

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

**FINANCIAL STATEMENT
JUNE 30, 2022**



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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, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 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, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 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:

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- 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 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, 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

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 313, Buhler, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 6, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022, 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
November 30, 2022

UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 15,842,847	\$ 15,842,847	\$ 0	\$ 3,358	\$ 3,358
Special Purpose Funds							
Supplemental General	331,195	0	5,153,793	5,159,029	325,959	0	325,959
Preschool-Aged At-Risk	0	0	158,000	158,000	0	0	0
At Risk (K-12)	17,328	0	1,740,000	1,739,608	17,720	0	17,720
Bilingual Education	368	0	12,000	12,115	253	0	253
Virtual Education	0	0	84,000	80,271	3,729	0	3,729
Capital Outlay	1,820,379	0	2,666,575	2,001,186	2,485,768	85,363	2,571,131
Driver Training	103,014	0	56,505	52,084	107,435	0	107,435
Food Service	362,668	0	1,690,522	1,496,222	556,968	0	556,968
Professional Development	18,019	0	66,377	65,351	19,045	0	19,045
Parent Education Program	740	0	14,600	14,598	742	0	742
Special Education	474,340	0	3,849,176	3,802,527	520,989	0	520,989
Career and Postsecondary Education	101,758	0	641,982	636,512	107,228	0	107,228
KPERS Contribution	0	0	1,761,081	1,761,081	0	0	0
Federal Funds	(150,638)	0	1,084,883	1,265,971	(331,726)	0	(331,726)
Gifts and Grants	105,090	13	191,374	179,449	117,028	326	117,354
Contingency Reserve	774,770	60,179	373,044	0	1,207,993	0	1,207,993
Textbook & Student Material							
Revolving	183,819	0	322,930	155,937	350,812	450	351,262
Early Childhood Education	572	0	423,985	424,231	326	0	326
Wheatland Park Escrow	36,000	0	12,000	0	48,000	0	48,000
District Activity Funds	257,694	0	782,942	712,909	327,727	0	327,727
Bond and Interest Fund	2,706,231	0	3,761,509	3,356,996	3,110,744	0	3,110,744
	<u>\$ 7,143,347</u>	<u>\$ 60,192</u>	<u>\$ 40,690,125</u>	<u>\$ 38,916,924</u>	<u>\$ 8,976,740</u>	<u>\$ 89,497</u>	<u>\$ 9,066,237</u>

Composition of Cash:

Checking and Money Market Accounts
Agency Funds

\$ 9,113,988
(47,751)
\$ 9,066,237

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

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 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.

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NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2022.

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

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

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

Federal Funds
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.

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 2 - In Substance Receipt in Transit:

The District received \$657,352 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

Plan description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

UNIFIED SCHOOL DISTRICT NO. 313
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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 \$1,761,081 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$13,379,082. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Related Party Transactions:

During the year ended June 30, 2022, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2022, there was \$472,000 in amounts payable in the form of various lease purchase agreement to the financial institution. Total payments to the financial institution during the year ended June 30, 2022, were \$152,241. In addition, the District paid \$6,439 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, 2022, were \$25,078.

The District purchased audio/visual products and services from a company owned by a board member. Purchases for the year ended June 30, 2022, were \$4,087.

The District paid \$41,104 for repairs to a contractor that at the time of payment, a board member had an ownership interest.

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 5 - 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 6 - 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, 2022, was \$216,772.

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
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Note 7 - Deposits:

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2022, is as follows:

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

At June 30, 2022, the District's carrying amount of deposits was \$9,113,988 and the bank balance was \$10,139,134. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$317,496 was covered by federal depository insurance and the remaining \$9,821,698 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 8 - 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.

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NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 9 - Advance Refunding of Bond Obligation:

On January 29, 2020, the District issued \$30,265,000 in General Obligation Bonds with an interest rate of 2.70%. Of the issue, \$29,859,938 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the Series 2012-A bonds. As of June 30, 2022, \$28,210,000 of bonds outstanding are considered defeased and not included in long-term debt below.

