

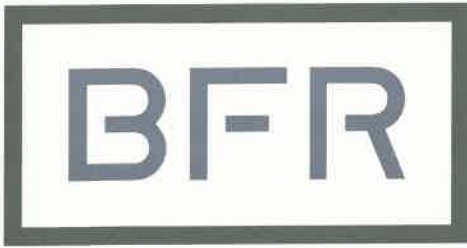
**UNIFIED SCHOOL DISTRICT NO. 313  
BUHLER, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2021**



**UNIFIED SCHOOL DISTRICT NO. 313**  
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**JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 313, Buhler, Kansas**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

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

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

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 313, Buhler, Kansas**, as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 313, Buhler, Kansas**, as of **June 30, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

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

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

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated January 29, 2021. The 2020 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://da.ks.gov/ar/muniserv/>. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, 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 December 6, 2021, on our consideration of **Unified School District No. 313, Buhler, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 313, Buhler, Kansas'** internal control over financial reporting and compliance.

***BFR CPA, LLC***

BFR CPA, LLC  
December 6, 2021

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 15,487,344	\$ 15,487,344	\$ 0	\$ 393	\$ 393
Special Purpose Funds							
Supplemental General	216,131	0	5,233,072	5,118,008	331,195	0	331,195
Preschool-Aged At-Risk	0	0	195,000	195,000	0	0	0
At Risk (K-12)	17,501	0	1,405,000	1,405,173	17,328	0	17,328
Bilingual Education	361	0	24,141	24,134	368	0	368
Capital Outlay	973,536	0	2,163,829	1,316,986	1,820,379	2,467	1,822,846
Driver Training	108,524	0	56,660	62,170	103,014	0	103,014
Food Service	288,656	0	1,261,307	1,187,295	362,668	0	362,668
Professional Development	19,090	0	27,502	28,573	18,019	0	18,019
Parent Education Program	451	0	14,000	13,711	740	0	740
Special Education	105,218	0	4,114,183	3,745,061	474,340	0	474,340
Career and Postsecondary Education	83,743	0	674,108	656,093	101,758	7,858	109,616
KPERS Contribution	0	0	1,652,326	1,652,326	0	0	0
Federal Funds	4,000	0	1,924,165	2,078,803	(150,638)	110,967	(39,671)
Gifts and Grants	77,892	0	207,517	180,319	105,090	995	106,085
Contingency Reserve	0	0	850,000	75,230	774,770	75,230	850,000
Textbook and Student Material							
Revolving	355,949	0	311,028	483,158	183,819	48,812	232,631
Early Childhood Education	2,111	0	381,122	382,661	572	35	607
Wheatland Park Escrow	24,000	0	12,000	0	36,000	0	36,000
District Activity Funds	206,191	0	505,736	454,233	257,694	600	258,294
Bond and Interest Fund	2,404,041	0	3,653,685	3,351,495	2,706,231	0	2,706,231
	<u>\$ 4,887,395</u>	<u>\$ 0</u>	<u>\$ 40,153,725</u>	<u>\$ 37,897,773</u>	<u>\$ 7,143,347</u>	<u>\$ 247,357</u>	<u>\$ 7,390,704</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 7,443,630
Agency Funds	(52,926)
	<u>\$ 7,390,704</u>

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

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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

Financial Reporting Entity

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

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

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

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

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

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

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

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

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

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2021.

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

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

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

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

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

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

The District received \$863,147 subsequent to June 30, 2021, 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, 2021.



**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 3 - Defined Benefit Pension Plan:**

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

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

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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 \$1,652,326 for the year ended June 30, 2021.

**Net Pension Liability**

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$18,668,698. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Note 4 - Interfund Transactions:**

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

Transfer from:	Transfer to:									Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Food Service	Parent Education Program	Special Education	Career and Postsecondary Education	Contingency Reserve	Textbook & Student Material Revolving	
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,310,049	\$ 0	\$ 850,000	\$ 75,000	\$ 4,235,049
Supplemental General Fund	195,000	1,405,000	22,000	50	14,000	717,084	535,000	0	0	2,888,134
	<u>\$ 195,000</u>	<u>\$ 1,405,000</u>	<u>\$ 22,000</u>	<u>\$ 50</u>	<u>\$ 14,000</u>	<u>\$ 4,027,133</u>	<u>\$ 535,000</u>	<u>\$ 850,000</u>	<u>\$ 75,000</u>	<u>\$ 7,123,183</u>

**Note 5 - Related Party Transactions:**

During the year ended June 30, 2021, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2021, there was \$840,976 in amounts payable in the form of various lease purchase agreement to the financial institution. Total payments to the financial institution during the year ended June 30, 2021, were \$275,744.

The District contracted with a medical practice owned by a board member for athletic training services. Payments for the year ended June 30, 2021, were \$19,494.

