

**UNIFIED SCHOOL DISTRICT NO. 313  
BUHLER, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2020**



**UNIFIED SCHOOL DISTRICT NO. 313**  
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**JUNE 30, 2020**

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## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Unified School District No. 313  
Buhler, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 313, Buhler, Kansas**, as of and for the year ended **June 30, 2020**, 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 to meet the financial reporting requirements of the State of Kansas. 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 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 auditors consider 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.

**Board of Education  
Unified School District No. 313**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 313, Buhler, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

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. 313, Buhler, Kansas**, as of **June 30, 2020**, or changes in financial position and cash flows thereof for the year then ended.

*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 **Unified School District No. 313, Buhler, Kansas**, as of **June 30, 2020**, 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.

*Report on 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the 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.

**Board of Education  
Unified School District No. 313**

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

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which another auditor rendered an unmodified opinion dated October 30, 2019. The 2019 basic financial statement and the accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2021, on our consideration of **Unified School District No. 313, Buhler, 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 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 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. 313, Buhler, Kansas'** internal control over financial reporting and compliance.

**BFR CPA, LLC**

BFR CPA, LLC  
January 29, 2021

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 15,198,277	\$ 15,198,277	\$ 0	\$ 4,537	\$ 4,537
Special Purpose Funds							
Supplemental General	63,447	0	4,814,947	4,662,263	216,131	0	216,131
Preschool-Aged At-Risk	0	0	191,000	191,000	0	0	0
At Risk (K-12)	3,177	0	1,408,936	1,394,612	17,501	0	17,501
Bilingual Education	278	0	23,000	22,917	361	0	361
Capital Outlay	768,465	0	2,220,628	2,015,557	973,536	1,859	975,395
Driver Training	92,614	0	54,990	39,080	108,524	0	108,524
Food Service	386,448	0	1,103,651	1,201,443	288,656	0	288,656
Professional Development	8,813	0	22,055	11,778	19,090	100	19,190
Parent Education Program	766	0	22,000	22,315	451	0	451
Special Education	80,875	0	3,797,106	3,772,763	105,218	0	105,218
Career and Postsecondary Education	16,343	0	713,317	645,917	83,743	60	83,803
KPERs Contribution	0	0	1,831,237	1,831,237	0	0	0
Federal Funds	0	0	446,554	442,554	4,000	14,448	18,448
Gifts and Grants	94,744	0	174,525	191,377	77,892	0	77,892
Contingency Reserve	0	0	0	0	0	0	0
Textbook and Student Material							
Revolving	340,316	0	206,448	190,815	355,949	0	355,949
Early Childhood Education	2,569	0	362,259	362,717	2,111	0	2,111
Wheatland Park Escrow	12,000	0	12,000	0	24,000	0	24,000
District Activity Funds	234,008	0	910,816	938,633	206,191	13,172	219,363
Bond and Interest Fund	2,248,219	0	3,422,421	3,266,599	2,404,041	0	2,404,041
	<u>\$ 4,353,082</u>	<u>\$ 0</u>	<u>\$ 36,936,167</u>	<u>\$ 36,401,854</u>	<u>\$ 4,887,395</u>	<u>\$ 34,176</u>	<u>\$ 4,921,571</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 4,981,801
Agency Funds	(60,230)
	<u>\$ 4,921,571</u>

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

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Unified School District No. 313** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Buhler, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

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

Special Purpose Funds-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 for payment of general long-term debt.

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

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

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

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

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Budget and Tax Cycle**

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 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 amendments to the budget for the year ended June 30, 2020.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Early Childhood Education Fund	Wheatland Park Escrow Fund
District Activity Funds	

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

**Note 2 - In Substance Receipt in Transit:**

The District received \$635,568 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.



**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 3 - Defined Benefit 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment for \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,831,237 for the year ended June 30, 2020.

**Net Pension Liability**

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$16,275,231. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Note 4 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:							Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,077,470	\$ 0	\$ 3,077,470
Supplemental								
General Fund	191,000	1,408,936	23,000	15,000	22,000	660,000	543,000	2,862,936
	<u>\$ 191,000</u>	<u>\$ 1,408,936</u>	<u>\$ 23,000</u>	<u>\$ 15,000</u>	<u>\$ 22,000</u>	<u>\$ 3,737,470</u>	<u>\$ 543,000</u>	<u>\$ 5,940,406</u>

**Note 5 - Related Party Transactions:**

During the year ended June 30, 2020, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2020, there was \$1,074,646 in amounts payable in the form of various lease purchase agreement to the financial institution. Total payments to the financial institution during the year ended June 30, 2020, were \$309,866.

The District contracted with a medical practice owned by a board member for athletic training services. Payments for the year ended June 30, 2020, were \$20,920.

