UNIFIED SCHOOL DISTRICT NO. 313
BUHLER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

UNIFIED SCHOOL DISTRICT NO. 313
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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, 2023**, 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. 313, Buhler, Kansas**, 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. 313, Buhler, Kansas**, as of **June 30, 2023**, 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. 313, Buhler, Kansas** 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. 313, Buhler, 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.

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. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** 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, 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 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.

Board of Education
Unified School District No. 313

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. 313, Buhler, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated November 30, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, 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 13, 2023, 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 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. 313, Buhler, Kansas'** 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 13, 2023

UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 17,131,357	$ 17,131,357	$ 0	$ 1,014	$ 1,014
Special Purpose Funds							
Supplemental General	325,959	0	5,365,659	5,424,942	266,676	0	266,676
Preschool-Aged At-Risk	0	0	200,000	200,000	0	0	0
At Risk (K-12)	17,720	0	2,013,425	2,014,179	16,966	0	16,966
Bilingual Education	253	0	19,168	19,131	290	0	290
Virtual Education	3,729	0	561,000	561,074	3,655	0	3,655
Capital Outlay	2,485,768	190	3,390,039	2,241,408	3,634,589	127,329	3,761,918
Driver Training	107,435	0	60,899	68,345	99,989	0	99,989
Food Service	556,968	0	1,319,838	1,463,044	413,762	0	413,762
Professional Development	19,045	0	68,000	70,203	16,842	0	16,842
Parent Education Program	742	0	15,000	14,959	783	0	783
Special Education	520,989	0	4,175,335	4,166,700	529,624	0	529,624
Career and Postsecondary Education	107,228	0	565,259	568,460	104,027	0	104,027
KPERS Contribution	0	0	1,791,225	1,791,225	0	0	0
Federal Funds	(331,726)	0	1,405,268	1,932,035	(858,493)	685,361	(173,132)
Gifts and Grants	117,028	0	384,533	381,465	120,096	0	120,096
Contingency Reserve	1,207,993	0	0	0	1,207,993	0	1,207,993
Textbook & Student Material Revolving	350,812	0	527,526	461,227	417,111	0	417,111
Early Childhood Education	326	0	452,726	452,811	241	71,804	72,045
Wheatland Park Escrow	48,000	0	12,000	0	60,000	0	60,000
District Activity Funds	327,727	0	694,239	650,560	371,406	0	371,406
Bond & Interest Fund	3,110,744	0	4,062,228	3,561,439	3,611,533	0	3,611,533
	$ 8,976,740	$ 190	$ 44,214,724	$ 43,174,564	$ 10,017,090	$ 885,508	$ 10,902,598

Composition of Cash:		
	Checking and Money Market Accounts	$ 8,907,667
	Investments	2,037,157
		10,944,824
	Agency Funds	(42,226)
		$ 10,902,598

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

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

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-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 & 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 & 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. The budget was amended for the following funds:

General Fund
At Risk (K-12) Fund
Virtual Education Fund

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

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 - 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $1,791,225 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $17,381,997. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 3 - Related Party Transactions:

During the year ended June 30, 2023, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2023, there was $375,000 in amounts payable in the form of various lease purchase agreements to the financial institution. Total payments to the financial institution during the year ended June 30, 2023, were $129,090. In addition, the District paid $4,544 to a related travel agency.

The District contracted with a medical practice owned by a board member for athletic training services. Payments for the year ended June 30, 2023, were $26,463.

The District purchased audio/visual products and services from a company owned by a board member. Purchases for the year ended June 30, 2023, were $1,020.

Note 4 - 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 5 - 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, 2023, was $212,465.

Note 6 - Deposits & Investments:

As of June 30, 2023, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
US Treasury Bills	$ 2,037,157	N/A

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, 2023, is as follows:

Investment Type	Percentage of Investments
US Treasury Bills	100%

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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $8,907,667 and the bank balance was $10,554,907. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $878,743 was covered by federal depository insurance and the remaining $9,676,164 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 7 - 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 8 - Advance Refunding of Bond Obligation:

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, 2023, $7,915,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 9 - Contingencies:

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

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

Special Assessments
The District pays an annual assessment for various improvements related to the District's property. The assessments are for twenty years ending in 2036. The District paid $121,591 for the assessments for the year ended June 30, 2023.

