

Kickhaefer & Buessing, P.A.
Certified Public Accountants

NEMAHA CENTRAL
UNIFIED SCHOOL DISTRICT N0. 115
SENECA, KANSAS

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

Prepared By
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UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

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

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, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

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

Auditors' Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of The United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 C. of the financial statement, the financial statement is prepared by Unified School District No. 115, Seneca, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 115, Seneca, Kansas, as of June 30, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 115, Seneca, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

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

in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 C.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 115, Seneca, Kansas. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 11, 2021, 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.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
October 11, 2021

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

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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, 2021

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	$ 4.35	$ 0.00	$ 4,989,632.75	$ 4,989,637.10	$ 0.00	$ 293.98	$ 293.98
SUPPLEMENTAL GENERAL	47,219.93	0.00	1,564,461.71	1,513,683.00	97,998.64	86,818.00	184,816.64
SPECIAL PURPOSE FUNDS:							
PRESCHOOL-AGED AT-RISK	70,635.04	0.00	80,359.39	76,118.36	74,876.07	0.00	74,876.07
AT-RISK (K-12)	110,089.44	0.00	230,000.00	230,765.34	109,324.10	0.00	109,324.10
BILINGUAL EDUCATION	1,693.00	0.00	3,000.00	0.00	4,693.00	0.00	4,693.00
CAPITAL OUTLAY	837,840.09	0.00	140,145.74	239,611.50	738,374.33	18,900.00	757,274.33
DRIVER TRAINING	72,933.49	0.00	12,123.00	16,587.21	68,469.28	0.00	68,469.28
FOOD SERVICE	115,656.60	0.00	364,854.23	359,580.27	120,930.56	522.64	121,453.20
PROFESSIONAL DEVELOPMENT	59,911.39	0.00	2,379.00	14,084.86	48,205.53	140.00	48,345.53
SUMMER SCHOOL	18,027.09	0.00	810.00	0.00	18,837.09	0.00	18,837.09
SPECIAL EDUCATION	212,740.02	0.00	843,099.15	759,439.17	296,400.00	0.00	296,400.00
CAREER AND POSTSECONDARY EDUCATION	312,068.62	0.00	329,640.61	321,952.29	319,756.94	9,014.59	328,771.53
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	711,783.76	711,783.76	0.00	0.00	0.00
COOP SPECIAL EDUCATION	735,871.35	0.00	1,631,466.76	1,709,511.28	657,826.83	2,350.87	660,177.70
CONTINGENCY RESERVE	355,814.00	0.00	0.00	0.00	355,814.00	0.00	355,814.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	69,965.50	0.00	54,769.75	79,875.58	44,859.67	60,355.33	105,215.00
TITLE I - FY 21	(4,738.44)	0.00	67,383.00	62,644.56	0.00	1,274.10	1,274.10
TITLE II-A - IMPROVING TEACHER QUALITY	0.00	0.00	24,123.00	24,123.00	0.00	0.00	0.00
ESSERS I - CARES ACT	0.00	0.00	37,301.00	37,301.00	0.00	0.00	0.00
ESSERS II - CARES ACT	0.00	0.00	0.00	21,085.46	(21,085.46)	0.00	(21,085.46)
SPARKS	0.00	0.00	256,907.25	256,907.25	0.00	0.00	0.00
REAP	0.00	0.00	34,325.00	34,325.00	0.00	0.00	0.00
PERKINS	(3,617.00)	0.00	43,002.00	39,385.00	0.00	0.00	0.00
TITLE IV	0.00	0.00	12,458.00	12,458.00	0.00	0.00	0.00
GIFTS/GRANTS	9,949.05	0.00	16,149.04	1,000.00	25,098.09	0.00	25,098.09
GATE RECEIPT FUNDS	30,192.63	0.00	52,823.53	63,705.25	19,310.91	0.00	19,310.91
SCHOOL PROJECT FUNDS	50,615.05	0.00	67,681.69	59,233.92	59,062.82	0.00	59,062.82

(CONT.)

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
BOND AND INTEREST FUNDS:							
BOND AND INTEREST	$ 583,444.19	$ 0.00	$ 443,957.65	$ 425,750.00	$ 601,651.84	$ 0.00	$ 601,651.84
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 3,686,315.39	$ 0.00	$ 12,014,637.01	$ 12,060,548.16	$ 3,640,404.24	$ 179,669.51	$ 3,820,073.75

COMPOSITION OF CASH:

CASH IN BANK, UNITED BANK & TRUST, SENECA, KANSAS–	
CHECKING ACCOUNTS	$ 283,234.57
MMDA	2,029,152.89
CDS	304,547.81
TOTAL UNITED BANK & TRUST	2,616,935.27
CASH IN BANK, FIRST HERITAGE BANK, SENECA, KANSAS–	
CDS	1,300,000.00
TOTAL CASH	3,916,935.27
TOTAL DISTRICT CASH AND INVESTMENTS	3,916,935.27
LESS AGENCY FUNDS PER SCHEDULE 3	(96,861.52)
TOTAL REPORTING ENTITY CASH AND INVESTMENTS(Excluding Agency Funds)	$ 3,820,073.75

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2021

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

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. In accounting for such reimbursements, the District recorded an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis of accounting for FYE21. The District is changing to record 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 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.

The District published the budget July 29th and the hearing and adoption of the budget was August 10th. 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 made by the District in FY21.