The District purchased audio/visual products and services from a company owned by a board member. Purchases for the year ended June 30, 2021, were \$12,766.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 6 - Postemployment Benefits:**

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

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

**Note 7 - Compensated Absences:**

Annual Leave

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

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

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

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

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

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

Termination Benefits

The District provides an early retirement program for certain eligible employees. This program is being phased out to the 403(b) plan. Generally, the employee must have completed ten years of service with the District and have worked for the District through their 60th birthday or have reached an age and length of service in Kansas public schools totaling 85. Those eligible under this program may receive benefits for up to five years. The amount of early retirement benefits paid for year ended June 30, 2021, was \$218,015.

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 8 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2021, is as follows:

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$7,443,630 and the bank balance was \$8,026,857. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$324,299 was covered by federal depository insurance and the remaining \$7,702,558 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 9 - Reimbursed Expenditures:**

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

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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

On January 29, 2020, the District issued \$30,265,000 in General Obligation Bonds with an interest rate of 2.70%. Of the issue, \$29,859,938 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the Series 2012-A bonds. As of June 30, 2021, \$28,210,000 of bonds outstanding are considered defeased and not included in long-term debt below.

On February 23, 2021, the District issued \$23,350,000 in General Obligation Bonds with interest rates ranging from 0.22% to 1.70%. Of the issue, \$23,032,566 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the Series 2012-A bonds and the Series 2015-A bonds. As of June 30, 2021, \$21,520,000 of bonds outstanding are considered defeased and not included in long-term debt below.

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

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

Lease payments are due monthly, semi-annually, and annually.

Terms for long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
2012-A Series	3.00 - 4.00	8/30/2012	\$ 44,995,000	9/1/2037
2012-B Series	1.749 - 2.529	8/30/2012	\$ 3,080,000	9/1/2020
2015-A Series	1.25 - 4.40	4/1/2015	\$ 9,300,000	9/1/2037
2015-B Series	1.25 - 2.40	4/1/2015	\$ 700,000	9/1/2020
2020 Series	2.70	1/29/2020	\$ 30,265,000	9/1/1937
2021 Series	0.22 - 1.70	2/23/2021	\$ 23,350,000	9/1/2031
<b>Capital Leases</b>				
Bus Lease (6)	3.5	3/12/2015	\$ 514,698	2/1/2023
Textbooks (Math)	N/A	6/10/2015	\$ 215,790	7/1/2020
Activity Buses (2)	3.5	10/21/2015	\$ 338,700	2/1/2023
Equipment Lease Purchase	3.15	6/21/2016	\$ 1,535,000	5/1/1931
Apple Equipment	1.82	4/5/2017	\$ 417,607	2/1/2021
Band Instruments	3.75	5/19/2017	\$ 121,346	1/1/2022
Textbooks (Elementary)	1.00-3.00	6/14/2017	\$ 281,298	10/1/2022
Cases & Keyboards	1.89	8/3/2017	\$ 69,965	2/3/2021
Building Lease Purchase	4.75	8/29/2017	\$ 565,000	2/1/2024
Smart Board Lease	6.04	9/12/2018	\$ 94,676	3/1/2022
Truck Lease	2.75	2/4/2018	\$ 291,060	3/1/2023
Apple Equipment	1.82	4/30/2019	\$ 299,395	4/30/2023
Van Lease	2.75	1/8/2019	\$ 57,608	3/1/2023
Bleachers Lease Purchase	N/A	10/15/2019	\$ 97,097	10/15/2022
Apple Equipment	2.661	5/6/2021	\$ 193,285	2/1/2025