Note 10 - 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	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 0	$ 1,515,425	$ 0	$ 0	$ 408,759	$ 0	$ 0	$ 3,641,128	$ 0	$ 0	$ 5,565,312
Supplemental General Fund	200,000	498,000	19,000	561,000	0	68,000	15,000	400,000	441,000	306,069	2,508,069
	$ 200,000	$ 2,013,425	$ 19,000	$ 561,000	$ 408,759	$ 68,000	$ 15,000	$ 4,041,128	$ 441,000	$ 306,069	$ 8,073,381

Note 11 - Subsequent Events:

The District has evaluated subsequent events through December 13, 2023, the date which the financial statement was available to be issued.

Note 12 - 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, quarterly, semi-annually, and annually.

Terms for long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2012-A Series	3.00 - 4.00	8/30/2012	$ 44,995,000	9/1/2037
2015-A Series	1.25 - 4.40	4/1/2015	$ 9,300,000	9/1/2037
2020 Series	2.70	1/29/2020	$ 30,265,000	9/1/2037
2021 Series	0.22 - 1.70	2/23/2021	$ 23,350,000	9/1/2031
Capital Leases				
Bus Lease (Route Vehicles)	3.5	3/12/2015	$ 514,698	2/1/2023
Activity Buses (2)	3.5	10/21/2015	$ 338,700	2/1/2023
Equipment Lease Purchase	3.15	6/21/2016	$ 1,535,000	5/1/2031
Building Lease Purchase	4.75	8/29/2017	$ 565,000	2/1/2024
Truck Lease	2.75	12/4/2018	$ 291,060	3/1/2023
Van Lease	2.75	1/8/2019	$ 57,608	3/1/2023
Apple Equipment	2.66	5/6/2021	$ 193,285	2/1/2025
Buick Envision Lease	4.45	10/20/2021	$ 34,713	7/20/2026
iPads	1.95	4/26/2022	$ 111,470	2/1/2026
ChromeBooks	1.75	4/26/2022	$ 251,100	2/1/2025
Technology Equipment	4.25	3/3/2023	$ 614,767	2/1/2027

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012-A Series	$ 1,310,000	$ 0	$ 1,310,000	$ 0	$ 590,400
2015-A Series	1,015,000	0	310,000	705,000	18,750
2020 Series	30,265,000	0	0	30,265,000	408,577
2021 Series	22,925,000	0	690,000	22,235,000	229,572
	55,515,000	0	2,310,000	53,205,000	1,247,299
Capital Leases					
Bus Lease (6)	62,000	0	62,000	0	12,615
Activity Buses (2)	45,000	0	45,000	0	3,083
Equipment Lease Purchase	1,000,000	0	100,000	900,000	31,500
Building Lease Purchase	410,000	0	35,000	375,000	19,475
Truck Lease	12,000	0	12,000	0	145
Van Lease	11,500	0	11,500	0	703
Apple Equipment	145,866	0	47,343	98,523	3,569
Buick Envision Lease	29,653	0	6,483	23,170	1,214
iPads	111,470	0	27,584	83,886	1,406
ChromeBooks	251,100	0	83,218	167,882	2,749
Technology Equipment	0	614,767	0	614,767	0
	2,078,589	614,767	430,128	2,263,228	76,459
	$ 57,593,589	$ 614,767	$ 2,740,128	$ 55,468,228	$ 1,323,758

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			
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
2024	$ 2,815,000	$ 713,976	$ 3,528,976	$ 1,048,714	$ 64,940	$ 1,113,654	$ 4,642,630
2025	2,935,000	347,264	3,282,264	1,023,700	40,689	1,064,389	4,346,653
2026	3,065,000	215,081	3,280,081	995,345	32,687	1,028,032	4,308,113
2027	3,200,000	187,511	3,387,511	964,615	27,187	991,802	4,379,313
2028	3,375,000	192,363	3,567,363	927,913	21,945	949,858	4,517,221
2029 - 2033	18,230,000	607,033	18,837,033	3,713,193	33,685	3,746,878	22,583,911
2034 - 2038	19,585,000	0	19,585,000	1,384,222	0	1,384,222	20,969,222
	$ 53,205,000	$ 2,263,228	$ 55,468,228	$ 10,057,702	$ 221,133	$ 10,278,835	$ 65,747,063