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.

F. Property Tax

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

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

2. 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

2. DEPOSITS AND INVESTMENTS (cont.)

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, 2021.

At June 30, 2021, the carrying amount of the District's deposits, including certificates of deposits, was $3,916,935.27. The bank balance was $4,130,646.70. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $528,387.22 was covered by FDIC insurance and $3,602,259.48 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 $292,865.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

4. LONG-TERM DEBT

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

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION REFUNDING BONDS:										
BOND SERIES 2015	3.00%	9/1/2015	4,300,000.00	9/1/2029	$ 3,685,000.00	$ 0.00	$ 320,000.00	$ (320,000.00)	$ 3,365,000.00	$ 105,750.00
CAPITAL LEASES:										
APPLE FINANCIAL	0.00%	5/3/2021	428,440.40	5/3/2024	0.00	428,440.40	200,000.00	228,440.40	228,440.40	0.00
					$ 3,685,000.00	$ 428,440.40	$ 520,000.00	$ (91,559.60)	$ 3,593,440.40	$ 105,750.00

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

	YEAR 2022	2023	2024	2025	2026	2027-2031	2032-2036	TOTAL
PRINCIPAL								
GENERAL OBLIGATION REFUNDING BONDS:								
BOND SERIES 2015	$ 330,000.00	$ 340,000.00	$ 350,000.00	$ 360,000.00	$ 375,000.00	$ 1,810,000.00	$ 0.00	$ 3,365,000.00
CAPITAL LEASES:								
APPLE FINANCIAL	76,146.80	76,146.80	76,146.80	0.00	0.00	0.00	0.00	228,440.40
TOTAL PRINCIPAL	406,146.80	416,146.80	426,146.80	360,000.00	375,000.00	1,810,000.00	0.00	3,593,440.40
INTEREST								
GENERAL OBLIGATION REFUNDING BONDS:								
BOND SERIES 2015	96,000.00	85,950.00	75,600.00	64,950.00	53,925.00	98,400.00	0.00	474,825.00
CAPITAL LEASES:								
APPLE FINANCIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	96,000.00	85,950.00	75,600.00	64,950.00	53,925.00	98,400.00	0.00	474,825.00
TOTAL PRINCIPAL AND INTEREST	$ 502,146.80	$ 502,096.80	$ 501,746.80	$ 424,950.00	$ 428,925.00	$ 1,708,400.00	$ 0.00	$ 4,068,265.40

5. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	$ 20,000.00
General Fund	Preschool-aged At-Risk Fd.	K.S.A. 72-5167	80,359.39
General Fund	Textbook and Student Revolving Fund	K.S.A. 72-5167	7,613.31
General Fund	Special Education Fund	K.S.A. 72-5167	554,211.77
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	267,202.24
Supplemental General	Bilingual Education Fund	K.S.A. 72-5143	3,000.00
Supplemental General	Career & Postsecondary Education Fund	K.S.A. 72-5143	62,438.37
Supplemental General	At Risk Fund (K-12)	K.S.A. 72-5143	210,000.00
Supplemental General	Special Education Fund	K.S.A. 72-5143	280,051.38
Special Education Fund	Coop Special Education Fd.	K.S.A. 72-3422	756,099.78

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

6. DEFINED BENEFIT PENSION PLAN (cont.)

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $711,783.76 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $7,282,220. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019 which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on 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.

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 21 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 $2,250.00 for the year ended June 30, 2021.

8. COMMITMENTS AND CONTINGENCIES

Litigation

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

8. COMMITMENTS AND CONTINGENCIES (Cont.)

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the 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 $21,085.46 of ESSER II as of June 30, 2021. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

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 has several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A. 10-113 is allowed for Federal programs under K.S.A. 12-1664. Reimbursement to cover the negative balance will be received in FYE22 for ESSER II Funds.

The District spent over budget authority in the Drivers Education Fund by $3,432.21. This is a violation of Kanas Statute 79-2934.

The school activity funds (NCHS & 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.

The NCEMS Petty Cash account balance was $305 all year. The resolution passed by the Board of Education only authorizes $300 for the NCEMS Petty Cash. This is a violation of Ks. Statute 72-1177.

11. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Cont.)

Compliance with Finance-Related Legal and Contractual Provisions (Cont.)

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 started with a negative balance in the Cheerleader/Pep Club Fund of $445.19 and the Teachers Group Fund of $73.02. This violates the cash basis law.

12. 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 related party transactions during FYE21 were immaterial and do not require disclosure.

