,000	(483,625)
Total Expenditures Subject to Budget	768,966	1,008,445	$ 1,450,000	$ (441,555)
Receipts Over (Under) Expenditures	343,331	(241,486)		
Unencumbered Cash, Beginning	894,919	1,238,250		
Unencumbered Cash, Ending	$ 1,238,250	$ 996,765		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	$ 3,250	$ 8,320	$ -	$ 8,320
State Sources				
State aid	2,550	2,928	7,800	(4,872)
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	5,800	11,248	$ 7,800	$ 3,448
Expenditures				
Instruction	5,134	4,867	$ 9,700	$ (4,833)
Support Services				
Operations and Maintenance	42	-	500	(500)
Total Expenditures Subject to Budget	5,176	4,867	$ 10,200	$ (5,333)
Receipts Over (Under) Expenditures	624	6,381		
Unencumbered Cash, Beginning	44,019	44,643		
Unencumbered Cash, Ending	$ 44,643	$ 51,024		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Students	$ 17,266	$ 1,081	$ -	$ 1,081
Adults	7,100	10,946	21,500	(10,554)
Other	16,227	18,684	50,000	(31,316)
State Sources				
State Aid	7,153	5,957	5,000	957
Federal Sources				
Child nutrition aid	729,299	875,072	693,130	181,942
Other	-	614	-	614
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Supplemental General Fund	-	-	-	-
ESSER Cares Act Fund	50,000	-	-	-
Total Cash Receipts	827,045	912,354	$ 769,630	$ 142,724
Expenditures				
Support Services				
Operations and Maintenance	694,240	878,946	$ 900,000	$ (21,054)
Adjustments to Budget				
Adjustment for Reimbursed Expenses	-	-	-	-
Total Expenditure Subject to Budget	694,240	878,946	$ 900,000	$ (21,054)
Receipts Over (Under) Expenditures	132,805	33,408		
Unencumbered Cash, Beginning	16,150	148,955		
Unencumbered Cash, Ending	$ 148,955	$ 182,363		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 275	$ -	$ -	$ -
State Sources				
State Aid	5,697	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	30,000	-	20,000	(20,000)
General Fund	-	25,000	-	25,000
Total Cash Receipts	35,972	25,000	$ 20,000	$ 5,000
Expenditures				
Support Services				
Instructional Support Staff	36,747	12,624	$ 72,500	$ (59,876)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	36,747	12,624	$ 72,500	$ (59,876)
Receipts Over (Under) Expenditures	(775)	12,376		
Unencumbered Cash, Beginning	65,159	64,384		
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash, Ending	$ 64,384	$ 76,759		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State Aid	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	20,000	20,000	22,500	(2,500)
General Fund	-	-	-	-
Total Cash Receipts	20,000	20,000	$ 22,500	$ (2,500)
Expenditures				
Support Services				
Student Support	20,000	20,000	$ 22,500	$ (2,500)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	20,000	20,000	$ 22,500	$ (2,500)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
Federal aid	$ 17,829	$ 26,169	$ -	$ 26,169
Local Sources				
Interest on Idle Funds	-	-	-	-
Miscellaneous	30,084	44,848	-	44,848
Operating Transfer from Other Funds				
Supplemental General Fund	994,834	163,026	250,000	(86,974)
General Fund	559,947	1,412,623	1,200,000	212,623
Total Cash Receipts	1,602,694	1,646,666	$ 1,450,000	$ 196,666
Expenditures				
Instruction	1,527,211	1,560,026	$ 1,651,556	$ (91,530)
Support Services				
Instructional Support	-	-	-	-
Transportation	73,583	81,080	85,000	(3,920)
Adjustments to Budget				
Adjustment for Reimbursed Expenses			-	-
Total Expenditures Subject to Budget	1,600,794	1,641,106	$ 1,736,556	$ (95,450)
Receipts Over (Under) Expenditures	1,900	5,560		
Unencumbered Cash, Beginning	344,616	346,516		
Unencumbered Cash, Ending	$ 346,516	$ 352,077		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 8,174	$ 6,453	$ 5,000	$ 1,453
State Sources				
State aid	-	-	-	-
Federal Sources				
Federal aid	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	243,500	354,700	290,000	64,700
General Fund	-	15,000	-	15,000
Total Cash Receipts	251,674	376,153	$ 295,000	$ 81,153
Expenditures				
Instruction	251,722	376,293	$ 390,000	$ (13,707)
Student Support Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Total Expenditures Subject to Budget	251,722	376,293	$ 390,000	$ (13,707)
Receipts Over (Under) Expenditures	(48)	(140)		
Unencumbered Cash, Beginning	24,602	24,554		
Unencumbered Cash, Ending	$ 24,554	$ 24,414		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 804,940	$ 857,093	$ 973,977	$ (116,884)
Operating Transfers from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	804,940	857,093	$ 973,977	$ (116,884)
Expenditures				
Instruction	547,359	582,824	$ 663,000	$ (80,176)
Student Support	32,198	34,284	39,577	(5,293)
Instructional Support	8,049	8,571	9,600	(1,029)
General Administration	24,148	25,713	30,000	(4,287)
School Administration	72,445	77,138	85,000	(7,862)
Central Services	32,198	34,284	39,000	(4,716)
Operations and Maintenance	48,296	51,426	59,000	(7,574)
Trasnportation	8,049	8,571	9,800	(1,229)
Food Service	32,198	34,284	39,000	(4,716)
Total Expenditures Subject to Budget	804,940	857,093	$ 973,977	$ (116,884)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
RECREATION COMMISSION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 42,472	$ 44,312	$ 41,648	$ 2,664
Delinquent Tax	883	927	496	431
Motor Vehicle Tax	7,662	7,471	7,485	(14)
Reimbursements	-	-	-	-
Total Cash Receipts	51,017	52,710	$ 49,629	$ 3,081
Expenditures				
Community Service Operations	46,000	55,000	$ 55,000	$ -
Adjustments to Budget				
Adjustment for Reimbursed Expenses			-	-
Total Expenditures Subject to Budget	46,000	55,000	$ 55,000	$ -
Receipts Over (Under) Expenditures	5,017	(2,290)		
Unencumbered Cash, Beginning	2,868	7,885		
Unencumbered Cash, Ending	$ 7,885	$ 5,594		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 57,285	$ 44,369
Operating Transfer From General	-	-
Total Cash Receipts	57,285	44,369
Expenditures		
Instruction	5,707	5,327
Total Expenditures	5,707	5,327
Receipts Over (Under) Expenditures	51,578	39,042
Unencumbered Cash, Beginning	36,035	87,613
Unencumbered Cash, Ending	$ 87,613	$ 126,655

