UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2023

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2023

ADMINISTRATION

Lisa Gehring - Superintendent

DawnThyfault - Clerk

Jamie Husmann - Treasurer

BOARD MEMBERS

Nathan Grebowiec - President

Chris Hansen - Vice President

Donna Brown

Marlene Whitney

Scott Staab

Lenee Horting

Harrison Gilliland

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2023

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Plainville, Kansas
For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 270
Plainville, KS 67663

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 270, Plainville, Kansas as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 270, Plainville, Kansas as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 270, Plainville, Kansas, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *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 Audit of the Financial Statement section of the report. We are required to be independent of the Unified School District No. 270, Plainville, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements 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 Unified School District No. 270, Plainville, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibility 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; 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 Unified School District No. 270, Plainville, Kansas's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 if 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 Unified School District No. 270, Plainville, Kansas's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt the Unified School District No. 270, Plainville, Kansas'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 expenditures – agency funds and schedule of regulatory basis receipts, expenditures and unencumbered cash – District Activity Funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 270, Plainville, 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*, are 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2024 on our consideration of the Unified School District No. 270's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 270'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. 270's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

April 8, 2024
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2023

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 8	$ 1,751	$ 3,373,178	$ 3,373,186	$ 1,751	$ 200,754	$ 202,505
Supplemental General Fund	87,625	197	1,015,418	1,031,022	72,218	140,448	212,666
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	9,884	-	-	1,323	8,561	-	8,561
At Risk (K-12) Fund	61,805	-	403,858	395,153	70,510	33,637	104,147
Capital Outlay Fund	568,486	-	464,282	316,614	716,154	45,853	762,007
Driver Training Fund	39,460	-	4,078	4,789	38,749	-	38,749
Food Service Fund	75,441	-	247,842	266,038	57,245	5,550	62,795
Professional Development Fund	16,796	-	1,511	13,068	5,239	3,748	8,987
Special Education Fund	222,324	-	657,645	711,228	168,741	-	168,741
Career and Postsecondary Education Fund	91,294	765	208,990	281,115	19,934	27,594	47,528
Gifts and Grants Fund	237,750	-	263,571	841,980	(340,659) #	49,418	(291,241)
KPERS Special Retirement Contribution Fund	-	-	399,360	399,360	-	-	-
Textbook and Student Material Revolving Fund	29,734	1,301	25,346	10,467	45,914	462	46,376
Contingency Reserve Fund	334,654	-	-	-	334,654	-	334,654
Student Incentive Fund	26,120	-	1,750	550	27,320	-	27,320
Hrabe Memorial Scholarship Fund	9,329	-	20	-	9,349	-	9,349
Memorial Fund	1,237	-	-	-	1,237	-	1,237
Federal Funds	(65,893) #	-	361,280	293,943	1,444	19,438	20,882
District Activity Funds	99,116	780	237,304	231,813	105,387	4,043	109,430
Bond and Interest Funds:							
Bond and Interest Fund	520,876	-	235,972	253,500	503,348	-	503,348
Total Reporting Entity (Excluding Agency Funds)	$ 2,366,046	$ 4,794	$ 7,901,405	$ 8,425,149	$ 1,847,096	$ 530,945	$ 2,378,041

 # See Note 4

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

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2023

COMPOSITION OF CASH		
First State Bank:		
Checking Account	$	1,643,111
Activity Funds Checking Account		141,610
Savings Account		453,424
Astra Bank:		
Checking Account		2,437
Hrabe Savings Account		2,500
Certificates of Deposit		207,600
Total Cash		2,450,682
Agency Funds per Statement 4		(72,641)
Total Reporting Entity (Excluding Agency Funds)	$	2,378,041

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 270, Plainville, Kansas is a municipal corporation governed by an elected seven-member board of education. The regulatory financial statement presents Unified School District No. 270 (the District) but does not include its related municipal entity. The related municipal entity is as follows:

Community Recreation Commission --The Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body appointed by the district, but U.S.D. No. 270 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

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 revenue 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.

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

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.).

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.

1. Summary of Significant Accounting Policies (Cont.)

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulator 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. The budget was amended for the following funds: General Fund, At Risk (K12) Fund and KPERS Special Retirement Contribution Fund.

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

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

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

Gifts and Grants Fund
Textbook and Student Material Revolving Fund
Contingency Reserve Fund
Student Incentive Fund
Hrabe Memorial Scholarship Fund
Memorial Fund
Federal Funds
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

2. Deposits and Investments

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

K.S.A. 12-1675 limits the district's investment of idle funds to time deposits, open accounts, and certificates of 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, 2023.

At June 30, 2023 the district's carrying amount of the deposits, including certificates of deposit, was $2,450,682. The bank balance was $2,576,535. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $462,536 was covered by FDIC insurance and $2,113,999 was collateralized with securities held by the pledging financial institution’s 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.

3. Claims and Judgments

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 report, 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 position of the district.

The district is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The district has purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

4. Compliance with Kansas Statutes

The district had negative unencumbered cash in the Title IIA, REAP, ESSER II, ESSER III and Gifts and Grants Funds. K.S.A. 12-1664 provides an exception from the cash basis law for federal funds spent with the expectation of monies to be reimbursed to the district under condition for the grant.

The district was not aware of any noncompliance with Kansas statutes.

5. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 500,948
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	310,000
General Fund	Food Service Fund	K.S.A. 72-5167	110
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	137,014
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	200,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	93,858
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	334
Title IVA Fund	Title I Fund	At Risk Transfer	12,769
Total			$ 1,255,033

6. *Property Taxes*

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the district and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

7. Defined Benefit Pension Plan

General Information about the 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 issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

7. Defined Benefit Pension Plan (Cont.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.83 % and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2052 authorized the delay of $194 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 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 KPERS School Group. House Substitute for Senate Bill 25 from the 2019 legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired district employees. The district is responsible for the employer's portion of the cost for retired district employees. The district received and remitted amounts to the statutory contribution rate, which totaled $399,360 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the district's proportionate share of the collective net pension liability reported by KPERS was $3,475,742. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The district's proportion of the net pension liability was based on the ratio of the district's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in this financial statement.

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

8. Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer rate is set at 1% for the year ended June 30, 2023

Early Retirement Incentive

The district provides an early retirement program for certain eligible employees who have been with the district for ten years or more. A single payment in the amount of $3,000 will be made if the employee had met retirement requirements as outlined by KPERS and given written notice by February 1st. During the year ended June 30, 2023 no benefits were paid out.

Another part of the early retirement program allows for payment of unused sick leave days base on the following schedule:

10-15 Years	25% of a substitutes' pay
16-20 Years	50% of a substitutes' pay
21 Years and over	75% of a substitutes' pay

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the district until the retiree reaches Medicare eligibility age. During the year ended June 30, 2023 no unused sick leave was paid out.

Other Employee Benefits

Vacation Pay

A maximum of 12 vacation days are granted during each year during the first 15 years of employment for all 12 month employees. Those employees will earn one vacation day per month up to a maximum of 12 at any one time. New employees will accrue vacation days beginning with the first completed month of employment but cannot use any during the first six months of employment. After 15 consecutive years of consecutive service, non-certified 12 month personnel can earn up to 15 days of vacation per year. Vacation day cannot be accrued beyond the allotted days per year.

Sick Leave

Each staff member shall receive one day per month of sick leave benefits according to their work schedule at a maximum of 8 hours per day. An employee who works from August 1 through June 15 will receive 10½ days. Sick leave days may accumulate to 60 days.

9. Advance Refunding

On July 15, 2014, the district issued $2,265,000 of General Obligation Refunding Bonds, Series 2014. The bonds consist of serial bonds bearing various fixed rates ranging from 2.0% to 3.25% with annual maturities from September 1, 2015 to September 1, 2026.

The net proceeds of $2,335,535 (after issuance costs of $21,650, plus premium of $92,185) were used to advance refund General Obligation Bonds, Series 2006-A with a total principal amount of $2,145,000 with interest rates ranging from 4.05% to 4.5%.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the bonds has been removed from the districts debt schedule.

The advance refunding was done to take advantage of lower interest rates with an approximate savings to the district of $77,169.

10. Subsequent Events

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

11. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2014	2.00-3.25%	07/15/14	2,265,000	09/01/26	$ 1,195,000	$ -	$ 220,000	$ 975,000	$ 33,500

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

	2024	2025	2026	2027	Total
PRINCIPAL					
General Obligation Bonds	$ 230,000	$ 240,000	$ 250,000	$ 255,000	$ 975,000
INTEREST					
General Obligation Bonds	26,750	19,700	12,194	4,144	62,788
Total Principal & Interest	$ 256,750	$ 259,700	$ 262,194	$ 259,144	$ 1,037,788

UNIFIED SCHOOL DISTRICT NO. 270

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

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 Fund	$ 3,345,194	$ (36,345)	$ 64,337	$ 3,373,186	$ 3,373,186	$ -
Supplemental General Fund	1,028,016	-	3,006	1,031,022	1,031,022	-
Special Purpose Funds:						
Preschool-Aged At-Risk	29,500	-	-	29,500	1,323	(28,177)
At Risk (K-12) Fund	475,792	-	-	475,792	395,153	(80,639)
Capital Outlay Fund	599,000	-	-	599,000	316,614	(282,386)
Driver Training Fund	43,000	-	-	43,000	4,789	(38,211)
Food Service Fund	271,500	-	-	271,500	266,038	(5,462)
Professional Development Fund	14,000	-	-	14,000	13,068	(932)
Special Education Fund	884,100	-	-	884,100	711,228	(172,872)
Career and Postsecondary Education Fund	300,200	-	-	300,200	281,115	(19,085)
KPERS Special Retirement Contribution Fund	400,891	-	-	400,891	399,360	(1,531)
Bond and Interest Funds:						
Bond and Interest Fund	253,500	-	-	253,500	253,500	-