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, 2021

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:						
GENERAL	$ 5,106,771.00	$ (130,042.00)	$ 12,907.75	$ 4,989,636.75	$ 4,989,637.10	$ 0.35
SUPPLEMENTAL GENERAL	1,543,472.00	(29,789.00)	0.00	1,513,683.00	1,513,683.00	0.00
SPECIAL PURPOSE FUNDS:						
PRESCHOOL-AGED AT-RISK	108,616.00	0.00	0.00	108,616.00	76,118.36	(32,497.64)
AT RISK (K-12)	260,086.00	0.00	0.00	260,086.00	230,765.34	(29,320.66)
BILINGUAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	725,000.00	0.00	119,872.49	844,872.49	239,611.50	(605,260.99)
DRIVER TRAINING	13,155.00	0.00	0.00	13,155.00	16,587.21	3,432.21
FOOD SERVICE	398,961.00	0.00	0.00	398,961.00	359,580.27	(39,380.73)
PROFESSIONAL DEVELOPMENT	36,052.00	0.00	0.00	36,052.00	14,084.86	(21,967.14)
SUMMER SCHOOL	15,500.00	0.00	0.00	15,500.00	0.00	(15,500.00)
SPECIAL EDUCATION	949,008.00	0.00	0.00	949,008.00	759,439.17	(189,568.83)
CAREER AND POSTSECONDARY EDUCATION	322,300.00	0.00	0.00	322,300.00	321,952.29	(347.71)
KPERS SPECIAL RETIREMENT CONTRIBUTION	807,232.00	0.00	0.00	807,232.00	711,783.76	(95,448.24)
COOP SPECIAL EDUCATION	1,817,393.00	0.00	79,342.58	1,896,735.58	1,709,511.28	(187,224.30)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	425,750.00	0.00	0.00	425,750.00	425,750.00	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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	$ 4,423,712.00	$ 4,447,749.00	$ (24,037.00)
SPECIAL EDUCATION AID	553,013.00	659,018.00	(106,005.00)
TOTAL STATE SOURCES	4,976,725.00	5,106,767.00	(130,042.00)
REIMBURSEMENTS	12,907.75	0.00	12,907.75
TOTAL CASH RECEIPTS	4,989,632.75	$ 5,106,767.00	$ (117,134.25)
EXPENDITURES			
INSTRUCTION	2,786,133.85	$ 2,778,484.00	$ 7,649.85
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	123,313.49	99,832.00	23,481.49
INSTRUCTIONAL SUPPORT STAFF	48,655.24	52,232.00	(3,576.76)
GENERAL ADMINISTRATION	200,348.71	185,793.00	14,555.71
SCHOOL ADMINISTRATION	368,179.75	424,233.00	(56,053.25)
CENTRAL SERVICES	118,143.89	123,864.00	(5,720.11)
OPERATIONS & MAINTENANCE	225,758.93	204,524.00	21,234.93
OPERATIONS & MAINTENANCE(TRANSPORTATION)	0.00	2,700.00	(2,700.00)
STUDENT TRANSPORTATION SERVICES:			
SUPERVISION	0.00	42,646.00	(42,646.00)
VEHICLE OPERATING SERVICES	183,371.95	155,331.00	28,040.95
OTHER STUDENT TRANSPORTATION	6,344.58	3,950.00	2,394.58
TRANSFERS:			
CAPITAL OUTLAY	0.00	100,000.00	(100,000.00)
PROFESSIONAL DEVELOPMENT	0.00	30,000.00	(30,000.00)
SPECIAL EDUCATION	554,211.77	659,018.00	(104,806.23)
TEXTBOOK & REVOLVING	7,613.31	0.00	7,613.31
CAREER & POSTSECONDARY EDUCATION	267,202.24	75,000.00	192,202.24
AT-RISK (K-12)	20,000.00	100,000.00	(80,000.00)
PRESCHOOL-AGED AT RISK	80,359.39	69,164.00	11,195.39
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(130,042.00)	130,042.00
LEGAL GENERAL FUND BUDGET	4,989,637.10	4,976,729.00	12,908.10
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	12,907.75	(12,907.75)
TOTAL EXPENDITURES	4,989,637.10	$ 4,989,636.75	$ 0.35
RECEIPTS OVER (UNDER) EXPENDITURES	(4.35)		
UNENCUMBERED CASH, JULY 1, 2020	4.35		
UNENCUMBERED CASH, JUNE 30, 2021	$ (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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 25,910.48	$ 16,920.00	$ 8,990.48
-2020	1,388,370.23	1,344,933.00	43,437.23
DELINQUENT PROPERTY TAX	10,281.34	6,858.00	3,423.34
MOTOR VEHICLE TAX	116,446.01	107,960.00	8,486.01
RECREATIONAL VEHICLE TAX	2,605.78	1,701.00	904.78
COMMERCIAL VEHICLE TAX	20,594.21	16,880.00	3,714.21
EXCISE TAX	253.66	0.00	253.66
REIMBURSEMENTS	0.00	0.00	0.00
TOTAL RECEIPTS	1,564,461.71	$ 1,495,252.00	$ 69,209.71
EXPENDITURES			
INSTRUCTION	206,299.23	$ 320,250.00	$ (113,950.77)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	48,369.13	42,595.00	5,774.13
INSTRUCTIONAL SUPPORT STAFF	2,562.78	23,150.00	(20,587.22)
GENERAL ADMINISTRATION	93,290.22	49,800.00	43,490.22
SCHOOL ADMINISTRATION	87,044.64	88,241.00	(1,196.36)
CENTRAL OFFICE	74,573.53	52,500.00	22,073.53
OPERATIONS & MAINTENANCE	443,031.72	385,899.00	57,132.72
OPERATIONS & MAINTENANCE TRANSPORTATION	3,022.00	0.00	3,022.00
OTHER SUPPORT SERVICES	0.00	3,500.00	(3,500.00)
TRANSFERS:			
BILINGUAL EDUCATION	3,000.00	4,212.00	(1,212.00)
AT RISK (K-12)	210,000.00	185,019.00	24,981.00
SPECIAL EDUCATION	280,051.38	218,306.00	61,745.38
CAREER & POSTSECONDARY EDUCATION	62,438.37	170,000.00	(107,561.63)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(29,789.00)	29,789.00
LEGAL SUPPLEMENTAL GENERAL FUND BUDGET	1,513,683.00	1,513,683.00	0.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	0.00	0.00
TOTAL EXPENDITURES	1,513,683.00	$ 1,513,683.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	50,778.71		
UNENCUMBERED CASH, JULY 1, 2020	47,219.93		
UNENCUMBERED CASH, JUNE 30, 2021	$ 97,998.64		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 80,359.39	$ 69,164.00	$ 11,195.39
EXPENDITURES			
INSTRUCTION	76,118.36	$ 108,616.00	$ (32,497.64)
RECEIPTS OVER (UNDER) EXPENDITURES	4,241.03		
UNENCUMBERED CASH, JULY 1, 2020	70,635.04		
UNENCUMBERED CASH, JUNE 30, 2021	$ 74,876.07		

