UNIFIED SCHOOL DISTRICT NO. 309

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

UNIFIED SCHOOL DISTRICT NO. 309
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 309

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

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Board of Education
Unified School District No. 309

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. 309,** 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. 309**, 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. 309,** 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. 309

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 December 7, 2020. 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 January 6, 2022, on our consideration of **Unified School District No. 309's**, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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. 309's** internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
January 6, 2022

UNIFIED SCHOOL DISTRICT NO. 309
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	$ 9,208,119	$ 9,208,119	$ 0	$ 25,691	$ 25,691
Special Purpose Funds							
Supplemental General	128,240	0	2,708,685	2,698,208	138,717	23,944	162,661
Preschool-Aged At-Risk	23,259	0	70,000	75,334	17,925	0	17,925
At Risk (K-12)	164,095	0	1,250,000	1,252,602	161,493	0	161,493
Bilingual Education	22,647	0	40,000	42,149	20,498	0	20,498
Virtual Education	41,865	0	100,450	95,189	47,126	3,245	50,371
Capital Outlay	2,148,174	0	1,052,541	1,737,446	1,463,269	549,825	2,013,094
Driver Training	41,320	0	1,646	16,047	26,919	0	26,919
Food Service	67,177	0	914,216	788,242	193,151	8,362	201,513
Professional Development	41,722	0	22,856	35,475	29,103	0	29,103
Parent Education	17,762	0	10,000	13,711	14,051	0	14,051
Special Education	403,890	0	1,860,827	1,943,799	320,918	0	320,918
Career and Postsecondary Education	93,924	0	415,979	374,140	135,763	273	136,036
KPERS Contribution	0	0	1,073,319	1,073,319	0	0	0
Federal Funds	0	0	1,163,805	1,371,492	(207,687)	0	(207,687)
Gifts and Grants	42,324	0	237,421	224,543	55,202	38,480	93,682
Contingency Reserve	500,000	0	0	42,984	457,016	42,984	500,000
Textbook and Student Material Revolving	77,874	0	92,941	94,444	76,371	14,033	90,404
District Activity Funds	51,332	0	106,581	101,855	56,058	0	56,058
Bond and Interest Fund	325,998	0	35,100	0	361,098	0	361,098
	$ 4,191,603	$ 0	$ 20,364,486	$ 21,189,098	$ 3,366,991	$ 706,837	$ 4,073,828

Composition of Cash:	Checking Accounts	$ 3,854,846
	Certificate of Deposit	300,000
		4,154,846
	Agency Funds	(81,018)
		$ 4,073,828

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

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 309 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Nickerson and South Hutchinson, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 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
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 $612,464 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.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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 paymentsof $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,073,319 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 $11,245,184. 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 or can be obtained as described above.

Note 4 - Deposits:

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

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

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

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

At June 30, 2021, the District's carrying amount of deposits was $4,154,846 and the bank balance was $4,637,631. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,698 was covered by federal depository insurance and the remaining $4,136,933 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 5 - Interfund Transactions:

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

	Transfer to:										
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Textbook & Student Material Rental	Total
General Fund	$ 35,000	$ 750,000	$ 10,000	$ 100,000	$ 10,000	$ 0	$ 10,000	$1,378,760	$ 150,000	$ 66,567	$2,510,327
Supplemental General Fund	35,000	500,000	30,000	0	0	10,910	0	450,000	260,000	0	1,285,910
	$ 70,000	$1,250,000	$ 40,000	$ 100,000	$ 10,000	$ 10,910	$ 10,000	$1,828,760	$ 410,000	$ 66,567	$3,796,237

Note 6 - Postemployment Benefits:

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

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

Note 7 - Reimbursed Expenditures:

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

Note 8 - Contingencies:

Grant Programs

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

Risk Management

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

Note 9 - Compensated Absences:

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

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through January 6, 2022, the date which the financial statement was available to be issued.

Note 11 - Statutory Violation:

The Preschool-Aged At-Risk expenditures exceeded budgeted expenditures by $75,334 resulting in a violation of K.S.A 79-2935.