On February 23, 2021, the District issued \$23,350,000 in General Obligation Bonds with interest rates ranging from 0.22% to 1.70%. Of the issue, \$23,032,566 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the Series 2012-A bonds and the Series 2015-A bonds. As of June 30, 2022, \$21,520,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 10 - 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, 2022, 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
Band Instruments	3.75	5/19/2017	\$ 121,346	1/1/2022
Building Lease Purchase	4.75	8/29/2017	\$ 565,000	2/1/2024
Truck Lease	2.75	2/4/2018	\$ 291,060	3/1/2023
Van Lease	2.75	1/8/2019	\$ 57,608	3/1/2023
Bleachers Lease Purchase	N/A	10/15/2019	\$ 97,097	10/15/2022
Apple Equipment	2.66	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

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2012-A Series	\$ 2,485,000	\$ 0	\$ 1,175,000	\$ 1,310,000	\$ 1,204,300
2015-A Series	1,300,000	0	285,000	1,015,000	27,675
2020 Series	30,265,000	0	0	30,265,000	0
2021 Series	23,350,000	0	425,000	22,925,000	236,290
	<u>57,400,000</u>	<u>0</u>	<u>1,885,000</u>	<u>55,515,000</u>	<u>1,468,265</u>
Capital Leases					
Bus Lease (6)	118,425	0	56,425	62,000	18,189
Activity Buses (2)	91,342	0	46,342	45,000	3,082
Equipment Lease Purchase	1,095,000	0	95,000	1,000,000	34,492
Band Instruments	25,732	0	25,732	0	995
Building Lease Purchase	440,000	0	30,000	410,000	20,900
Truck Lease	24,498	0	12,498	12,000	290
Van Lease	23,382	0	11,882	11,500	321
Bleachers Lease Purchase	32,366	0	32,366	0	0
Apple Equipment	193,285	0	47,419	145,866	3,493
Buick Envision Lease	0	34,713	5,060	29,653	0
iPads	0	111,470	0	111,470	0
ChromeBooks	0	251,100	0	251,100	0
	<u>2,044,030</u>	<u>397,283</u>	<u>362,724</u>	<u>2,078,589</u>	<u>81,762</u>
	<u>\$ 59,444,030</u>	<u>\$ 397,283</u>	<u>\$ 2,247,724</u>	<u>\$ 57,593,589</u>	<u>\$ 1,550,027</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2023	\$ 2,310,000	\$ 429,668	\$ 2,739,668	\$ 1,247,299	\$ 76,918	\$ 1,324,217	\$ 4,063,885
2024	2,815,000	641,206	3,456,206	1,048,714	53,522	1,102,236	4,558,442
2025	2,935,000	274,840	3,209,840	1,023,700	28,926	1,052,626	4,262,466
2026	3,065,000	140,972	3,205,972	995,345	22,608	1,017,953	4,223,925
2027	3,200,000	591,903	3,791,903	964,615	18,606	983,221	4,775,124
2028 - 2032	18,350,000	0	18,350,000	4,068,367	38,272	4,106,639	22,456,639
2033 - 2037	18,455,000	0	18,455,000	1,897,763	0	1,897,763	20,352,763
2038	4,385,000	0	4,385,000	59,198	0	59,198	4,444,198
	<u>\$ 55,515,000</u>	<u>\$ 2,078,589</u>	<u>\$ 57,593,589</u>	<u>\$ 11,305,001</u>	<u>\$ 238,852</u>	<u>\$ 11,543,853</u>	<u>\$ 69,137,442</u>

UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 11 - 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	Contingency Reserve	Textbook & Student Material Revolving	Total
General Fund	\$ 0	\$ 1,140,000	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 3,021,957	\$ 0	\$ 373,044	\$ 75,000	\$ 5,010,001
Supplemental General Fund	158,000	600,000	12,000	84,000	0	66,000	14,600	600,000	490,000	0	0	2,024,600
	<u>\$ 158,000</u>	<u>\$ 1,740,000</u>	<u>\$ 12,000</u>	<u>\$ 84,000</u>	<u>\$ 400,000</u>	<u>\$ 66,000</u>	<u>\$ 14,600</u>	<u>\$ 3,621,957</u>	<u>\$ 490,000</u>	<u>\$ 373,044</u>	<u>\$ 75,000</u>	<u>\$ 7,034,601</u>