BILINGUAL EDUCATION

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	$ 3,000.00	$ 4,212.00	$ (1,212.00)
EXPENDITURES			
INSTRUCTION	0.00	$ 0.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	3,000.00		
UNENCUMBERED CASH, JULY 1, 2020	1,693.00		
UNENCUMBERED CASH, JUNE 30, 2021	$ 4,693.00		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 20,000.00	$ 100,000.00	$ (80,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	210,000.00	185,019.00	24,981.00
TOTAL RECEIPTS	230,000.00	$ 285,019.00	$ (55,019.00)
EXPENDITURES			
INSTRUCTION	95,369.88	$ 94,527.00	$ 842.88
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	113,616.17	143,370.00	(29,753.83)
SCHOOL ADMINISTRATION	21,779.29	22,189.00	(409.71)
TOTAL EXPENDITURES	230,765.34	$ 260,086.00	$ (29,320.66)
RECEIPTS OVER (UNDER) EXPENDITURES	(765.34)		
UNENCUMBERED CASH, JULY 1, 2020	110,089.44		
UNENCUMBERED CASH, JUNE 30, 2021	$ 109,324.10		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
INTEREST ON IDLE FUNDS	$ 20,273.25	$ 30,000.00	$ (9,726.75)
TRANSFER FROM GENERAL	0.00	100,000.00	(100,000.00)
REIMBURSEMENTS	119,872.49	8,000.00	111,872.49
TOTAL RECEIPTS	140,145.74	$ 138,000.00	$ 2,145.74
EXPENDITURES			
INSTRUCTION	200,000.00	$ 600,000.00	$ (400,000.00)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	0.00	25,000.00	(25,000.00)
OPERATIONS & MAINTENANCE	12,611.50	0.00	12,611.50
VEHICLE SERVICES & MAINTENANCE	0.00	90,000.00	(90,000.00)
OTHER SUPPORT SERVICES	0.00	5,000.00	(5,000.00)
BUILDING IMPROVEMENTS	27,000.00	5,000.00	22,000.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	119,872.49	(119,872.49)
TOTAL EXPENDITURES	239,611.50	$ 844,872.49	$ (605,260.99)
RECEIPTS OVER (UNDER) EXPENDITURES	(99,465.76)		
UNENCUMBERED CASH, JULY 1, 2020	837,840.09		
UNENCUMBERED CASH, JUNE 30, 2021	$ 738,374.33		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 5,304.00	$ 4,125.00	$ 1,179.00
STUDENT FEES	6,819.00	7,000.00	(181.00)
TOTAL RECEIPTS	12,123.00	$ 11,125.00	$ 998.00
EXPENDITURES			
INSTRUCTION	15,680.31	$ 10,155.00	$ 5,525.31
SUPPORT SERVICES:			
VEHICLE OPERATIONS, MAINTENANCE SERVICES	906.90	3,000.00	(2,093.10)
TOTAL EXPENDITURES	16,587.21	$ 13,155.00	$ 3,432.21
RECEIPTS OVER (UNDER) EXPENDITURES	(4,464.21)		
UNENCUMBERED CASH, JULY 1, 2020	72,933.49		
UNENCUMBERED CASH, JUNE 30, 2021	$ 68,469.28		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 8,471.90	$ 3,268.00	$ 5,203.90
- FEDERAL AID	310,608.43	135,663.00	174,945.43
MEALS	45,773.90	235,250.00	(189,476.10)
TOTAL RECEIPTS	364,854.23	$ 374,181.00	$ (9,326.77)
EXPENDITURES			
OPERATIONS AND MAINTENANCE	2,092.64	$ 50,000.00	$ (47,907.36)
FOOD SERVICE OPERATIONS	357,487.63	348,961.00	8,526.63
TOTAL EXPENDITURES	359,580.27	$ 398,961.00	$ (39,380.73)
RECEIPTS OVER (UNDER) EXPENDITURES	5,273.96		
UNENCUMBERED CASH, JULY 1, 2020	115,656.60		
UNENCUMBERED CASH, JUNE 30, 2021	$ 120,930.56		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
STATE OF KANSAS - STATE AID	$ 2,379.00	$ 6,000.00	$ (3,621.00)
TRANSFER FROM GENERAL FUND	0.00	30,000.00	(30,000.00)
TOTAL RECEIPTS	2,379.00	$ 36,000.00	$ (33,621.00)
EXPENDITURES			
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	14,084.86	$ 36,052.00	$ (21,967.14)
TOTAL EXPENDITURES	14,084.86	$ 36,052.00	$ (21,967.14)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,705.86)		
UNENCUMBERED CASH, JULY 1, 2020	59,911.39		
UNENCUMBERED CASH, JUNE 30, 2021	$ 48,205.53		