The District purchased audio/visual products and services from a company owned by a board member. Purchases for the year ended June 30, 2020, were \$9,974.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 6 - Postemployment Benefits:**

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

**Note 7 - Compensated Absences:**

Annual Leave

Each full-time teacher and administrative personnel will be allowed 13 days of sick leave the first year of employment and 13 days per year, thereafter, accumulative to 80 days.

Teachers employed part-time shall be granted leave on a pro-rated basis. Certified employees will be compensated for unused sick leave upon retirement or early retirement from the District when in compliance with the early retirement eligibility guidelines. The unused leave will be paid out at a rate equal to 2/3 the cost of a substitute's daily rate of pay.

Each classified employee will be allowed 13 sick days per year immediately following the successful completion of any initial probationary period cumulative to a maximum of 80 days. Any employee who has had at least 15 consecutive years of employment with the District, may, upon retirement, apply for payment of unused sick leave at a rate of \$25 per day.

Classified employees under contract for 12 months will receive non-cumulative vacation pay according to the following schedule.

1. Five days per year after the first and second year of employment.
2. Ten days per year after the third through the ninth year of employment.
3. Fifteen days per year after the tenth year of employment.

All vacation pay must be used by December 31 of the following year or it will be forfeited.

Termination Benefits

The District provides an early retirement program for certain eligible employees. This program is being phased out to the 403(b) plan. Generally, the employee must have completed ten years of service with the District and have worked for the District through their 60th birthday or have reached an age and length of service in Kansas public schools totaling 85. Those eligible under this program may receive benefits for up to five years. The amount of early retirement benefits paid for year ended June 30, 2020, was \$226,609.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 8 - Deposits:**

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. The rating of the District's investments is noted above.

*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. The District's allocation of investments as of June 30, 2020, is as follows:

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$4,981,801 and the bank balance was \$5,711,229. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$328,228 was covered by federal depository insurance and the remaining \$5,383,001 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 9 - Reimbursed Expenditures:**

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 of accounting.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 10 - Advance Refunding of Bond Obligation:**

On January 29, 2020, the District issued \$30,265,000 in General Obligation Bonds with an interest rate of 2.70%. Of the issue, \$29,859,938 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the Series 2012-A bonds. As of June 30, 2020, \$28,210,000 of bonds outstanding are considered defeased and not included in long-term debt below.

**Note 11 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due monthly and annually.

Terms for long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
2012-A Series	3.00 - 4.00	8/30/12	\$ 44,995,000	9/1/37
2012-B Series	1.749 - 2.529	8/30/12	\$ 3,080,000	9/1/20
2015-A Series	1.25 - 4.40	4/1/15	\$ 9,300,000	9/1/37
2015-B Series	1.25 - 2.40	4/1/15	\$ 700,000	9/1/20
2020 Series	2.70	1/29/20	\$ 30,265,000	9/1/37
<b>Capital Leases</b>				
Truck and Plow	3.25	1/6/15	\$ 83,627	2/1/20
Bus Lease (6)	3.5	3/12/15	\$ 514,698	2/1/23
Textbooks (Math)	N/A	6/10/15	\$ 215,790	7/1/20
Chevy Vans (2)	3.25	8/7/15	\$ 52,834	2/1/20
Activity Buses (2)	3.5	10/21/15	\$ 338,700	2/1/23
Imac Lab Computers	3.19	5/25/16	\$ 134,994	2/1/20
Equipment Lease Purchase	3.15	6/21/16	\$ 1,535,000	5/1/31
Kansas Golf and Turf	5.03	9/20/16	\$ 16,870	8/1/19
Computer Software & Eqmt	3.76	3/24/17	\$ 61,999	8/1/19
Apple Equipment	1.82	4/5/17	\$ 417,607	2/1/21
Chrome Books	1.73	5/4/17	\$ 119,457	2/1/20
Band Instruments	3.75	5/19/17	\$ 121,346	1/1/22
Textbooks (Elementary)	1.00-3.00	6/14/17	\$ 281,298	10/1/22
Cases & Keyboards	1.89	8/3/17	\$ 69,965	2/3/21
Building Lease Purchase	4.75	8/29/17	\$ 565,000	2/1/24
Smart Board Lease	6.04	9/12/18	\$ 94,676	3/1/22
Truck Lease	2.75	2/4/18	\$ 291,060	3/1/19
Apple Equipment	1.82	4/30/19	\$ 299,395	4/30/23
Van Lease	2.75	1/8/19	\$ 57,608	3/1/23
Bleachers Lease Purchase	N/A	10/15/19	\$ 97,097	10/15/22