**UNIFIED SCHOOL DISTRICT NO. 313**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
2012-A Series	\$ 16,785,000	\$ 0	\$ 14,300,000	\$ 2,485,000	\$ 1,742,675
2012-B Series	365,000	0	365,000	0	4,615
2015-A Series	9,300,000	0	8,000,000	1,300,000	273,035
2015-B Series	180,000	0	180,000	0	1,800
2020 Series	30,265,000	0	0	30,265,000	0
2021 Series	0	23,350,000	0	23,350,000	0
	<u>56,895,000</u>	<u>23,350,000</u>	<u>22,845,000</u>	<u>57,400,000</u>	<u>2,022,125</u>
<b>Capital Leases</b>					
Bus Lease (6)	209,023	0	67,278	141,745	7,336
Textbooks (Math)	35,965	0	35,965	0	0
Activity Buses (2)	134,697	0	43,355	91,342	4,727
Equipment Lease Purchase	1,185,000	0	90,000	1,095,000	37,327
Apple Equipment	106,891	0	106,891	0	1,468
Band Instruments	50,530	0	24,798	25,732	1,900
Textbooks (Elementary)	143,658	0	46,579	97,079	3,994
Cases & Keyboards	13,526	0	13,526	0	166
Building Lease Purchase	470,000	0	30,000	440,000	22,325
Smart Board lease	48,681	0	23,617	25,064	2,587
Truck Lease	175,711	0	56,989	118,722	4,832
Apple Equipment	217,531	0	71,194	146,337	3,654
Van Lease	34,685	0	11,250	23,435	954
Bleachers Lease Purchase	64,731	0	32,365	32,366	0
Apple Equipment	0	193,285	0	193,285	0
	<u>2,890,629</u>	<u>193,285</u>	<u>653,807</u>	<u>2,430,107</u>	<u>91,270</u>
	<u>\$ 59,785,629</u>	<u>\$ 23,543,285</u>	<u>\$ 23,498,807</u>	<u>\$ 59,830,107</u>	<u>\$ 2,113,395</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2022	\$ 1,885,000	\$ 560,609	\$ 2,445,609	\$ 459,983	\$ 78,102	\$ 538,085	\$ 2,983,694
2023	2,310,000	495,974	2,805,974	683,099	63,057	746,156	3,552,130
2024	2,815,000	523,611	3,338,611	1,048,714	48,463	1,097,177	4,435,788
2025	2,935,000	154,913	3,089,913	1,023,700	23,198	1,046,898	4,136,811
2026	3,065,000	105,000	3,170,000	995,345	21,892	1,017,237	4,187,237
2027 - 2031	17,715,000	590,000	18,305,000	4,368,431	56,858	4,425,289	22,730,289
2032 - 2036	18,145,000	0	18,145,000	2,387,962	0	2,387,962	20,532,962
2037 - 2038	8,530,000	0	8,530,000	233,550	0	233,550	8,763,550
	<u>\$ 57,400,000</u>	<u>\$ 2,430,107</u>	<u>\$ 59,830,107</u>	<u>\$ 11,200,784</u>	<u>\$ 291,570</u>	<u>\$ 11,492,354</u>	<u>\$ 71,322,461</u>

**UNIFIED SCHOOL DISTRICT NO. 313  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2021**

**Note 12 - Contingencies:**

Grant Programs

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

Risk Management

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

Special Assessments

The District pays an annual assessment for various improvements related to the District's property. The assessments are for twenty years ending in 2036. The District paid \$119,497 for the assessments for the year ended June 30, 2021.