No bidding process occurred for a construction project in excess of $20,000 resulting in a violation of K.S.A. 72-1151.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 309
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	$ 9,368,934	$ (183,898)	$ 23,083	$ 9,208,119	$ 9,208,119	$ 0
Special Purpose Funds						
Supplemental General	2,765,486	(89,009)	21,731	2,698,208	2,698,208	0
Preschool-Aged At-Risk	0	0	0	0	75,334	75,334
At Risk (K-12)	1,256,400	0	0	1,256,400	1,252,602	(3,798)
Bilingual Education	42,350	0	0	42,350	42,149	(201)
Virtual Education	106,550	0	0	106,550	95,189	(11,361)
Capital Outlay	1,850,000	0	0	1,850,000	1,737,446	(112,554)
Driver Training	16,570	0	0	16,570	16,047	(523)
Food Service	887,650	0	0	887,650	788,242	(99,408)
Professional Development	41,100	0	0	41,100	35,475	(5,625)
Parent Education	20,000	0	0	20,000	13,711	(6,289)
Special Education	1,989,320	0	0	1,989,320	1,943,799	(45,521)
Career and Postsecondary Education	386,500	0	0	386,500	374,140	(12,360)
KPERS Contribution	1,215,320	0	0	1,215,320	1,073,319	(142,001)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,371,492	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	224,543	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	42,984	XXXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	94,444	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	101,855	XXXXXXXXXX
Bond and Interest Fund	0	0	0	0	0	0
	$ 19,946,180	$ (272,907)	$ 44,814	$ 19,718,087	$ 21,189,098	$ (364,307)

UNIFIED SCHOOL DISTRICT NO. 309
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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,878	$ 23,086	$ 0	$ 23,086
State Sources	9,020,300	9,185,033	9,368,934	(183,901)
	9,023,178	9,208,119	$ 9,368,934	$ (160,815)
Expenditures				
Instruction	3,447,401	3,491,699	$ 3,528,299	$ (36,600)
Student Support Services	308,113	304,469	325,000	(20,531)
Instructional Support Staff	252,657	248,873	250,100	(1,227)
General Administration	344,434	393,260	353,100	40,160
School Administration	797,374	733,425	810,100	(76,675)
Operations & Maintenance	99,887	110,820	101,100	9,720
Student Transportation Services	944,955	911,078	1,005,100	(94,022)
Other Supplemental Services	545,737	504,168	564,900	(60,732)
Transfers	2,282,620	2,510,327	2,431,235	79,092
Adjustment to Comply with Legal Max	0	0	(183,898)	183,898
Adjustment for Qualifying Budget Credits	0	0	23,083	(23,083)
	9,023,178	9,208,119	$ 9,208,119	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,325,991	$ 1,200,585	$ 1,075,424	$ 125,161
County Sources	183,783	171,200	180,462	(9,262)
State Sources	1,309,855	1,336,900	1,381,360	(44,460)
	2,819,629	2,708,685	$ 2,637,246	$ 71,439
Expenditures				
Instruction	871,146	591,236	$ 578,526	$ 12,710
Student Support Services	64,101	96,107	96,550	(443)
Instructional Support Staff	118,412	110,714	116,050	(5,336)
General Administration	18,427	19,178	21,710	(2,532)
School Administration	180,600	73,033	57,050	15,983
Central Services	0	199,166	104,100	95,066
Operations & Maintenance	415,818	316,255	310,500	5,755
Student Transportation Services	6,088	6,609	6,000	609
Other Supplemental Services	6,227	0	0	0
Transfers	1,061,699	1,285,910	1,475,000	(189,090)
Adjustment to Comply with Legal Max	0	0	(89,009)	89,009
Adjustment for Qualifying Budget Credits	0	0	21,731	(21,731)
	2,742,518	2,698,208	$ 2,698,208	$ 0
Receipts Over (Under) Expenditures	77,111	10,477		
Unencumbered Cash, Beginning	51,129	128,240		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 128,240	$ 138,717		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 64,300	$ 70,000	$ 70,000	$ 0
	64,300	70,000	$ 70,000	$ 0
Expenditures				
Instruction	76,207	75,334	$ 0	$ 75,334
	76,207	75,334	$ 0	$ 75,334
Receipts Over (Under) Expenditures	(11,907)	(5,334)		
Unencumbered Cash, Beginning	35,166	23,259		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,259	$ 17,925		