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 17,457,903	$ (340,364)	$ 13,818	$ 17,131,357	$ 17,131,357	$ 0
Special Purpose Funds						
Supplemental General	5,474,855	(49,913)	0	5,424,942	5,424,942	0
Preschool-Aged At-Risk	206,000	0	0	206,000	200,000	(6,000)
At Risk (K-12)	2,018,700	0	0	2,018,700	2,014,179	(4,521)
Bilingual Education	21,600	0	0	21,600	19,131	(2,469)
Virtual Education	624,000	0	0	624,000	561,074	(62,926)
Capital Outlay	2,948,000	0	0	2,948,000	2,241,408	(706,592)
Driver Training	107,000	0	0	107,000	68,345	(38,655)
Food Service	1,668,000	0	0	1,668,000	1,463,044	(204,956)
Professional Development	100,000	0	0	100,000	70,203	(29,797)
Parent Education Program	20,000	0	0	20,000	14,959	(5,041)
Special Education	4,167,200	0	0	4,167,200	4,166,700	(500)
Career and Postsecondary Education	683,000	0	0	683,000	568,460	(114,540)
KPERS Contribution	1,901,967	0	0	1,901,967	1,791,225	(110,742)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,932,035	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	381,465	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	461,227	XXXXXXXXXX
Early Childhood Education	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	452,811	XXXXXXXXXX
Wheatland Park Escrow	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	650,560	XXXXXXXXXX
Bond & Interest Fund	3,567,300	0	0	3,567,300	3,561,439	(5,861)
	$ 40,965,525	$ (390,277)	$ 13,818	$ 40,589,066	$ 43,174,564	$ (1,292,600)