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
2012-A Series	\$ 44,995,000	\$ 0	\$ 28,210,000	\$ 16,785,000	\$ 1,188,900
2012-B Series	1,360,000	0	995,000	365,000	204,740
2015-A Series	9,300,000	0	0	9,300,000	273,885
2015-B Series	380,000	0	200,000	180,000	5,600
2020 Series	0	30,265,000	0	30,265,000	0
	<u>56,035,000</u>	<u>30,265,000</u>	<u>29,405,000</u>	<u>56,895,000</u>	<u>1,673,125</u>
<b>Capital Leases</b>					
Truck and Plow	17,853	0	17,853	0	580
Bus Lease (6)	274,046	0	65,023	209,023	9,592
Textbooks (Math)	71,930	0	35,965	35,965	0
Chevy Vans (2)	11,073	0	11,073	0	360
Activity Buses (2)	176,598	0	41,901	134,697	6,181
I Mac Lab Computers	34,997	0	34,997	0	281
Equipment Lease Purchase	1,275,000	0	90,000	1,185,000	40,163
Kansas Golf and Turf	5,883	0	5,883	0	276
Computer Software & Eqmt	20,934	0	20,934	0	1,001
Apple Equipment	211,874	0	104,983	106,891	3,397
Chrome Books	40,327	0	40,327	0	526
Band Instruments	74,436	0	23,906	50,530	2,791
Textbooks (Elementary)	188,977	0	45,319	143,658	5,254
Cases & Keyboards	32,509	0	18,983	13,526	528
Building Lease Purchase	500,000	0	30,000	470,000	23,750
Smart Board lease	70,934	0	22,253	48,681	3,951
Truck Lease	231,174	0	55,463	175,711	6,357
Apple Equipment	288,738	0	71,207	217,531	3,642
Van Lease	45,633	0	10,948	34,685	586
Bleachers Lease Purchase	0	97,097	32,366	64,731	0
	<u>3,572,916</u>	<u>97,097</u>	<u>779,384</u>	<u>2,890,629</u>	<u>109,216</u>
	<u>\$ 59,607,916</u>	<u>\$ 30,362,097</u>	<u>\$ 30,184,384</u>	<u>\$ 59,785,629</u>	<u>\$ 1,782,341</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation		Total Principal	General Obligation		Total Interest	
	Bonds	Capital Leases		Bonds	Capital Leases		
2021	\$ 1,325,000	\$ 653,808	\$ 1,978,808	\$ 893,725	\$ 91,270	\$ 984,995	\$ 2,963,803
2022	1,460,000	513,191	1,973,191	848,260	74,609	922,869	2,896,060
2023	1,620,000	448,630	2,068,630	1,198,212	59,488	1,257,700	3,326,330
2024	2,005,000	475,000	2,480,000	1,540,587	46,162	1,586,749	4,066,749
2025	2,185,000	105,000	2,290,000	1,466,633	25,200	1,491,833	3,781,833
2026 - 2030	13,955,000	570,000	14,525,000	6,008,631	74,813	6,083,444	20,608,444
2031 - 2035	19,485,000	125,000	19,610,000	3,507,199	3,938	3,511,137	23,121,137
2036 - 2038	14,860,000	0	14,860,000	646,070	0	646,070	15,506,070
	\$ 56,895,000	\$ 2,890,629	\$ 59,785,629	\$ 16,109,317	\$ 375,480	\$ 16,484,797	\$ 76,270,426

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 12 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

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

Special Assessments

The District pays an annual assessment for various improvements related to the District's property. The assessments are for twenty years ending in 2036. The District paid \$121,397 for the assessments for the year ended June 30, 2020.