**Note 13 - Subsequent Events:**

The District has evaluated subsequent events through December 6, 2021, the date which the financial statement was available to be issued.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 313**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 15,713,705	\$ (314,804)	\$ 88,443	\$ 15,487,344	\$ 15,487,344	\$ 0
Special Purpose Funds						
Supplemental General	5,222,323	(104,315)	0	5,118,008	5,118,008	0
Preschool-Aged At-Risk	200,000	0	0	200,000	195,000	(5,000)
At Risk (K-12)	1,414,000	0	0	1,414,000	1,405,173	(8,827)
Bilingual Education	25,000	0	0	25,000	24,134	(866)
Capital Outlay	2,735,000	0	0	2,735,000	1,316,986	(1,418,014)
Driver Training	103,500	0	0	103,500	62,170	(41,330)
Food Service	1,506,000	0	0	1,506,000	1,187,295	(318,705)
Professional Development	100,000	0	0	100,000	28,573	(71,427)
Parent Education Program	25,000	0	0	25,000	13,711	(11,289)
Special Education	4,009,753	0	0	4,009,753	3,745,061	(264,692)
Career and Postsecondary Education	722,000	0	0	722,000	656,093	(65,907)
KPERS Contribution	1,923,897	0	0	1,923,897	1,652,326	(271,571)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,078,803	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	180,319	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	75,230	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	483,158	XXXXXXXXXX
Early Childhood Education	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	382,661	XXXXXXXXXX
Wheatland Park Escrow	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	454,233	XXXXXXXXXX
Bond and Interest	3,367,124	0	0	3,367,124	3,351,495	(15,629)
	<u>\$ 37,067,302</u>	<u>\$ (419,119)</u>	<u>\$ 88,443</u>	<u>\$ 36,736,626</u>	<u>\$ 37,897,773</u>	<u>\$ (2,493,257)</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 6,307	\$ 88,443	\$ 0	\$ 88,443
State Sources	15,191,970	15,398,901	15,713,705	(314,804)
	<u>15,198,277</u>	<u>15,487,344</u>	<u>\$15,713,705</u>	<u>\$ (226,361)</u>
Expenditures				
Instruction	6,967,819	6,444,385	\$ 7,050,000	\$ (605,615)
Student Support Services	415,159	383,610	425,500	(41,890)
Instructional Support Staff	572,511	507,019	513,000	(5,981)
General Administration	418,892	282,834	306,000	(23,166)
School Administration	850,748	798,692	830,000	(31,308)
Central Services	666,303	621,155	637,000	(15,845)
Operations & Maintenance	1,420,667	1,486,644	1,855,205	(368,561)
Student Transportation Services	808,323	727,956	897,000	(169,044)
Architectural & Engineering Service	385	0	0	0
Transfers	3,077,470	4,235,049	3,200,000	1,035,049
Adjustment to Comply with Legal Max	0	0	(314,804)	314,804
Adjustment for Qualifying Budget Credits	0	0	88,443	(88,443)
	<u>15,198,277</u>	<u>15,487,344</u>	<u>\$15,487,344</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,448,433	\$ 2,549,488	\$ 2,305,321	\$ 244,167
County Sources	300,665	308,828	277,713	31,115
State Sources	<u>2,065,849</u>	<u>2,374,756</u>	<u>2,423,158</u>	<u>(48,402)</u>
	<u>4,814,947</u>	<u>5,233,072</u>	<u>\$ 5,006,192</u>	<u>\$ 226,880</u>
Expenditures				
Instruction	1,201,226	1,630,674	\$ 1,550,500	\$ 80,174
Operations & Maintenance	598,101	599,200	687,500	(88,300)
Transfers	2,862,936	2,888,134	2,984,323	(96,189)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(104,315)</u>	<u>104,315</u>
	<u>4,662,263</u>	<u>5,118,008</u>	<u>\$ 5,118,008</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	152,684	115,064		
Unencumbered Cash, Beginning	63,447	216,131		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 216,131</u>	<u>\$ 331,195</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 191,000	\$ 195,000	\$ 200,000	\$ (5,000)
	<u>191,000</u>	<u>195,000</u>	<u>\$ 200,000</u>	<u>\$ (5,000)</u>
Expenditures				
Other Support Services	191,000	195,000	\$ 200,000	\$ (5,000)
	<u>191,000</u>	<u>195,000</u>	<u>\$ 200,000</u>	<u>\$ (5,000)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 1,408,936	\$ 1,405,000	\$ 1,400,000	\$ 5,000
	<u>1,408,936</u>	<u>1,405,000</u>	<u>\$ 1,400,000</u>	<u>\$ 5,000</u>
Expenditures				
Instruction	878,050	930,240	\$ 919,000	\$ 11,240
Student Support Services	237,264	234,502	210,000	24,502
School Administration	272,556	232,182	280,000	(47,818)
Central Services	6,742	8,249	5,000	3,249
	<u>1,394,612</u>	<u>1,405,173</u>	<u>\$ 1,414,000</u>	<u>\$ (8,827)</u>
Receipts Over (Under) Expenditures	14,324	(173)		
Unencumbered Cash, Beginning	3,177	17,501		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,501</u>	<u>\$ 17,328</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Bilingual Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 2,141	\$ 0	\$ 2,141
Transfers	23,000	22,000	25,000	(3,000)
	<u>23,000</u>	<u>24,141</u>	<u>\$ 25,000</u>	<u>\$ (859)</u>
Expenditures				
Instruction	22,917	24,134	\$ 25,000	\$ (866)
	<u>22,917</u>	<u>24,134</u>	<u>\$ 25,000</u>	<u>\$ (866)</u>
Receipts Over (Under) Expenditures	83	7		
Unencumbered Cash, Beginning	278	361		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 361</u>	<u>\$ 368</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,604,751	\$ 1,514,991	\$ 1,462,595	\$ 52,396
County Sources	154,066	169,529	152,314	17,215
State Sources	461,811	479,309	482,595	(3,286)
	<u>2,220,628</u>	<u>2,163,829</u>	<u>\$ 2,097,504</u>	<u>\$ 66,325</u>
Expenditures				
Instruction	389,957	338,589	\$ 410,000	\$ (71,411)
Instructional Support Staff	0	0	20,000	(20,000)
Central Services	0	5,071	10,000	(4,929)
Operations & Maintenance	296,936	43,877	290,000	(246,123)
Transportation	31,400	0	15,000	(15,000)
Land Improvement	56,781	11,450	100,000	(88,550)
Architectural & Engineering Services	3,216	0	10,000	(10,000)
Building Improvements	232,831	90,203	905,000	(814,797)
Debt Service	1,004,436	827,796	975,000	(147,204)
	<u>2,015,557</u>	<u>1,316,986</u>	<u>\$ 2,735,000</u>	<u>\$ (1,418,014)</u>
Receipts Over (Under) Expenditures	205,071	846,843		
Unencumbered Cash, Beginning	768,465	973,536		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 973,536</u>	<u>\$ 1,820,379</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 34,060	\$ 42,992	\$ 40,000	\$ 2,992
State Sources	20,930	13,668	11,250	2,418
	<u>54,990</u>	<u>56,660</u>	<u>\$ 51,250</u>	<u>\$ 5,410</u>
Expenditures				
Instruction	29,580	56,170	\$ 58,500	\$ (2,330)
Operations & Maintenance	9,500	6,000	45,000	(39,000)
	<u>39,080</u>	<u>62,170</u>	<u>\$ 103,500</u>	<u>\$ (41,330)</u>
Receipts Over (Under) Expenditures	15,910	(5,510)		
Unencumbered Cash, Beginning	92,614	108,524		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 108,524</u>	<u>\$ 103,014</u>		