Note 12 - Contingencies:

Grant Programs

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

Risk Management

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

Special Assessments

The District pays an annual assessment for various improvements related to the District's property. The assessments are for twenty years ending in 2036. The District paid \$117,119 for the assessments for the year ended June 30, 2022.

Note 13 - Subsequent Events:

The District has evaluated subsequent events through November 30, 2022, the date which the financial statement was available to be issued.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 313
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED June 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 16,384,230	\$ (631,722)	\$ 90,339	\$ 15,842,847	\$ 15,842,847	\$ 0
Special Purpose Funds						
Supplemental General	5,365,598	(206,569)	0	5,159,029	5,159,029	0
Preschool-Aged At-Risk	210,000	0	0	210,000	158,000	(52,000)
At Risk (K-12)	1,870,000	0	0	1,870,000	1,739,608	(130,392)
Bilingual Education	25,500	0	0	25,500	12,115	(13,385)
Virtual Education	88,500	0	0	88,500	80,271	(8,229)
Capital Outlay	2,810,000	0	0	2,810,000	2,001,186	(808,814)
Driver Training	109,500	0	0	109,500	52,084	(57,416)
Food Service	1,485,000	0	11,222	1,496,222	1,496,222	0
Professional Development	100,000	0	0	100,000	65,351	(34,649)
Parent Education Program	25,000	0	0	25,000	14,598	(10,402)
Special Education	4,181,000	0	0	4,181,000	3,802,527	(378,473)
Career and Postsecondary Education	708,500	0	0	708,500	636,512	(71,988)
KPERS Contribution	1,999,315	0	0	1,999,315	1,761,081	(238,234)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,265,971	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	179,449	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	155,937	XXXXXXXXXX
Early Childhood Education	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	424,231	XXXXXXXXXX
Wheatland Park Escrow	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	712,909	XXXXXXXXXX
Bond and Interest	3,373,265	0	0	3,373,265	3,356,996	(16,269)
	<u>\$ 38,735,408</u>	<u>\$ (838,291)</u>	<u>\$ 101,561</u>	<u>\$ 37,998,678</u>	<u>\$ 38,916,924</u>	<u>\$ (1,820,251)</u>

