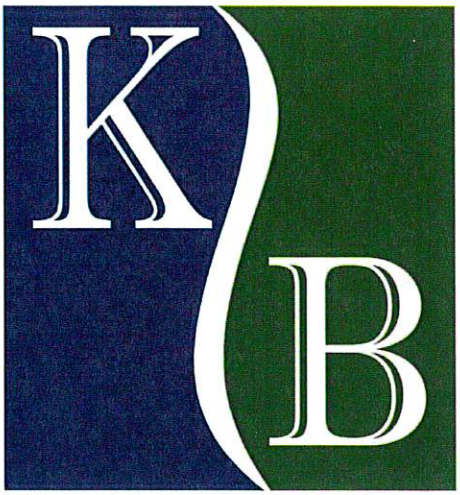

Kickhaefer & Buessing, P.A.
Certified Public Accountants

NEMAHA CENTRAL
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2022

Prepared By
KICKHAEFER & BUESSING, P.A.
Certified Public Accountants
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100

Kickhaefer & Buessing, P.A.
Certified Public Accountants

Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 115
Seneca, Kansas 66538

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 115, Seneca, Kansas (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 115, Seneca, Kansas, as of June 30, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

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

Supplementary Information

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

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 115, Seneca, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 9, 2023, on our consideration of the Unified School District No. 115, Seneca, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 115, Seneca, Kansas' internal control over financial reporting and compliance.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 9, 2023

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

FINANCIAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS:							
GENERAL	$ 0.00	$ 0.00	$ 5,157,533.17	$ 5,157,533.17	$ 0.00	$ 6,998.99	$ 6,998.99
SUPPLEMENTAL GENERAL	97,998.64	0.00	1,605,772.47	1,603,811.00	99,960.11	196,777.40	296,737.51
SPECIAL PURPOSE FUNDS:							
PRESCHOOL-AGED AT-RISK	74,876.07	0.00	26,653.89	79,728.38	21,801.58	0.00	21,801.58
AT-RISK (K-12)	109,324.10	0.00	457,389.00	464,829.30	101,883.80	0.00	101,883.80
BILINGUAL EDUCATION	4,693.00	0.00	2,245.00	6,938.00	0.00	0.00	0.00
CAPITAL OUTLAY	738,374.33	0.00	152,072.74	485,205.67	405,241.40	314,563.68	719,805.08
DRIVER TRAINING	68,469.28	0.00	11,969.00	7,959.53	72,478.75	0.00	72,478.75
FOOD SERVICE	120,930.56	0.00	527,889.62	487,761.56	161,058.62	667.30	161,725.92
PROFESSIONAL DEVELOPMENT	48,205.53	0.00	0.00	15,971.37	32,234.16	774.82	33,008.98
SUMMER SCHOOL	18,837.09	0.00	280.00	1,975.74	17,141.35	0.00	17,141.35
SPECIAL EDUCATION	296,400.00	0.00	692,267.48	769,327.25	219,340.23	0.00	219,340.23
CAREER AND POSTSECONDARY EDUCATION	319,756.94	0.00	76,030.32	255,407.34	140,379.92	10,490.10	150,870.02
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	768,850.01	768,850.01	0.00	0.00	0.00
COOP SPECIAL EDUCATION	657,826.83	0.00	1,894,734.79	1,939,005.61	613,556.01	3,470.87	617,026.88
CONTINGENCY RESERVE	355,814.00	0.00	0.00	0.00	355,814.00	0.00	355,814.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	44,859.67	0.00	122,833.87	89,356.37	78,337.17	8,769.52	87,106.69
TITLE I	0.00	0.00	78,096.00	78,096.00	0.00	6,556.00	6,556.00
TITLE IIA	0.00	0.00	30,034.00	30,034.00	0.00	0.00	0.00
ESSER II - CARES ACT	(21,085.46)	0.00	209,954.00	188,868.54	0.00	1,203.50	1,203.50
REAP	0.00	0.00	34,177.00	34,177.00	0.00	0.00	0.00
CARL PERKINS	0.00	0.00	40,161.00	40,161.00	0.00	0.00	0.00
TITLE IVA	0.00	0.00	12,970.00	12,970.00	0.00	0.00	0.00
GIFTS/GRANTS	25,098.09	0.00	17,166.58	7,288.35	34,976.32	0.00	34,976.32
GATE RECEIPT FUNDS	19,310.91	0.00	117,696.11	123,721.41	13,285.61	0.00	13,285.61
SCHOOL PROJECT FUNDS	59,062.82	0.00	99,243.36	91,183.98	67,122.20	0.00	67,122.20

(CONT.)

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

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	$ 601,651.84	$ 0.00	$ 443,801.35	$ 426,000.00	$ 619,453.19	$ 0.00	$ 619,453.19
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 3,640,404.24	$ 0.00	$ 12,579,820.76	$ 13,166,160.58	$ 3,054,064.42	$ 550,272.18	$ 3,604,336.60

COMPOSITION OF CASH:

CASH IN BANK, UNITED BANK & TRUST; SENECA, KANSAS–	
CHECKING ACCOUNTS	$ 305,926.16
MMDA	1,783,762.63
CDS	304,548.78
TOTAL UNITED BANK & TRUST	2,394,237.57
CASH IN BANK, FIRST HERITAGE BANK; SENECA, KANSAS–	
CDS	1,300,000.00
TOTAL CASH	3,694,237.57
TOTAL DISTRICT CASH AND INVESTMENTS	3,694,237.57
LESS AGENCY FUNDS PER SCHEDULE 3	(89,900.97)
TOTAL REPORTING ENTITY CASH AND INVESTMENTS(Excluding Agency Funds)	$ 3,604,336.60

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Unified School District No. 115 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 115 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

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

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

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

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

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

C. Basis of Accounting

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

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirements 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.)

D. Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

E. Budgetary Information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District published the budget August 18th and held the Revenue Neutral Rate hearing with budget approval on September 13th, 2021. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Contingency Reserve, Textbook and Student Revolving, and all federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. 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, 2022.

At June 30, 2022, the carrying amount of the District's deposits, including certificates of deposits, was $3,694,237.57. The bank balance was $4,059,808.84. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $527,941.49 was covered by FDIC insurance and $3,531,867.35 was collateralized with securities held by the pledging financial institution's agent 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. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $214,038.00 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

4. LONG-TERM DEBT

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

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION REFUNDING BONDS:										
BOND SERIES 2015	3.00%	9/1/2015	4,300,000.00	9/1/2029	$ 3,365,000.00	$ 0.00	$ 330,000.00	$ (330,000.00)	$ 3,035,000.00	$ 96,000.00
CAPITAL LEASES:										
APPLE FINANCIAL	0.00%	5/3/2021	428,440.40	5/3/2024	228,440.40	0.00	76,146.80	(76,146.80)	152,293.60	0.00
					$ 3,593,440.40	$ 0.00	$ 406,146.80	$ (406,146.80)	$ 3,187,293.60	$ 96,000.00

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

	YEAR							
	2023	2024	2025	2026	2027	2028-2032	2033-2037	TOTAL
PRINCIPAL								
GENERAL OBLIGATION REFUNDING BONDS:								
BOND SERIES 2015	$ 340,000.00	$ 350,000.00	$ 360,000.00	$ 375,000.00	$ 385,000.00	$ 1,225,000.00	$ 0.00	$ 3,035,000.00
CAPITAL LEASES:								
APPLE FINANCIAL	76,146.80	76,146.80	0.00	0.00	0.00	0.00	0.00	152,293.60
TOTAL PRINCIPAL	416,146.80	426,146.80	360,000.00	375,000.00	385,000.00	1,225,000.00	0.00	3,187,293.60
INTEREST								
GENERAL OBLIGATION REFUNDING BONDS:								
BOND SERIES 2015	85,950.00	75,600.00	64,950.00	53,925.00	42,525.00	55,875.00	0.00	378,825.00
CAPITAL LEASES:								
APPLE FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	85,950.00	75,600.00	64,950.00	53,925.00	42,525.00	55,875.00	0.00	378,825.00
TOTAL PRINCIPAL AND INTEREST	$ 502,096.80	$ 501,746.80	$ 424,950.00	$ 428,925.00	$ 427,525.00	$ 1,280,875.00	$ 0.00	$ 3,566,118.60

5. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	280,007.00
General Fund	Preschool-aged At-Risk Fd.	K.S.A. 72-5167	6,653.89
General Fund	Textbook and Student Revolving Fund	K.S.A. 72-5167	10,000.00
General Fund	Special Education Fund	K.S.A. 72-5167	545,336.00
General Fund	Capital Outlay	K.S.A. 72-5167	35,315.48
Supplemental General	Bilingual Education Fund	K.S.A. 72-5143	2,245.00
Supplemental General	Career & Postsecondary Education Fund	K.S.A. 72-5143	76,030.32
Supplemental General	At Risk Fund (K-12)	K.S.A. 72-5143	177,382.00

Supplemental General	Preschool-aged At Risk Fd.	K.S.A. 72-5143	20,000.00
Supplemental General	Textbook and Student Revolving Fund	K.S.A. 72-5143	62,502.69
Supplemental General	Special Education Fund	K.S.A. 72-5143	146,931.48
Title IVA	Title IIA	Section 5103 (b)	9,373.00
Special Education Fund	Coop Special Education Fd.	K.S.A. 72-3422	764,409.22

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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 provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, 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

6. DEFINED BENEFIT PENSION PLAN (cont.)

contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $768,850.01 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 $5,780,155. 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 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.

7. 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 plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

Fringe Benefits. Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, $10,000. The plan may pay for group health insurance or the following programs: term life insurance up to $50,000.00, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer. The District will participate in the State of Kansas Employee Healthcare Program for school districts for as long as the District meets the requirements to participate. If for some reason the District does not meet the participation enrollment requirements all new employees will be required to enroll in the District health insurance. If the District no longer qualifies to participate in the state health insurance program, the District will contribute a matching amount to a new health insurance plan.

Compensated Absences. The District's policies regarding vacation and sick leave are: Professional employees are granted 11 days of sick leave, 4 days personal leave, and one day professional leave. Sick days can accumulate up to 60 days and personal leave days can accumulate up to 5 days. Sick Leave pool is available for professional employees to voluntarily contribute one day of their own available sick leave. Sick leave pool will not exceed 125 days; the superintendent is allowed 20 sick days accumulative to 85, 10 days vacation accumulative to 15, and 4 personal days; the principals are allowed 13 sick days accumulative to 85 and 3 personal days accumulative to 5; employees who have a twelve month contract are allowed 12 sick days accumulative to 60, 10 days of vacation, and 3 personal days accumulative to 4. Nine month employees have 9 sick leave days accumulative to 30 and 2 personal days accumulative to 3 days per year.

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

Termination Benefits. The Negotiated Agreement for FYE 22 provided that professional employees would be compensated $1,500.00 if the notification to resign or retire was by December 1 of the contract year. The professional employee must have been contracted with USD #115 for five years or more. Two employees took advantage of this for a total of $2,400.00 for the year ended June 30, 2022.