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Mineral Production Tax	$ 34,077	$ -	$ 34,077
Reimbursements	10,966	-	10,966
Daycare Reimbursement	53,371	-	53,371
General State Aid	2,838,549	2,886,323	(47,774)
Special Education Aid	436,215	458,871	(22,656)
		-	
Total Receipts	3,373,178	$ 3,345,194	$ 27,984
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	1,079,490	$ 928,834	$ 150,656
Noncertified	61,684	49,360	12,324
Employee Benefits			
Insurance	135,829	117,000	18,829
Social Security & Medicare	107,685	95,000	12,685
Other	6,473	8,000	(1,527)
Purchased Professional & Technical Services	3,942	4,000	(58)
Supplies			
General	16,498	13,000	3,498
Technology Supplies	11,964	-	11,964
Miscellaneous	-	4,000	(4,000)
Equipment & Furnishings	3,646	-	3,646
Other	1,347	-	1,347
Total Instruction	1,428,558	1,219,194	209,364
STUDENT SUPPORT SERVICES			
Salaries			
Certified	51,552	53,000	(1,448)
Noncertified	22,308	25,000	(2,692)
Employee Benefits			
Social Security & Medicare	5,533	6,000	(467)
Other	136	200	(64)
Purchased Property Services	-	500	(500)
Other Purchased Services	136	1,000	(864)
Supplies	1,820	500	1,320
Total Student Support Services	81,485	86,200	(4,715)
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	41,146	41,500	(354)
Noncertified	6,088	6,000	88
Employee Benefits			
Social Security & Medicare	3,585	3,500	85
Other	89	200	(111)
Purchased Property Services	2,775	2,600	175
Supplies			
Books & Periodicals	736	500	236
Miscellaneous Supplies	-	500	(500)
Total Instructional Support Staff	54,419	54,800	(381)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
GENERAL ADMINISTRATION			
Salaries			
Certified	$ 133,800	$ 85,000	$ 48,800
Noncertified	55,947	59,000	(3,053)
Employee Benefits			
Insurance	10,224	9,000	1,224
Social Security & Medicare	14,312	16,000	(1,688)
Other	832	1,000	(168)
Purchased Professional & Technical Services	11,906	10,000	1,906
Other Purchased Services			
Communications	3,688	5,000	(1,312)
Other	14,645	20,000	(5,355)
Supplies	4,215	5,000	(785)
Equipment & Furnishings	-	1,000	(1,000)
Other	1,209	1,000	209
Total General Administration	250,778	212,000	38,778
SCHOOL ADMINISTRATION			
Salaries			
Certified	153,658	156,000	(2,342)
Noncertified	81,730	83,000	(1,270)
Employee Benefits			
Insurance	65,731	60,000	5,731
Social Security & Medicare	16,717	16,000	717
Other	526	500	26
Other Purchased Services			
Communications	10,276	10,000	276
Other	636	1,000	(364)
Supplies	5,407	6,000	(593)
Equipment & Furnishings	1,564	3,000	(1,436)
Total School Administration	336,245	335,500	745
CENTRAL SERVICES			
Salaries			
Certified	-	50,000	(50,000)
Noncertified	24,406	25,000	(594)
Employee Benefits			
Insurance	-	1,800	(1,800)
Social Security & Medicare	1,799	100	1,699
Other	53	-	53
Purchased Professional & Technical Services	26,067	20,000	6,067
Purchased Property Services	9,130	6,000	3,130
Total Central Services	61,455	102,900	8,555

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 100,551	$ 100,000	$ 551
Employee Benefits			
Insurance	21,590	24,000	(2,410)
Social Security & Medicare	13,519	14,000	(481)
Other	2,086	2,000	86
Purchased Professional & Technical Services	14,715	20,000	(5,285)
Purchased Property Services			
Water & Sewer	14,364	10,000	4,364
Cleaning	4,495	4,000	495
Repairs & Maintenance	25,163	25,000	163
Supplies			
General	13,000	13,000	-
Energy			
Heating	11,047	11,000	47
Electricity	57,161	54,000	3,161
Motor Fuel	-	3,000	(3,000)
Total Operations & Maintenance	277,691	280,000	(2,309)
STUDENT TRANSPORTATION SERVICES			
Supervision			
Salaries			
Noncertified	-	32,000	(32,000)
Employee Benefits			
Social Security & Medicare	-	4,000	(4,000)
Other	-	600	(600)
Vehicle Operating Services			
Salaries			
Noncertified	24,028	-	24,028
Employee Benefits			
Social Security & Medicare	2,985	-	2,985
Other	176	-	176
Other Purchased Services			
Insurance	897	11,000	(10,103)
Motor Fuel	1,500	4,000	(2,500)
Vehicle Services & Maintenance Services			
Salaries			
Noncertified	17,545	22,000	(4,455)
Employee Benefits			
Insurance	4,308	6,000	(1,692)
Purchased Professional & Tech Services	12,577	7,000	5,577
Other Purchased Services	2,257	2,000	257
Supplies	2,723	4,000	(1,277)
Motor Fuel	2,501	-	2,501
Total Student Transportation Services	71,497	92,600	(21,103)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	$ 500,948	$ 550,000	$ (49,052)
Career and Postsecondary Education Fund	-	82,000	(82,000)
Food Service Fund	110	-	110
Preschool-Aged At-Risk Fund	-	20,000	(20,000)
At Risk (K-12) Fund	310,000	310,000	-
Total Outgoing Transfers	811,058	962,000	(150,942)
Adjustment to Comply With Legal Max	-	(36,345)	36,345
Legal General Fund Budget	3,373,186	3,308,849	64,337
Adjustment for Qualifying Budget Credits Reimbursements	-	64,337	(64,337)
Total Expenditures	3,373,186	$ 3,373,186	$ -
Receipts Over (Under) Expenditures	(8)		
UNENCUMBERED CASH, BEGINNING	8		
Prior Year Cancelled Encumbrances	1,751		
UNENCUMBERED CASH, ENDING	$ 1,751		