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SAFETY CARE PROGRAM
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 201,015	$ 208,398
Total Cash Receipts	201,015	208,398
Expenditures		
Instruction	201,015	208,398
Total Expenditurs	201,015	208,398
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
21ST CENTURY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 61,984	$ 74,732
Total Cash Receipts	61,984	74,732
Expenditures		
Instruction	61,984	74,732
Transportation	-	-
General Administration	-	-
Total Expenditurs	61,984	74,732
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 56,693	$ 60,960
Total Cash Receipts	56,693	60,960
Expenditures		
Instruction	56,693	60,960
Total Expenditurs	56,693	60,960
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
EARLY CHILDHOOD BLOCK GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KANSAS PRE-K PILOT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State Aid	$ 51,000	$ 51,000
Federal Sources		
TANF Aid	83,941	30,615
Total Cash Receipts	134,941	81,615
Expenditures		
Instruction	102,000	102,000
Total Expenditurs	102,000	102,000
Receipts Over (Under) Expenditures	32,941	(20,385)
Unencumbered Cash, Beginning	(32,941)	-
Unencumbered Cash, Ending	$ -	$ (20,385)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER CARES ACT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SPARK FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ 618,227
Total Cash Receipts	-	618,227
Expenditures		
Instruction	250,310	214,422
Support Services		
Student Support	20,197	13,482
Instructional Support	5,243	12,708
Operations and Maintenance	143,883	1,906
Central Services	5,530	324
Food Service	12,612	22,897
Total Expenditurs	437,775	265,739
Receipts Over (Under) Expenditures	(437,775)	352,488
Unencumbered Cash, Beginning	-	(437,775)
Unencumbered Cash, Ending	$ (437,775)	$ (85,288)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER III FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Instruction	-	16,783
Support Services		
Student Support	-	-
Instructional Support	-	600
Operations and Maintenance	-	335,061
Central Services	-	-
Food Service	-	-
Total Expenditurs	-	352,444
Receipts Over (Under) Expenditures	-	(352,444)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (352,444)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ECF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ 88,600
Total Cash Receipts	-	88,600
Expenditures		
Instruction	-	444,344
Support Services		
Student Support	-	-
Instructional Support	-	-
Operations and Maintenance	-	-
Central Services	-	-
Food Service	-	-
Total Expenditurs	-	444,344
Receipts Over (Under) Expenditures	-	(355,744)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (355,744)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KDHE TESTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ -	$ 46,394
Total Cash Receipts	-	46,394
Expenditures		
Instruction	-	-
Support Services		
Student Support	-	82,058
Instructional Support	-	-
Operations and Maintenance	-	-
Central Services	-	-
Food Service	-	-
Total Expenditurs	-	82,058
Receipts Over (Under) Expenditures	-	(35,663)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (35,663)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Miscellaneous	$ 1,081,879	$ 47,785
Interest	-	-
Total Cash Receipts	1,081,879	47,785
Expenditures		
Instruction	1,110,668	26,030
Total Expenditurs	1,110,668	26,030
Receipts Over (Under) Expenditures	(28,789)	21,755
Unencumbered Cash, Beginning	76,613	47,824
Unencumbered Cash, Ending	$ 47,824	$ 69,579