8. COMMITMENTS AND CONTINGENCIES

Litigation
As of the audit date, there is no pending or threatened litigation which involves the District.

Grant program involvement

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

9. SUBSEQUENT EVENTS

Over the last couple years, the coronavirus (Covid 19) outbreak in the United States has resulted in the temporary closure of schools. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded $44,545.00 for ESSER I, $209,954 for ESSER II, and $471,527 for ESSER III. The District has spent all of ESSER I and ESSER II as of June 30, 2022. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

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

10. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance-Related Legal and Contractual Provisions

The District spent $51,761.56 over the authorized amount allowed by the Food Service Fund budget of $436,000.00. K.S.A. 72-5537 allows the District to spend funds in excess of the budgeted amount if it is due to an increase in federal funds. The federal aid for Food Service Fund for FYE22 was $493,606.20 up from $310,608.43 in FYE21.

The school activity funds of NCEMS did not balance the funds with the bank statements properly for the year. This is a violation of Kansas Statute 72-1178 which requires school activity funds be accounted for properly.

Kanas Statute 10-1113 states that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The NCEMS activity fund ended with a negative balance in the Athletics Fund of $24.26. This violates the cash basis law.

11. RELATED PARTY TRANSACTIONS

The related parties in a governmental entity include board members, administrative officials, and immediate families of board members and administrative officials. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following is required for disclosure:

	Amount
First Heritage Bank (cash book balance as of June 30,2022) Spouse of Board member is employee.	$1,300,000

12. CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
Concrete pads for mobile classrooms, wall pads, and safe room	$84,100.00	$0.00

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:						
GENERAL	$ 5,316,839.00	$ (236,236.00)	$ 76,930.17	$ 5,157,533.17	$ 5,157,533.17	$ 0.00
SUPPLEMENTAL GENERAL	1,648,262.00	(44,451.00)	0.00	1,603,811.00	1,603,811.00	0.00
SPECIAL PURPOSE FUNDS:						
PRESCHOOL-AGED AT-RISK	144,876.00	0.00	0.00	144,876.00	79,728.38	(65,147.62)
AT RISK (K-12)	470,100.00	0.00	0.00	470,100.00	464,829.30	(5,270.70)
BILINGUAL EDUCATION	9,500.00	0.00	0.00	9,500.00	6,938.00	(2,562.00)
CAPITAL OUTLAY	755,000.00	0.00	100,845.65	855,845.65	485,205.67	(370,639.98)
DRIVER TRAINING	48,700.00	0.00	0.00	48,700.00	7,959.53	(40,740.47)
FOOD SERVICE	436,000.00	0.00	0.00	436,000.00	487,761.56	51,761.56
PROFESSIONAL DEVELOPMENT	64,200.00	0.00	0.00	64,200.00	15,971.37	(48,228.63)
SUMMER SCHOOL	18,837.00	0.00	0.00	18,837.00	1,975.74	(16,861.26)
SPECIAL EDUCATION	1,171,961.00	0.00	0.00	1,171,961.00	769,327.25	(402,633.75)
CAREER AND POSTSECONDARY EDUCATION	366,500.00	0.00	0.00	366,500.00	255,407.34	(111,092.66)
KPERS SPECIAL RETIREMENT CONTRIBUTION	900,406.00	0.00	0.00	900,406.00	768,850.01	(131,555.99)
COOP SPECIAL EDUCATION	2,243,235.00	0.00	125,901.79	2,369,136.79	1,939,005.61	(430,131.18)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	426,000.00	0.00	0.00	426,000.00	426,000.00	0.00