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 605,373	$ 617,248	$ (11,875)
Delinquent Tax	13,850	13,539	311
Motor Vehicle Tax	53,951	51,859	2,092
Recreational Vehicle Tax	1,413	1,106	307
16/20M Vehicle Tax	3,549	-	3,549
Escape Tax	4	-	4
Watercraft Tax	620	-	620
Commercial Vehicle Tax	4,892	4,758	134
Supplemental State Aid	328,760	328,760	-
Reimbursements	3,006	-	3,006
Total Receipts	1,015,418	$ 1,017,270	$ (1,852)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	80,699	$ 69,316	$ 11,383
Noncertified	53,778	30,000	23,778
Employee Benefits			
Insurance	4,772	5,400	(628)
Social Security & Medicare	1,702	2,000	(298)
Other	69	200	(131)
Purchased Professional & Technical Services	24,495	30,000	(5,505)
Supplies			
General	9,262	15,000	(5,738)
Textbooks	18,273	-	18,273
Technology Supplies	33,352	10,000	23,352
Miscellaneous	2,324	10,000	(7,676)
Equipment & Furnishings	-	5,000	(5,000)
Other	29,103	29,000	103
Total Instruction	257,829	205,916	51,913
GENERAL ADMINISTRATION			
Salaries			
Certified	-	20,000	(20,000)
SCHOOL ADMINISTRATION			
Salaries			
Certified	-	10,000	(10,000)
Equipment & Furnishings	-	1,000	(1,000)
Total School Administration	-	11,000	(11,000)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 85,512	$ 125,000	$ (39,488)
Employee Benefits			
Other	178	100	78
Purchased Property Services			
Repairs & Maintenance	16,329	23,000	(6,671)
Other Purchased Services			
Insurance	116,242	85,000	31,242
Supplies			
General	8,985	15,000	(6,015)
Energy			
Heating	28,906	30,000	(1,094)
Electricity	58,204	30,000	28,204
Motor Fuel	2,609	3,000	(391)
Total Operations & Maintenance	316,965	311,100	5,865
STUDENT TRANSPORTATION SERVICES			
Vehicle Operating Services			
Motor Fuel	-	20,000	(20,000)
Vehicle Sevices & Maintenance Services			
Supplies	25,022	-	25,022
Total Student Transportation Services	25,022	20,000	5,022
OUTGOING TRANSFERS			
Food Service Fund	334	30,000	(29,666)
Special Education Fund	137,014	175,000	(37,986)
Career and Postsecondary Education Fund	200,000	180,000	20,000
At Risk (K-12) Fund	93,858	75,000	18,858
Total Outgoing Transfers	431,206	460,000	(28,794)
Adjustment to Comply With Legal Max	-	-	-
Legal Supplemental Genera Fund Budget	1,031,022	1,028,016	3,006
Adjustment for Qualifying Budget Credits			
Reimbursements	-	3,006	(3,006)
Total Expenditures	1,031,022	$ 1,031,022	$ -
Receipts Over (Under) Expenditures	(15,604)		
UNENCUMBERED CASH, BEGINNING	87,625		
Prior Year Cancelled Encumbrances	197		
UNENCUMBERED CASH, ENDING	$ 72,218		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-3**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