UNIFIED SCHOOL DISTRICT NO. 309
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)

At Risk Fund (K-12)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,100,000	$ 1,250,000	$ 1,250,000	$ 0
	1,100,000	1,250,000	$ 1,250,000	$ 0
Expenditures				
Instruction	1,101,971	1,252,602	$ 1,256,400	$ (3,798)
	1,101,971	1,252,602	$ 1,256,400	$ (3,798)
Receipts Over (Under) Expenditures	(1,971)	(2,602)		
Unencumbered Cash, Beginning	166,066	164,095		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 164,095	$ 161,493		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 100	$ 0	$ 0	$ 0
Transfers	22,500	40,000	40,000	0
	22,600	40,000	$ 40,000	$ 0
Expenditures				
Instruction	29,672	42,149	$ 42,350	$ (201)
	29,672	42,149	$ 42,350	$ (201)
Receipts Over (Under) Expenditures	(7,072)	(2,149)		
Unencumbered Cash, Beginning	29,719	22,647		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 22,647	$ 20,498		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 450	$ 0	$ 450
Transfers	50,000	100,000	100,000	0
	50,000	100,450	$ 100,000	$ 450
Expenditures				
Instruction	38,280	95,189	$ 106,550	$ (11,361)
	38,280	95,189	$ 106,550	$ (11,361)
Receipts Over (Under) Expenditures	11,720	5,261		
Unencumbered Cash, Beginning	30,145	41,865		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 41,865	$ 47,126		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 714,007	$ 711,093	$ 679,645	$ 31,448
County Sources	62,893	93,735	87,213	6,522
State Sources	250,316	247,713	251,712	(3,999)
	1,027,216	1,052,541	$ 1,018,570	$ 33,971
Expenditures				
Instruction	242,420	369,133	$ 500,000	$ (130,867)
General Administration	0	12,452	0	12,452
School Administration	53,215	5,217	200,000	(194,783)
Central Services	78,477	40,962	200,000	(159,038)
Operations & Maintenance	101,294	139,623	50,000	89,623
Student Transportation Services	49,497	72,231	100,000	(27,769)
Other Support Services	0	4,536	0	4,536
Food Service Operation	3,850	0	0	0
Facility Acquisition & Construction Services	241,908	1,093,292	800,000	293,292
	770,661	1,737,446	$ 1,850,000	$ (112,554)
Receipts Over (Under) Expenditures	256,555	(684,905)		
Unencumbered Cash, Beginning	1,891,619	2,148,174		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,148,174	$ 1,463,269		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,910	$ 246	$ 2,000	$ (1,754)
State Sources	9,620	1,400	3,450	(2,050)
	11,530	1,646	$ 5,450	$ (3,804)
Expenditures				
Instruction	12,367	14,704	$ 16,020	$ (1,316)
Vehicle Operations & Maintenance	0	1,343	550	793
	12,367	16,047	$ 16,570	$ (523)
Receipts Over (Under) Expenditures	(837)	(14,401)		
Unencumbered Cash, Beginning	42,157	41,320		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 41,320	$ 26,919		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 162,851	$ 31,590	$ 190,675	$ (159,085)
State Sources	6,241	7,714	5,620	2,094
Federal Sources	592,297	864,912	722,610	142,302
Transfers	20,000	10,000	20,000	(10,000)
	781,389	914,216	$ 938,905	$ (24,689)
Expenditures				
School Administration	46,729	0	$ 0	$ 0
Operations & Maintenance	14,316	50,448	16,350	34,098
Food Service Operations	769,711	737,794	871,300	(133,506)
	830,756	788,242	$ 887,650	$ (99,408)
Receipts Over (Under) Expenditures	(49,367)	125,974		
Unencumbered Cash, Beginning	116,544	67,177		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 67,177	$ 193,151		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 369	$ 5,962	$ 3,000	$ 2,962
State Sources	5,663	5,984	5,250	734
Transfers	15,000	10,910	15,000	(4,090)
	21,032	22,856	$ 23,250	$ (394)
Expenditures				
Instructional Support Staff	0	26,371	$ 23,100	$ 3,271
Central Services	0	9,104	18,000	(8,896)
Other Supplemental Services	34,120	0	0	0
	34,120	35,475	$ 41,100	$ (5,625)
Receipts Over (Under) Expenditures	(13,088)	(12,619)		
Unencumbered Cash, Beginning	54,810	41,722		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 41,722	$ 29,103		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 30,000	$ 10,000	$ 10,000	$ 0
	30,000	10,000	$ 10,000	$ 0
Expenditures				
Student Support Services	15,996	13,711	$ 20,000	$ (6,289)
	15,996	13,711	$ 20,000	$ (6,289)
Receipts Over (Under) Expenditures	14,004	(3,711)		
Unencumbered Cash, Beginning	3,758	17,762		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,762	$ 14,051		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,605	$ 12,735	$ 15,000	$ (2,265)
Federal Sources	0	19,332	0	19,332
Transfers	1,707,019	1,828,760	1,981,235	(152,475)
	1,712,624	1,860,827	$ 1,996,235	$ (135,408)
Expenditures				
Instruction	1,785,360	1,820,777	$ 1,821,220	$ (443)
Student Transportation Services	122,908	123,022	168,100	(45,078)
Other Supplemental Services	3,214	0	0	0
	1,911,482	1,943,799	$ 1,989,320	$ (45,521)
Receipts Over (Under) Expenditures	(198,858)	(82,972)		
Unencumbered Cash, Beginning	602,748	403,890		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 403,890	$ 320,918		

