SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 327

FINANCIAL STATEMENT WITH
SUPPLEMENTARY INFORMATION
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 327
Ellsworth, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 327, Ellsworth, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 327, as of June 30, 2022 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of United School District No. 327, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 327 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated March 3, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described In Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023 on our consideration of Unified School District No. 327's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is slowly 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 Unified School District No. 327'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. 327's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

January 25, 2023

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 5,250,334	$ 5,250,334	$ -	$ 27,875	$ 27,875
Supplemental General	144,064	1,598,833	1,658,082	84,815	179,639	264,454
Special Purpose Funds:						
Bilingual Education	211	1,500	1,500	211	-	211
Capital Outlay	1,118,950	657,637	591,198	1,185,389	126,783	1,312,172
Driver Training	10,817	2,637	2,557	10,897	124	11,021
At Risk (K-12)	7,440	379,000	385,721	719	2,100	2,819
Food Service	65,814	475,011	418,307	122,518	-	122,518
Professional Development	1,171	15,000	14,818	1,353	-	1,353
Special Education	273,208	1,214,026	1,101,177	386,057	3,308	389,365
Career and Postsecondary Education	2,482	134,000	134,239	2,243	62	2,305
Title I	-	85,482	85,482	-	-	-
Title II-A	-	15,791	15,791	-	-	-
Title IV-A	-	14,168	14,168	-	133	133
Contingency Reserve	518,591	-	22,000	496,591	-	496,591
KPERS Special Retirement Contribution	-	565,377	565,377	-	-	-
Textbook and Materials	-	45,642	44,526	1,116	3,202	4,318

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Strengthening People and Revitalizing Kansas	$ -	$ -	$ -	$ -	$ -	$ -
Elementary & Secondary School Emergency Relief I	-	-	-	-	-	-
Elementary & Secondary School Emergency Relief II	(20,355)	170,000	201,103	(51,458)	1,240	(50,218)
Gifts and Grants	113,432	94,388	112,775	95,045	6,240	101,285
District Activity Funds	25,225	148,510	152,150	21,585	-	21,585
Capital Projects Fund:						
Construction Fund	-	-	-	-	-	-
Bond and Interest Fund:						
Bond and Interest	683,124	410,493	337,267	756,350	-	756,350
Trust Fund:						
Scholarship	39,450	437	2,100	37,787	-	37,787
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 2,983,624	$ 11,278,266	$ 11,110,672	$ 3,151,218	$ 350,706	$ 3,501,924

COMPOSITION OF CASH:	
Checking and Savings Accounts	$ 2,924,924
Certificates of Deposit	650,000
Total Cash	3,574,924
Agency Funds per Schedule 3	(73,000)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 3,501,924

1. REPORTING ENTITY

Unified School District No. 327 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2022:

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 long-term debt.

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

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

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. 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 calendar 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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

Title I Fund	Title II-A Fund
Title IV-A Fund	Contingency Reserve Fund
Textbook and Materials Fund	Strengthening People and Revitalizing Kansas Fund
Elementary & Seconday School Emergency I Fund	Gifts and Grants Fund
Elementary & Secondary School Emergency II Fund	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.

4. 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 deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

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

At June 30, 2022, the District's carrying amount of deposits was $3,574,924 and the bank balance was $3,930,787. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $367,531 was covered by federal depository insurance and the remaining $3,563,256 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. LILA JEAN YOUNG MEMORIAL SCHOLARSHIP

On June 8, 2015, the District donated $33,381 to the Smoky Hills Charitable Foundation (Foundation) to establish a scholarship fund entitled Lila Jean (Warta) Young Memorial Scholarship Fund. An advisory committee consisting of the Ellsworth High School Counselor and three teachers from Ellsworth High School shall make recommendations for the distribution of scholarships based on criteria set forth in the memorandum dated June 8, 2015. Ultimately, the Foundation has final authority and is under no obligation to accept the recommendations of the advisory committee.