**Note 13 - Subsequent Events:**

The District has evaluated subsequent events through January 29, 2021, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 313**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Fund	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 Fund	\$ 15,636,013	\$ (444,044)	\$ 6,308	\$ 15,198,277	\$ 15,198,277	\$ 0
Special Purpose Funds						
Supplemental General	4,797,246	(134,983)	0	4,662,263	4,662,263	0
Preschool-Aged At-Risk	200,000	0	0	200,000	191,000	(9,000)
At Risk (K-12)	1,400,000	0	0	1,400,000	1,394,612	(5,388)
Bilingual Education	23,000	0	0	23,000	22,917	(83)
Capital Outlay	2,740,000	0	0	2,740,000	2,015,557	(724,443)
Driver Training	103,500	0	0	103,500	39,080	(64,420)
Food Service	1,465,000	0	0	1,465,000	1,201,443	(263,557)
Professional Development	100,000	0	0	100,000	11,778	(88,222)
Parent Education Program	25,000	0	0	25,000	22,315	(2,685)
Special Education	4,003,076	0	0	4,003,076	3,772,763	(230,313)
Career and Postsecondary Education	722,000	0	0	722,000	645,917	(76,083)
KPERS Contribution	2,018,864	0	0	2,018,864	1,831,237	(187,627)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	442,554	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	191,377	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	190,815	XXXXXXXXXX
Early Childhood Education	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	362,717	XXXXXXXXXX
Wheatland Park Escrow	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	938,633	XXXXXXXXXX
Bond and Interest	3,302,258	0	0	3,302,258	3,266,599	(35,659)
	<u>\$ 36,535,957</u>	<u>\$ (579,027)</u>	<u>\$ 6,308</u>	<u>\$ 35,963,238</u>	<u>\$ 36,401,854</u>	<u>\$ (1,687,480)</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 6,307	\$ 0	\$ 6,307
State Sources	14,509,194	15,191,970	15,636,013	(444,043)
	<u>14,509,194</u>	<u>15,198,277</u>	<u>\$15,636,013</u>	<u>\$ (437,736)</u>
Expenditures				
Instruction	6,799,101	6,967,819	\$ 6,992,000	\$ (24,181)
Student Support Services	17,390	415,159	23,000	392,159
Instructional Support Staff	545,545	572,511	585,000	(12,489)
General Administration	413,434	418,892	431,000	(12,108)
School Administration	1,102,301	850,748	1,166,000	(315,252)
Central Services	537,703	666,303	565,000	101,303
Operations & Maintenance	1,357,206	1,420,667	1,601,000	(180,333)
Student Transportation Services	831,797	808,323	886,000	(77,677)
Architectural & Engineering Service	283	385	0	385
Transfers	2,904,434	3,077,470	3,387,013	(309,543)
Adjustment to Comply with Legal Max	0	0	(444,044)	444,044
Adjustment for Qualifying Budget Credits	0	0	6,308	(6,308)
	<u>14,509,194</u>	<u>15,198,277</u>	<u>\$15,198,277</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,324,577	\$ 2,448,433	\$ 2,317,630	\$ 130,803
County Sources	294,162	300,665	290,509	10,156
State Sources	1,960,610	2,065,849	2,125,660	(59,811)
	<u>4,579,349</u>	<u>4,814,947</u>	<u>\$ 4,733,799</u>	<u>\$ 81,148</u>
Expenditures				
Instruction	1,235,001	1,201,226	\$ 1,300,500	\$ (99,274)
Operations & Maintenance	622,371	598,101	685,000	(86,899)
Transfers	2,767,799	2,862,936	2,811,746	51,190
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(134,983)</u>	<u>134,983</u>
	<u>4,625,171</u>	<u>4,662,263</u>	<u>\$ 4,662,263</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(45,822)	152,684		
Unencumbered Cash, Beginning	109,269	63,447		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 63,447</u>	<u>\$ 216,131</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 135,000	\$ 191,000	\$ 200,000	\$ (9,000)
	<u>135,000</u>	<u>191,000</u>	<u>\$ 200,000</u>	<u>\$ (9,000)</u>
Expenditures				
Other Support Services	<u>135,000</u>	<u>191,000</u>	<u>\$ 200,000</u>	<u>\$ (9,000)</u>
	<u>135,000</u>	<u>191,000</u>	<u>\$ 200,000</u>	<u>\$ (9,000)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 1,235,000	\$ 1,408,936	\$ 1,400,000	\$ 8,936
	<u>1,235,000</u>	<u>1,408,936</u>	<u>\$ 1,400,000</u>	<u>\$ 8,936</u>
Expenditures				
Instruction	630,890	878,050	\$ 1,095,000	\$ (216,950)
Student Support Services	618,029	237,264	305,000	(67,736)
School Administration	0	272,556	0	272,556
Central Services	0	6,742	0	6,742
	<u>1,248,919</u>	<u>1,394,612</u>	<u>\$ 1,400,000</u>	<u>\$ (5,388)</u>
Receipts Over (Under) Expenditures	(13,919)	14,324		
Unencumbered Cash, Beginning	17,096	3,177		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,177</u>	<u>\$ 17,501</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Bilingual Education Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 4,000	\$ 23,000	\$ 25,000	\$ (2,000)
	<u>4,000</u>	<u>23,000</u>	<u>25,000</u>	<u>(2,000)</u>
Expenditures				
Instruction	12,431	22,917	\$ 23,000	\$ (83)
	<u>12,431</u>	<u>22,917</u>	<u>\$ 23,000</u>	<u>\$ (83)</u>
Receipts Over (Under) Expenditures	(8,431)	83		
Unencumbered Cash, Beginning	8,709	278		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 278</u>	<u>\$ 361</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,468,350	\$ 1,604,751	\$ 1,472,111	\$ 132,640
County Sources	150,547	154,066	149,560	4,506
State Sources	415,162	461,811	469,225	(7,414)
	<u>2,034,059</u>	<u>2,220,628</u>	<u>\$ 2,090,896</u>	<u>\$ 129,732</u>
Expenditures				
Instruction	508,154	389,957	\$ 450,000	\$ (60,043)
Instructional Support Staff	0	0	20,000	(20,000)
Central Services	430	0	10,000	(10,000)
Operations & Maintenance	495,719	296,936	335,000	(38,064)
Transportation	0	31,400	15,000	16,400
Land Improvement	44,907	56,781	100,000	(43,219)
Architectural and Engineering Service	3,322	3,216	10,000	(6,784)
Building Improvements	271,025	232,831	800,000	(567,169)
Debt Service	911,801	1,004,436	1,000,000	4,436
	<u>2,235,358</u>	<u>2,015,557</u>	<u>\$ 2,740,000</u>	<u>\$ (724,443)</u>
Receipts Over (Under) Expenditures	(201,299)	205,071		
Unencumbered Cash, Beginning	969,764	768,465		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 768,465</u>	<u>\$ 973,536</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 39,689	\$ 34,060	\$ 40,000	\$ (5,940)
State Sources	22,197	20,930	27,300	(6,370)
	<u>61,886</u>	<u>54,990</u>	<u>\$ 67,300</u>	<u>\$ (12,310)</u>
Expenditures				
Instruction	37,168	29,580	\$ 58,500	\$ (28,920)
Operations & Maintenance	10,000	9,500	45,000	(35,500)
	<u>47,168</u>	<u>39,080</u>	<u>\$ 103,500</u>	<u>\$ (64,420)</u>
Receipts Over (Under) Expenditures	14,718	15,910		
Unencumbered Cash, Beginning	77,896	92,614		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 92,614</u>	<u>\$ 108,524</u>		