UNIFIED SCHOOL DISTRICT NO. 309
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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 18,723	$ 5,979	$ 20,000	$ (14,021)
Transfers	285,500	410,000	360,000	50,000
	304,223	415,979	$ 380,000	$ 35,979
Expenditures				
Instruction	351,982	373,530	$ 386,000	$ (12,470)
Operations & Maintenance	499	610	500	110
	352,481	374,140	$ 386,500	$ (12,360)
Receipts Over (Under) Expenditures	(48,258)	41,839		
Unencumbered Cash, Beginning	142,182	93,924		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 93,924	$ 135,763		

UNIFIED SCHOOL DISTRICT NO. 309
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)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,113,134	$ 1,073,319	$ 1,215,320	$ (142,001)
	1,113,134	1,073,319	$ 1,215,320	$ (142,001)
Expenditures				
Instruction	667,880	643,991	$ 690,000	$ (46,009)
Student Support Services	55,657	53,666	75,000	(21,334)
Instructional Support Staff	55,657	53,666	70,320	(16,654)
General Administration	55,657	53,666	70,000	(16,334)
School Administration	89,051	85,865	95,000	(9,135)
Other Supplemental Services	33,394	32,200	40,000	(7,800)
Operations & Maintenance	89,050	85,865	95,000	(9,135)
Student Transportation Services	33,394	32,200	40,000	(7,800)
Food Service	33,394	32,200	40,000	(7,800)
	1,113,134	1,073,319	$ 1,215,320	$ (142,001)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 20,149	$ 35,100	$ 740	$ 34,360
County Sources	39,197	0	30,129	(30,129)
State Sources	128,371	0	0	0
	187,717	35,100	$ 30,869	$ 4,231
Expenditures				
Debt Service	313,100	0	$ 0	$ 0
	313,100	0	$ 0	$ 0
Receipts Over (Under) Expenditures	(125,383)	35,100		
Unencumbered Cash, Beginning	451,381	325,998		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 325,998	$ 361,098		