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 88,443	\$ 90,340	\$ 0	\$ 90,340
State Sources	15,398,901	15,752,507	16,384,230	(631,723)
	<u>15,487,344</u>	<u>15,842,847</u>	<u>\$16,384,230</u>	<u>\$ (541,383)</u>
Expenditures				
Instruction	6,444,385	5,600,433	\$ 6,222,230	\$ (621,797)
Student Support Services	383,610	351,742	411,500	(59,758)
Instructional Support Staff	507,019	632,521	547,000	85,521
General Administration	282,834	302,063	316,000	(13,937)
School Administration	798,692	860,979	835,000	25,979
Central Services	621,155	551,412	651,000	(99,588)
Operations & Maintenance	1,486,644	1,630,304	1,873,000	(242,696)
Student Transportation Services	727,956	903,392	838,500	64,892
Transfers	4,235,049	5,010,001	4,690,000	320,001
Adjustment to Comply with Legal Max	0	0	(631,722)	631,722
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>90,339</u>	<u>(90,339)</u>
	<u>15,487,344</u>	<u>15,842,847</u>	<u>\$15,842,847</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,549,488	\$ 2,485,745	\$ 2,286,325	\$ 199,420
County Sources	308,828	298,506	283,659	14,847
State Sources	2,374,756	2,369,542	2,464,419	(94,877)
	<u>5,233,072</u>	<u>5,153,793</u>	<u>\$ 5,034,403</u>	<u>\$ 119,390</u>
Expenditures				
Instruction	1,630,674	2,477,537	\$ 2,101,500	\$ 376,037
General Administration	0	0	360,000	(360,000)
Operations & Maintenance	599,200	656,892	648,098	8,794
Transfers	2,888,134	2,024,600	2,256,000	(231,400)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(206,569)</u>	<u>206,569</u>
	<u>5,118,008</u>	<u>5,159,029</u>	<u>\$ 5,159,029</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	115,064	(5,236)		
Unencumbered Cash, Beginning	216,131	331,195		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 331,195</u>	<u>\$ 325,959</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 195,000</u>	<u>\$ 158,000</u>	<u>\$ 210,000</u>	<u>\$ (52,000)</u>
	<u>195,000</u>	<u>158,000</u>	<u>\$ 210,000</u>	<u>\$ (52,000)</u>
Expenditures				
Other Support Services	<u>195,000</u>	<u>158,000</u>	<u>\$ 210,000</u>	<u>\$ (52,000)</u>
	<u>195,000</u>	<u>158,000</u>	<u>\$ 210,000</u>	<u>\$ (52,000)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 1,405,000	\$ 1,740,000	\$ 1,860,000	\$ (120,000)
	<u>1,405,000</u>	<u>1,740,000</u>	<u>\$ 1,860,000</u>	<u>\$ (120,000)</u>
Expenditures				
Instruction	930,240	1,226,774	\$ 1,320,000	\$ (93,226)
Student Support Services	234,502	259,712	260,000	(288)
School Administration	232,182	244,476	280,000	(35,524)
Central Services	8,249	8,646	10,000	(1,354)
	<u>1,405,173</u>	<u>1,739,608</u>	<u>\$ 1,870,000</u>	<u>\$ (130,392)</u>
Receipts Over (Under) Expenditures	(173)	392		
Unencumbered Cash, Beginning	17,501	17,328		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,328</u>	<u>\$ 17,720</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,141	\$ 0	\$ 0	\$ 0
Transfers	22,000	12,000	26,000	(14,000)
	<u>24,141</u>	<u>12,000</u>	<u>\$ 26,000</u>	<u>\$ (14,000)</u>
Expenditures				
Instruction	24,134	11,311	\$ 25,500	\$ (14,189)
Instructional Support Staff	0	804	0	804
	<u>24,134</u>	<u>12,115</u>	<u>\$ 25,500</u>	<u>\$ (13,385)</u>
Receipts Over (Under) Expenditures	7	(115)		
Unencumbered Cash, Beginning	361	368		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 368</u>	<u>\$ 253</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 84,000	\$ 90,000	\$ (6,000)
	<u>0</u>	<u>84,000</u>	<u>90,000</u>	<u>(6,000)</u>
Expenditures				
Instruction	0	41,815	\$ 47,500	\$ (5,685)
School Administration	0	37,934	41,000	(3,066)
Central Services	<u>0</u>	<u>522</u>	<u>0</u>	<u>522</u>
	<u>0</u>	<u>80,271</u>	<u>\$ 88,500</u>	<u>\$ (8,229)</u>
