UNIFIED SCHOOL DISTRICT NO. 309

FINANCIAL STATEMENT
JUNE 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 309
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 309

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 309**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for 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 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. 309**, 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 **Unified School District No. 309**, as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 309** 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.

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Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 309**, 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.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 309's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Unified School District No. 309's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Unified School District No. 309'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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, 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 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 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 basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 309**, as of and for the year ended June 30, 2021, and have issued our report thereon dated January 6, 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: https://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, 2021 (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 relates 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare 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 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2023, on our consideration of **Unified School District No. 309's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Unified School District No. 309'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. 309's** internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
May 1, 2023

UNIFIED SCHOOL DISTRICT NO. 309
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 9,399,400	$ 9,399,400	$ 0	$ 22,321	$ 22,321
Special Purpose Funds							
Supplemental General	138,717	0	2,739,522	2,737,736	140,503	19,888	160,391
Preschool-Aged At-Risk	17,925	0	45,000	58,896	4,029	0	4,029
At Risk (K-12)	161,493	0	1,422,874	1,164,617	419,750	0	419,750
Bilingual Education	20,498	0	30,021	50,519	0	0	0
Virtual Education	47,126	0	122,681	169,807	0	0	0
Capital Outlay	1,463,269	0	1,280,985	1,093,539	1,650,715	388,392	2,039,107
Driver Training	26,919	0	20,478	19,927	27,470	0	27,470
Food Service	193,151	0	1,013,764	851,112	355,803	0	355,803
Professional Development	29,103	0	4,175	30,271	3,007	0	3,007
Parent Education	14,051	0	547	14,598	0	0	0
Special Education	320,918	0	1,602,195	1,923,113	0	0	0
Career and Postsecondary Education	135,763	0	237,049	372,812	0	0	0
KPERS Contribution	0	0	1,129,938	1,129,938	0	0	0
Federal Funds	(207,687)	0	777,137	603,272	(33,822)	0	(33,822)
Gifts and Grants	55,202	0	285,944	329,650	11,496	0	11,496
Contingency Reserve	457,016	42,984	0	172,197	327,803	172,197	500,000
Textbook & Student Material Revolving	76,371	0	31,743	16,191	91,923	8,379	100,302
District Activity Funds	56,058	0	160,026	136,502	79,582	180	79,762
Bond and Interest Fund	361,098	0	1,735	0	362,833	0	362,833
	$ 3,366,991	$ 42,984	$ 20,305,214	$ 20,274,097	$ 3,441,092	$ 611,357	$ 4,052,449

Composition of Cash:		
	Checking Accounts	$ 3,829,660
	Certificate of Deposit	300,000
		4,129,660
	Agency Funds	(77,211)
		$ 4,052,449

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

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 309 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Nickerson and South Hutchinson, 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-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 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.

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.

If the municipality 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 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 for the year ended June 30, 2022.

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 & Student Material Revolving 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 $459,152 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.

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 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 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 paymentsof $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 $1,129,938 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 $8,690,966. 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.

Note 4 - 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.

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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $4,129,660 and the bank balance was $4,524,657. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $4,024,657 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 5 - Interfund Transactions:

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

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$1,115,322	$ 10,000	$ 100,000	$ 0	$ 0	$1,261,402	$ 50,000	$2,536,724
Supplemental General Fund	45,000	307,552	20,021	22,681	256,231	547	267,198	185,549	1,104,779
	$ 45,000	$1,422,874	$ 30,021	$ 122,681	$ 256,231	$ 547	$1,528,600	$ 235,549	$3,641,503

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 these financial statements.

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

Note 7 - 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.

Note 8 - 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 fiscal three years.