SUMMER SCHOOL FUND

RECEIPTS			
SUMMER SCHOOL FEES	$ 810.00	$ 0.00	$ 810.00
EXPENDITURES			
INSTRUCTION	0.00	$ 15,500.00	$ (15,500.00)
RECEIPTS OVER (UNDER) EXPENDITURES	810.00		
UNENCUMBERED CASH, JULY 1, 2020	18,027.09		
UNENCUMBERED CASH, JUNE 30, 2021	$ 18,837.09		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
FEDERAL AID-ESSER I SPECIAL EDUCATION	$ 8,836.00	$ 0.00	$ 8,836.00
TRANSFER FROM GENERAL FUND	554,211.77	659,018.00	(104,806.23)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	280,051.38	218,306.00	61,745.38
TOTAL RECEIPTS	843,099.15	$ 877,324.00	$ (34,224.85)
EXPENDITURES			
INSTRUCTION	2,074.09	$ 5,850.00	$ (3,775.91)
SUPPORT SERVICES:			
OTHER STUDENT TRANSPORTATION SERVICES	1,265.30	4,000.00	(2,734.70)
TRANSFERS:			
COOP SPECIAL EDUCATION	756,099.78	939,158.00	(183,058.22)
TOTAL EXPENDITURES	759,439.17	$ 949,008.00	$ (189,568.83)
RECEIPTS OVER (UNDER) EXPENDITURES	83,659.98		
UNENCUMBERED CASH, JULY 1, 2020	212,740.02		
UNENCUMBERED CASH, JUNE 30, 2021	$ 296,400.00		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
TRANSFER FROM GENERAL FUND	$ 267,202.24	$ 75,000.00	$ 192,202.24
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	62,438.37	170,000.00	(107,561.63)
TOTAL RECEIPTS	329,640.61	$ 245,000.00	$ 84,640.61
EXPENDITURES			
INSTRUCTION	321,952.29	$ 322,300.00	$ (347.71)
RECEIPTS OVER (UNDER) EXPENDITURES	7,688.32		
UNENCUMBERED CASH, JULY 1, 2020	312,068.62		
UNENCUMBERED CASH, JUNE 30, 2021	$ 319,756.94		

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, 2021

		20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS				
STATE OF KANSAS		$ 711,783.76	$ 807,232.00	$ (95,448.24)
EXPENDITURES				
INSTRUCTION	-EMPLOYEE BENEFITS	534,834.02	$ 606,553.00	$ (71,718.98)
STUDENT SUPPORT	-EMPLOYEE BENEFITS	25,339.39	28,737.00	(3,397.61)
INSTRUCTIONAL SUPPORT	-EMPLOYEE BENEFITS	4,484.35	5,086.00	(601.65)
GENERAL ADMINISTRATION	-EMPLOYEE BENEFITS	32,742.15	37,133.00	(4,390.85)
SCHOOL ADMINISTRATION	-EMPLOYEE BENEFITS	48,686.10	55,215.00	(6,528.90)
CENTRAL SERVICES	-EMPLOYEE BENEFITS	12,883.31	14,611.00	(1,727.69)
OPER. & MAINTENANCE	-EMPLOYEE BENEFITS	21,718.35	29,141.00	(7,422.65)
STUDENT TRANS. SERVICES	-EMPLOYEE BENEFITS	19,807.37	13,481.00	6,326.37
FOOD SERVICE	-EMPLOYEE BENEFITS	11,288.72	17,275.00	(5,986.28)
TOTAL EXPENDITURES		711,783.76	$ 807,232.00	$ (95,448.24)
RECEIPTS OVER (UNDER) EXPENDITURES		0.00		
UNENCUMBERED CASH, JULY 1, 2020		0.00		
UNENCUMBERED CASH, JUNE 30, 2021		$ 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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	$ 482,464.40	$ 1,341,704.00	$ (859,239.60)
ESSER I SPECIAL EDUCATION - USD 380	6,007.00	0.00	6,007.00
MEDICAID REIMBURSEMENTS	79,342.58	54,667.00	24,675.58
TRANSFER FROM SPECIAL EDUCATION FUND	756,099.78	0.00	756,099.78
TITLE VI-B GRANTS TO STATES	290,878.00	290,834.00	44.00
TITLE VI-B TIP	16,675.00	0.00	16,675.00
TOTAL RECEIPTS	1,631,466.76	$ 1,687,205.00	$ (55,738.24)
EXPENDITURES			
INSTRUCTION	1,345,441.01	$ 1,389,811.00	$ (44,369.99)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	71,652.63	217,560.00	(145,907.37)
INSTRUCTIONAL SUPPORT STAFF	146,388.57	0.00	146,388.57
GENERAL ADMINISTRATION	129,154.63	193,822.00	(64,667.37)
OPERATIONS AND MAINTENANCE	16,874.44	16,200.00	674.44
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	79,342.58	(79,342.58)
TOTAL EXPENDITURES	1,709,511.28	$ 1,896,735.58	$ (187,224.30)
RECEIPTS OVER (UNDER) EXPENDITURES	(78,044.52)		
UNENCUMBERED CASH, JULY 1, 2020	735,871.35		
UNENCUMBERED CASH, JUNE 30, 2021	$ 657,826.83		