**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 607,851	\$ 498,995	\$ 735,050	\$ (236,055)
State Sources	12,129	12,979	12,000	979
Federal Sources	574,495	591,677	632,271	(40,594)
	<u>1,194,475</u>	<u>1,103,651</u>	<u>\$ 1,379,321</u>	<u>\$ (275,670)</u>
Expenditures				
Operations & Maintenance	619	674	\$ 0	\$ 674
Food Service Operation	<u>1,319,042</u>	<u>1,200,769</u>	<u>1,465,000</u>	<u>(264,231)</u>
	<u>1,319,661</u>	<u>1,201,443</u>	<u>\$ 1,465,000</u>	<u>\$ (263,557)</u>
Receipts Over (Under) Expenditures	(125,186)	(97,792)		
Unencumbered Cash, Beginning	511,634	386,448		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 386,448</u>	<u>\$ 288,656</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Professional Development Fund</u>	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 16,502	\$ 5,369	\$ 15,000	\$ (9,631)
State Sources	14,672	1,686	12,500	(10,814)
Transfers	55,000	15,000	65,000	(50,000)
	<u>86,174</u>	<u>22,055</u>	<u>\$ 92,500</u>	<u>\$ (70,445)</u>
Expenditures				
Instruction	38,280	1,168	\$ 0	\$ 1,168
Instructional Support Staff	61,720	10,610	100,000	(89,390)
	<u>100,000</u>	<u>11,778</u>	<u>\$ 100,000</u>	<u>\$ (88,222)</u>
Receipts Over (Under) Expenditures	(13,826)	10,277		
Unencumbered Cash, Beginning	22,639	8,813		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 8,813</u>	<u>\$ 19,090</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Parent Education Program Fund</u>	Prior Year Actual	<u>Current Year</u>		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 6,000	\$ 22,000	\$ 25,000	\$ (3,000)
	<u>6,000</u>	<u>22,000</u>	<u>25,000</u>	<u>(3,000)</u>
Expenditures				
Student Support Services	<u>10,532</u>	<u>22,315</u>	<u>\$ 25,000</u>	<u>\$ (2,685)</u>
	<u>10,532</u>	<u>22,315</u>	<u>\$ 25,000</u>	<u>\$ (2,685)</u>
Receipts Over (Under) Expenditures	(4,532)	(315)		
Unencumbered Cash, Beginning	5,298	766		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 766</u>	<u>\$ 451</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 86,780	\$ 59,636	\$ 100,000	\$ (40,364)
Transfers	3,743,637	3,737,470	3,898,759	(161,289)
	<u>3,830,417</u>	<u>3,797,106</u>	<u>\$ 3,998,759</u>	<u>\$ (201,653)</u>
Expenditures				
Instruction	3,430,390	3,491,610	\$ 3,576,576	\$ (84,966)
Student Transportation Services	353,396	281,153	426,500	(145,347)
	<u>3,783,786</u>	<u>3,772,763</u>	<u>\$ 4,003,076</u>	<u>\$ (230,313)</u>
Receipts Over (Under) Expenditures	46,631	24,343		
Unencumbered Cash, Beginning	34,244	80,875		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 80,875</u>	<u>\$ 105,218</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 242,838	\$ 170,317	\$ 250,000	\$ (79,683)
Transfers	343,595	543,000	525,000	18,000
	<u>586,433</u>	<u>713,317</u>	<u>\$ 775,000</u>	<u>\$ (61,683)</u>
Expenditures				
Instruction	619,658	645,442	\$ 715,000	\$ (69,558)
Instructional Support Staff	842	475	7,000	(6,525)
	<u>620,500</u>	<u>645,917</u>	<u>\$ 722,000</u>	<u>\$ (76,083)</u>
Receipts Over (Under) Expenditures	(34,067)	67,400		
Unencumbered Cash, Beginning	50,379	16,343		
Prior Year Canceled Encumbrances	<u>31</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,343</u>	<u>\$ 83,743</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 1,197,878	\$ 1,831,237	\$ 2,018,864	\$ (187,627)
	<u>1,197,878</u>	<u>1,831,237</u>	<u>\$ 2,018,864</u>	<u>\$ (187,627)</u>
Expenditures				
Instruction	790,600	1,208,617	\$ 1,332,449	\$ (123,832)
Student Support Services	11,979	18,312	20,189	(1,877)
Instructional Support Staff	35,936	54,937	60,568	(5,631)
General Administration	23,958	36,625	40,378	(3,753)
School Administration	95,830	146,499	161,509	(15,010)
Central Services	47,915	73,250	80,754	(7,504)
Operations & Maintenance	83,851	128,187	141,320	(13,133)
Student Transportation Services	71,873	109,874	121,132	(11,258)
Food Service Operation	35,936	54,936	60,565	(5,629)
	<u>1,197,878</u>	<u>1,831,237</u>	<u>\$ 2,018,864</u>	<u>\$ (187,627)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Local Sources	\$ 1,974,788	\$ 2,046,168    \$ 1,974,960	\$ 71,208
County Sources	238,086	239,358      232,269	7,089
State Sources	1,011,549	1,136,895      1,148,790	(11,895)
	<u>3,224,423</u>	<u>3,422,421</u> <u>\$ 3,356,019</u>	<u>\$ 66,402</u>
Expenditures			
Debt Service	\$ 3,153,178	\$ 3,266,599    \$ 3,302,258	\$ (35,659)
	<u>3,153,178</u>	<u>3,266,599</u> <u>\$ 3,302,258</u>	<u>\$ (35,659)</u>
Receipts Over (Under) Expenditures	71,245	155,822	
Unencumbered Cash, Beginning	2,176,974	2,248,219	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 2,248,219</u>	<u>\$ 2,404,041</u>	