Note 9 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through May 1, 2023, the date which the financial statement was available to be issued.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 309
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 9,785,324	$ (399,742)	$ 13,818	$ 9,399,400	$ 9,399,400	$ 0
Special Purpose Funds						
Supplemental General	2,899,136	(130,889)	0	2,768,247	2,737,736	(30,511)
Preschool-Aged At-Risk	84,550	0	0	84,550	58,896	(25,654)
At Risk (K-12)	1,712,100	0	0	1,712,100	1,164,617	(547,483)
Bilingual Education	57,050	0	0	57,050	50,519	(6,531)
Virtual Education	277,050	0	0	277,050	169,807	(107,243)
Capital Outlay	2,250,000	0	0	2,250,000	1,093,539	(1,156,461)
Driver Training	26,025	0	0	26,025	19,927	(6,098)
Food Service	1,068,710	0	0	1,068,710	851,112	(217,598)
Professional Development	39,202	0	0	39,202	30,271	(8,931)
Parent Education	21,000	0	0	21,000	14,598	(6,402)
Special Education	2,085,020	0	0	2,085,020	1,923,113	(161,907)
Career and Postsecondary Education	407,600	0	0	407,600	372,812	(34,788)
KPERS Contribution	1,251,490	0	0	1,251,490	1,129,938	(121,552)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	603,272	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	329,650	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	172,197	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	16,191	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	136,502	XXXXXXXXXX
Bond and Interest Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
	$ 21,964,257	$ (530,631)	$ 13,818	$ 21,447,444	$ 20,274,097	$ (2,431,159)