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 90,340	$ 13,818	$ 0	$ 13,818
State Sources	15,752,507	17,117,539	17,078,618	38,921
	15,842,847	17,131,357	$17,078,618	$ 52,739
Expenditures				
Instruction	5,600,433	5,770,945	$ 6,187,285	$ (416,340)
Student Support Services	351,742	361,625	364,000	(2,375)
Instructional Support Staff	632,521	573,194	646,500	(73,306)
General Administration	302,063	558,172	320,500	237,672
School Administration	860,979	931,088	900,500	30,588
Central Services	551,412	570,283	607,500	(37,217)
Operations & Maintenance	1,630,304	1,841,700	1,714,000	127,700
Student Transportation Services	903,392	959,038	1,019,500	(60,462)
Other Support Services	0	0	588,118	(588,118)
Transfers	5,010,001	5,565,312	5,110,000	455,312
Adjustment to Comply with Legal Max	0	0	(340,364)	340,364
Adjustment for Qualifying Budget Credits	0	0	13,818	(13,818)
	15,842,847	17,131,357	$17,131,357	$ 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. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,485,745	$ 2,590,587	$ 2,386,408	$ 204,179
County Sources	298,506	295,874	260,479	35,395
State Sources	2,369,542	2,479,198	2,502,009	(22,811)
	5,153,793	5,365,659	$ 5,148,896	$ 216,763
Expenditures				
Instruction	2,477,537	2,168,090	$ 2,627,211	$ (459,121)
Operations & Maintenance	656,892	748,783	669,000	79,783
Transfers	2,024,600	2,508,069	2,178,644	329,425
Adjustment to Comply with Legal Max	0	0	(49,913)	49,913
	5,159,029	5,424,942	$ 5,424,942	$ 0
Receipts Over (Under) Expenditures	(5,236)	(59,283)		
Unencumbered Cash, Beginning	331,195	325,959		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 325,959	$ 266,676		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 158,000	$ 200,000	$ 206,000	$ (6,000)
	158,000	200,000	$ 206,000	$ (6,000)
Expenditures				
Other Support Services	158,000	200,000	$ 206,000	$ (6,000)
	158,000	200,000	$ 206,000	$ (6,000)
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. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,740,000	$ 2,013,425	$ 1,885,000	$ 128,425
	1,740,000	2,013,425	$ 1,885,000	$ 128,425
Expenditures				
Instruction	1,226,774	1,545,223	$ 1,528,000	$ 17,223
Student Support Services	259,712	263,561	274,000	(10,439)
School Administration	244,476	196,519	208,000	(11,481)
Central Services	8,646	8,876	8,700	176
	1,739,608	2,014,179	$ 2,018,700	$ (4,521)
Receipts Over (Under) Expenditures	392	(754)		
Unencumbered Cash, Beginning	17,328	17,720		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,720	$ 16,966		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 168	$ 0	$ 168
Transfers	12,000	19,000	22,000	(3,000)
	12,000	19,168	$ 22,000	$ (2,832)
Expenditures				
Instruction	11,311	19,131	$ 19,600	$ (469)
Instructional Support Staff	804	0	2,000	(2,000)
	12,115	19,131	$ 21,600	$ (2,469)
Receipts Over (Under) Expenditures	(115)	37		
Unencumbered Cash, Beginning	368	253		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 253	$ 290		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 84,000	$ 561,000	$ 450,000	$ 111,000
	84,000	561,000	$ 450,000	$ 111,000
Expenditures				
Instruction	41,815	515,181	$ 613,000	$ (97,819)
Student Support Services	0	4,752	11,000	(6,248)
School Administration	37,934	40,571	0	40,571
Central Services	522	570	0	570
	80,271	561,074	$ 624,000	$ (62,926)
Receipts Over (Under) Expenditures	3,729	(74)		
Unencumbered Cash, Beginning	0	3,729		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,729	$ 3,655		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,602,700	$ 2,278,996	$ 1,547,244	$ 731,752
County Sources	162,593	165,686	145,860	19,826
State Sources	501,282	536,598	538,294	(1,696)
Transfers	400,000	408,759	0	408,759
	2,666,575	3,390,039	$ 2,231,398	$ 1,158,641
Expenditures				
Instruction	478,197	500,323	$ 465,000	$ 35,323
Central Services	71,485	73,316	70,000	3,316
Operations & Maintenance	147,388	662,804	173,000	489,804
Transportation	222,600	6,728	100,000	(93,272)
Facility Acquisition & Construction Services	298,845	278,275	1,240,000	(961,725)
Debt Service	782,671	719,962	900,000	(180,038)
	2,001,186	2,241,408	$ 2,948,000	$ (706,592)
Receipts Over (Under) Expenditures	665,389	1,148,631		
Unencumbered Cash, Beginning	1,820,379	2,485,768		
Prior Year Canceled Encumbrances	0	190		
Unencumbered Cash, Ending	$ 2,485,768	$ 3,634,589		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 34,301	$ 39,479	$ 0	$ 39,479
State Sources	22,204	21,420	24,300	(2,880)
	56,505	60,899	$ 24,300	$ 36,599
Expenditures				
Instruction	45,084	42,146	$ 58,000	$ (15,854)
Vehicle Operations, Maintenance Services	7,000	26,199	49,000	(22,801)
	52,084	68,345	$ 107,000	$ (38,655)