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, 2021

	20-21 ACTUAL	20-21 BUDGET	VARIANCE - OVER (UNDER)
RECEIPTS			
AD VALOREM PROPERTY TAXES -2019	$ 8,628.11	$ 6,254.00	$ 2,374.11
-2020	382,612.13	383,584.00	(971.87)
DELINQUENT TAX	4,517.07	2,054.00	2,463.07
MOTOR VEHICLE TAX	38,996.37	33,983.00	5,013.37
RECREATIONAL VEHICLE TAX	872.54	535.00	337.54
COMMERCIAL VEHICLE TAX	8,214.99	5,313.00	2,901.99
EXCISE TAX	116.44	0.00	116.44
TOTAL RECEIPTS	443,957.65	$ 431,723.00	$ 12,234.65
EXPENDITURES			
PRINCIPAL	320,000.00	$ 320,000.00	$ 0.00
INTEREST	105,750.00	105,750.00	0.00
TOTAL EXPENDITURES	425,750.00	$ 425,750.00	$ 0.00
RECEIPTS OVER (UNDER) EXPENDITURES	18,207.65		
UNENCUMBERED CASH, JULY 1, 2020	583,444.19		
UNENCUMBERED CASH, JUNE 30, 2021	$ 601,651.84		

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	TEXTBOOK & STUDENT MATERIAL REVOLVING FUND	CONTIGENCY RESERVE FUND
RECEIPTS		
TEXTBOOK AND OTHER FEES	$ 44,397.79	$ 0.00
THUNDER LEARNING CENTER FEES	2,758.65	0.00
TRANSFER FROM GENERAL FUND	7,613.31	0.00
TOTAL RECEIPTS	54,769.75	0.00
EXPENDITURES		
INSTRUCTION	79,875.58	0.00
SUPPORT SERVICES:		
STUDENT SUPPORT	0.00	0.00
TOTAL EXPENDITURES	79,875.58	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	(25,105.83)	0.00
UNENCUMBERED CASH, JULY 1, 2020	69,965.50	355,814.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 44,859.67	$ 355,814.00

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	TITLE I	TITLE II - A	REAP
RECEIPTS			
STATE OF KANSAS	$ 62,600.00	$ 15,310.00	$ 0.00
TRANSFER FROM TITLE IV	0.00	8,813.00	0.00
ESSER I	4,783.00	0.00	0.00
U.S. DEPT. OF EDUCATION	0.00	0.00	34,325.00
TOTAL RECEIPTS	67,383.00	24,123.00	34,325.00
EXPENDITURES			
INSTRUCTION	62,644.56	24,123.00	34,325.00
TOTAL EXPENDITURES	62,644.56	24,123.00	34,325.00
RECEIPTS OVER (UNDER) EXPENDITURES	4,738.44	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2020	(4,738.44)	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 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, 2021

	SPARKS	ESSER I CARES ACT	ESSER II CARES ACT
RECEIPTS			
NEMAHA COUNTY	$ 256,907.25	$ 0.00	$ 0.00
STATE OF KANSAS	0.00	37,301.00	0.00
TOTAL RECEIPTS	256,907.25	37,301.00	0.00
EXPENDITURES			
INSTRUCTIONAL SUPPLIES	13,872.06	37,301.00	21,085.46
STUDENT SUPPORT SERVICES	131,327.38	0.00	0.00
OPERATIONS AND MAINTENANCE	111,707.81	0.00	0.00
TOTAL EXPENDITURES	256,907.25	37,301.00	21,085.46
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	(37,301.00)	(21,085.46)
UNENCUMBERED CASH, JULY 1, 2020	0.00	0.00	0.00
UNENCUMBERED CASH, JUNE 30, 2021	$ 0.00	$ (37,301.00)	$ (21,085.46)

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

	GIFTS/ GRANTS	TITLE IV	PERKINS SECONDARY
RECEIPTS			
STATE OF KANSAS	$ 0.00	$ 12,458.00	$ 43,002.00
INTEREST ON BRAUN SCHOLARSHIP	53.04	0.00	0.00
DONATIONS	16,096.00	0.00	0.00
TOTAL RECEIPTS	16,149.04	12,458.00	43,002.00
EXPENDITURES			
FFA DONATION EXPENSE	1,000.00	0.00	0.00
INSTRUCTION	0.00	0.00	25,952.16
INSTRUCTION SUPPORT SERVICES	0.00	0.00	5,836.34
GENERAL ADMINISTRATION	0.00	0.00	7,596.50
TRANSFER TO TITLE IIA	0.00	8,813.00	0.00
STUDENT SUPPORT SERVICES	0.00	3,645.00	0.00
TOTAL EXPENDITURES	1,000.00	12,458.00	39,385.00
RECEIPTS OVER (UNDER) EXPENDITURES	15,149.04	0.00	3,617.00
UNENCUMBERED CASH, JULY 1, 2020	9,949.05	0.00	(3,617.00)
UNENCUMBERED CASH, JUNE 30, 2021	$ 25,098.09	$ 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, 2021