**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 498,995	\$ 104,286	\$ 756,075	\$ (651,789)
State Sources	12,979	13,236	12,000	1,236
Federal Sources	591,677	1,143,735	653,321	490,414
Transfers	0	50	0	50
	<u>1,103,651</u>	<u>1,261,307</u>	<u>\$ 1,421,396</u>	<u>\$ (160,089)</u>
Expenditures				
Operations & Maintenance	674	0	\$ 0	\$ 0
Food Service Operation	<u>1,200,769</u>	<u>1,187,295</u>	<u>1,506,000</u>	<u>(318,705)</u>
	<u>1,201,443</u>	<u>1,187,295</u>	<u>\$ 1,506,000</u>	<u>\$ (318,705)</u>
Receipts Over (Under) Expenditures	(97,792)	74,012		
Unencumbered Cash, Beginning	386,448	288,656		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 288,656</u>	<u>\$ 362,668</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 5,369	\$ 22,650	\$ 15,000	\$ 7,650
State Sources	1,686	4,852	15,000	(10,148)
Transfers	15,000	0	55,000	(55,000)
	<u>22,055</u>	<u>27,502</u>	<u>\$ 85,000</u>	<u>\$ (57,498)</u>
Expenditures				
Instruction	1,168	5,774	\$ 0	\$ 5,774
Instructional Support Staff	10,610	22,799	100,000	(77,201)
	<u>11,778</u>	<u>28,573</u>	<u>\$ 100,000</u>	<u>\$ (71,427)</u>
Receipts Over (Under) Expenditures	10,277	(1,071)		
Unencumbered Cash, Beginning	8,813	19,090		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 19,090</u>	<u>\$ 18,019</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Parent Education Program Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Transfers	\$    22,000	\$    14,000    \$    25,000	\$    (11,000)
	<u>22,000</u>	<u>14,000</u> <u>\$    25,000</u>	<u>\$    (11,000)</u>
Expenditures			
Student Support Services	<u>22,315</u>	<u>13,711</u> \$    25,000	\$    (11,289)
	<u>22,315</u>	<u>13,711</u> <u>\$    25,000</u>	<u>\$    (11,289)</u>
Receipts Over (Under) Expenditures	(315)	289	
Unencumbered Cash, Beginning	766	451	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$    451</u>	<u>\$    740</u>	

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 59,636	\$ 85,721	\$ 150,000	\$ (64,279)
Federal Sources	0	1,329	0	1,329
Transfers	<u>3,737,470</u>	<u>4,027,133</u>	<u>3,954,323</u>	<u>72,810</u>
	<u>3,797,106</u>	<u>4,114,183</u>	<u>\$ 4,104,323</u>	<u>\$ 9,860</u>
Expenditures				
Instruction	3,491,610	3,551,657	\$ 3,585,253	\$ (33,596)
Student Transportation Services	<u>281,153</u>	<u>193,404</u>	<u>424,500</u>	<u>(231,096)</u>
	<u>3,772,763</u>	<u>3,745,061</u>	<u>\$ 4,009,753</u>	<u>\$ (264,692)</u>
Receipts Over (Under) Expenditures	24,343	369,122		
Unencumbered Cash, Beginning	80,875	105,218		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 105,218</u>	<u>\$ 474,340</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 170,317	\$ 139,108	\$ 200,000	\$ (60,892)
Transfers	<u>543,000</u>	<u>535,000</u>	<u>525,000</u>	<u>10,000</u>
	<u>713,317</u>	<u>674,108</u>	<u>\$ 725,000</u>	<u>\$ (50,892)</u>
Expenditures				
Instruction	645,442	656,093	\$ 715,000	\$ (58,907)
Instructional Support Staff	<u>475</u>	<u>0</u>	<u>7,000</u>	<u>(7,000)</u>
	<u>645,917</u>	<u>656,093</u>	<u>\$ 722,000</u>	<u>\$ (65,907)</u>
Receipts Over (Under) Expenditures	67,400	18,015		
Unencumbered Cash, Beginning	16,343	83,743		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 83,743</u>	<u>\$ 101,758</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	<u>\$ 1,831,237</u>	<u>\$ 1,652,326</u>	<u>\$ 1,923,897</u>	<u>\$ (271,571)</u>
	<u>1,831,237</u>	<u>1,652,326</u>	<u>\$ 1,923,897</u>	<u>\$ (271,571)</u>
Expenditures				
Instruction	1,208,617	1,090,535	\$ 1,301,249	\$ (210,714)
Student Support Services	18,312	16,523	77,102	(60,579)
Instructional Support Staff	54,937	49,570	33,459	16,111
General Administration	36,625	33,047	24,731	8,316
School Administration	146,499	132,186	129,473	2,713
Central Services	73,250	66,093	70,556	(4,463)
Operations & Maintenance	128,187	115,663	103,288	12,375
Student Transportation Services	109,874	99,140	111,311	(12,171)
Food Service Operation	54,936	49,569	72,728	(23,159)
	<u>1,831,237</u>	<u>1,652,326</u>	<u>\$ 1,923,897</u>	<u>\$ (271,571)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 2,046,168	\$ 2,222,620	\$ 2,045,061	\$ 177,559
County Sources	239,358	262,436	235,556	26,880
State Sources	1,136,895	1,168,629	1,171,493	(2,864)
	<u>3,422,421</u>	<u>3,653,685</u>	<u>\$ 3,452,110</u>	<u>\$ 201,575</u>
Expenditures				
Debt Service	<u>3,266,599</u>	<u>3,351,495</u>	<u>\$ 3,367,124</u>	<u>\$ (15,629)</u>
	<u>3,266,599</u>	<u>3,351,495</u>	<u>\$ 3,367,124</u>	<u>\$ (15,629)</u>
Receipts Over (Under) Expenditures	155,822	302,190		
Unencumbered Cash, Beginning	2,248,219	2,404,041		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,404,041</u>	<u>\$ 2,706,231</u>		