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 23,086	$ 14,019	$ 0	$ 14,019
State Sources	9,185,033	9,385,381	9,785,324	(399,943)
	9,208,119	9,399,400	$ 9,785,324	$ (385,924)
Expenditures				
Instruction	3,491,699	3,608,868	$ 3,101,590	$ 507,278
Student Support Services	304,469	254,799	311,750	(56,951)
Instructional Support Staff	248,873	232,459	260,200	(27,741)
General Administration	393,260	407,951	405,000	2,951
School Administration	733,425	754,128	775,600	(21,472)
Central Services	0	125,401	0	125,401
Operations & Maintenance	110,820	938,660	114,100	824,560
Student Transportation Services	911,078	540,410	997,500	(457,090)
Other Support Services	504,168	0	528,050	(528,050)
Transfers	2,510,327	2,536,724	3,291,534	(754,810)
Adjustment to Comply with Legal Max	0	0	(399,742)	399,742
Adjustment for Qualifying Budget Credits	0	0	13,818	(13,818)
	9,208,119	9,399,400	$ 9,399,400	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,200,585	$ 1,224,153	$ 1,190,382	$ 33,771
County Sources	171,200	160,589	151,200	9,389
State Sources	1,336,900	1,354,780	1,418,837	(64,057)
	2,708,685	2,739,522	$ 2,760,419	$ (20,897)
Expenditures				
Instruction	591,236	655,169	$ 801,396	$ (146,227)
Student Support Services	96,107	92,590	101,100	(8,510)
Instructional Support Staff	110,714	150,517	116,150	34,367
General Administration	19,178	10,862	24,610	(13,748)
School Administration	73,033	73,395	88,050	(14,655)
Central Services	199,166	257,033	199,100	57,933
Operations & Maintenance	316,255	385,932	326,000	59,932
Student Transportation Services	6,609	1,637	12,296	(10,659)
Other Support Services	0	5,822	0	5,822
Transfers	1,285,910	1,104,779	1,230,434	(125,655)
Adjustment to Comply with Legal Max	0	0	(130,889)	130,889
	2,698,208	2,737,736	$ 2,768,247	$ (30,511)
Receipts Over (Under) Expenditures	10,477	1,786		
Unencumbered Cash, Beginning	128,240	138,717		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 138,717	$ 140,503		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 70,000	$ 45,000	$ 80,000	$ (35,000)
	70,000	45,000	$ 80,000	$ (35,000)
Expenditures				
Instruction	75,334	58,896	$ 84,550	$ (25,654)
	75,334	58,896	$ 84,550	$ (25,654)
Receipts Over (Under) Expenditures	(5,334)	(13,896)		
Unencumbered Cash, Beginning	23,259	17,925		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,925	$ 4,029		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,250,000	$ 1,422,874	$ 1,690,998	$ (268,124)
	1,250,000	1,422,874	$ 1,690,998	$ (268,124)
Expenditures				
Instruction	1,252,602	1,164,617	$ 1,712,100	$ (547,483)
	1,252,602	1,164,617	$ 1,712,100	$ (547,483)
Receipts Over (Under) Expenditures	(2,602)	258,257		
Unencumbered Cash, Beginning	164,095	161,493		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 161,493	$ 419,750		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 40,000	$ 30,021	$ 40,000	$ (9,979)
	40,000	30,021	$ 40,000	$ (9,979)
Expenditures				
Instruction	42,149	50,519	$ 57,050	$ (6,531)
	42,149	50,519	$ 57,050	$ (6,531)
Receipts Over (Under) Expenditures	(2,149)	(20,498)		
Unencumbered Cash, Beginning	22,647	20,498		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 20,498	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 450	$ 0	$ 0	$ 0
Transfers	100,000	122,681	300,000	(177,319)
	100,450	122,681	$ 300,000	$ (177,319)
Expenditures				
Instruction	95,189	156,237	$ 277,050	$ (120,813)
Instructional Support Staff	0	8,570	0	8,570
General Administration	0	5,000	0	5,000
	95,189	169,807	$ 277,050	$ (107,243)
Receipts Over (Under) Expenditures	5,261	(47,126)		
Unencumbered Cash, Beginning	41,865	47,126		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 47,126	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 711,093	$ 689,688	$ 711,865	$ (22,177)
County Sources	93,735	83,931	76,202	7,729
State Sources	247,713	251,135	254,412	(3,277)
Transfers	0	256,231	0	256,231
	1,052,541	1,280,985	$ 1,042,479	$ 238,506
Expenditures				
Instruction	369,133	144,055	$ 500,000	$ (355,945)
Student Support Services	0	0	200,000	(200,000)
General Administration	12,452	21,757	50,000	(28,243)
School Administration	5,217	299	50,000	(49,701)
Central Services	40,962	10,888	100,000	(89,112)
Operations & Maintenance	139,623	211,586	150,000	61,586
Student Transportation Services	72,231	72,201	200,000	(127,799)
Other Support Services	4,536	0	50,000	(50,000)
Facility Acquisition & Construction Services	1,093,292	632,753	950,000	(317,247)
	1,737,446	1,093,539	$ 2,250,000	$ (1,156,461)
Receipts Over (Under) Expenditures	(684,905)	187,446		
Unencumbered Cash, Beginning	2,148,174	1,463,269		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,463,269	$ 1,650,715		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 246	$ 8,278	$ 7,500	$ 778