6. IN – SUBSTANCE RECEIPT IN TRANSIT

The District received $255,554 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. Of this receipt, $216,025 was for General Fund State Aid and $39,529 for Supplemental General Fund State Aid.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 285,000
General Fund	Special Education Fund	K.S.A. 72-5167	664,691
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	104,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,500
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	94,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	15,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	533,606
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	30,000

8. 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 S. 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 at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $565,377 for the year ended June 30, 2022.

Net Pension Liability.
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $4,454,135. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive a long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

Termination Benefits. The District provides an early retirement program for certain eligible employees. Employees who are currently full-time licensed teacher employees, are at least 55 years of age prior to commencement of the following school year, and have 20 or more years as a licensed teacher employee with at least 10 of those years in Unified School District No. 327, are eligible. Those qualifying under the program are paid per a schedule which includes age increments and are eligible for up to a maximum of six annual payments prior to reaching age 65. Payment is made to the employee's 403(b) plan of the eligible retiring teacher.

Compensated Absences. The District provides compensation for absences. Classified employees on a 12-month contract are granted vacation and personal leave according to the following schedule:

Years Employed	Vacation Leave per Year	Personal Leave per Year
0-5	10 days	2 days
6	11 days	2 days
7	12 days	2 days
8	13 days	2 days
9	14 days	2 days
10+	15 days	2 days

Classified employees may accumulate up to 3 days personal leave and unlimited vacation leave. The District will compensate employees for unused leave time at the rate of their pay when they cease employment.

Classified employees that are KPERS eligible earn sick leave based upon their contract length. An employee on a 12-month contract earns 12 days per year, an 11-month contract earns 11 days per year, and a 9-month contract earns 10 days per year. Employees can accumulate up to a maximum of 90 sick leave days. Any unused sick leave is forfeited once an employee ceases employment with the District. Licensed teacher employees earn time classified as released leave and personal leave according to the following schedule:

Years Employed	Released Leave per Year	Personal Leave per Year
0-3	8 days	2 days
4-7	7 days	3 days
8-15	6 days	4 days
16+	5 days	5 days

Teachers may carry one day of unused leave forward each year. Also, anyone with 45 days or more of accrued leave before the start of the school year will be granted the use of an additional personal day. Any personal leave credits not used or not eligible to be carried forward may be carried forward to the approved release leave credit balance. No teacher shall be able to accumulate more than 90 days credit for approved leave.

Teachers who have accumulated personal leave time in excess of the amount they are able to carry forward can request payment of $50 for each full day of unused leave; provided however, they have accumulated, as of that time, at least 45 days of unused non-personal accumulated release time. If no request for payment of the excess personal leave time is made, then the excess personal leave time will be reclassified as non-personal release time.

Teachers are paid for up to their first three days of unused released time (excluding released time recognized as personal leave) their pro-rata share of $3,000. The total number of days which qualify for payment, will be divided into $3,000, and the qualifying teachers will then be paid the determined amount for each day which qualifies.

Teachers are also eligible to be paid for unused leave if they retire under KPERS guidelines and receive KPERS benefits. Teachers that have completed 10 to 19 years of employment and have at least 45 days of accumulated unused leave will receive 25% of their unused accumulated leave at a rate of $35 per day, not to exceed $750. Teachers that have completed 20 or more years of employment and have at least 45 days of unused accumulated leave will receive 50% of their unused accumulated leave at a rate of $50 per day, not to exceed $2,250.

10. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain commercial property, inland marine, general liability, commercial auto, crime, school leaders errors and omissions, and umbrella insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its commercial property liability coverage, general liability coverage, inland marine, comercial auto, crime, school leaders errors and omissions, and umbrella coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what was been anticipated by KERMP management.

The District continues to carry commercial insurance for all other risks of loss, including workers compensation, athletics and activities liability, and cyber liability.