PRESCHOOL-AGED AT-RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ -	$ 20,000	$ (20,000)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	-	$ 15,000	$ (15,000)
Supplies			
General	803	3,000	(2,197)
Textbooks	-	1,000	(1,000)
Miscellaneous	-	2,000	(2,000)
Equipment & Furnishings	-	7,500	(7,500)
Other	520	1,000	(480)
Total Expenditures	1,323	$ 29,500	$ (28,177)
Receipts Over (Under) Expenditures	(1,323)		
UNENCUMBERED CASH, BEGINNING	9,884		
UNENCUMBERED CASH, ENDING	$ 8,561		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-4**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 310,000	$ 310,000	$ -
Supplemental General Fund	93,858	93,000	858
Total Receipts	403,858	$ 403,000	$ 858
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	372,216	$ 350,000	$ 22,216
Noncertified	-	103,792	(103,792)
Employee Benefits			
Insurance	-	16,000	(16,000)
Social Security & Medicare	16,295	-	16,295
Other	381	1,000	(619)
Supplies			
General	6,261	5,000	1,261
Total Expenditures	395,153	$ 475,792	$ (80,639)
Receipts Over (Under) Expenditures	8,705		
UNENCUMBERED CASH, BEGINNING	61,805		
UNENCUMBERED CASH, ENDING	$ 70,510		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-5**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 326,761	$ 305,610	$ 21,151
Delinquent Tax	5,843	5,516	327
Motor Vehicle Tax	19,111	18,428	683
Recreational Vehicle Tax	499	393	106
16/20M Vehicle Tax	1,181	-	1,181
Escape Tax	2	-	2
Watercraft Tax	252	-	252
Commercial Vehicle Tax	1,938	1,690	248
Capital Outlay State Aid	87,860	50,841	37,019
Interest on Idle Funds	10,326	-	10,326
Reimbursement	599	-	599
Miscellaneous	9,910	-	9,910
Total Receipts	464,282	$ 382,478	$ 81,804
EXPENDITURES			
INSTRUCTION			
Supplies-Performance Uniforms	18,607	$ 25,000	$ (6,393)
Supplies-Technology Software	4,586	20,000	(15,414)
Equipment & Furnishings	4,906	75,000	(70,094)
STUDENT SUPPORT SERVICES			
Supplies-Technology Software	6,533	15,000	(8,467)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	-	170,000	(170,000)
Employee Benefits			
Insurance	-	20,000	(20,000)
Social Security & Medicare	-	3,000	(3,000)
Other	-	1,000	(1,000)
Purchased Professional & Technical Services	10,864	15,000	(4,136)
Purchased Property Services			
Repairs & Maintenance	-	20,000	(20,000)
General Supplies	-	20,000	(20,000)
Equipment & Furnishings	24,033	50,000	(25,967)
TRANSPORTATION			
Equipment & Buses	61,897	75,000	(13,103)
FACILITY ACQUISITION & CONSTRUCTION SERVICES			
Site Improvements	-	50,000	(50,000)
Building Improvements			
Outside Contractors	25,585	20,000	5,585
Other	159,603	20,000	139,603
Total Expenditures	316,614	$ 599,000	$ (282,386)
Receipts Over (Under) Expenditures	147,668		
UNENCUMBERED CASH, BEGINNING	568,486		
UNENCUMBERED CASH, ENDING	$ 716,154		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-6**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Safety Aid	$ 4,078	$ 4,050	$ 28
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	4,433	$ 8,000	$ (3,567)
Employee Benefits			
Social Security & Medicare	339	1,000	(661)
Other	17	500	(483)
Purchased Professional & Technical Services	-	1,000	(1,000)
Supplies			
General	-	1,000	(1,000)
Total Instruction	4,789	11,500	(6,711)
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Motor Fuel	-	1,500	(1,500)
Equipment & Furnishings	-	30,000	(30,000)
Total Vehicle Operations, Maintenance Services	-	31,500	(31,500)
Total Expenditures	4,789	$ 43,000	$ (38,211)
Receipts Over (Under) Expenditures	(711)		
UNENCUMBERED CASH, BEGINNING	39,460		
UNENCUMBERED CASH, ENDING	$ 38,749		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-7**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Adult Receipts	$ 4,177	$ 3,200	$ 977
Student Receipts	76,248	67,685	8,563
State Aid	2,177	1,724	453
Federal Aid	164,796	118,200	46,596
Incoming Transfers			
General Fund	110	-	110
Supplemental General Fund	334	30,000	(29,666)
Total Receipts	247,842	$ 220,809	$ 27,033
EXPENDITURES			
FOOD SERVICE OPERATION			
Salaries			
Certified	-	$ 11,000	$ (11,000)
Noncertified	90,288	85,000	5,288
Employee Benefits			
Insurance	5,808	10,000	(4,192)
Social Security & Medicare	6,979	8,500	(1,521)
Other	3,841	5,000	(1,159)
Other Purchased Services			
Food Service Management	3,056	2,000	1,056
Supplies			
Food & Milk	146,186	125,000	21,186
Miscellaneous	6,427	15,000	(8,573)
Equipment & Furnishings	3,453	10,000	(6,547)
Total Expenditures	266,038	$ 271,500	$ (5,462)
Receipts Over (Under) Expenditures	(18,196)		
UNENCUMBERED CASH, BEGINNING	75,441		
UNENCUMBERED CASH, ENDING	$ 57,245		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-8**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 1,511	$ 2,250	$ (739)
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	2,350	$ -	$ 2,350
Employee Benefits			
Social Security & Medicare	106	-	106
Other	4	-	4
Purchased Professional & Technical Services	-	-	-
Purchased Property Services	446	5,000	(4,554)
Other Purchases Services	2,630	2,000	630
Supplies			
Books & Periodicals	-	1,000	(1,000)
Miscellaneous Supplies	1,566	3,000	(1,434)
Other	4,480	3,000	1,480
CENTRAL SERVICES			
Salaries			
Certified	1,486	-	1,486
Total Expenditures	13,068	$ 14,000	$ (932)
Receipts Over (Under) Expenditures	(11,557)		
UNENCUMBERED CASH, BEGINNING	16,796		
UNENCUMBERED CASH, ENDING	$ 5,239		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-9**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Source	$ 19,683	$ -	$ 19,683
Incoming Transfers			
General Fund	500,948	550,000	(49,052)
Supplemental General Fund	137,014	175,000	(37,986)
Total Receipts	657,645	$ 725,000	$ (67,355)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	4,400	$ 12,000	$ (7,600)
Noncertified	1,399	10,000	(8,601)
Employee Benefits			
Social Security & Medicare	443	1,000	(557)
Other	19	100	(81)
Purchased Professional & Technical Services	-	2,000	(2,000)
Other Purchased Services			
Payments to Interlocal/Coop (Assessments)	268,752	350,000	(81,248)
Payments to Interlocal/Coop (Flowthrough)	436,215	500,000	(63,785)
Supplies			
Miscellaneous	-	2,000	(2,000)
STUDENT SUPPORT SERVICES			
Salaries			
Noncertified	-	7,000	(7,000)
Total Expenditures	711,228	$ 884,100	$ (172,872)
Receipts Over (Under) Expenditures	(53,583)		
UNENCUMBERED CASH, BEGINNING	222,324		
UNENCUMBERED CASH, ENDING	$ 168,741		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-10**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 6,563	$ 5,000	$ 1,563
Other Federal Aid	2,427	5,000	(2,573)
Incoming Transfers			
General Fund	-	82,000	(82,000)
Supplemental General Fund	200,000	180,000	20,000
Total Receipts	208,990	$ 272,000	$ (63,010)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	216,809	$ 221,000	$ (4,191)
Employee Benefits			
Insurance	27,000	27,000	-
Social Security & Medicare	14,687	15,000	(313)
Other	987	1,200	(213)
Purchased Professional & Technical Services	64	1,000	(936)
Other Purchased Services			
Tuition	-	2,000	(2,000)
Other	2,756	3,000	(244)
Supplies			
General	11,714	15,000	(3,286)
Technology Supplies	1,528	-	1,528
Miscellaneous Supplies	1,789	5,000	(3,211)
Equipment & Furnishings	3,781	10,000	(6,219)
Total Expenditures	281,115	$ 300,200	$ (19,085)
Receipts Over (Under) Expenditures	(72,125)		
UNENCUMBERED CASH, BEGINNING	91,294		
Prior Year Cancelled Encumbrances	765		
UNENCUMBERED CASH, ENDING	$ 19,934		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-11**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
Gifts & Grants	$ 95,019	$ 150,000	$ (54,981)
Andreson Trust Grant	2,500	-	2,500
Carmicheal Scholarship	1,000	-	1,000
Cardinal Creations	16,375	-	16,375
Hansen Grant	2,000	-	2,000
STATE SOURCES			
Community Mental Health Grant	-	12,674	(12,674)
School Liason Grant	50,588	37,941	12,647
Safe & Secure Schools Grant	6,224	6,660	(436)
FEDERAL SOURCES			
Pre-K Pilot Grant (GEER)	44,240	44,240	-
KDHE K-12 Covid Testing Grant	45,625	-	45,625
Total Receipts	263,571	$ 251,515	$ 12,056
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	$ 153,016	$ 82,181	$ 70,835
Purchased Professional & Technical Services	33,929	-	33,929
Supplies			
General	601,559	-	601,559
Miscellaneous Supplies	-	12,674	(12,674)
Equipment & Furnishings	100	6,660	(6,560)
Other	-	150,000	(150,000)
Community Mental Health Expense	12,647	-	12,647
Scholarships	1,000	-	1,000
INSTRUCTIONAL SUPPORT STAFF			
Supplies			
Books & Periodicals	1,003	-	1,003
FOOD SERVICE OPERATION			
Equipment & Furnishings	38,726	-	38,726
Total Expenditures	841,980	$ 251,515	$ 590,465
Receipts Over (Under) Expenditures	(578,409)		
UNENCUMBERED CASH, BEGINNING	237,750		
UNENCUMBERED CASH, ENDING	$ (340,659) #		

*** Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.**
 # See Note 4

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-12**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Contribution	$ 399,360	$ 400,891	$ (1,531)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	266,599	$ 280,391	$ (13,792)
STUDENT SUPPORT SERVICES			
Employee Benefits	9,876	11,000	(1,124)
INSTRUCTIONAL SUPPORT STAFF			
Employee Benefits	5,391	7,000	(1,609)
GENERAL ADMINISTRATION			
Employee Benefits	29,835	24,000	5,835
SCHOOL ADMINISTRATION			
Employee Benefits	34,492	31,000	3,492
CENTRAL SERVICES			
Employee Benefits	3,994	4,000	(6)
OPERATIONS & MAINTENANCE			
Employee Benefits	29,508	24,000	5,508
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	6,269	6,500	(231)
FOOD SERVICES			
Employee Benefits	13,396	13,000	396
Total Expenditures	399,360	$ 400,891	$ (1,531)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	Actual
RECEIPTS	
Rental Fees & Books	$ 23,453
Reimbursements	1,823
Miscellaneous	70
Total Receipts	25,346
EXPENDITURES	
Instruction	
Textbooks	10,076
Other Materials & Supplies	391
Total Expenditures	10,467
Receipts Over (Under) Expenditures	14,879
UNENCUMBERED CASH, BEGINNING	29,734
Prior Year Cancelled Encumbrances	1,301
UNENCUMBERED CASH, ENDING	$ 45,914

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	$ -
EXPENDITURES	-
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	334,654
UNENCUMBERED CASH, ENDING	$ 334,654

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023

STUDENT INCENTIVE FUND

	Actual
RECEIPTS	
Donations	$ 1,750
EXPENDITURES	550
Receipts Over (Under) Expenditures	1,200
UNENCUMBERED CASH, BEGINNING	26,120
UNENCUMBERED CASH, ENDING	$ 27,320

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-15**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023

HRABE MEMORIAL SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest	$ 20
EXPENDITURES	-
Receipts Over (Under) Expenditures	20
UNENCUMBERED CASH, BEGINNING	9,329
UNENCUMBERED CASH, ENDING	$ 9,349

MEMORIAL FUND

	Actual
RECEIPTS	$ -
EXPENDITURES	-
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	1,237
UNENCUMBERED CASH, ENDING	$ 1,237