State Sources	1,400	12,200	6,000	6,200
	1,646	20,478	$ 13,500	$ 6,978
Expenditures				
Instruction	14,704	19,927	$ 18,025	$ 1,902
Vehicle Operations & Maintenance	1,343	0	8,000	(8,000)
	16,047	19,927	$ 26,025	$ (6,098)
Receipts Over (Under) Expenditures	(14,401)	551		
Unencumbered Cash, Beginning	41,320	26,919		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 26,919	$ 27,470		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 31,590	$ 24,642	$ 44,450	$ (19,808)
State Sources	7,714	6,195	5,340	855
Federal Sources	864,912	982,927	916,871	66,056
Transfers	10,000	0	20,000	(20,000)
	914,216	1,013,764	$ 986,661	$ 27,103
Expenditures				
School Administration	0	37,877	$ 0	$ 37,877
Operations & Maintenance	50,448	16,095	16,410	(315)
Food Service Operations	737,794	797,140	1,052,300	(255,160)
	788,242	851,112	$ 1,068,710	$ (217,598)
Receipts Over (Under) Expenditures	125,974	162,652		
Unencumbered Cash, Beginning	67,177	193,151		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 193,151	$ 355,803		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,962	$ 100	$ 5,000	$ (4,900)
State Sources	5,984	4,075	0	4,075
Transfers	10,910	0	25,000	(25,000)
	22,856	4,175	$ 30,000	$ (25,825)
Expenditures				
Instructional Support Staff	26,371	24,381	$ 26,202	$ (1,821)
Central Services	9,104	5,890	13,000	(7,110)
	35,475	30,271	$ 39,202	$ (8,931)
Receipts Over (Under) Expenditures	(12,619)	(26,096)		
Unencumbered Cash, Beginning	41,722	29,103		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 29,103	$ 3,007		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 10,000	$ 547	$ 20,000	$ (19,453)
	10,000	547	$ 20,000	$ (19,453)
Expenditures				
Student Support Services	13,711	14,598	$ 21,000	$ (6,402)
	13,711	14,598	$ 21,000	$ (6,402)
Receipts Over (Under) Expenditures	(3,711)	(14,051)		
Unencumbered Cash, Beginning	17,762	14,051		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 14,051	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 12,735	$ 51,552	$ 15,000	$ 36,552
Federal Sources	19,332	22,043	0	22,043
Transfers	1,828,760	1,528,600	1,955,970	(427,370)
	1,860,827	1,602,195	$ 1,970,970	$ (368,775)
Expenditures				
Instruction	1,820,777	1,783,476	$ 1,916,920	$ (133,444)
Student Transportation Services	123,022	139,637	168,100	(28,463)
	1,943,799	1,923,113	$ 2,085,020	$ (161,907)
Receipts Over (Under) Expenditures	(82,972)	(320,918)		
Unencumbered Cash, Beginning	403,890	320,918		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 320,918	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,979	$ 0	$ 10,000	$ (10,000)
State Sources	0	1,500	0	1,500
Transfers	410,000	235,549	340,000	(104,451)
	415,979	237,049	$ 350,000	$ (112,951)
Expenditures				
Instruction	373,530	371,703	$ 406,600	$ (34,897)
Operations & Maintenance	610	1,109	1,000	109
	374,140	372,812	$ 407,600	$ (34,788)
Receipts Over (Under) Expenditures	41,839	(135,763)		
Unencumbered Cash, Beginning	93,924	135,763		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 135,763	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,073,319	$ 1,129,938	$ 1,251,490	$ (121,552)
	1,073,319	1,129,938	$ 1,251,490	$ (121,552)
Expenditures				
Instruction	643,991	683,777	$ 706,490	$ (22,713)
Student Support Services	53,666	56,565	65,000	(8,435)
Instructional Support Staff	53,666	56,565	65,000	(8,435)
General Administration	53,666	56,565	65,000	(8,435)
School Administration	85,865	86,746	100,000	(13,254)
Other Support Services	32,200	34,539	50,000	(15,461)
Operations & Maintenance	85,865	86,103	100,000	(13,897)
Student Transportation Services	32,200	34,539	50,000	(15,461)
Food Service	32,200	34,539	50,000	(15,461)
	1,073,319	1,129,938	$ 1,251,490	$ (121,552)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 35,100	$ 1,735	$ 0	$ 1,735
	35,100	1,735	$ 0	$ 1,735
Expenditures				
Debt Service	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	35,100	1,735		
Unencumbered Cash, Beginning	325,998	361,098		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 361,098	$ 362,833		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,163,805	$ 777,137
	1,163,805	777,137
Expenditures		
Instruction	1,143,669	521,153
Student Support Services	0	24,790
Instructional Support Staff	0	1,194
General Administration	56	590
Central Services	3,750	7,085
Operations & Maintenance	148,112	39,784
Student Transportation Services	5,905	8,676
Other Support Services	0	0
New Building Acquisition & Construction	70,000	0
	1,371,492	603,272
Receipts Over (Under) Expenditures	(207,687)	173,865
Unencumbered Cash, Beginning	0	(207,687)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (207,687)	$ (33,822)