11. COVID-19

In 2020, the World Health Organziation ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidy and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for the year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for fod service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

12. COMPLIANCE WITH STATUTES

The unencumbered cash balance in the Elementary & Secondary School Emergency Relief II (ESSER II) Fund was negative $51,458 at June 30, 2022. The ESSER II funding is on a reimbursement basis. The District incurred expenditures of $51,458 during the year ended June 30, 2022 in which the reimbursement was not awarded until the subsequent year. The negative balance was caused by the timing of the reimbursement. Management is aware of no statutory violations for the period covered by the audit.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through January 25, 2023. The aforementioned date represents the date the financial statement was available to be issued.

14. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Less: Proceeds Held in Escrow	Balance End of Year	Interest Paid
General Obligation Bonds											
Series 2015	2.00 - 3.15%	2/9/2015	$ 4,600,000	9/1/2035	$ 3,795,000	$ -	$ 210,000	$ 3,585,000	$ 3,150,000	$ 435,000	$ 106,165
Refunding Series 2021	0.35 - 1.75%	4/5/2021	3,370,000	9/1/2030	3,370,000	-	80,000	3,290,000	-	3,290,000	35,917
Subtotal General Obligation Bonds					7,165,000	-	290,000	6,875,000	3,150,000	3,725,000	142,082
Less: Interest paid with refunding bond proceeds held in escrow											(94,815)
Total General Obligation Bonds					7,165,000	-	290,000	6,875,000	3,150,000	3,725,000	47,267
Finance/Capital Leases											
Elementary Improvements	4.19%	9/13/2018	1,050,000	9/1/2028	915,000	-	100,000	815,000	-	815,000	36,244
TOTAL CONTRACTUAL INDEBTEDNESS					$ 8,080,000	$ -	$ 390,000	$ 7,690,000	$ 3,150,000	$ 4,540,000	$ 83,511

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

Years ended	2023	2024	2025	2026	2027	2028-2031	Total
Principal							
Series 2015	$ 215,000	$ 220,000	$ -	$ -	$ -	$ -	$ 435,000
Refunding Series 2021	180,000	180,000	405,000	410,000	410,000	1,705,000	3,290,000
Elementary Improvements	105,000	110,000	110,000	115,000	120,000	255,000	815,000
Total Principal	500,000	510,000	515,000	525,000	530,000	1,960,000	4,540,000
Interest							
Series 2015	54,508	2,475	-	-	-	-	56,983
Refunding Series 2021	39,177	38,368	36,500	33,033	28,727	56,426	232,231
Less: Interest paid with refunding bond proceeds held in escrow	(47,408)	-	-	-	-	-	(47,408)
Elementary Improvements	31,949	27,445	22,836	18,122	13,198	10,790	124,340
Total Interest	78,226	68,288	59,336	51,155	41,925	67,216	366,146
TOTAL PRINCIPAL AND INTEREST	$ 578,226	$ 578,288	$ 574,336	$ 576,155	$ 571,925	$ 2,027,216	$ 4,906,146

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

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	$ 5,440,607	$ (190,273)	$ -	$ 5,250,334	$ 5,250,334	$ -
Supplemental General	1,683,635	(25,553)	-	1,658,082	1,658,082	-
Special Purpose Funds						
Bilingual Education	6,000	-	-	6,000	1,500	(4,500)
Capital Outlay	1,666,107	-	-	1,666,107	591,198	(1,074,909)
Driver Training	6,950	-	-	6,950	2,557	(4,393)
At Risk (K-12)	406,000	-	-	406,000	385,721	(20,279)
Food Service	446,025	-	-	446,025	418,307	(27,718)
Professional Development	23,750	-	-	23,750	14,818	(8,932)
Special Education	1,188,001	-	-	1,188,001	1,101,177	(86,824)
Career and Postsecondary Education	141,050	-	-	141,050	134,239	(6,811)
KPERS Special Retirement Contribution	674,252	-	-	674,252	565,377	(108,875)
Bond and Interest Fund						
Bond and Interest	338,297	-	-	338,297	337,267	(1,030)