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 313,448	\$ 446,554
	<u>313,448</u>	<u>446,554</u>
Expenditures		
Instruction	306,681	369,569
Student Support Services	0	959
Instructional Support Staff	6,767	62,626
Operations & Maintenance	0	9,400
	<u>313,448</u>	<u>442,554</u>
Receipts Over (Under) Expenditures	0	4,000
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>\$ 4,000</u></u>



**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 42,180	\$ 31,957
State Sources	0	81,568
Federal Sources	0	61,000
	<u>42,180</u>	<u>174,525</u>
Expenditures		
Instruction	36,338	190,732
Instructional Support Staff	6,654	645
	<u>42,992</u>	<u>191,377</u>
Receipts Over (Under) Expenditures	(812)	(16,852)
Unencumbered Cash, Beginning	93,938	94,744
Prior Year Canceled Encumbrances	<u>1,618</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 94,744</u>	<u>\$ 77,892</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 150,000	\$ 0
	<u>150,000</u>	<u>0</u>
Expenditures		
Transfers	252,113	0
	<u>252,113</u>	<u>0</u>
Receipts Over (Under) Expenditures	(102,113)	0
Unencumbered Cash, Beginning	102,113	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Textbook and Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 39,231	\$ 206,448
	<u>39,231</u>	<u>206,448</u>
Expenditures		
Instruction	30,640	190,815
	<u>30,640</u>	<u>190,815</u>
Receipts Over (Under) Expenditures	8,591	15,633
Unencumbered Cash, Beginning	331,028	340,316
Prior Year Canceled Encumbrances	<u>697</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 340,316</u>	<u>\$ 355,949</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

<u>Early Childhood Education Fund</u>		
	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 537,241	\$ 362,259
	<u>537,241</u>	<u>362,259</u>
Expenditures		
Instruction	551,405	362,717
	<u>551,405</u>	<u>362,717</u>
Receipts Over (Under) Expenditures	(14,164)	(458)
Unencumbered Cash, Beginning	16,733	2,569
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 2,569</u>	<u>\$ 2,111</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