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Federal Funds</u>			
		Prior Year	Current Year
		<u>Actual</u>	<u>Actual</u>
Cash Receipts			
Federal Sources		\$ 446,554	\$ 1,924,165
		<u>446,554</u>	<u>1,924,165</u>
Expenditures			
Instruction		369,569	1,373,398
Student Support Services		959	35,081
Instructional Support Staff		62,626	40,113
General Administration		0	3,100
School Administration		0	22,098
Central Services		0	41,269
Operations & Maintenance		9,400	440,072
Food Services		0	40,223
Building Improvements		0	83,449
		<u>442,554</u>	<u>2,078,803</u>
Receipts Over (Under) Expenditures		4,000	(154,638)
Unencumbered Cash, Beginning		0	4,000
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 4,000</u>	<u>\$ (150,638)</u>



**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 31,957	\$ 22,514
State Sources	81,568	81,275
Federal Sources	61,000	103,728
	<u>174,525</u>	<u>207,517</u>
Expenditures		
Instruction	190,732	180,319
Instructional Support Staff	645	0
	<u>191,377</u>	<u>180,319</u>
Receipts Over (Under) Expenditures	(16,852)	27,198
Unencumbered Cash, Beginning	94,744	77,892
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 77,892</u>	<u>\$ 105,090</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Contingency Reserve Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers		\$ 0	\$ 850,000
		<u>0</u>	<u>850,000</u>
Expenditures			
Operations & Maintenance		<u>0</u>	<u>75,230</u>
		<u>0</u>	<u>75,230</u>
Receipts Over (Under) Expenditures		0	774,770
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 774,770</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Textbook and Student Material		
<u>Revolving Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 206,448	\$ 236,028
Transfers	0	75,000
	<u>206,448</u>	<u>311,028</u>
Expenditures		
Instruction	<u>190,815</u>	<u>483,158</u>
	<u>190,815</u>	<u>483,158</u>
Receipts Over (Under) Expenditures	15,633	(172,130)
Unencumbered Cash, Beginning	340,316	355,949
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 355,949</u>	<u>\$ 183,819</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Early Childhood Education Fund</u>		
	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 362,259	\$ 381,122
	<u>362,259</u>	<u>381,122</u>
Expenditures		
Instruction	362,717	382,489
Instructional Support Staff	<u>0</u>	<u>172</u>
	<u>362,717</u>	<u>382,661</u>
Receipts Over (Under) Expenditures	(458)	(1,539)
Unencumbered Cash, Beginning	2,569	2,111
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 2,111</u>	<u>\$ 572</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Wheatland Park Escrow Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Escrow Funds	\$ 12,000	\$ 12,000
	<u>12,000</u>	<u>12,000</u>
Expenditures		
New Building Acquisition and Construction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	12,000	12,000
Unencumbered Cash, Beginning	12,000	24,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 24,000</u>	<u>\$ 36,000</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Buhler High School				
Art Club	\$ 792	\$ 322	\$ 402	\$ 712
Buhler Singers	25,600	16,894	28,814	13,680
Debate/Forensics	2,420	1,154	3,247	327
FCA	694	3,500	2,528	1,666
FCCLA	366	0	211	155
FFA	8,983	78,481	71,942	15,522
Junior Class	5,784	2,442	7,649	577
Key Club	1,723	1	0	1,724
National Honor Society	349	225	214	360
SADD	493	0	0	493
Scholars Bowl	1,783	127	225	1,685
Science Club	1,077	0	(29)	1,106
Senior Class	1,335	1,013	2,026	322
Spanish Club	827	0	0	827
Student Council	637	5,068	4,308	1,397
Science Olympiad Club	409	0	0	409
Senior Legacy Project	1,576	0	0	1,576
Golden Millennium Scholarship	1,225	0	0	1,225
Citizenship Day	165	0	61	104
Crusader Corner	756	5,860	4,380	2,236
Graphic Design	93	0	0	93
BHS Faculty Account	372	515	757	130
Sales Tax	20	2,644	2,516	148
Athletics - Cheerleading	6,043	6,635	9,409	3,269
Athletics - Dance Team	8,754	3,972	9,227	3,499
Athletics - Sales Tax	28	4,991	4,944	75
	<u>72,304</u>	<u>133,844</u>	<u>152,831</u>	<u>53,317</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Prairie Hills Middle School				
Band Projects	240	2,322	550	2,012
Student Council	941	1,879	2,379	441
Administrative Fund	15,692	7,460	10,443	12,709
Sales Tax	347	2,675	2,455	567
	<u>17,220</u>	<u>14,336</u>	<u>15,827</u>	<u>15,729</u>
Buhler Grade School				
Sales Tax	400	0	400	0
BGS Faculty	431	641	659	413
	<u>831</u>	<u>641</u>	<u>1,059</u>	<u>413</u>
Plum Creek Elementary School				
Sales Tax	73	158	0	231
	<u>73</u>	<u>158</u>	<u>0</u>	<u>231</u>
Health Care Reserve Fund	<u>(30,198)</u>	<u>2,062,704</u>	<u>2,049,270</u>	<u>(16,764)</u>
Total Agency Funds	<u>\$ 60,230</u>	<u>\$ 2,211,683</u>	<u>\$ 2,218,987</u>	<u>\$ 52,926</u>