Receipts Over (Under) Expenditures	0	3,729		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 3,729</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Capital Outlay Fund</u>	Prior Year Actual	<u>Current Year</u>		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,514,991	\$ 1,602,700	\$ 1,444,082	\$ 158,618
County Sources	169,529	162,593	154,467	8,126
State Sources	479,309	501,282	504,425	(3,143)
Transfers	0	400,000	0	400,000
	<u>2,163,829</u>	<u>2,666,575</u>	<u>\$ 2,102,974</u>	<u>\$ 563,601</u>
Expenditures				
Instruction	338,589	478,197	\$ 415,000	\$ 63,197
Instructional Support Staff	0	0	20,000	(20,000)
Central Services	5,071	71,485	10,000	61,485
Operations & Maintenance	43,877	147,388	240,000	(92,612)
Student Transportation Services	0	222,600	30,000	192,600
Land Improvement	11,450	19,137	100,000	(80,863)
Architectural & Engineering Services	0	4,917	10,000	(5,083)
Building Improvements	90,203	274,791	1,005,000	(730,209)
Debt Service	827,796	782,671	980,000	(197,329)
	<u>1,316,986</u>	<u>2,001,186</u>	<u>\$ 2,810,000</u>	<u>\$ (808,814)</u>
Receipts Over (Under) Expenditures	846,843	665,389		
Unencumbered Cash, Beginning	973,536	1,820,379		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,820,379</u>	<u>\$ 2,485,768</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 42,992	\$ 34,301	\$ 40,000	\$ (5,699)
State Sources	13,668	22,204	18,000	4,204
	<u>56,660</u>	<u>56,505</u>	<u>\$ 58,000</u>	<u>\$ (1,495)</u>
Expenditures				
Instruction	56,170	45,084	\$ 63,500	\$ (18,416)
Operations & Maintenance	6,000	7,000	46,000	(39,000)
	<u>62,170</u>	<u>52,084</u>	<u>\$ 109,500</u>	<u>\$ (57,416)</u>
Receipts Over (Under) Expenditures	(5,510)	4,421		
Unencumbered Cash, Beginning	108,524	103,014		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 103,014</u>	<u>\$ 107,435</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 104,286	\$ 83,036	\$ 46,750	\$ 36,286
State Sources	13,236	12,658	11,600	1,058
Federal Sources	1,143,735	1,594,828	1,495,400	99,428
Transfers	50	0	0	0
	<u>1,261,307</u>	<u>1,690,522</u>	<u>\$ 1,553,750</u>	<u>\$ 136,772</u>
Expenditures				
Food Service Operation	1,187,295	1,496,222	\$ 1,485,000	\$ 11,222
Adjustment for Qualifying Budget Credits	0	0	11,222	(11,222)
	<u>1,187,295</u>	<u>1,496,222</u>	<u>\$ 1,496,222</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	74,012	194,300		
Unencumbered Cash, Beginning	288,656	362,668		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 362,668</u>	<u>\$ 556,968</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 22,650	\$ 377	\$ 5,000	\$ (4,623)
State Sources	4,852	0	0	0
Transfers	0	66,000	85,000	(19,000)
	<u>27,502</u>	<u>66,377</u>	<u>\$ 90,000</u>	<u>\$ (23,623)</u>
Expenditures				
Instruction	5,774	24,452	\$ 0	\$ 24,452
Instructional Support Staff	22,799	40,899	100,000	(59,101)
	<u>28,573</u>	<u>65,351</u>	<u>\$ 100,000</u>	<u>\$ (34,649)</u>
Receipts Over (Under) Expenditures	(1,071)	1,026		
Unencumbered Cash, Beginning	19,090	18,019		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,019</u>	<u>\$ 19,045</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Parent Education Program Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 14,000	\$ 14,600	\$ 25,000	\$ (10,400)
	<u>14,000</u>	<u>14,600</u>	<u>25,000</u>	<u>(10,400)</u>
Expenditures				
Student Support Services	13,711	14,598	\$ 25,000	\$ (10,402)
	<u>13,711</u>	<u>14,598</u>	<u>25,000</u>	<u>(10,402)</u>
Receipts Over (Under) Expenditures	289	2		
Unencumbered Cash, Beginning	451	740		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 740</u>	<u>\$ 742</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 85,721	\$ 123,611	\$ 0	\$ 123,611