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	$ 4,535,267.00	$ 4,601,863.00	$ (66,596.00)
SPECIAL EDUCATION AID	545,336.00	714,976.00	(169,640.00)
TOTAL STATE SOURCES	5,080,603.00	5,316,839.00	(236,236.00)
REIMBURSEMENTS	76,930.17	0.00	76,930.17
TOTAL CASH RECEIPTS	5,157,533.17	$ 5,316,839.00	$ (159,305.83)
EXPENDITURES			
INSTRUCTION	2,895,784.87	$ 2,850,950.00	$ 44,834.87
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	137,322.49	241,816.00	(104,493.51)
INSTRUCTIONAL SUPPORT STAFF	51,289.71	54,861.00	(3,571.29)
GENERAL ADMINISTRATION	184,403.96	215,412.00	(31,008.04)
SCHOOL ADMINISTRATION	397,275.85	374,795.00	22,480.85
CENTRAL SERVICES	124,263.80	125,035.00	(771.20)
OPERATIONS & MAINTENANCE	232,945.44	240,848.00	(7,902.56)
OPERATIONS & MAINTENANCE(TRANSPORTATION)	232,277.02	700.00	231,577.02
STUDENT TRANSPORTATION SERVICES:			
SUPERVISION	0.00	43,078.00	(43,078.00)
VEHICLE OPERATING SERVICES	12,532.66	151,442.00	(138,909.34)
OTHER STUDENT TRANSPORTATION	0.00	7,641.00	(7,641.00)
ARCHITECTURAL & ENGINEERING SERVICES	12,125.00	0.00	12,125.00
TRANSFERS:			
CAPITAL OUTLAY	35,315.48	0.00	35,315.48
PROFESSIONAL DEVELOPMENT	0.00	10,572.00	(10,572.00)
SPECIAL EDUCATION	545,336.00	714,976.00	(169,640.00)
TEXTBOOK & REVOLVING	10,000.00	0.00	10,000.00
AT-RISK (K-12)	280,007.00	284,713.00	(4,706.00)
PRESCHOOL-AGED AT RISK	6,653.89	0.00	6,653.89
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(236,236.00)	236,236.00
LEGAL GENERAL FUND BUDGET	5,157,533.17	5,080,603.00	76,930.17
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	76,930.17	(76,930.17)
TOTAL EXPENDITURES	5,157,533.17	$ 5,157,533.17	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2021	0.00		
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2020	$ 33,419.60	$ 20,744.00	$ 12,675.60
-2021	1,431,433.14	1,385,723.00	45,710.14
DELINQUENT PROPERTY TAX	1,181.69	7,443.00	(6,261.31)
MOTOR VEHICLE TAX	114,410.22	113,673.00	737.22
RECREATIONAL VEHICLE TAX	2,279.00	2,388.00	(109.00)
COMMERCIAL VEHICLE TAX	22,714.94	19,294.00	3,420.94
EXCISE TAX	333.88	0.00	333.88
TOTAL RECEIPTS	1,605,772.47	$ 1,549,265.00	$ 56,507.47
EXPENDITURES			
INSTRUCTION	404,475.24	$ 217,198.00	$ 187,277.24
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	60,709.89	49,725.00	10,984.89
INSTRUCTIONAL SUPPORT STAFF	3,043.52	2,750.00	293.52
GENERAL ADMINISTRATION	77,512.50	96,890.00	(19,377.50)
SCHOOL ADMINISTRATION	77,951.47	101,996.00	(24,044.53)
CENTRAL OFFICE	85,171.21	81,797.00	3,374.21
OPERATIONS & MAINTENANCE	404,575.04	473,896.00	(69,320.96)
OPERATIONS & MAINTENANCE TRANSPORTATION	5,280.64	3,500.00	1,780.64
TRANSFERS:			
BILINGUAL EDUCATION	2,245.00	5,000.00	(2,755.00)
PRESCHOOL-AGED AT-RISK	20,000.00	70,000.00	(50,000.00)
AT RISK (K-12)	177,382.00	100,000.00	77,382.00
PROFESSIONAL DEVELOPMENT	0.00	50,000.00	(50,000.00)
TEXTBOOK & STUDENT MATERIALS REVOLVING	62,502.69	65,510.00	(3,007.31)
SPECIAL EDUCATION	146,931.48	280,000.00	(133,068.52)
CAREER & POSTSECONDARY EDUCATION	76,030.32	50,000.00	26,030.32
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(44,451.00)	44,451.00
TOTAL EXPENDITURES	1,603,811.00	$ 1,603,811.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	1,961.47		
UNENCUMBERED CASH, JULY 1, 2021	97,998.64		
UNENCUMBERED CASH, JUNE 30, 2022	$ 99,960.11		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 6,653.89	$ 70,000.00	$ (63,346.11)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	20,000.00	0.00	20,000.00
TOTAL RECEIPTS	26,653.89	$ 70,000.00	$ (43,346.11)
EXPENDITURES			
INSTRUCTION	79,728.38	$ 144,876.00	$ (65,147.62)
RECEIPTS OVER (UNDER) EXPENDITURES	(53,074.49)		
UNENCUMBERED CASH, JULY 1, 2021	74,876.07		
UNENCUMBERED CASH, JUNE 30, 2022	$ 21,801.58		

BILINGUAL EDUCATION

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	$ 2,245.00	$ 5,000.00	$ (2,755.00)
EXPENDITURES			
INSTRUCTION	6,938.00	$ 9,500.00	$ (2,562.00)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,693.00)		
UNENCUMBERED CASH, JULY 1, 2021	4,693.00		
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

AT RISK (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 280,007.00	$ 284,713.00	$ (4,706.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	177,382.00	100,000.00	77,382.00
TOTAL RECEIPTS	457,389.00	$ 384,713.00	$ 72,676.00
EXPENDITURES			
INSTRUCTION	379,223.13	$ 271,000.00	$ 108,223.13
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	62,478.25	160,000.00	(97,521.75)
SCHOOL ADMINISTRATION	23,127.92	39,100.00	(15,972.08)
TOTAL EXPENDITURES	464,829.30	$ 470,100.00	$ (5,270.70)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,440.30)		
UNENCUMBERED CASH, JULY 1, 2021	109,324.10		
UNENCUMBERED CASH, JUNE 30, 2022	$ 101,883.80		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
INTEREST ON IDLE FUNDS	$ 8,088.07	$ 15,000.00	$ (6,911.93)
MISCELLANEOUS	7,823.54	0.00	7,823.54
TRANSFER FROM GENERAL	35,315.48	0.00	35,315.48
REIMBURSEMENTS	100,845.65	20,000.00	80,845.65
TOTAL RECEIPTS	152,072.74	$ 35,000.00	$ 117,072.74
EXPENDITURES			
INSTRUCTION	259,018.08	$ 280,000.00	$ (20,981.92)
SUPPORT SERVICES:			
CENTRAL SERVICES	0.00	50,000.00	(50,000.00)
OPERATIONS & MAINTENANCE	141,386.38	200,000.00	(58,613.62)
VEHICLE SERVICES & MAINTENANCE	44,966.00	150,000.00	(105,034.00)
OTHER SUPPORT SERVICES	4,535.21	50,000.00	(45,464.79)
BUILDING IMPROVEMENTS	35,300.00	25,000.00	10,300.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	100,845.65	(100,845.65)
TOTAL EXPENDITURES	485,205.67	$ 855,845.65	$ (370,639.98)
RECEIPTS OVER (UNDER) EXPENDITURES	(333,132.93)		
UNENCUMBERED CASH, JULY 1, 2021	738,374.33		
UNENCUMBERED CASH, JUNE 30, 2022	$ 405,241.40		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 5,734.00	$ 7,800.00	$ (2,066.00)
STUDENT FEES	6,235.00	7,000.00	(765.00)
TOTAL RECEIPTS	11,969.00	$ 14,800.00	$ (2,831.00)
EXPENDITURES			
INSTRUCTION	6,619.33	$ 26,700.00	$ (20,080.67)
SUPPORT SERVICES:			
VEHICLE OPERATIONS, MAINTENANCE SERVICES	1,340.20	22,000.00	(20,659.80)
TOTAL EXPENDITURES	7,959.53	$ 48,700.00	$ (40,740.47)
RECEIPTS OVER (UNDER) EXPENDITURES	4,009.47		
UNENCUMBERED CASH, JULY 1, 2021	68,469.28		
UNENCUMBERED CASH, JUNE 30, 2022	$ 72,478.75		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 3,882.72	$ 2,980.00	$ 902.72
- FEDERAL AID	493,606.20	390,450.00	103,156.20
MEALS	30,400.70	19,336.00	11,064.70
TOTAL RECEIPTS	527,889.62	$ 412,766.00	$ 115,123.62
EXPENDITURES			
OPERATIONS AND MAINTENANCE	2,349.71	$ 5,000.00	$ (2,650.29)
FOOD SERVICE OPERATIONS	485,411.85	431,000.00	54,411.85
TOTAL EXPENDITURES	487,761.56	$ 436,000.00	$ 51,761.56
RECEIPTS OVER (UNDER) EXPENDITURES	40,128.06		
UNENCUMBERED CASH, JULY 1, 2021	120,930.56		
UNENCUMBERED CASH, JUNE 30, 2022	$ 161,058.62		