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 425,195	$ 406,008	$ 381,855	$ 24,153
Delinquent tax	10,026	9,625	4,954	4,671
Motor vehicle tax	87,505	76,451	76,556	(105)
Interest on idle funds	-	-	-	-
Other	-	1,999	-	1,999
State Sources				
State aid	813,233	1,340,391	1,340,391	-
Total Cash Receipts	1,335,959	1,834,474	$ 1,803,756	$ 30,718
Expenditures				
Debt Service				
Principal	895,000	1,820,000	$ 1,820,000	$ -
Interest	229,929	180,583	180,584	(1)
Other	-	-	10	(10)
Adjustmnets to Budget				
Adjustment for Reimbursed Expenses			-	-
Total Expenditures Subject to Budget	1,124,929	2,000,583	2,000,594	(11)
Receipts Over (Under) Expenditures	211,030	(166,109)		
Unencumbered Cash, Beginning	1,344,344	1,555,374		
Unencumbered Cash, Ending	$ 1,555,374	$ 1,389,266		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
High School	$ 101,379	$ 174,409.96	$ 176,817	$ 98,972
Middle School	6,306	4,534.14	6,267	4,573
Totals	$ 107,685	$ 178,944	$ 183,084	$ 103,545

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2021
Gate Receipts						
High School Athletics	$ 11,913	$ 33,456	$ 33,417	$ 11,951	$ -	$ 11,951
Middle School Athletics	2,282	13,068	15,087	263	-	263
Subtotal Gate Receipts	14,195	46,524	48,505	12,214	-	12,214
Enrollment Fees						
Middle School	-	-	-	-	-	-
Total District Activity Funds	$ 14,195	$ 46,524	$ 48,505	$ 12,214	$ -	$ 12,214

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

FEDERAL GRANTOR/ PASSTHROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education			
COVID-19 School Breakfast Program (Note 2)	10.553	196,017	196017
COVID-19 National School Lunch Program (See Note 2)	10.555	606,033	606,033
COVID-19 Summer Food Service Program (See Note 2)	10.559	73,022	73,022
COVID-19 Pandemic EBT Administrative Costs	10.649	614	614
		875,686	875,686
U.S. Department of Education			
Passed Through the State of Kansas Department of Education			
Title I	84.010	208,398	208,398
Twenty-First Century Community Learning Center	84.287	74,732	74,732
Supporting Effective Instruction	84.367	41,186	41,186
Student Support and Academic Enrichment Program	84.424	19,774	19,774
COVID-19 Elementary and Secondary School Emergency Relief (See Note 3)	84.425D	644,396	618,183
		988,486	962,273
U.S. Department of Health and Human Services			
Passed Through the State of Kansas Department of Education			
COVID Epidemiology and Epidemology and Laboratory Capacity for Infections Diseases	93.323	30,615	30,615
Temporary Assistance to Needy Families (See Note 4)	93.558	46,394	82,058
		77,009	112,673
U.S. Federal Communication Commission			
Passed Through the Universal Service Administrative Company			
COVID -19 Emergency Connectivity Fund	32.009	88,600	444,344
		88,600	444,344
TOTALS		$ 2,029,781	$ 2,394,976

Notes:

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

2. Part of the Child Nutrition Cluster. Total Child Nutrition Cluster expenditures were $875,072.

3. $26,169 of the expenditures were passed through to the Southeast Kansas Special Education Interlocal #637, a subrecipient.

4. Part of the 477 Cluster. Total 477 Cluster expenditures were $30,615.

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

UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022

Finding 2021-001 Drafting Financial Statements

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

Recommendation: None

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

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District #248 as of and for the year ended June 30, 2022, and the related notes to the regulatory basis financial statement and have issued our report thereon dated December 7, 2022.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be significant deficiencies.

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

We noted certain other matters that we reported to Management of the District in a separate letter dated December 7, 2022.

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

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

December 7, 2022
Pittsburg, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

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

Report on Compliance for Each Major Federal Program
We have audited the Unified School District #248's (District) compliance with the types of compliance requirements 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. Unified District #248's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

December 7, 2022
Pittsburg, Kansas

UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

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

Internal control over financial reporting:

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

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

FEDERAL AWARDS:

Internal control over major programs:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA #	NAME OF PROGRAM
10.553, 10.555 & 10.559	Child Nutrition Cluster
32.009	Emergency Connectivity Program

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency
2022-001 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with preparing the regulatory basis financial statement, as well as determining which disclosures are required under generally accepted accounting standards and the regulatory basis of accounting. This is a repeat finding from June 30, 2021 and was identified in that report as 2021-001.

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

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

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

Recommendation: None

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

UNIFIED SCHOOL DISTRICT #248

June 30, 2022 Financial Statements

Corrective Action Plan

Audit Finding 2022-001

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