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
NEMAHA CENTRAL HIGH SCHOOL:				
CLASS OF 2018	$ 40.00	$ 0.00	$ 0.00	$ 40.00
CLASS OF 2019	1,143.20	0.00	0.00	1,143.20
CLASS OF 2020	22,555.85	0.00	22,344.96	210.89
CLASS OF 2021	9,554.56	14,006.43	23,195.67	365.32
CLASS OF 2022	5,957.94	9,778.88	2,566.67	13,170.15
CLASS OF 2023	195.00	20,262.48	12,092.25	8,365.23
CLASS OF 2024	0.00	135.00	0.00	135.00
FORENSICS	365.51	1,533.00	1,898.51	0.00
SCHOLAR BOWL CLUB	2,722.19	1,090.00	547.09	3,265.10
ART CLUB	38.98	0.00	0.00	38.98
CHEERLEADERS	6,691.49	0.00	3,093.67	3,597.82
BAND	3,645.81	7,500.44	5,597.25	5,549.00
SOFTBALL CONCESSIONS	6,641.89	0.00	6,641.89	0.00
DRILL TEAM	2,200.39	0.00	1,689.00	511.39
FBLA	5,676.58	5,387.42	4,213.24	6,850.76
FCCLA	5,983.98	9,540.50	8,711.34	6,813.14
FFA	10,905.40	14,678.01	12,162.01	13,421.40
KAYS	2,932.27	17,097.65	17,881.22	2,148.70
NATIONAL HONOR SOCIETY CLUB	320.01	620.00	332.61	607.40
NCHS ALUMNI	373.29	0.00	0.00	373.29
SADD	1,493.01	250.00	735.18	1,007.83
STUCO	1,955.71	5,549.63	7,374.07	131.27
TOTAL NCHS	91,393.06	107,429.44	131,076.63	67,745.87
NEMAHA CENTRAL JUNIOR HIGH SCHOOL:				
EIGHT GRADE CLASS	707.12	2,848.89	3,319.28	236.73
CHEERLEADERS	(445.19)	901.36	456.17	0.00
SALES TAX	259.81	0.00	259.81	0.00
TEACHER GROUP	(73.02)	73.02	0.00	0.00
TOTAL NCEMS	448.72	3,823.27	4,035.26	236.73
SUBTOTAL ALL STUDENT ORGANIZATIONS	91,841.78	111,252.71	135,111.89	67,982.60
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	39,734.80	0.00	10,855.88	28,878.92
TOTAL AGENCY FUNDS	$ 131,576.58	$ 111,252.71	$ 145,967.77	$ 96,861.52

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, 2021

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	$ 23,962.30	$ 0.00	$ 46,164.95	$ 53,907.21	$ 16,220.04	$ 0.00	$ 16,220.04
JUNIOR HIGH ATHLETICS	6,230.33	0.00	6,658.58	9,798.04	3,090.87	0.00	3,090.87
SUBTOTAL GATE RECEIPTS	30,192.63	0.00	52,823.53	63,705.25	19,310.91	0.00	19,310.91
SCHOOL PROJECT FUNDS							
NEMAHA CENTRAL HIGH SCHOOL:							
STUDENT ACTIVITIES	1,859.81	0.00	11,781.00	13,640.81	0.00	0.00	0.00
DONATIONS	0.00	0.00	1,541.00	523.00	1,018.00	0.00	1,018.00
NCHS PLAYS	131.61	0.00	1,868.81	338.80	1,661.62	0.00	1,661.62
CONCESSIONS	1,517.69	0.00	12,482.39	13,150.07	850.01	0.00	850.01
SOFTBALL CONCESSIONS	0.00	0.00	6,641.89	0.00	6,641.89	0.00	6,641.89
EDUCATIONAL FUND	9,253.77	0.00	824.60	5,758.26	4,320.11	0.00	4,320.11
FLOWER FUND	111.83	0.00	100.00	120.00	91.83	0.00	91.83
SALES TAX	0.00	0.00	8,554.49	8,523.53	30.96	0.00	30.96
YEARBOOK	13,939.10	0.00	11,885.26	4,919.00	20,905.36	0.00	20,905.36
SUBTOTAL NEMAHA CENTRAL HIGH SCHOOL	26,813.81	0.00	55,679.44	46,973.47	35,519.78	0.00	35,519.78
NEMAHA CENTRAL ELEMENTARY/MIDDLE SCHOOL:							
STUDENT ACTIVITY	6,273.00	0.00	1,461.00	1,833.54	5,900.46	0.00	5,900.46
YEARBOOK	6,315.72	0.00	2,601.75	3,180.30	5,737.17	0.00	5,737.17
VETS DAY	1,880.63	0.00	2,782.00	1,400.00	3,262.63	0.00	3,262.63
BOX TOPS	3,068.49	0.00	305.01	450.00	2,923.50	0.00	2,923.50
PR FUND	4,195.51	0.00	3,414.17	4,545.95	3,063.73	0.00	3,063.73
FLOWER FUND	1,093.15	0.00	565.00	711.00	947.15	0.00	947.15
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	0.00	0.00	873.32	50.69	822.63	0.00	822.63
PI DAY	597.41	0.00	0.00	88.97	508.44	0.00	508.44
SUBTOTAL NCEMS	23,801.24	0.00	12,002.25	12,260.45	23,543.04	0.00	23,543.04
SUBTOTAL ALL SCHOOL PROJECT FUNDS	50,615.05	0.00	67,681.69	59,233.92	59,062.82	0.00	59,062.82
TOTAL DISTRICT ACTIVITY FUNDS	$ 80,807.68	$ 0.00	$ 120,505.22	$ 122,939.17	$ 78,373.73	$ 0.00	$ 78,373.73