Wheatland Park Escrow Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Escrow Funds	\$ 12,000	\$ 12,000
	<u>12,000</u>	<u>12,000</u>
Expenditures		
New Building Acquisition and Construction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	12,000	12,000
Unencumbered Cash, Beginning	0	12,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 12,000</u>	<u>\$ 24,000</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Buhler High School				
Art Club	\$ 582	\$ 796	\$ 586	\$ 792
Buhler Singers	17,017	46,649	38,066	25,600
Debate/Forensics	1,148	3,656	2,384	2,420
FCA	359	3,600	3,265	694
FCCLA	591	0	225	366
FFA	7,241	99,886	98,144	8,983
Junior Class	1,468	9,666	5,350	5,784
Key Club	1,724	0	1	1,723
National Honor Society	225	360	236	349
SADD	353	140	0	493
Scholars Bowl	161	2,225	603	1,783
Science Club	1,106	0	29	1,077
Senior Class	137	1,210	12	1,335
Spanish Club	695	145	13	827
Student Council	2,284	20,425	22,072	637
Science Olympiad Club	409	0	0	409
Senior Legacy Project	1,576	0	0	1,576
Golden Millennium Scholarship	1,225	350	350	1,225
Citizenship Day	165	0	0	165
Crusader Corner	4,490	11,277	15,011	756
Graphic Design	93	0	0	93
BHS Faculty Account	267	682	577	372
Sales Tax	0	4,980	4,960	20
Athletics - Cheerleading	4,686	8,621	7,264	6,043
Athletics - Dance Team	1,433	14,865	7,544	8,754
Athletics - Sales Tax	2	6,720	6,694	28
	<u>49,437</u>	<u>236,253</u>	<u>213,386</u>	<u>72,304</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Prairie Hills Middle School				
Band Projects	541	9,149	9,450	240
Student Council	269	3,640	2,968	941
Administrative Fund	16,283	4,354	4,945	15,692
Sales Tax	207	2,985	2,845	347
	<u>17,300</u>	<u>20,128</u>	<u>20,208</u>	<u>17,220</u>
Buhler Grade School				
Sales Tax	0	452	52	400
BGS Faculty	225	657	451	431
	<u>225</u>	<u>1,109</u>	<u>503</u>	<u>831</u>
Plum Creek Elementary School				
Sales Tax	0	73	0	73
	<u>0</u>	<u>73</u>	<u>0</u>	<u>73</u>
Union Valley Elementary School				
Sales Tax	0	495	495	0
	<u>0</u>	<u>495</u>	<u>495</u>	<u>0</u>
Health Care Reserve Fund	<u>(44,838)</u>	<u>2,152,920</u>	<u>2,138,280</u>	<u>(30,198)</u>
Total Agency Funds	<u>\$ 22,124</u>	<u>\$ 2,410,978</u>	<u>\$ 2,372,872</u>	<u>\$ 60,230</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>School Projects</b>							
Buhler High School							
Athletics - High School	\$ 45,476	\$ 0	\$ 227,285	\$ 230,674	\$ 42,087	\$ 2,241	\$ 44,328
Campus Activity	25,683	0	9,642	6,292	29,033	0	29,033
Ag Mechanics	4,435	0	2,440	3,343	3,532	0	3,532
Fall Musical	3,108	0	13,213	15,485	836	1,380	2,216
General	5,647	0	13,623	13,225	6,045	25	6,070
Instrumental Music	43,177	0	28,586	46,111	25,652	425	26,077
Plants	7,899	0	8,619	3,404	13,114	0	13,114
English Department Activity	176	0	343	468	51	70	121
Tech Ed Shop	666	0	239	241	664	0	664
Vocal Music	150	0	88	51	187	0	187
Journalism Activity	3,862	0	1,007	1,398	3,471	0	3,471
Color Guard	9,220	0	5,951	10,461	4,710	0	4,710
Guidance Activity	4,375	0	5,476	5,085	4,766	0	4,766
Broadcast Journalism Activity	562	0	0	235	327	0	327
Band Trips	19,934	0	380,795	392,513	8,216	8,600	16,816
Postage Activity	927	0	497	35	1,389	0	1,389
BHS Library Media Center	2,252	0	0	0	2,252	0	2,252
	<u>177,549</u>	<u>0</u>	<u>697,804</u>	<u>729,021</u>	<u>146,332</u>	<u>12,741</u>	<u>159,073</u>
Prairie Hills Middle School							
Library Fines	1,567	0	122	749	940	0	940
Magazine/Book Sales	340	0	0	0	340	0	340
Athletics	38,032	0	35,447	36,756	36,723	0	36,723
Musical Festival	86	0	0	0	86	0	86
Yearbook	1,438	0	2,312	140	3,610	0	3,610
	<u>41,463</u>	<u>0</u>	<u>37,881</u>	<u>37,645</u>	<u>41,699</u>	<u>0</u>	<u>41,699</u>