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 0.00	$ 10,572.00	$ (10,572.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	0.00	50,000.00	(50,000.00)
TOTAL RECEIPTS	0.00	$ 60,572.00	$ (60,572.00)
EXPENDITURES			
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	15,971.37	$ 64,200.00	$ (48,228.63)
TOTAL EXPENDITURES	15,971.37	$ 64,200.00	$ (48,228.63)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,971.37)		
UNENCUMBERED CASH, JULY 1, 2021	48,205.53		
UNENCUMBERED CASH, JUNE 30, 2022	$ 32,234.16		

SUMMER SCHOOL FUND

RECEIPTS			
SUMMER SCHOOL FEES	$ 280.00	$ 0.00	$ 280.00
EXPENDITURES			
INSTRUCTION	1,975.74	$ 18,837.00	$ (16,861.26)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,695.74)		
UNENCUMBERED CASH, JULY 1, 2021	18,837.09		
UNENCUMBERED CASH, JUNE 30, 2022	$ 17,141.35		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 545,336.00	$ 714,976.00	$ (169,640.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	146,931.48	280,000.00	(133,068.52)
TOTAL RECEIPTS	692,267.48	$ 994,976.00	$ (302,708.52)
EXPENDITURES			
INSTRUCTION	3,362.43	$ 20,211.00	$ (16,848.57)
SUPPORT SERVICES:			
OTHER STUDENT TRANSPORTATION SERVICES	1,555.60	1,750.00	(194.40)
TRANSFERS:			
COOP SPECIAL EDUCATION	764,409.22	1,150,000.00	(385,590.78)
TOTAL EXPENDITURES	769,327.25	$ 1,171,961.00	$ (402,633.75)
RECEIPTS OVER (UNDER) EXPENDITURES	(77,059.77)		
UNENCUMBERED CASH, JULY 1, 2021	296,400.00		
UNENCUMBERED CASH, JUNE 30, 2022	$ 219,340.23		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	$ 76,030.32	$ 50,000.00	$ 26,030.32
EXPENDITURES			
INSTRUCTION	255,407.34	$ 366,500.00	$ (111,092.66)
RECEIPTS OVER (UNDER) EXPENDITURES	(179,377.02)		
UNENCUMBERED CASH, JULY 1, 2021	319,756.94		
UNENCUMBERED CASH, JUNE 30, 2022	$ 140,379.92		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