Receipts Over (Under) Expenditures	4,421	(7,446)		
Unencumbered Cash, Beginning	103,014	107,435		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 107,435	$ 99,989		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 83,036	$ 541,276	$ 707,450	$ (166,174)
State Sources	12,658	11,178	12,600	(1,422)
Federal Sources	1,594,828	767,384	767,910	(526)
	1,690,522	1,319,838	$ 1,487,960	$ (168,122)
Expenditures				
Food Service Operation	1,496,222	1,463,044	$ 1,668,000	$ (204,956)
	1,496,222	1,463,044	$ 1,668,000	$ (204,956)
Receipts Over (Under) Expenditures	194,300	(143,206)		
Unencumbered Cash, Beginning	362,668	556,968		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 556,968	$ 413,762		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 377	$ 0	$ 5,000	$ (5,000)
State Sources	0	0	13,500	(13,500)
Transfers	66,000	68,000	80,000	(12,000)
	66,377	68,000	$ 98,500	$ (30,500)
Expenditures				
Instruction	24,452	28,224	$ 0	$ 28,224
Instructional Support Staff	40,899	41,979	100,000	(58,021)
	65,351	70,203	$ 100,000	$ (29,797)
Receipts Over (Under) Expenditures	1,026	(2,203)		
Unencumbered Cash, Beginning	18,019	19,045		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 19,045	$ 16,842		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Parent Education Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 14,600	$ 15,000	$ 20,000	$ (5,000)
	14,600	15,000	$ 20,000	$ (5,000)
Expenditures				
Student Support Services	14,598	14,959	$ 20,000	$ (5,041)
	14,598	14,959	$ 20,000	$ (5,041)
Receipts Over (Under) Expenditures	2	41		
Unencumbered Cash, Beginning	740	742		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 742	$ 783		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 123,611	$ 0	$ 0	$ 0
Federal Sources	103,608	134,207	170,000	(35,793)
Transfers	3,621,957	4,041,128	4,025,000	16,128
	3,849,176	4,175,335	$ 4,195,000	$ (19,665)
Expenditures				
Instruction	3,617,568	4,023,510	$ 3,950,000	$ 73,510
Student Transportation Services	184,959	143,190	217,200	(74,010)
	3,802,527	4,166,700	$ 4,167,200	$ (500)
Receipts Over (Under) Expenditures	46,649	8,635		
Unencumbered Cash, Beginning	474,340	520,989		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 520,989	$ 529,624		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 151,982	$ 124,259	$ 150,000	$ (25,741)
Transfers	490,000	441,000	500,644	(59,644)
	641,982	565,259	$ 650,644	$ (85,385)
Expenditures				
Instruction	631,651	566,298	$ 673,000	$ (106,702)
Instructional Support Staff	4,861	2,162	10,000	(7,838)
	636,512	568,460	$ 683,000	$ (114,540)
Receipts Over (Under) Expenditures	5,470	(3,201)		
Unencumbered Cash, Beginning	101,758	107,228		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 107,228	$ 104,027		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,761,081	$ 1,791,225	$ 1,901,967	$ (110,742)
	1,761,081	1,791,225	$ 1,901,967	$ (110,742)
Expenditures				
Instruction	1,162,313	1,191,529	$ 1,261,285	$ (69,756)
Student Support Services	17,611	17,912	18,800	(888)
Instructional Support Staff	52,832	53,737	58,882	(5,145)
General Administration	35,222	45,145	37,500	7,645
School Administration	140,887	143,298	150,000	(6,702)
Central Services	70,443	71,649	75,000	(3,351)
Operations & Maintenance	123,276	106,745	131,000	(24,255)
Student Transportation Services	105,665	107,473	113,000	(5,527)
Food Service Operation	52,832	53,737	56,500	(2,763)
	1,761,081	1,791,225	$ 1,901,967	$ (110,742)
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. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,368,805	$ 2,515,762	$ 2,363,334	$ 152,428
County Sources	252,944	265,838	234,205	31,633
State Sources	1,139,760	1,280,628	1,280,628	0
	3,761,509	4,062,228	$ 3,878,167	$ 184,061
Expenditures				
Debt Service	3,356,996	3,561,439	$ 3,567,300	$ (5,861)
	3,356,996	3,561,439	$ 3,567,300	$ (5,861)
Receipts Over (Under) Expenditures	404,513	500,789		
Unencumbered Cash, Beginning	2,706,231	3,110,744		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,110,744	$ 3,611,533		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,084,883	$ 1,405,268
	1,084,883	1,405,268
Expenditures		
Instruction	910,605	831,364
Student Support Services	167,942	203,636
Instructional Support Staff	16,399	45,712
General Administration	12,067	14,009
School Administration	63,988	64,751
Central Services	23,245	26,589
Operations & Maintenance	32,136	699,461
Student Transportation Services	17,849	21,208
Food Service Operation	21,740	25,305
	1,265,971	1,932,035
Receipts Over (Under) Expenditures	(181,088)	(526,767)
Unencumbered Cash, Beginning	(150,638)	(331,726)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (331,726)	$ (858,493)