**UNIFIED SCHOOL DISTRICT NO. 313  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects(continued)							
Buhler Grade School							
Book Fair	708	0	1,489	1,716	481	209	690
School Support	3,424	0	1,878	2,245	3,057	222	3,279
Positive World Change	430	0	353	245	538	0	538
Cares Club	0	0	17,767	17,988	(221)	0	(221)
Shining Stars	0	0	12,863	13,008	(145)	0	(145)
	<u>4,562</u>	<u>0</u>	<u>34,350</u>	<u>35,202</u>	<u>3,710</u>	<u>431</u>	<u>4,141</u>
Plum Creek Elementary School							
Cares Club	0	0	32,598	32,902	(304)	0	(304)
Shining Stars	0	0	22,413	22,139	274	0	274
Student Activity	3,125	0	11,520	11,874	2,771	0	2,771
	<u>3,125</u>	<u>0</u>	<u>66,531</u>	<u>66,915</u>	<u>2,741</u>	<u>0</u>	<u>2,741</u>
Union Valley Elementary School							
School Support	4,588	0	11,268	8,223	7,633	0	7,633
Cares Club	0	0	31,807	31,807	0	0	0
Shining Stars	0	0	26,817	26,817	0	0	0
Library	2,721	0	4,358	3,003	4,076	0	4,076
	<u>7,309</u>	<u>0</u>	<u>74,250</u>	<u>69,850</u>	<u>11,709</u>	<u>0</u>	<u>11,709</u>
Total District Activity Funds	<u>\$ 234,008</u>	<u>\$ 0</u>	<u>\$ 910,816</u>	<u>\$ 938,633</u>	<u>\$ 206,191</u>	<u>\$ 13,172</u>	<u>\$ 219,363</u>

## **FEDERAL AWARD INFORMATION**



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

**INDEPENDENT AUDITORS' REPORT**

**Board of Education  
Unified School District No. 313  
Buhler, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 313, Buhler, Kansas**, as of and for the year ended **June 30, 2020**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 313, Buhler, Kansas'** basic financial statement, and have issued our report thereon dated January 29, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Unified School District No. 313, Buhler, Kansas'** 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 **Unified School District No. 313, Buhler, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 313, Buhler, Kansas'** internal control.

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

**Board of Education  
Unified School District No. 313**

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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 313, Buhler, Kansas'** 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**BFR CPA, LLC**

BFR CPA, LLC  
January 29, 2021



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

**INDEPENDENT AUDITORS' REPORT**

**Board of Education  
Unified School District No. 313  
Buhler, Kansas**

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Unified School District No. 313, Buhler, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 313, Buhler, Kansas'** major federal programs for the year ended **June 30, 2020**. **Unified School District No. 313, Buhler, Kansas'** major federal financial 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 **Unified School District No. 313, Buhler, Kansas'** 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. 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 **Unified School District No. 313, Buhler, Kansas'** 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 **Unified School District No. 313, Buhler, Kansas'** compliance.

**Board of Education  
Unified School District No. 313**

Opinion on Each Major Federal Program

In our opinion, **Unified School District No. 313, Buhler, 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, 2020**.

Report on Internal Control Over Compliance

Management of **Unified School District No. 313, Buhler, Kansas** 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 **Unified School District No. 313, Buhler, Kansas'** 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 **Unified School District No. 313, Buhler, Kansas'** internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness 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.

**BFR CPA, LLC**

BFR CPA, LLC  
January 29, 2021

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-19	Receipts	Expenditures	Unencumbered Cash 6-30-20
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 125,655				
National School Lunch Program	10.555	457,596				
Summer Food Service Program for Children	10.559	8,426				
		<u>591,677</u>	<u>\$ 0</u>	<u>\$ 591,677</u>	<u>\$ 591,677</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	257,913	0	257,913	257,913	0
Supporting Effective Instruction State Grants	84.367	90,703	0	90,703	90,703	0
Student Support and Academic Enrichment Program	84.424	19,824	0	19,824	19,824	0
COVID-19 - Education Stabilization Fund	84.425	214,328	0	59,756	59,756	0
		<u>582,768</u>	<u>0</u>	<u>428,196</u>	<u>428,196</u>	<u>0</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	61,000	0	61,000	61,000	0
<u>(Passes Through Unified School District No. 308)</u>						
Career and Technical Education - Basic Grants to States	84.048	18,358	0	18,358	14,358	4,000
Total Federal Awards		<u>\$ 1,253,803</u>	<u>\$ 0</u>	<u>\$ 1,099,231</u>	<u>\$ 1,095,231</u>	<u>\$ 4,000</u>

The accompanying notes are an integral part of this schedule.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 313, Buhler, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this 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).

**Note 2 - Indirect Cost Rate:**

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.



**UNIFIED SCHOOL DISTRICT NO. 313  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 313, Buhler, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Unified School District No. 313, Buhler, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **Unified School District No. 313, Buhler, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Unified School District No. 313, Buhler, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Unified School District No. 313, Buhler, Kansas**, was determined not to be a low-risk auditee.

**UNIFIED SCHOOL DISTRICT NO. 313  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020**

There are no prior audit findings.