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

	FEDERAL FUNDS													
	Title I FY 20-21	Title I FY 21-22	Title I FY 22-23	Title IVA FY 22-23	Title IIA FY 21-22	Title IIA FY 22-23	Small Rural Schools Achievement Grant FY 21-22	Small Rural Schools Achievement Grant FY 22-23	ESSER EMERGENCY RELIEF	ESSER III	ESSER II	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS														
Federal Aid	$ -	$ -	$ 54,520	$ 12,769	$ 2,561	$ 9,855	$ 26,599	$ -	$ 24,910	$ 150,000	$ 67,297	$ 348,511	$ 554,246	$ (205,735)
Incoming Transfer														
Title IVA Fund	-	-	12,769	-	-	-	-	-	-	-	-	12,769	-	12,769
Total Receipts	-	-	67,289	12,769	2,561	9,855	26,599	-	24,910	150,000	67,297	361,280	$ 554,246	$ (192,966)
EXPENDITURES														
INSTRUCTION														
Salaries														
Certified	-	-	65,456	-	-	-	-	-	-	94,000	18,553	178,009	$ 400,000	$ (221,991)
Noncertified	-	-	-	-	-	-	-	-	-	-	-	-	72,802	(72,802)
Employee Benefits														
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	15,000	(15,000)
Social Security	-	-	-	-	-	-	-	-	-	12,705	-	12,705	3,000	9,705
Purchased Professional & Technical Services	-	-	-	-	1,334	-	-	-	24,910	1,143	-	27,387	4,000	23,387
Other Purchased Services											-			
Tuition	-	-	-	-	-	-	-	-	-	-	-	-	7,000	(7,000)
Supplies														
General	-	463	800	-	290	8,440	-	-	-	7,992	-	17,985	15,000	2,985
Technology	-	-	-	-	-	-	-	-	-	-	-	-	15,000	(15,000)
Equipment & Furnishings	-	-	-	-	-	-	11,846	12,154	-	-	-	24,000	20,000	4,000
Other	-	-	-	-	-	1,415	-	-	-	-	-	1,415	-	1,415
GENERAL ADMINISTRATION														
General Supplies	-	-	-	-	-	-	-	-	-	19,673	-	19,673	-	19,673
OUTGOING TRANSFER														
Title I Fund	-	-	-	12,769	-	-	-	-	-	-	-	12,769	-	12,769
Total Expenditures	-	463	66,256	12,769	1,624	9,855	11,846	12,154	24,910	135,513	18,553	293,943	$ 551,802	$ (257,859)
Receipts Over (Under) Expenditures	-	(463)	1,033	-	937	-	14,753	(12,154)	-	14,487	48,744	67,337		
UNENCUMBERED CASH, BEGINNING	10	463	-	-	(937) #	-	(14,753) #	-	-	(1,932) #	(48,744) #	(65,893)		
UNENCUMBERED CASH, ENDING	$ 10	$ -	$ 1,033	$ -	$ -	$ -	$ -	$ (12,154) #	$ -	$ 12,555	$ -	$ 1,444		

***Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.**
 # See Note 4

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
BOND AND INTEREST FUND **Schedule 2-17**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023

BOND AND INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 209,896	$ 194,703	$ 15,193
Delinquent Tax	4,928	4,739	189
Motor Vehicle Tax	17,649	17,001	648
Recreational Vehicle Tax	462	362	100
16/20M Vehicle Tax	1,131	-	1,131
Escape Tax	2	-	2
Watercraft Tax	216	-	216
Commercial Vehicle Tax	1,688	1,560	128
State Aid	-	38,025	(38,025)
Total Receipts	235,972	$ 256,390	$ (20,418)
EXPENDITURES			
Debt Service			
Principal	220,000	$ 220,000	$ -
Interest	33,500	33,500	-
Total Expenditures	253,500	$ 253,500	$ -
Receipts Over (Under) Expenditures	(17,528)		
UNENCUMBERED CASH, BEGINNING	520,876		
UNENCUMBERED CASH, ENDING	$ 503,348		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
AGENCY FUNDS **Schedule 3**
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended June 30, 2023

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2022	$ 1,814	$ -	$ -	$ 1,814
Class of 2023	3,961	20	1,802	2,179
Class of 2024	6,221	9,508	7,654	8,075
Class of 2025	2,936	5,305	2,983	5,258
Class of 2026	-	2,434	-	2,434
Drama Club	2,570	4,645	3,302	3,913
FFA	15,999	38,036	40,674	13,361
FCCLA	19,037	6,220	7,025	18,232
Stuco	4,516	3,281	3,865	3,932
Drill Team	90	-	-	90
National Honor Society	1,453	105	-	1,558
Pep Club	1,332	370	92	1,610
Student Leaders	449	250	113	586
Forensics	2,230	105	186	2,149
Cheerleader	3,663	15,861	16,528	2,996
Total High School	66,271	86,140	84,224	68,187
Middle School				
Pep Club	1,589	1,766	1,399	1,956
Promotion	1,855	340	-	2,195
Stuco	441	-	138	303
Total Middle School	3,885	2,106	1,537	4,454
Total Agency Funds	$ 70,156	$ 88,246	$ 85,761	$ 72,641

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2023

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	$ 34,425	$ 780	$ 30,586	$ 29,373	$ 36,418	$ 2,234	$ 38,652
Concessions	10,015	-	20,822	17,573	13,264	-	13,264
Clearing Fund	-	-	158,015	158,015	-	1,809	1,809
Total	44,440	780	209,423	204,961	49,682	4,043	53,725
School Projects							
High School							
Football Fundraisers	11,913	-	6,607	7,799	10,721	-	10,721
Boys Basketball	3,325	-	407	395	3,337	-	3,337
Girls Basketball	2,478	-	435	426	2,487	-	2,487
Cross Country	2,799	-	2,069	1,713	3,155	-	3,155
Track	1,492	-	1,095	829	1,758	-	1,758
Wrestling	3,407	-	1,101	61	4,447	-	4,447
Golf	897	-	794	493	1,198	-	1,198
Volleyball	4,272	-	679	-	4,951	-	4,951
Student Recognition	3,425	-	413	1,720	2,118	-	2,118
Cardinals Woods	2,859	-	-	-	2,859	-	2,859
Mascot	57	-	-	57	-	-	-
Library	317	-	45	-	362	-	362
Scholars Bowl	100	-	-	-	100	-	100
Band	658	-	1,725	2,045	338	-	338
Softball	292	-	-	-	292	-	292
Choir/Vocal	1,774	-	862	401	2,235	-	2,235
Year Book	8,657	-	8,088	6,690	10,055	-	10,055
Total High School	48,722	-	24,320	22,629	50,413	-	50,413
Middle School							
Track	200	-	-	-	200	-	200
Basketball	1	-	-	-	1	-	1
T-Shirts	483	-	-	-	483	-	483
Faculty	1,081	-	-	-	1,081	-	1,081
Library	196	-	17	-	213	-	213
Year Book	1,121	-	18	-	1,139	-	1,139
Box Tops	2,872	-	3,526	4,223	2,175	-	2,175
Total Middle School	5,954	-	3,561	4,223	5,292	-	5,292
Total School Projects	54,676	-	27,881	26,852	55,705	-	55,705
Total District Activity Funds	$ 99,116	$ 780	$ 237,304	$ 231,813	$ 105,387	$ 4,043	$ 109,430