UNIFIED SCHOOL DISTRICT NO. 327
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Mineral and Excise Tax	$ 116	$ 316	$ 500	$ (184)
State Aid:				
General State Aid	4,461,861	4,623,836	4,716,907	(93,071)
Special Education Services Aid	676,737	626,182	723,200	(97,018)
Total Receipts	5,138,714	5,250,334	$ 5,440,607	$ (190,273)
Expenditures				
Instruction	2,804,609	2,649,850	$ 2,637,531	$ 12,319
Student Support Services	93,955	97,534	101,500	(3,966)
Instructional Support Services	128,036	130,989	142,400	(11,411)
General Administration	145,042	139,736	148,000	(8,264)
School Administration	474,803	484,445	497,474	(13,029)
Operations and Maintenance	348,301	332,698	363,000	(30,302)
Transportation	105,155	138,824	136,070	2,754
Other Supplemental Service	234,921	222,567	227,000	(4,433)
Operating Transfers	803,892	1,053,691	1,187,632	(133,941)
Adjustment to Comply with Legal Max	-	-	(190,273)	190,273
Total Expenditures	5,138,714	5,250,334	$ 5,250,334	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 327
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 869,332	$ 871,041	$ 818,652	$ 52,389
Delinquent Tax	8,288	14,988	6,807	8,181
Motor Vehicle Tax	84,710	72,777	70,816	1,961
Commercial Vehicle Tax	4,525	3,954	3,577	377
16/20 M Tax	6,510	5,859	-	5,859
RV Tax	2,552	1,967	1,790	177
State Aid:				
Supplemental General State Aid	627,194	628,247	637,929	(9,682)
Total Receipts	1,603,111	1,598,833	$ 1,539,571	$ 59,262
Expenditures				
Instruction	213,720	157,568	$ 244,460	$ (86,892)
Instructional Support Staff	24,988	24,739	26,490	(1,751)
General Administration	183,086	191,653	207,385	(15,732)
School Administration	4,811	1,988	6,500	(4,512)
Operations and Maintenance	368,138	425,562	415,500	10,062
Transportation	135,150	182,466	157,000	25,466
Operating Transfers	651,934	674,106	626,300	47,806
Adjustment to Comply with Legal Max	-	-	(25,553)	25,553
Total Expenditures	1,581,827	1,658,082	$ 1,658,082	$ -
Receipts Over (Under) Expenditures	21,284	(59,249)		
Unencumbered Cash, Beginning	122,780	144,064		
Unencumbered Cash, Ending	$ 144,064	$ 84,815		

UNIFIED SCHOOL DISTRICT NO. 327
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 4,200	$ 1,500	$ 6,000	$ (4,500)
Expenditures				
Instruction	4,150	1,500	$ 6,000	$ (4,500)
Receipts Over (Under) Expenditures	50	-		
Unencumbered Cash, Beginning	161	211		
Unencumbered Cash, Ending	$ 211	$ 211		