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 80,228	$ 35,261
State Sources	104,693	169,593
Federal Sources	52,500	81,090
	237,421	285,944
Expenditures		
Instruction	220,861	328,160
Instructional Support Services	0	0
Food Service	3,682	1,490
	224,543	329,650
Receipts Over (Under) Expenditures	12,878	(43,706)
Unencumbered Cash, Beginning	42,324	55,202
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 55,202	$ 11,496

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Operations & Maintenance	42,984	172,197
	42,984	172,197
Receipts Over (Under) Expenditures	(42,984)	(172,197)
Unencumbered Cash, Beginning	500,000	457,016
Prior Year Canceled Encumbrances	0	42,984
Unencumbered Cash, Ending	$ 457,016	$ 327,803

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 26,374	$ 31,743
Transfers	66,567	0
	92,941	31,743
Expenditures		
Instruction	94,444	16,191
	94,444	16,191
Receipts Over (Under) Expenditures	(1,503)	15,552
Unencumbered Cash, Beginning	77,874	76,371
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 76,371	$ 91,923

UNIFIED SCHOOL DISTRICT NO. 309
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Nickerson High School				
Class of 2021	$ 5,390	$ 0	$ 5,390	$ 0
Class of 2022	149	5,754	5,903	0
Class of 2023	(5)	3,015	0	3,010
Cheerleaders	4,193	2,601	4,148	2,646
Faculty Fund	1,938	89	327	1,700
Debate	1,070	3,254	3,069	1,255
Creative Writing	138	0	0	138
Forensics	2,301	793	1,690	1,404
Art Class	1,157	0	117	1,040
FBLA	6,280	5,007	6,923	4,364
FCCLA	2,144	0	668	1,476
Spanish Club	11	0	0	11
Key Club	267	0	0	267
Instrumental Music	290	6,025	5,376	939
Vocal Music	161	0	0	161
Madrigals	1,577	364	0	1,941
Yearbook/Publications	3,149	7,787	5,132	5,804
SAVE/SADD	585	0	0	585
Production Metals	955	623	71	1,507
Scholars Bowl	790	638	185	1,243
Productions/Musical	5,589	1,045	2,171	4,463
School Play	100	0	0	100
Science Club	676	0	0	676
Madrigals Trip	2,705	0	0	2,705
Drama Club	59	0	0	59
Skills USA	5,788	60	302	5,546
STUCO-General	3,316	2,712	2,235	3,793
Entrepreneurship	2,308	0	0	2,308
Women's Empowerment	9	0	0	9
Book Club	1	0	0	1
FCA	1,967	0	872	1,095
Panther TV Group	867	1,024	345	1,546
Scholarships	205	4,000	4,005	200
Panther Pride Education	1,057	490	489	1,058
Hutchinson Community	1,002	0	0	1,002
Prairie Quilt Guild Grant	1,904	500	970	1,434
Social/Emotional	0	1,700	1,677	23
Sales Tax	(64)	6,016	5,952	0
	60,029	53,497	58,017	55,509

UNIFIED SCHOOL DISTRICT NO. 309
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Reno Valley Middle School				
7th Grade	707	0	294	413
8th Grade	622	1,613	903	1,332
PAWS	1,519	1,311	1,681	1,149
Instrumental Music	753	6,197	6,317	633
Yearbook/Publications	748	472	0	1,220
STUCO-General	321	914	736	499
Sales Tax	8	2	10	0
	4,678	10,509	9,941	5,246
Nickerson Elementary School				
Stuco General	4,433	7,103	4,439	7,097
NES/CO Yearbook	1,075	85	1,146	14
5K Run	2,877	49	0	2,926
	8,385	7,237	5,585	10,037
South Hutchinson Elementary School				
Spirit Account	527	1,344	1,651	220
Yearbook	4,314	710	1,219	3,805
Food Pantry	912	2,511	1,029	2,394
STUCO-General	2,173	0	2,173	0
	7,926	4,565	6,072	6,419
Total Agency Funds	$ 81,018	$ 75,808	$ 79,615	$ 77,211

UNIFIED SCHOOL DISTRICT NO. 309
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Nickerson High School							
Athletics	$ 21,887	$ 0	$ 99,842	$ 89,470	$ 32,259	$ 180	$ 32,439
Concession/Vending Machines	267	0	26,738	22,169	4,836	0	4,836
	22,154	0	126,580	111,639	37,095	180	37,275
Reno Valley Middle School							
Athletics	532	0	3,863	3,379	1,016	0	1,016
School Projects	6,844	0	300	1,193	5,951	0	5,951
Concession/Vending Machines	344	0	4,601	3,934	1,011	0	1,011
	7,720	0	8,764	8,506	7,978	0	7,978
Nickerson Elementary School							
Hutchinson Foundation Grant	8	0	1,550	523	1,035	0	1,035
Rimmer Fund	25	0	0	0	25	0	25
NES heal	740	0	0	0	740	0	740
BCBS Healthy Habits for Life	3,046	0	0	0	3,046	0	3,046
	3,819	0	1,550	523	4,846	0	4,846
South Hutchinson Elementary School							
HCF Grants	5	0	611	615	1	0	1
Outdoor Classroom	3,439	0	962	404	3,997	0	3,997
Fine Art Grant	200	0	0	0	200	0	200
HCF Early Child Educ Enrichment	3,450	0	0	3,450	0	0	0
Potter's Plumbing	55	0	0	0	55	0	55
Simple Abundance Farm LLC Pre-K Donation	0	0	500	315	185	0	185
SCKLS School Library Grant	0	0	0	0	0	0	0
Laps for Learning	15,216	0	21,059	11,050	25,225	0	25,225
	22,365	0	23,132	15,834	29,663	0	29,663
Total District Activity Funds	$ 56,058	$ 0	$ 160,026	$ 136,502	$ 79,582	$ 180	$ 79,762