		21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS				
STATE OF KANSAS		$ 768,850.01	$ 900,406.00	$ (131,555.99)
EXPENDITURES				
INSTRUCTION	-EMPLOYEE BENEFITS	517,743.60	$ 606,333.00	$ (88,589.40)
STUDENT SUPPORT	-EMPLOYEE BENEFITS	37,596.77	44,030.00	(6,433.23)
INSTRUCTIONAL SUPPORT	-EMPLOYEE BENEFITS	12,224.71	14,316.00	(2,091.29)
GENERAL ADMINISTRATION	-EMPLOYEE BENEFITS	26,755.97	31,334.00	(4,578.03)
SCHOOL ADMINISTRATION	-EMPLOYEE BENEFITS	67,428.14	78,966.00	(11,537.86)
CENTRAL SERVICES	-EMPLOYEE BENEFITS	26,679.10	31,244.00	(4,564.90)
OPER. & MAINTENANCE	-EMPLOYEE BENEFITS	40,441.51	47,361.00	(6,919.49)
STUDENT TRANS. SERVICES	-EMPLOYEE BENEFITS	15,069.46	17,648.00	(2,578.54)
FOOD SERVICE	-EMPLOYEE BENEFITS	24,910.75	29,174.00	(4,263.25)
TOTAL EXPENDITURES		768,850.01	$ 900,406.00	$ (131,555.99)
RECEIPTS OVER (UNDER) EXPENDITURES		0.00		
UNENCUMBERED CASH, JULY 1, 2021		0.00		
UNENCUMBERED CASH, JUNE 30, 2022		$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	$ 597,268.79	$ 1,450,000.00	$ (852,731.21)
MEDICAID REIMBURSEMENTS	125,901.79	100,000.00	25,901.79
TRANSFER FROM SPECIAL EDUCATION FUND	764,409.22	0.00	764,409.22
TITLE VI-B GRANTS TO STATES	396,529.00	500,000.00	(103,471.00)
OTHER GRANTS	10,625.99	25,000.00	(14,374.01)
TOTAL RECEIPTS	1,894,734.79	$ 2,075,000.00	$ (180,265.21)
EXPENDITURES			
INSTRUCTION	1,532,144.97	$ 1,756,585.00	$ (224,440.03)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	79,169.52	244,900.00	(165,730.48)
INSTRUCTIONAL SUPPORT STAFF	163,691.92	20,500.00	143,191.92
GENERAL ADMINISTRATION	145,109.66	198,000.00	(52,890.34)
CENTRAL SERVICES	0.00	500.00	(500.00)
OPERATIONS AND MAINTENANCE	18,889.54	21,750.00	(2,860.46)
VEHICLE OPERATING SERVICES	0.00	1,000.00	(1,000.00)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	125,901.79	(125,901.79)
TOTAL EXPENDITURES	1,939,005.61	$ 2,369,136.79	$ (430,131.18)
RECEIPTS OVER (UNDER) EXPENDITURES	(44,270.82)		
UNENCUMBERED CASH, JULY 1, 2021	657,826.83		
UNENCUMBERED CASH, JUNE 30, 2022	$ 613,556.01		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	21-22 ACTUAL	21-22 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2020	$ 7,664.30	$ 4,251.00	$ 3,413.30
-2021	391,536.72	392,773.00	(1,236.28)
DELINQUENT TAX	419.11	2,070.00	(1,650.89)
MOTOR VEHICLE TAX	34,700.99	33,238.00	1,462.99
RECREATIONAL VEHICLE TAX	743.43	699.00	44.43
COMMERCIAL VEHICLE TAX	8,593.53	5,642.00	2,951.53
EXCISE TAX	143.27	0.00	143.27
TOTAL RECEIPTS	443,801.35	$ 438,673.00	$ 5,128.35
EXPENDITURES			
PRINCIPAL	330,000.00	$ 330,000.00	$ 0.00
INTEREST	96,000.00	96,000.00	0.00
TOTAL EXPENDITURES	426,000.00	$ 426,000.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	17,801.35		
UNENCUMBERED CASH, JULY 1, 2021	601,651.84		
UNENCUMBERED CASH, JUNE 30, 2022	$ 619,453.19		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	CONTINGENCY RESERVE FUND
RECEIPTS		
TEXTBOOK AND OTHER FEES	$ 33,590.98	$ 0.00
THUNDER LEARNING CENTER FEES	16,740.20	0.00
TRANSFER FROM GENERAL FUND	10,000.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	62,502.69	0.00
TOTAL RECEIPTS	122,833.87	0.00
EXPENDITURES		
INSTRUCTION	89,356.37	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	33,477.50	0.00
UNENCUMBERED CASH, JULY 1, 2021	44,859.67	355,814.00
UNENCUMBERED CASH, JUNE 30, 2022	$ 78,337.17	$ 355,814.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	TITLE I	TITLE IIA	REAP
RECEIPTS			
STATE OF KANSAS	$ 0.00	$ 0.00	$ 34,177.00
TRANSFER FROM TITLE IV	0.00	9,373.00	0.00
U.S. DEPT. OF EDUCATION	78,096.00	20,661.00	0.00
TOTAL RECEIPTS	78,096.00	30,034.00	34,177.00
EXPENDITURES			
INSTRUCTION	78,096.00	30,034.00	34,177.00
TOTAL EXPENDITURES	78,096.00	30,034.00	34,177.00
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2021	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	ESSER II CARES ACT
RECEIPTS	
STATE OF KANSAS	$ 209,954.00
TOTAL RECEIPTS	209,954.00
EXPENDITURES	
INSTRUCTIONAL SUPPLIES	131,634.41
STUDENT SUPPORT SERVICES	57,234.13
TOTAL EXPENDITURES	188,868.54
RECEIPTS OVER (UNDER) EXPENDITURES	21,085.46
UNENCUMBERED CASH, JULY 1, 2021	(21,085.46)
UNENCUMBERED CASH, JUNE 30, 2022	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	GIFTS/ GRANTS	TITLE IVA	CARL PERKINS
RECEIPTS			
STATE OF KANSAS	$ 0.00	$ 12,970.00	$ 40,161.00
INTEREST ON BRAUN SCHOLARSHIP	14.58	0.00	0.00
DONATIONS	17,152.00	0.00	0.00
TOTAL RECEIPTS	17,166.58	12,970.00	40,161.00
EXPENDITURES			
INSTRUCTION	7,288.35	0.00	27,390.99
INSTRUCTION SUPPORT SERVICES	0.00	0.00	7,721.67
GENERAL ADMINISTRATION	0.00	0.00	5,048.34
TRANSFER TO TITLE IIA	0.00	9,373.00	0.00
STUDENT SUPPORT SERVICES	0.00	3,597.00	0.00
TOTAL EXPENDITURES	7,288.35	12,970.00	40,161.00
RECEIPTS OVER (UNDER) EXPENDITURES	9,878.23	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2021	25,098.09	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2022	$ 34,976.32	$ 0.00	$ 0.00