UNIFIED SCHOOL DISTRICT NO. 327
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 432,494	$ 433,218	$ 411,017	$ 22,201
Delinquent	3,549	6,684	3,355	3,329
Motor Vehicle Tax	37,380	34,937	34,000	937
Commercial Vehicle Tax	2,586	1,931	1,717	214
16/20M Tax	2,818	2,775	-	2,775
RV Tax	1,146	945	860	85
Government Lease	35,081	77,568	-	77,568
Interest on Idle Funds	12,095	9,230	-	9,230
State Aid	100,449	90,349	94,307	(3,958)
Reimbursements	-	-	4,491	(4,491)
Total Receipts	627,598	657,637	$ 549,747	$ 107,890
Expenditures				
Instruction	99,731	51,427	$ 404,107	$ (352,680)
General Administration	2,572	-	50,000	(50,000)
School Administration	39,883	48,904	50,000	(1,096)
Operations and Maintenance	107,401	169,076	400,000	(230,924)
Transportation	59,956	83,650	200,000	(116,350)
Site Improvement	12,169	4,977	100,000	(95,023)
Building Improvements	37,696	96,920	325,000	(228,080)
Interest - Lease Purchase	39,910	36,244	37,000	(756)
Principal - Lease Purchase	75,000	100,000	100,000	-
Total Expenditures	474,318	591,198	$ 1,666,107	$ (1,074,909)
Receipts Over (Under) Expenditures	153,280	66,439		
Unencumbered Cash, Beginning	965,670	1,118,950		
Unencumbered Cash, Ending	$ 1,118,950	$ 1,185,389		

UNIFIED SCHOOL DISTRICT NO. 327
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 2,652	$ 1,952	$ 2,400	$ (448)
Fees	540	685	-	685
Total Receipts	3,192	2,637	$ 2,400	$ 237
Expenditures				
Instruction	2,488	2,433	$ 4,550	$ (2,117)
Operations and Maintenance	40	124	2,400	(2,276)
Total Expenditures	2,528	2,557	$ 6,950	$ (4,393)
Receipts Over (Under) Expenditures	664	80		
Unencumbered Cash, Beginning	10,153	10,817		
Unencumbered Cash, Ending	$ 10,817	$ 10,897		

UNIFIED SCHOOL DISTRICT NO. 327
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 253,000	$ 379,000	$ 405,300	$ (26,300)
Expenditures				
Instruction	248,293	385,721	$ 406,000	$ (20,279)
Receipts Over (Under) Expenditures	4,707	(6,721)		
Unencumbered Cash, Beginning	2,733	7,440		
Unencumbered Cash, Ending	$ 7,440	$ 719		

UNIFIED SCHOOL DISTRICT NO. 327
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Food Service Aid	$ 4,071	$ 3,445	$ 8,908	$ (5,463)
Federal Aid:				
Child Nutrition Programs	376,502	451,707	392,881	58,826
Local Receipts	19,832	19,859	12,000	7,859
Operating Transfers	-	-	25,000	(25,000)
Total Receipts	400,405	475,011	$ 438,789	$ 36,222
Expenditures				
Operations and Maintenance	574	870	$ 750	$ 120
Food Service Operation	409,225	417,437	445,275	(27,838)
Total Expenditures	409,799	418,307	$ 446,025	$ (27,718)
Receipts Over (Under) Expenditures	(9,394)	56,704		
Unencumbered Cash, Beginning	75,208	65,814		
Unencumbered Cash, Ending	$ 65,814	$ 122,518		

UNIFIED SCHOOL DISTRICT NO. 327
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 1,317	$ -	$ -	$ -
Operating Transfers	6,000	15,000	25,000	(10,000)
Total Receipts	7,317	15,000	$ 25,000	$ (10,000)
Expenditures				
Instructional Support Services	10,400	14,818	$ 23,750	$ (8,932)
Receipts Over (Under) Expenditures	(3,083)	182		
Unencumbered Cash, Beginning	4,254	1,171		
Unencumbered Cash, Ending	$ 1,171	$ 1,353		

UNIFIED SCHOOL DISTRICT NO. 327
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 10,389	$ 15,729	$ -	$ 15,729
Operating Transfers	1,057,626	1,198,297	1,212,632	(14,335)
Total Receipts	1,068,015	1,214,026	$ 1,212,632	$ 1,394
Expenditures				
Instruction	1,119,116	1,057,296	$ 1,142,401	$ (85,105)
Vehicle Operating Service	36,688	43,881	45,600	(1,719)
Total Expenditures	1,155,804	1,101,177	$ 1,188,001	$ (86,824)
Receipts Over (Under) Expenditures	(87,789)	112,849		
Unencumbered Cash, Beginning	360,997	273,208		
Unencumbered Cash, Ending	$ 273,208	$ 386,057		