**UNIFIED SCHOOL DISTRICT NO. 313**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Beginning	Prior Year			Ending	Add	
	Unencumbered	Canceled			Unencumbered	Encumbrances	
Fund	Cash Balance	Encumbrances	Cash Receipts	Expenditures	Cash Balance	and Accounts Payable	Ending Cash Balance
School Projects							
Buhler High School							
Athletics - High School	\$ 42,087	\$ 0	\$ 189,433	\$ 156,300	\$ 75,220	\$ 0	\$ 75,220
Campus Activity	29,033	0	6,107	2,566	32,574	0	32,574
Ag Mechanics	3,532	0	3,971	6,221	1,282	0	1,282
Fall Musical	836	0	5,427	2,243	4,020	0	4,020
General	6,045	0	7,057	6,876	6,226	0	6,226
Instrumental Music	25,652	0	31,563	33,192	24,023	600	24,623
Plants	13,114	0	6,557	3,391	16,280	0	16,280
English Department Activity	51	0	-	(140)	191	0	191
Tech Ed Shop	664	0	1,324	490	1,498	0	1,498
Vocal Music	187	0	1,072	30	1,229	0	1,229
Journalism Activity	3,471	0	894	763	3,602	0	3,602
Color Guard	4,710	0	5,121	7,101	2,730	0	2,730
Guidance Activity	4,766	0	3,380	3,427	4,719	0	4,719
Broadcast Journalism Activity	327	0	69	293	103	0	103
Band Trips	8,216	0	42,371	24,036	26,551	0	26,551
Postage Activity	1,389	0	42	55	1,376	0	1,376
BHS Library Media Center	2,252	0	937	218	2,971	0	2,971
	<u>146,332</u>	<u>0</u>	<u>305,325</u>	<u>247,062</u>	<u>204,595</u>	<u>600</u>	<u>205,195</u>
Prairie Hills Middle School							
Library Fines	940	0	0	0	940	0	940
Magazine/Book Sales	340	0	0	0	340	0	340
Athletics	36,723	0	38,227	44,252	30,698	0	30,698
Musical Festival	86	0	0	0	86	0	86
Yearbook	3,610	0	0	0	3,610	0	3,610
	<u>41,699</u>	<u>0</u>	<u>38,227</u>	<u>44,252</u>	<u>35,674</u>	<u>0</u>	<u>35,674</u>