UNIFIED SCHOOL DISTRICT NO. 309
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)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 394,988	$ 1,163,805
	394,988	1,163,805
Expenditures		
Instruction	383,731	1,143,669
Student Support Services	11,137	0
General Administration	0	56
Central Services	0	3,750
Operations & Maintenance	0	148,112
Student Transportation Services	0	5,905
Other Support Services	120	0
New Building Acquisition & Construction	0	70,000
	394,988	1,371,492
Receipts Over (Under) Expenditures	0	(207,687)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (207,687)

UNIFIED SCHOOL DISTRICT NO. 309
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	$ 38,907	$ 80,228
State Sources	89,473	104,693
Federal Sources	67,508	52,500
	195,888	237,421
Expenditures		
Instruction	167,958	220,861
Instructional Support Services	700	0
Food Service	0	3,682
	168,658	224,543
Receipts Over (Under) Expenditures	27,230	12,878
Unencumbered Cash, Beginning	15,094	42,324
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 42,324	$ 55,202

UNIFIED SCHOOL DISTRICT NO. 309
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)

Contingency Reserve Fund

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

UNIFIED SCHOOL DISTRICT NO. 309
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 & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 24,510	$ 26,374
Transfers	50,000	66,567
	74,510	92,941
Expenditures		
Instruction	154,886	94,444
	154,886	94,444
Receipts Over (Under) Expenditures	(80,376)	(1,503)
Unencumbered Cash, Beginning	158,250	77,874
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 77,874	$ 76,371

UNIFIED SCHOOL DISTRICT NO. 309
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
Nickerson High School				
Class of 2020	$ 1,396	$ 0	$ 1,396	$ 0
Class of 2021	5,977	3,492	4,079	5,390
Class of 2022	90	165	106	149
Class of 2023	0	0	5	(5)
Cheerleaders	3,514	679	0	4,193
Faculty Fund	2,886	264	1,212	1,938
Debate	809	382	121	1,070
Creative Writing	138	0	0	138
Forensics	2,301	0	0	2,301
Art Class	1,303	0	146	1,157
FBLA	6,198	1,379	1,297	6,280
FCCLA	2,183	0	39	2,144
Spanish Club	11	0	0	11
Key Club	267	0	0	267
Instrumental Music	459	622	791	290
Vocal Music	576	484	899	161
Madrigals	1,644	1,061	1,128	1,577
Yearbook/Publications	2,477	6,348	5,676	3,149
SAVE/SADD	585	0	0	585
Production Metals	1,561	424	1,030	955
Scholars Bowl	749	81	40	790
Productions/Musical	4,010	1,790	211	5,589
School Play	100	0	0	100
Science Club	676	0	0	676
Madrigals Trip	2,705	0	0	2,705
Drama Club	59	0	0	59
Skills USA	5,300	488	0	5,788
STUCO-General	2,977	668	329	3,316
Entrepreneurship	2,308	0	0	2,308
Women's Empowerment	9	0	0	9
Book Club	1	0	0	1
FCA	1,716	900	649	1,967
Panther TV Group	520	380	33	867
Scholarships	205	0	0	205
Panther Pride Education	1,057	0	0	1,057
Hutchinson Community Foundation Grant	1,002	0	0	1,002
Prairie Quilt Guild Grant	1,269	1,100	465	1,904
Sales Tax	0	1,568	1,632	(64)
	59,038	22,275	21,284	60,029

UNIFIED SCHOOL DISTRICT NO. 309
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
Nickerson Elementary School				
Student Council	5,458	2,743	3,768	4,433
NES/CO Yearbook	303	1,412	640	1,075
5K Run	3,426	120	669	2,877
	9,187	4,275	5,077	8,385

UNIFIED SCHOOL DISTRICT NO. 309
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
Reno Valley Middle School				
7th Grade	759	0	52	707
8th Grade	635	19	32	622
PAWS	2,230	112	823	1,519
Instrumental Music	1,105	979	1,331	753
Yearbook/Publications	632	757	641	748
STUCO-General	371	0	50	321
Sales Tax	2	6	0	8
	5,734	1,873	2,929	4,678