UNIFIED SCHOOL DISTRICT NO. 327
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 135,000	$ 134,000	$ 140,000	$ (6,000)
Expenditures				
Instruction	134,950	134,239	$ 138,250	$ (4,011)
Transportation	-	-	2,800	(2,800)
Total Expenditures	134,950	134,239	$ 141,050	$ (6,811)
Receipts Over (Under) Expenditures	50	(239)		
Unencumbered Cash, Beginning	2,432	2,482		
Unencumbered Cash, Ending	$ 2,482	$ 2,243		

UNIFIED SCHOOL DISTRICT NO. 327
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Title I Grants to Local Education Agencies	$ 87,859	$ 85,482
Expenditures		
Instruction and Administration	87,859	85,482
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Improving Teacher Quality State Grants	$ 17,431	$ 15,791
Expenditures		
Instruction	17,431	15,791
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
TITLE IV-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid:		
Student Support and Academic Enrichment Grant	$ 13,182	$ 14,168
Expenditures		
Instruction	13,182	14,168
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ -
Expenditures		
General Administration	-	21,000
School Administration	-	1,000
Operations and Maintenance	6,409	-
Total Expenditures	6,409	22,000
Receipts Over (Under) Expenditures	(6,409)	(22,000)
Unencumbered Cash, Beginning	525,000	518,591
Unencumbered Cash, Ending	$ 518,591	$ 496,591

UNIFIED SCHOOL DISTRICT NO. 327
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Employer Contributions	$ 557,233	$ 565,377	$ 674,252	$ (108,875)
Expenditures				
Instruction	362,202	367,495	$ 438,264	$ (70,769)
Student Support	11,145	11,308	13,485	(2,177)
Instructional Support	16,717	16,961	20,228	(3,267)
General Administration	16,717	16,961	20,228	(3,267)
School Administration	55,723	56,538	67,425	(10,887)
Other Supplemental Services	22,289	22,615	26,970	(4,355)
Operations and Maintenance	47,365	48,057	57,311	(9,254)
Student Transportation Services	22,289	22,615	26,970	(4,355)
Food Service	2,786	2,827	3,371	(544)
Total Expenditures	557,233	565,377	$ 674,252	$ (108,875)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 327
TEXTBOOK AND MATERIALS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 18,391	$ 45,642
Expenditures		
Instruction	18,391	44,526
Receipts Over (Under) Expenditures	-	1,116
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,116

UNIFIED SCHOOL DISTRICT NO. 327
STRENGTHENING PEOPLE AND REVITALIZING KANSAS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 202)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 332,399	$ -
Expenditures		
Instruction	250,638	-
Student Support Services	3,473	-
Instructional Support Services	241	-
General Administration	5,645	-
School Administration	10,452	-
Other Supplemental Services	95	-
Operations and Maintenance	55,285	-
Student Transportation Services	6,570	-
Total Expenditures	332,399	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 53,388	$ -
Expenditures		
Instruction	46,724	-
Operations and Maintenance	1,995	-
Total Expenditures	48,719	-
Receipts Over (Under) Expenditures	4,669	-
Unencumbered Cash, Beginning	(4,669)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 170,000
Expenditures		
Instruction	20,355	200,039
Operations and Maintenance	-	1,064
Total Expenditures	20,355	201,103
Receipts Over (Under) Expenditures	(20,355)	(31,103)
Unencumbered Cash, Beginning	-	(20,355)
Unencumbered Cash, Ending	$ (20,355)	$ (51,458)