**UNIFIED SCHOOL DISTRICT NO. 313  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
School Projects(continued)							
Buhler Grade School							
Book Fair	481	0	179	645	15	0	15
School Support	3,057	0	1,573	1,790	2,840	0	2,840
Positive World Change	538	0	475	827	186	0	186
Cares Club	(221)	0	12,890	12,669	0	0	0
Shining Stars	(145)	0	18,908	18,763	0	0	0
	<u>3,710</u>	<u>0</u>	<u>34,025</u>	<u>34,694</u>	<u>3,041</u>	<u>0</u>	<u>3,041</u>
Plum Creek Elementary School							
Cares Club	(304)	0	30,964	31,105	(445)	0	(445)
Shining Stars	274	0	26,370	26,382	262	0	262
Student Activity	2,771	0	5,845	4,796	3,820	0	3,820
	<u>2,741</u>	<u>0</u>	<u>63,179</u>	<u>62,283</u>	<u>3,637</u>	<u>0</u>	<u>3,637</u>
Union Valley Elementary School							
School Support	7,633	0	1,196	1,656	7,173	0	7,173
Cares Club	0	0	29,506	29,506	0	0	0
Shining Stars	0	0	34,107	34,225	(118)	0	(118)
Library	4,076	0	171	555	3,692	0	3,692
	<u>11,709</u>	<u>0</u>	<u>64,980</u>	<u>65,942</u>	<u>10,747</u>	<u>0</u>	<u>10,747</u>
Total District Activity Funds	<u>\$ 206,191</u>	<u>\$ 0</u>	<u>\$ 505,736</u>	<u>\$ 454,233</u>	<u>\$ 257,694</u>	<u>\$ 600</u>	<u>\$ 258,294</u>

## **FEDERAL AWARD INFORMATION**



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

**INDEPENDENT AUDITORS' REPORT**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 313, Buhler, Kansas**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 313, Buhler, Kansas'** basic financial statement, and have issued our report thereon dated December 6, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 313, Buhler, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 313, Buhler, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 313, Buhler, Kansas'** internal control.

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 313, Buhler, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

***BFR CPA, LLC***

BFR CPA, LLC  
December 6, 2021



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

**INDEPENDENT AUDITORS' REPORT**

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Unified School District No. 313, Buhler, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 313, Buhler, Kansas'** major federal programs for the year ended **June 30, 2021**. **Unified School District No. 313, Buhler, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 313, Buhler, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 313, Buhler, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Unified School District No. 313, Buhler, Kansas'** compliance.

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

Opinion on Each Major Federal Program

In our opinion, **Unified School District No. 313, Buhler, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2021**.

Report on Internal Control Over Compliance

Management of **Unified School District No. 313, Buhler, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Unified School District No. 313, Buhler, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 313, Buhler, Kansas'** internal control over compliance.

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

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

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

**B7R CPA, LLC**

BFR CPA, LLC  
December 6, 2021

**UNIFIED SCHOOL DISTRICT NO. 313**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	\$ 194,751				
Summer Food Service Program for Children	10.559	938,012				
		<u>1,132,763</u>	<u>\$ 0</u>	<u>\$ 1,132,763</u>	<u>\$ 1,132,763</u>	<u>\$ 0</u>
Child and Adult Care Food Program	10.558	<u>10,972</u>	<u>0</u>	<u>10,972</u>	<u>10,972</u>	<u>0</u>
		<u>1,143,735</u>	<u>0</u>	<u>1,143,735</u>	<u>1,143,735</u>	<u>0</u>
Department of Education						
Title I Grants to Local Education Agencies	84.010	234,303	0	234,000	234,303	(303)
Career and Technical Education - Basic Grants to States	84.048	1,885	0	1,885	1,885	0
Supporting Effective Instruction State Grants	84.367	42,420	0	42,420	42,420	0
Covid-19 Education Stabilization Fund	84.425D	3,109,101	0	333,493	483,828	(150,335)
		<u>3,387,709</u>	<u>0</u>	<u>611,798</u>	<u>762,436</u>	<u>(150,638)</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	<u>101,843</u>	<u>0</u>	<u>101,843</u>	<u>101,843</u>	<u>0</u>
<u>(Passes Through Unified School District No. 308)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	<u>15,327</u>	<u>4,000</u>	<u>15,327</u>	<u>19,327</u>	<u>0</u>
<u>(Passes Through Reno County)</u>						
Department of the Treasury						
Covid-19 Coronavirus Relief Fund	21.019	<u>1,300,254</u>	<u>0</u>	<u>1,300,254</u>	<u>1,300,254</u>	<u>0</u>
Total Federal Awards		<u>\$ 5,948,868</u>	<u>\$ 4,000</u>	<u>\$ 3,172,957</u>	<u>\$ 3,327,595</u>	<u>\$ (150,638)</u>

The accompanying notes are an integral part of this schedule.

**UNIFIED SCHOOL DISTRICT NO. 313  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 313, Buhler, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2 - Indirect Cost Rate:**

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



**UNIFIED SCHOOL DISTRICT NO. 313  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**SUMMARY OF AUDIT RESULTS**

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

Title I Grants to Local Education Agencies	84.010
Coronavirus Relief Fund	21.019
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Unified School District No. 313, Buhler, Kansas**, was determined not to be a low-risk auditee.

**UNIFIED SCHOOL DISTRICT NO. 313  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

There are no prior audit findings.