UNIFIED SCHOOL DISTRICT NO. 309
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
South Hutchinson Elementary School				
Spirit Club	213	1,020	706	527
Yearbook	3,234	2,187	1,107	4,314
Food Pantry	0	912	0	912
Stuco	1,664	1,172	663	2,173
	5,111	5,291	2,476	7,926
Total Agency Funds	$ 79,070	$ 33,714	$ 31,766	$ 81,018

UNIFIED SCHOOL DISTRICT NO. 309
DISTRICT ACTIVITY FUNDS
SCHEDULE 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
Nickerson High School							
Athletics	$ 25,748	$ 0	$ 67,724	$ 71,585	$ 21,887	$ 0	$ 21,887
Concession/Vending Machines	1,306	0	3,128	4,167	267	0	267
	27,054	0	70,852	75,752	22,154	0	22,154
Reno Valley Middle School							
Athletics	687	0	927	1,082	532	0	532
School Projects	6,946	0	0	102	6,844	0	6,844
Concession/Vending Machines	632	0	1,778	2,066	344	0	344
	8,265	0	2,705	3,250	7,720	0	7,720
Nickerson Elementary School							
Hutchinson Foundation Grant	8	0	0	0	8	0	8
Rimmer Fund	122	0	1,050	1,147	25	0	25
NES heal	740	0	0	0	740	0	740
BCBS Healthy Habits for Life	4,746	0	0	1,700	3,046	0	3,046
	5,616	0	1,050	2,847	3,819	0	3,819
South Hutchinson Elementary School							
HCF Grant-2015 Pre-K Rimmer Fund	5	0	0	0	5	0	5
Outdoor Classroom	3,542	0	0	103	3,439	0	3,439
Fine Art Grant	200	0	0	0	200	0	200
HCF Early Child Educ Enrichment	2,716	0	1,550	816	3,450	0	3,450
Potter's Plumbing	55	0	0	0	55	0	55
Simple Abundance Farm LLC Pre-K Donation	0	0	500	500	0	0	0
SCKLS School Library Grant	0	0	1,000	1,000	0	0	0
Laps for Learning	3,879	0	28,924	17,587	15,216	0	15,216
	10,397	0	31,974	20,006	22,365	0	22,365
Total District Activity Funds	$ 51,332	$ 0	$ 106,581	$ 101,855	$ 56,058	$ 0	$ 56,058

FEDERAL AWARD INFORMATION

BFR

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. 309

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 309**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 309's** basic financial statement, and have issued our report thereon dated January 6, 2022. 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. 309's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 309's** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 309's** internal control.

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

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Board of Education
Unified School District No. 309

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 309's** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Audit Standards and which are described in the accompanying schedule of findings and questioned costs as items (Finding 2021-001 and Finding 2021-002).

Unified School District No. 309's Response to Findings

Unified School District No. 309's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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

BFR CPA, LLC

BFR CPA, LLC
January 6, 2022

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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. 309

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Unified School District No. 309,** 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. 309's** major federal programs for the year ended **June 30, 2021**. **Unified School District No. 309's** 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. 309's** 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. 309's** 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. 309's** compliance.

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Board of Education
Unified School District No. 309

Opinion on Each Major Federal Program
In our opinion, **Unified School District No. 309** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2021**.

Other Matters
The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

The District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the matter.

Report on Internal Control Over Compliance
Management of **Unified School District No. 309** 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. 309's** 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. 309's** 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.

Board of Education
Unified School District No. 309

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 identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2021-002, that we consider to be a material weakness.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was no subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

BFR CPA, LLC

BFR CPA, LLC
January 6, 2022

UNIFIED SCHOOL DISTRICT NO. 309
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 6/30/21
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	$ 293,356				
Summer Food Service Program for Children	10.559	567,978				
		861,334				
Child and Adult Care Food Program	10.558	3,578				
		864,912	$ 0	$ 864,912	$ 788,243	$ 76,669
Department of Education						
Title I Grants to Local Educational Agencies	84.010	215,728	0	215,728	215,728	0
Supporting Effective Instruction State Grants	84.367	34,055	0	34,055	34,055	0
Student Support and Academic Enrichment Program	84.424	20,153	0	20,153	20,152	1
Covid-19 Education Stabilization Fund	84.425D	2,532,527	0	83,384	291,072	(207,688)
		2,802,463	0	353,320	561,007	(207,687)
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	52,500	0	52,500	52,500	0
(Passes Through Reno County)						
Department of the Treasury						
Covid-19 Coronavirus Relief Fund	21.019	829,817	0	829,817	829,817	0
Total Federal Awards		$ 4,549,692	$ 0	$ 2,100,549	$ 2,231,567	$ (131,018)