UNIFIED SCHOOL DISTRICT NO. 327
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 25,915	$ -
Contributions and Donations	83,737	94,388
Total Receipts	109,652	94,388
Expenditures		
Instruction	94,482	110,001
Instructional Support Services	94	-
Operations and Maintenance	2,353	2,774
Total Expenditures	96,929	112,775
Receipts Over (Under) Expenditures	12,723	(18,387)
Unencumbered Cash, Beginning	100,709	113,432
Unencumbered Cash, Ending	$ 113,432	$ 95,045

UNIFIED SCHOOL DISTRICT NO. 327
CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Lease Purchase Proceeds	$ -	$ -
Expenditures		
Construction	-	-
Other	-	-
Cost of Issuance	5,122	-
Total Expenditures	5,122	-
Receipts Over (Under) Expenditures	(5,122)	-
Unencumbered Cash, Beginning	5,122	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 327
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Tax	$ 303,936	$ 304,826	$ 291,291	$ 13,535
Delinquent Tax	2,618	4,915	2,383	2,532
Motor Vehicle Tax	28,079	26,851	24,208	2,643
RV Tax	793	673	613	60
Commercial Vehicle Tax	1,488	1,372	1,222	150
State Aid	75,676	70,826	70,826	-
Reimbursements	-	1,030	1,030	-
Total Receipts	412,590	410,493	$ 391,573	$ 18,920
Expenditures				
Bond Principal	205,000	290,000	$ 290,000	$ -
Bond Fees	-	-	1,030	(1,030)
Bond Interest	110,315	47,267	47,267	-
Total Expenditures	315,315	337,267	$ 338,297	$ (1,030)
Receipts Over (Under) Expenditures	97,275	73,226		
Unencumbered Cash, Beginning	585,849	683,124		
Unencumbered Cash, Ending	$ 683,124	$ 756,350		

UNIFIED SCHOOL DISTRICT NO. 327
SCHOLARSHIP FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 2

Scholarship Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
M.F. Beighley Scholarship	$ 7,639	$ 23	$ 150	$ 7,512
Lovenstein Memorial Scholarship	959	3	100	862
Gilkinson Family Scholarship	3,816	13	150	3,679
Henry Comm. Cancer Scholarship	13,321	52	500	12,873
Scott Bunch Scholarship	10,707	38	-	10,745
Voice of Democracy Scholarship	1,483	300	1,200	583
Tina Deiser Scholarship	1,525	8	-	1,533
Total Scholarship Funds	$ 39,450	$ 437	$ 2,100	$ 37,787

UNIFIED SCHOOL DISTRICT NO. 327
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Ellsworth High School				
Senior Class	$ 2,209	$ 1,727	$ 3,900	$ 36
Junior Class	1,592	9,487	10,384	695
Sophomore Class	470	774	30	1,214
Freshman Class	17	240	73	184
JH STUCO	1,045	738	-	1,783
8th Grade Class	-	338	-	338
7th Grade Class	738	200	778	160
Class Reserve	2,077	-	1,052	1,025
Parent Network	523	-	-	523
Cheerleaders	56	2,437	2,390	103
JHS Cheerleader Camp & Clothing	269	369	621	17
FCA	676	-	-	676
FFA	14,613	40,273	53,090	1,796
FFA Greenhouse	663	2,019	1,645	1,037
National Honor Society	2,825	3,435	2,461	3,799
Student Council	5,420	5,731	10,210	941
E Club	1,262	509	-	1,771
Musical	3,034	1,194	897	3,331
Music - Ellsworth Singers	2,552	616	487	2,681
Music Purchasing Account	1,092	-	-	1,092
Bearcat Closet	6,779	2,270	242	8,807
Drama	1,860	-	-	1,860
Art Club	686	322	402	606
Scholars Bowl	58	512	570	-
KMS: SLG	-	2,441	2,249	192
JHS Scholars Bowl	160	368	378	150
FFA Concessions	784	17,585	10,664	7,705
Indoor Concessions	12,396	34,168	30,922	15,642
Debate/Forensics	356	113	469	-
Investment - Savings Interest	(1,899)	12,567	10,519	149
Bearcat Ink	416	1,029	828	617
Emerging Technology	75	175	-	250
Total Student Organization Funds	62,804	141,637	145,261	59,180
High School Sales Tax	-	4,864	4,864	-
District Payroll Clearing	10,135	3,685	-	13,820
Total Agency Funds	$ 72,939	$ 150,186	$ 150,125	$ 73,000