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

April 8, 2024

Board of Education
Unified School District No. 270
Plainville, Kansas 67663

We have audited, in accordance with the 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 *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 270, as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise Unified School District No. 270's basic financial statement and have issued our report thereon dated April 8, 2024. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, the Unified School District No. 270 prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unified School District No. 270's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 270's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 270's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2023-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 270's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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 or other matters that are required to be reported under *Government Auditing Standards*.

Unified School District No. 270's Response to Findings

Unified School District No. 270's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Unified School District No. 270's response was not subjected to the auditing procedures applied in the audit of the financial statements 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

April 8, 2024
Stockton, Kansas

MAPES & MILLER LLP

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

April 8, 2024

Board of Education
Unified School District No. 270
Plainville, Kansas 67663

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District No. 270's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Unified School District No. 270's major federal programs for the year ended June 30, 2023. The Unified School District No. 270'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 Unified School District No. 270 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the Kansas Municipal Audit and Accounting Guide; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Unified School District No. 270 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 Unified School District No. 270'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 Unified School District No. 270'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 Unified School District No. 270'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 Unified School District No. 270'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 Unified School District No. 270'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 Unified School District No. 270'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 Unified School District No. 333's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

April 8, 2024
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Cash Receipts	Expenditures
U.S. Department of Education				
Passed through Kansas Department of Education (KSDE)				
Title I Grants to Local Educational Agencies	84.010A	DO 270	$ 54,520	$ 53,950
Improving Teacher Quality State Grants	84.367A	DO 270	12,416	11,479
Student Support & Academic Enrichment Program	84.424A	DO 270	12,769	12,769
COVID-19 - Education Stabilization Fund				
Elementary & Secondary School Emergency Relief Fund	84.425D	DO 270	24,910	24,910
Elementary & Secondary School Emergency Relief Fund	84.425D	DO 270	67,297	18,553
American Rescue Plan - ESSER	84.425U	DO 270	150,000	135,513
American Rescue Plan - EANS	84.425V	DO 270	44,240	39,629
Passed through Smoky Hill Education Service Center				
Carl D Perkins Center & Career & Technical Education Fund	84.048A	DO 270	2,427	2,427
Direct Grant				
Small Rural School Achievement Program	84.358		26,599	24,000
Total U.S. Department of Education			395,178	323,230
U.S. Department of Agriculture				
Passed through Kansas Department of Education (KSDE)				
Child Nutrition Cluster				
School Breakfast Program	10.553	DO 270	14,948	14,948
National School Lunch Program	10.555	DO 270	134,664	134,664
Summer Food Service Program	10.559	DO 270	13,053	13,053
Total Child Nutrition Cluster			162,665	162,665
Child & Adult Care Food Program	10.558	DO 270	2,130	2,130
Total U.S. Department of Agriculture			164,795	164,795
U.S. Department of Health & Human Services				
Passed through Kansas Department of Education (KSDE)				
COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	DO 270	45,625	474,443
Total Kansas Department of Health & Human Services			45,625	474,443
Total Expenditures of Federal Awards			$ 605,599	$ 962,468

UNIFIED SCHOOL DISTRICT NO. 270
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

1. Basis of Presentation

   The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District No. 270, Plainville, Kansas (the District), under programs of the federal government for the year ended June 30, 2023. 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 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

2. Summary of Significant Accounting Policies

   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.

3. Indirect Cost Rate

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

4. Sub-recipients
   No federal awards were passed-through to sub-recipients.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2023

SECTION 1 – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

In accordance with Generally Accepted Accounting Principles	Adverse
In accordance with the regulatory basis of accounting described in Note 1	Unmodified

Internal control over financial reporting:

• Material weaknesses identified?	__ Yes x No
Significant deficiencies identified?	x Yes __ None reported
• Noncompliance material to financial statements noted?	__ Yes x No

FEDERAL AWARDS
Internal control over major programs:

• Material weaknesses identified?	__ Yes x No
• Significant deficiencies identified?	__ Yes x None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516 (a)?	__ Yes x No

The programs tested as major programs were:

CFDA NUMBER	NAME OF FEDERAL PROGRAM
93.323	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2023-001 Segregation of duties

Condition: The limited staff size does not provide for adequate segregating of duties.

Criteria: Segregation of duties should be maintained to strengthen internal control over accounting and compliance functions.

Effect: Lack of segregation of duties increases the risk of errors and noncompliance occurring and not being detected in a timely manner.

Cause: Because the entity is small, management does not feel it is feasible to hire more staff.

Recommendations: Duties of key financial and compliance personnel should be evaluated to determine if duties could be segregated.

Views of Responsible Officials and Planned Corrective Actions: We concur with the recommendation. However, the size of the entity does not make it practical to have sufficient number of employees to achieve the optimum level of internal control.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF EDUCATION

COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC) – CFDA 93.323
No reportable findings or questioned costs for the year ended June 30, 2023.