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 309** and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

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

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDIT RESULTS

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

2. No significant deficiencies and no material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. Two instances of noncompliance material to the financial statement of **Unified School District No. 309,** was disclosed during the audit.

4. No significant deficiencies and one material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award programs for **Unified School District No. 309,** expresses an unmodified opinion on all major federal programs.

6. There were two audit findings relative to the major federal award programs for **Unified School District No. 309**.

7. The programs tested as major programs were:

Covid-19 Education Stabilization Fund	84.425D
Covid-19 Coronavirus Relief Fund	21.019

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

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

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Findings and Questioned Costs – Major Federal Award Program Audit

Department of Education

Covid-19 Education Stabilization Fund – Assistance Listing Number 84.425D

Finding 2021-001 - Covid-19 Education Stabilization Fund – Assistance Listing Number 84.425D – Year Ended June 30, 2021

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

Criteria: The District is required to obtain bid proposals for certain expenditures over $20,000 per K.S.A. 72-1151.

Cause: The District did not obtain a bid on a K.S.A. 72-1151 defined expenditure in excess of $20,000.

Effect: The District was in violation of K.S.A. 72-1151.

Auditor's Recommendation: The District should review K.S.A. 72-1151 and implement a process to obtain bids on K.S.A. 72-1151 defined expenditures in excess of $20,000.

Management's Response (unaudited): The District will follow K.S.A. 72-1151 and get bids for future K.S.A. 72-1151 defined expenditures in excess of $20,000.

Finding 2021-002 - Covid-19 Education Stabilization Fund – Assistance Listing Number 84.425D – Year Ended June 30, 2021

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

Criteria: The District is prohibited from making payments with federal funds that are equal to or in excess of $25,000 for goods and services to a vendor that is suspended or debarred.

Cause: The District did not verify via www.sam.gov that the vendor was not suspended or debarred.

Effect: The District made a payment using federal funds in excess of $25,000 to a vendor without verifying whether the vendor was suspended or debarred.

Auditor's Recommendation: The District should implement a process to verify that a vendor being paid equal to or in excess of $25,000 of federal funds is not suspended or debarred.

Management's Response (unaudited): The District will verify that a vendor that is being paid equal to or in excess of $25,000 of federal funds is not suspended or debarred.

USD 309 NICKERSON SOUTH HUTCHINSON PANTHERS

Curtis Nightingale, Superintendent
Penny Stoss, Assistant Supt.

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Corrective Action Plan

Findings – Federal Award Program Audits

Department of Education

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

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

Auditor's Recommendation: The District should review K.S.A. 72-1151 and implement a process to obtain bids on K.S.A. 72-1151 defined expenditures in excess of $20,000.

Planned Corrective Action: The District Business Manager will document each bid when obtaining bids for K.S.A. 72-1151 defined expenditures in excess of $20,000. The action is in place and will be followed when obtaining bids starting January of 2022.

Curtis Nightingale, Superintendent
Penny Stoss, Assistant Supt.

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Corrective Action Plan

Findings – Federal Award Program Audits

Department of Education

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

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

Auditor's Recommendation: The District should implement a process to verify that a vendor being paid equal to or in excess of $25,000 of federal funds is not suspended or debarred.

Planned Corrective Action: The District Business Manager will note any payments of federal funds equal to or in excess of $25,000. Before payment is sent to that vendor, a search for debarment or suspension will be made on www.sam.gov. A printout or screenshot of that verification will be saved. If the vendor is on the list of debarment or suspension, payment of federal fund will not be made to that vendor. This implementation of the additional control will start January of 2022.

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

There are no prior audit findings.