UNIFIED SCHOOL DISTRICT NO. 327
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School	$ 8,776	$ 117,275	$ 117,758	$ 8,293	$ -	$ 8,293
School Projects						
Ellsworth High School						
Elkan Yearbook	3,878	2,788	6,666	-	-	-
Extra AD Money	-	21,140	21,140	-	-	-
JH Yearbooks	-	1,934	1,934	-	-	-
Student Support	-	805	59	746	-	746
Miscellaneous Projects	316	-	-	316	-	316
Band Fundraising	12,255	100	125	12,230	-	12,230
Subtotal School Projects	16,449	26,767	29,924	13,292	-	13,292
Revolving Funds						
Ellsworth High School	-	3,898	3,898	-	-	-
Kanpolis Middle School	-	267	267	-	-	-
Ellsworth Elementary School	-	303	303	-	-	-
Subtotal Revolving Funds	-	4,468	4,468	-	-	-
Total District Activity Funds	$ 25,225	$ 148,510	$ 152,150	$ 21,585	$ -	$ 21,585

UNIFIED SCHOOL DISTRICT NO. 327

SINGLE AUDIT SECTION

JUNE 30, 2022

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

To the Board of Education of Unified School District No. 327:

We have audited, in accordance with the 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, the financial statement of Unified School District No. 327 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 25, 2023. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 327'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 Unified School District No. 327's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 327's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial 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.

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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 327'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 Unified School District No. 327'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.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

January 25, 2023

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

To the Board of Education of Unified School District No. 327:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 327's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 327's major federal programs for the year ended June 30, 2022. Unified School District No. 327's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 327 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Unified School District No. 327 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 327's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 327's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 327's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District No. 327's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 327's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 327's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 327's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

January 25, 2023

UNIFIED SCHOOL DISTRICT NO. 327
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 327 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statement of Unified School District No. 327, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No material weaknesses were identified and no significant deficiencies were reported during the audit of each major federal program.

5. The auditor's report on compliance for each major federal program for Unified School District No. 327 expresses an unmodified opinion on all major federal programs.

6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The programs tested as major programs: Child Nutrition Cluster, Assistance Listing Number 10.553, 10.555 and 10.559.

8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.

9. Unified School District No. 327 was determined to not be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

None.

UNIFIED SCHOOL DISTRICT NO. 327
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

Finding number: 2021-001

Finding summary: There was an inadequate design of internal control over the preparation of the schedule of expenditures of federal awards. The internal control system does not ensure preventing or detecting material misstatements.

Status: Corrective action has been taken.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 327
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS			
Child Nutrition Cluster-Cluster			
United States Department of Agriculture			
School Breakfast Program (SBP)	10.553	Kansas State Department of Education,3529-3490	$ 86,571
National School Lunch Program (NSLP)	10.555	Kansas State Department of Education,3530-3500	311,857
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3530-3500	19,265
Total United States Department of Agriculture			417,693
Total Child Nutrition Cluster-Cluster			417,693
Other Programs			
Department of Education			
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education,3532-3520	85,482
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education,3526-3860	15,791
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education,3113-3113	14,168
Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act (COVID-19)	84.425	Kansas State Department of Education,3233-3040	216,832
Total Department of Education			332,273
United States Department of Agriculture			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants (COVID-19)	10.649	Kansas State Department of Education,3530-3500 COVID-19	614
Total United States Department of Agriculture			614
Total Other Programs			332,887
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 750,580

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 327
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 327 (the District) and is presented on the regulatory basis of accounting. 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the ten percent de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.