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE 3

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

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
NEMAHA CENTRAL HIGH SCHOOL:				
CLASS OF 2018	$ 40.00	$ 0.00	$ 40.00	$ 0.00
CLASS OF 2019	1,143.20	0.00	1,143.20	0.00
CLASS OF 2020	210.89	0.00	210.89	(0.00)
CLASS OF 2021	365.32	0.00	365.32	0.00
CLASS OF 2022	13,170.15	19,088.42	31,748.94	509.63
CLASS OF 2023	8,365.23	18,023.75	7,299.51	19,089.47
CLASS OF 2024	135.00	17,056.18	9,398.04	7,793.14
CLASS OF 2025	0.00	155.00	50.00	105.00
FORENSICS	0.00	1,322.00	1,083.65	238.35
SCHOLAR BOWL CLUB	3,265.10	1,310.00	1,645.53	2,929.57
ART CLUB	38.98	0.00	0.00	38.98
CHEERLEADERS	3,597.82	1,680.00	851.25	4,426.57
BAND	5,549.00	25,278.76	30,384.64	443.12
DRILL TEAM	511.39	623.85	37.18	1,098.06
FBLA	6,850.76	4,670.98	8,617.28	2,904.46
FCCLA	6,813.14	11,903.00	13,879.77	4,836.37
FFA	13,421.40	21,702.45	18,964.01	16,159.84
KAYS	2,148.70	20,450.92	20,648.19	1,951.43
NATIONAL HONOR SOCIETY CLUB	607.40	775.00	370.61	1,011.79
NCHS ALUMNI	373.29	0.00	0.00	373.29
SADD	1,007.83	887.67	744.84	1,150.66
STUCO	131.27	8,056.74	7,847.34	340.67
TOTAL NCHS	67,745.87	152,984.72	155,330.19	65,400.40
NEMAHA CENTRAL ELEMENTARY/MIDDLE SCHOOL:				
EIGHT GRADE CLASS	236.73	6,050.61	5,724.44	562.90
CHEERLEADERS	0.00	188.50	188.50	0.00
TOTAL NCEMS	236.73	6,239.11	5,912.94	562.90
SUBTOTAL ALL STUDENT ORGANIZATIONS	67,982.60	159,223.83	161,243.13	65,963.30
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	28,878.92	0.00	4,941.25	23,937.67
TOTAL AGENCY FUNDS	$ 96,861.52	$ 159,223.83	$ 166,184.38	$ 89,900.97

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE 4

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

FUNDS	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							
NEMAHA CENTRAL HIGH SCHOOL:							
HIGH SCHOOL ATHLETICS	$ 16,220.04	$ 0.00	$ 98,110.69	$ 101,020.86	$ 13,309.87	$ 0.00	$ 13,309.87
JUNIOR HIGH ATHLETICS	3,090.87	0.00	19,585.42	22,700.55	(24.26)	0.00	(24.26)
SUBTOTAL GATE RECEIPTS	19,310.91	0.00	117,696.11	123,721.41	13,285.61	0.00	13,285.61
SCHOOL PROJECT FUNDS							
NEMAHA CENTRAL HIGH SCHOOL:							
STUDENT ACTIVITIES	0.00	0.00	6,276.28	6,276.28	0.00	0.00	0.00
DONATIONS	1,018.00	0.00	0.00	525.00	493.00	0.00	493.00
BAND - MEMORIAL DONATIONS	0.00	0.00	3,255.00	0.00	3,255.00	0.00	3,255.00
NCHS PLAYS	1,661.62	0.00	5,532.40	5,515.30	1,678.72	0.00	1,678.72
CONCESSIONS	850.01	0.00	26,516.96	25,280.55	2,086.42	0.00	2,086.42
SOFTBALL CONCESSIONS	6,641.89	0.00	0.00	0.00	6,641.89	0.00	6,641.89
EDUCATIONAL FUND	4,320.11	0.00	750.14	4,290.39	779.86	0.00	779.86
FLOWER FUND	91.83	0.00	165.00	97.63	159.20	0.00	159.20
SALES TAX	30.96	0.00	14,307.21	14,338.17	0.00	0.00	0.00
YEARBOOK	20,905.36	0.00	13,207.22	8,139.81	25,972.77	0.00	25,972.77
SUBTOTAL NEMAHA CENTRAL HIGH SCHOOL	35,519.78	0.00	70,010.21	64,463.13	41,066.86	0.00	41,066.86
NEMAHA CENTRAL ELEMENTARY/MIDDLE SCHOOL:							
STUDENT ACTIVITY	5,900.46	0.00	4,765.00	2,031.07	8,634.39	0.00	8,634.39
MISCELLANEOUS RECEIPTS/FEES	0.00	0.00	974.75	910.50	64.25	0.00	64.25
DONATIONS	0.00	0.00	8,829.00	8,829.00	0.00	0.00	0.00
YEARBOOK	5,737.17	0.00	3,020.00	5,799.92	2,957.25	0.00	2,957.25
VETS DAY	3,262.63	0.00	2,484.00	1,301.14	4,445.49	0.00	4,445.49
BOX TOPS	2,923.50	0.00	35.10	0.00	2,958.60	0.00	2,958.60
PR FUND	3,063.73	0.00	3,335.71	3,234.20	3,165.24	0.00	3,165.24
FLOWER FUND	947.15	0.00	550.00	478.00	1,019.15	0.00	1,019.15
NEW GENERATIONS	125.00	0.00	0.00	0.00	125.00	0.00	125.00
AR STORE	252.33	0.00	0.00	0.00	252.33	0.00	252.33
SALES TAX	822.63	0.00	1,408.54	214.01	2,017.16	0.00	2,017.16
PI DAY	508.44	0.00	3,831.05	3,923.01	416.48	0.00	416.48
SUBTOTAL NCEMS	23,543.04	0.00	29,233.15	26,720.85	26,055.34	0.00	26,055.34
SUBTOTAL ALL SCHOOL PROJECT FUNDS	59,062.82	0.00	99,243.36	91,183.98	67,122.20	0.00	67,122.20
TOTAL DISTRICT ACTIVITY FUNDS	$ 78,373.73	$ 0.00	$ 216,939.47	$ 214,905.39	$ 80,407.81	$ 0.00	$ 80,407.81