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 28,824	$ 110,161
State Sources	81,275	170,997
Federal Sources	81,275	103,375
	191,374	384,533
Expenditures		
Instruction	179,449	381,465
	179,449	381,465
Receipts Over (Under) Expenditures	11,925	3,068
Unencumbered Cash, Beginning	105,090	117,028
Prior Year Canceled Encumbrances	13	0
Unencumbered Cash, Ending	$ 117,028	$ 120,096

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 373,044	$ 0
	373,044	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	373,044	0
Unencumbered Cash, Beginning	774,770	1,207,993
Prior Year Canceled Encumbrances	60,179	0
Unencumbered Cash, Ending	$ 1,207,993	$ 1,207,993

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 247,930	$ 221,457
Transfers	75,000	306,069
	322,930	527,526
Expenditures		
Instruction	155,937	461,227
	155,937	461,227
Receipts Over (Under) Expenditures	166,993	66,299
Unencumbered Cash, Beginning	183,819	350,812
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 350,812	$ 417,111

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Early Childhood Education Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 423,985	$ 452,726
	423,985	452,726
Expenditures		
Instruction	424,231	452,811
	424,231	452,811
Receipts Over (Under) Expenditures	(246)	(85)
Unencumbered Cash, Beginning	572	326
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 326	$ 241

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Wheatland Park Escrow Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Escrow Funds	$ 12,000	$ 12,000
	12,000	12,000
Expenditures		
Facility Acquisition & Construction Services	0	0
	0	0
Receipts Over (Under) Expenditures	12,000	12,000
Unencumbered Cash, Beginning	36,000	48,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 48,000	$ 60,000

UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Buhler High School				
Art Club	$ 1,417	$ 3,510	$ 2,395	$ 2,532
Buhler Singers	13,524	33,225	31,613	15,136
Debate/Forensics	178	3,228	2,621	785
FCA	2,160	4,000	2,003	4,157
FCCLA	233	0	0	233
FFA	4,450	95,846	98,575	1,721
Junior Class	697	9,928	9,987	638
Key Club	1,724	0	0	1,724
National Honor Society	384	256	401	239
SADD	493	0	0	493
Scholars Bowl	1,187	0	400	787
Science Club	1,106	0	0	1,106
Senior Class	1,191	1,100	148	2,143
Spanish Club	578	340	575	343
Student Council	3,730	6,325	5,437	4,618
Science Olympiad Club	409	0	0	409
Senior Legacy Project	1,576	0	0	1,576
Golden Millennium Scholarship	2,511	2,122	500	4,133
Citizenship Day	31	3,077	3,027	81
Crusader Corner	2,559	16,155	16,428	2,286
Graphic Design	5	0	5	0
BHS Faculty Account	124	1,133	1,255	2
Sales Tax	0	5,645	5,578	67
Blessings Box	350	2,000	1,206	1,144
Athletics - Cheerleading	6,027	9,280	12,175	3,132
Athletics - Dance Team	7,415	11,811	15,172	4,054
Athletics - Sales Tax	92	6,215	7,069	(762)
	54,151	215,196	216,570	52,777

UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Hills Middle School				
Band	449	9,420	6,122	3,747
Stuco	857	1,638	1,944	551
Administrative Fund	10,547	10,775	13,342	7,980
Taxes	957	4,382	4,979	360
	12,810	26,215	26,387	12,638
Buhler Grade School				
BGS Faculty	323	614	548	389
CRULEADERS	0	1,464	76	1,388
Ron Clark Academy House System	0	3,000	0	3,000
	323	5,078	624	4,777
Plum Creek Elementary School				
Sales Tax	231	0	231	0
	231	0	231	0
Health Care Reserve Fund	(19,764)	1,999,186	2,007,388	(27,966)
Total Agency Funds	$ 47,751	$ 2,245,675	$ 2,251,200	$ 42,226