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

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

Board of Education
Unified School District No. 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, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated October 11, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-004 which we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free

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

Purpose of this Report

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

Kickhaefer & Buessing, P.A.
Marysville, Kansas
October 11, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 115's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of Unified School District No. 115 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Kickhaefer & Buessing P.A.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
October 11, 2021

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	D0115		36,282.33
National School Lunch Program	10.555	D0115		274,326.10
Total Child Nutrition Cluster				310,608.43
Total U.S. Department of Agriculture				310,608.43
U.S. DEPARTMENT OF EDUCATION				
Rural Education Achievement Program FY21	84.358A			34,325.00
Total Direct Programs				34,325.00
Passed through Kansas Department of Education -				
Title I - FY21	84.010	D0115		62,600.00
Title IVA	84.424A	D0115		12,458.00
Title II - A FY21	84.367A	D0115		15,310.00
Special Education Cluster				
Title VI-B Preschool Grant	84.173A	DO115		7,700.00
Title VI-B	84.027A	D0115		283,178.00
Title VI-B Grants to States - TIP	84.027A	D0115		16,675.00
Total Special Education Cluster				307,553.00
Covid 19 - ESSER I	84.425D	DO115		37,345.56
Covid 19 - ESSER II	84.425D	DO115		21,085.46
Covid 19 - ESSER I Spec Educ	84.425D	DO115		8,836.00
Secondary Program Improvement Funds - Carl Perkins	84.048A	DO115	32,545.00	39,385.00
Passed through USD #380				
Covid 19 - ESSER I Spec Educ	84.425D	DO115		6,007.00
Total U.S Department of Education				544,905.02
U.S. DEPARTMENT OF THE TREASURY				
Passed through Kansas Office of Recovery-				
Passed through Nemaha County -				
Covid 19 - Coronavirus Relief Fund (SPARKS)	21.019	DO115		256,907.25
Total U.S. Department of the Treasury				256,907.25
TOTAL EXPENDITURES OF FEDERAL AWARDS			32,545.00	1,112,420.70

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 115, Seneca, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – FUNDS EXPENDED

Funds in Schedule 2 where federal expenditures were expended:

Food Service Fund	310,608.43
Title I Fund (Includes $44.56 of ESSER I)	62,644.56
Title II-A Fund	15,310.00
Title IV Fund	12,458.00
Special Education Fund – ESSER I – USD #115	8,836.00
Special Education Coop	299,853.00
Special Education Coop – Preschool	7,700.00
Special Education Coop – ESSER I-USD #380	6,007.00
ESSER I Fund ($44.56 of ESSER I in Title I Fund)	37,301.00
SPARKS	256,907.25
ESSER II Fund	21,085.46
Career & Postsecondary Fund-Carl Perkins	39,385.00
REAP	34,325.00
	$1,112,420.70

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Federal Awards

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

Name of Federal Program or Cluster	AL Number
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Coronavirus Relief Fund (SPARKS)	21.019

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, 2021

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

2021-001 Cash Basis Violation

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

Criteria: Internal controls should be in place to prevent the District from having negative balances in their funds.

Cause: The Nemaha Central Elementary/Middle School (NCEMS) did not keep track of balances to see that there were two negative balances.

Effect: The District went negative in the Teacher Group Fund and the Cheerleaders Fund.

Recommendation: The NCEMS needs to watch the fund balances and not spend money from those funds if the funds aren't there.

Views of Responsible Officials and Planned Corrective Actions: The District agrees with the finding and the recommendation and will monitor the balances of the NCEMS.

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.

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

Cause: The personnel at NCEMS and NCHS had little training and were not monitored on how they reconciled the records.

Effect: The NCEMS and NCHS activity fund balances did not reconcile to the bank statement balance. An adjustment of $249.27 was required to be subtracted from NCHS funds in order to balance. An adjustment of $982.02 was required to be added to NCEMS funds in order to balance.

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

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT (Cont.)

2021-002 Activity Funds Accounting Violation (Cont.)

View of Responsible Officials and Planned Corrective Action: The District agrees with the finding and the recommendation and will monitor the activity funds more closely.

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 for the Nemaha Central Elementary/Middle School.

Criteria: Internal controls should be in place to monitor the activity fund petty cash account balance.

Cause: The personnel at NCEMS had little training and was not aware of the violation.

Effect: The NCEMS Petty Cash fund had a $305.00 balance all year and was only authorized to have $300.00 in the Petty Cash Fund.

Recommendation: The District needs to inform personnel of the limits of the Petty Cash fund. NCEMS does not use the Petty Cash fund so it should be zeroed out unless needed.

View of Responsible Officials and Planned Corrective Action: The District agrees with the findings and the recommendation and will monitor the situation.

2021-004 District Budget Violation

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

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

Cause: The District was aware of the overage but had additional expenditures in the current year.

Effect: The District overspent the budgeted amount in the Drivers Education Fund by $3,432.21.

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT (Cont.)

2021-004 District Budget Violation (Cont.)

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

View of Responsible Officials and Planned Corrective Action: The District agrees with the findings and the recommendation and will monitor the expenditures more closely in the future.

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

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

SCHEDULE 7

UNIFIED SCHOOL DISTRICT NO. 115
SENECA, KANSAS

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

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

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