FEDERAL AWARD INFORMATION

BFR

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

Board of Education
Unified School District No. 309

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. 309**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 309's** basic financial statement, and have issued our report thereon dated May 1, 2023. 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.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 309'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. 309's** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 309's** internal control.

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

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Board of Education
Unified School District No. 309

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. 309'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 result 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
May 1, 2023

BFR

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

Board of Education
Unified School District No. 309

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 309'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. 309's** major federal programs for the year ended **June 30, 2022**. **Unified School District No. 309's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 309** 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 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*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 309** 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Unified School District No. 309's** compliance with the compliance requirements referred to above.

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Board of Education
Unified School District No. 309

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Unified School District No. 309's** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Unified School District No. 309'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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Unified School District No. 309's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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. 309'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. 309'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. 309'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.

Board of Education
Unified School District No. 309

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 major 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 major 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 major 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weakness 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 result 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
May 1, 2023

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/22
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	$ 195,631	$ 0	$ 195,631	$ 195,631	$ 0
National School Lunch Program	10.555	614,517	0	614,517	614,517	0
Summer Food Service Program for Children	10.559	160,518	76,669	160,518	37,171	200,016
Fresh Fruit and Vegetable Program	10.582	11,112	0	11,112	11,112	0
		981,778	76,669	981,778	858,431	200,016
Child and Adult Care Food Program	10.558	535	0	535	535	0
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	614	0	614	614	0
		982,927	76,669	982,927	859,580	200,016
Department of Education						
Title I Grants to Local Educational Agencies	84.010	212,978	0	212,978	205,027	7,951
Supporting Effective Instruction State Grant	84.367	39,209	0	39,209	51,921	(12,712)
Student Support and Academic Enrichment Program	84.424	20,235	1	20,235	20,235	1
COVID-19 Education Stabilization Fund	84.425D	2,532,527	(207,688)	499,543	302,487	(10,632)
		2,804,949	(207,687)	771,965	579,670	(15,392)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	27,215	0	27,215	45,645	(18,430)
TANF Cluster-Cluster						
Temporary Assistance for Needy Families	93.558	81,090	0	81,090	81,090	0
		108,305	0	108,305	126,735	(18,430)
Total Federal Awards		$ 3,896,181	$ (131,018)	$ 1,863,197	$ 1,565,985	$ 166,194

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 309** 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. 309
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 309**.

2. No significant deficiencies and no 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. 309**, was disclosed during the audit.

4. No significant deficiencies and one 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. 309**, 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. 309**.

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
Fresh Fruit and Vegetable Program	10.582
COVID-19 Education Stabilization Fund	84.425D

8. The threshold for distinguishing Types A and B programs was $750,000.

9. **Unified School District No. 309** was determined not to be a low-risk auditee.

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

Findings and Questioned Costs – Major Federal Award Program Audit

Finding 2021-001 - COVID-19 Education Stabilization Fund – Assistance Listing Number 84.425D

Finding: The District made a payment to a vendor for a construction project in excess of $20,000 without a formal competitive bidding processing occurring.

Status: The District implemented the corrective action.

Finding 2021-002 - COVID-19 Education Stabilization Fund – Assistance Listing Number 84.425D

Finding: The District made a payment using federal funds to a vendor in excess of $25,000 without verifying whether or not the vendor was suspended or debarred.

Status: The District implemented the corrective action.