UNIFIED SCHOOL DISTRICT NO. 313
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Buhler High School							
Athletics - High School	$ 143,945	$ 0	$ 234,022	$ 229,693	$ 148,274	$ 0	$ 148,274
Campus Activity	38,106	0	6,077	8,466	35,717	0	35,717
Ag Mechanics	60	0	3,237	481	2,816	0	2,816
Fall Musical	4,285	0	7,916	8,375	3,826	0	3,826
General	2,234	0	5,389	5,299	2,324	0	2,324
Instrumental Music	26,284	0	78,308	59,342	45,250	0	45,250
Plants	5,000	0	0	3,925	1,075	0	1,075
English Dept. Activity	191	0	0	0	191	0	191
Tech Ed Shop	1,896	0	0	28	1,868	0	1,868
Vocal Music	1,198	0	691	1,861	28	0	28
Journalism Activity	2,877	0	4,168	2,750	4,295	0	4,295
Color Guard	1,334	0	0	1,174	160	0	160
Guidance Activity	4,643	0	3,208	3,530	4,321	0	4,321
Broadcast Journalism Activity	403	0	0	0	403	0	403
Band Trips	33,863	0	29,805	36,252	27,416	0	27,416
Postage Activity	1,376	0	0	0	1,376	0	1,376
BHS Library Media Center	4,047	0	758	350	4,455	0	4,455
	271,742	0	373,579	361,526	283,795	0	283,795
Prairie Hills Middle School							
Library Fines	1,588	0	23	220	1,391	0	1,391
Mag/Book Sales	340	0	0	340	0	0	0
Athletics	31,197	0	72,287	75,610	27,874	0	27,874
Music Festival	86	0	0	0	86	0	86
Yearbook	3,644	0	1,106	1,182	3,568	0	3,568
	36,855	0	73,416	77,352	32,919	0	32,919

UNIFIED SCHOOL DISTRICT NO. 313
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (continued)							
Buhler Grade School							
Book Fair	441	0	2,005	1,658	788	0	788
School Support	2,748	0	3,968	4,992	1,724	0	1,724
Positive World Changers	1,157	0	1,340	1,309	1,188	0	1,188
Cares Club	0	0	16,708	12,883	3,825	0	3,825
Shining Stars	0	0	18,253	18,253	0	0	0
	4,346	0	42,274	39,095	7,525	0	7,525
Plum Creek Elementary School							
Cares Club	0	0	44,382	44,327	55	0	55
Shining Stars	0	0	35,118	19,350	15,768	0	15,768
Student Activity	3,967	0	7,289	8,056	3,200	0	3,200
	3,967	0	86,789	71,733	19,023	0	19,023
Union Valley Elementary School							
School Support	4,912	0	7,497	5,896	6,513	0	6,513
Cares Club	0	0	34,424	34,424	0	0	0
Shining Stars	0	0	74,009	59,466	14,543	0	14,543
Library	5,905	0	2,251	1,068	7,088	0	7,088
	10,817	0	118,181	100,854	28,144	0	28,144
Total District Activity Funds	$ 327,727	$ 0	$ 694,239	$ 650,560	$ 371,406	$ 0	$ 371,406

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. 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, 2023**, 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 13, 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. 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 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. 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 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. 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 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
December 13, 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. 313
Buhler, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** major federal programs for the year ended **June 30, 2023**. **Unified School District No. 313, Buhler, Kansas'** 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. 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, 2023**.

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. 313, Buhler, Kansas** 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. 313, Buhler, Kansas'** compliance with the compliance requirements referred to above.

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Board of Education
Unified School District No. 313

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. 313, Buhler, Kansas'** major 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. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** 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. 313, Buhler, Kansas'** 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. 313

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
December 13, 2023

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Grant Title	Assistance Listing Number	Program Amount	Expenditures
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	$ 100,511	$ 100,511
National School Lunch Program	10.555	700,841	700,841
Summer Food Service Program for Children	10.559	64,638	64,638
		865,990	865,990
Department of Education			
Title I Grants to Local Educational Agencies	84.010	268,787	268,787
Supporting Effective Instruction State Grant	84.367	38,677	38,677
Student Support and Academic Enrichment Program	84.424	680	680
COVID-19 Education Stabilization Fund	84.425D	891,835	189,889
COVID-19 Education Stabilization Fund	84.425U	2,004,346	675,961
		3,204,325	1,173,994
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	817,014	817,014
TANF Cluster-Cluster			
Temporary Assistance for Needy Families State Programs	93.558	103,375	103,375
		920,389	920,389
Total Federal Awards		$ 4,990,704	$ 2,960,373

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, 2023

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, 2023

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 Independent Auditors' 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 Independent Auditors' 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:

COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

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, 2023

There are no prior audit findings.