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100

Kickhaefer & Buessing, P.A.
Certified Public Accountants

Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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

Board of Education
Unified School District No. 115
Seneca, Kansas 66538

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 115, Seneca, Kansas, (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated January 9, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 which we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 9, 2023

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100

Kickhaefer & Buessing, P.A.
Certified Public Accountants

Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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

Board of Education
Unified School District No. 115
Seneca, Kansas 66538

Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program

We have audited Unified School District No. 115, Seneca, Kansas's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion Unified School District No. 115, Seneca, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

Kickhaefer & Buessing P.A.
Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 9, 2023

NEMAHA CENTRAL SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	D0115		$71,552.24
National School Lunch Program	10.555	D0115		393,881.16
Summer Food Program	10.559	D0115		21,714.16
Total Child Nutrition Cluster				487,147.56
Covid-19 Coronavirus	10.649	D0115		614.00
Total U.S. Department of Agriculture				487,761.56
U.S. DEPARTMENT OF EDUCATION				
Rural Education Achievement Program FY22	84.358A			34,177.00
Total Direct Programs				34,177.00
Passed through Kansas Department of Education -				
Title I	84.010	D0115		78,096.00
Title IVA	84.424A	D0115		12,970.00
Title IIA	84.367A	D0115		20,661.00
Special Education Cluster				
Title VI-B Preschool Grant	84.173A	DO115		7,157.00
Title VI-B	84.027A	D0115		295,203.00
Title VI-B Grants to States - TIP	84.027A	D0115		16,875.00
Covid-19 Title VI-B-EHC Flo-Thru	84.027X	D0115		71,306.00
Covid-19 Title VI-B-EC Flo Thru	84.173X	D0115		6,188.00
Total Special Education Cluster				396,529.00
Covid 19 - ESSER II	84.425D	D0115		188,868.54
Carl Perkins - Secondary Program Improvement Funds	84.048A	D0115		39,161.00
Carl Perkins Reserve	84.048A	D0115		1,000.00
Total U.S Department of Education				771,462.54
TOTAL EXPENDITURES OF FEDERAL AWARDS			$0.00	$1,259,224.10

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 115, Seneca, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – FUNDS EXPENDED

Funds in Schedule 2 where federal expenditures were expended:

Food Service Fund	487,761.56
Title I Fund	78,096.00
Title IIA Fund	20,661.00
Title IVA Fund	12,970.00
Coop Special Education Fund	396,529.00
ESSER II Fund	188,868.54
Carl Perkins Fund	40,161.00
REAP Fund	34,177.00
	$1,259,224.10

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Federal Awards

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

Name of Federal Program or Cluster	AL Number
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Education Stabilization Fund (ESSER)	84.425

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

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 Activity Funds Accounting Violation

Condition: The Nemaha Central Elementary/Middle School (NCEMS) did not properly reconcile the funds to the bank for FYE22.

Criteria: Internal controls should be in place to monitor the activity fund records to ensure that accurate records are kept for the year.

Cause: There was turnover in personnel at NCEMS and there was little training or monitoring done on how they reconciled the records.

Effect: The NCEMS activity fund balances did not reconcile to the bank statement balance. An adjustment of $380.00 was required to be subtracted from NCEMS funds in order to balance.

Recommendation: The District needs to provide training and monitor the NCEMS activity funds to ensure it is being accurately reconciled.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with this finding and recommendation. The District will provide training and will monitor the bank reconciliations in the current fiscal year.

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

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

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2021-001 Cash Basis Violation

Condition: The District did not keep all individual fund balances at zero or above for FYE21.

Recommendation: District should watch the fund balances and not spend money if the funds aren't there.

Current Status: The District still has a small negative balance at the Nemaha Central Elementary/Middle School activity fund level.

2021-002 Activity Funds Accounting Violation

Condition: The Nemaha Central Elementary/Middle School (NCEMS) and the Nemaha Central High School (NCHS) did not properly reconcile the funds to the bank for FYE21.

Recommendation: The District needs to provide training and monitor the NCEMS and NCHS activity funds to ensure they are being accurately reconciled.

Current Status: The NCHS activity funds balanced to the bank statements. The NCEMS activity funds were still not reconciled to the bank statements properly.

2021-003 Petty Cash Violation

Condition: The NCEMS Petty Cash fund had a balance of $305.00 for FYE21 and the resolution passed by the Board of Education only authorized $300.00.

Recommendation: The District needs to inform personnel of limits of the petty cash fund and if it is not needed then the petty cash fund should be zeroed out.

Current Status: The District has zeroed out the NCEMS Petty Cash account since they were not using it.

2021-004 District Budget Violation

Condition: The District spent $3,432.21 more in Drivers Education Fund than they had budget authority.

Recommendation: The District should monitor expenditures to make sure they are within their budgeted authority.

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-004 District Budget Violation (cont.)

Current status: The District only overspent the budgeted authority in the Food Service fund in FYE22 and that is because of additional federal monies received.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

No matters were reported.