Federal Sources	1,329	103,608	109,000	(5,392)
Transfers	4,027,133	3,621,957	4,100,000	(478,043)
	<u>4,114,183</u>	<u>3,849,176</u>	<u>\$ 4,209,000</u>	<u>\$ (359,824)</u>
Expenditures				
Instruction	3,551,657	3,617,568	\$ 3,900,000	\$ (282,432)
Student Transportation Services	193,404	184,959	281,000	(96,041)
	<u>3,745,061</u>	<u>3,802,527</u>	<u>\$ 4,181,000</u>	<u>\$ (378,473)</u>
Receipts Over (Under) Expenditures	369,122	46,649		
Unencumbered Cash, Beginning	105,218	474,340		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 474,340</u>	<u>\$ 520,989</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 139,108	\$ 151,982	\$ 150,000	\$ 1,982
Transfers	535,000	490,000	550,000	(60,000)
	<u>674,108</u>	<u>641,982</u>	<u>\$ 700,000</u>	<u>\$ (58,018)</u>
Expenditures				
Instruction	656,093	631,651	\$ 708,500	\$ (76,849)
Instructional Support Staff	0	4,861	0	4,861
	<u>656,093</u>	<u>636,512</u>	<u>\$ 708,500</u>	<u>\$ (71,988)</u>
Receipts Over (Under) Expenditures	18,015	5,470		
Unencumbered Cash, Beginning	83,743	101,758		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 101,758</u>	<u>\$ 107,228</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	<u>\$ 1,652,326</u>	<u>\$ 1,761,081</u>	<u>\$ 1,999,315</u>	<u>\$ (238,234)</u>
	<u>1,652,326</u>	<u>1,761,081</u>	<u>\$ 1,999,315</u>	<u>\$ (238,234)</u>
Expenditures				
Instruction	1,090,535	1,162,313	\$ 1,336,351	\$ (174,038)
Student Support Services	16,523	17,611	50,000	(32,389)
Instructional Support Staff	49,570	52,832	60,000	(7,168)
General Administration	33,047	35,222	35,000	222
School Administration	132,186	140,887	140,000	887
Central Services	66,093	70,443	75,000	(4,557)
Operations & Maintenance	115,663	123,276	130,000	(6,724)
Student Transportation Services	99,140	105,665	112,964	(7,299)
Food Service Operation	<u>49,569</u>	<u>52,832</u>	<u>60,000</u>	<u>(7,168)</u>
	<u>1,652,326</u>	<u>1,761,081</u>	<u>\$ 1,999,315</u>	<u>\$ (238,234)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,222,620	\$ 2,368,805	\$ 2,212,765	\$ 156,040
County Sources	262,436	252,944	240,271	12,673
State Sources	1,168,629	1,139,760	1,140,110	(350)
	<u>3,653,685</u>	<u>3,761,509</u>	<u>\$ 3,593,146</u>	<u>\$ 168,363</u>
Expenditures				
Debt Service	<u>3,351,495</u>	<u>3,356,996</u>	<u>\$ 3,373,265</u>	<u>\$ (16,269)</u>
	<u>3,351,495</u>	<u>3,356,996</u>	<u>\$ 3,373,265</u>	<u>\$ (16,269)</u>
Receipts Over (Under) Expenditures	302,190	404,513		
Unencumbered Cash, Beginning	2,404,041	2,706,231		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,706,231</u>	<u>\$ 3,110,744</u>		

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Federal Funds</u>	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 1,924,165	\$ 1,084,883
	<u>1,924,165</u>	<u>1,084,883</u>
Expenditures		
Instruction	1,373,398	910,605
Student Support Services	35,081	167,942
Instructional Support Staff	40,113	16,399
General Administration	3,100	12,067
School Administration	22,098	63,988
Central Services	41,269	23,245
Operations & Maintenance	440,072	32,136
Student Transportation Services	0	17,849
Food Services	40,223	21,740
Building Improvements	83,449	0
	<u>2,078,803</u>	<u>1,265,971</u>
Receipts Over (Under) Expenditures	(154,638)	(181,088)
Unencumbered Cash, Beginning	4,000	(150,638)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (150,638)</u>	<u>\$ (331,726)</u>

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 22,514	\$ 28,824
State Sources	81,275	81,275
Federal Sources	103,728	81,275
	<u>207,517</u>	<u>191,374</u>
Expenditures		
Instruction	<u>180,319</u>	<u>179,449</u>
	<u>180,319</u>	<u>179,449</u>
Receipts Over (Under) Expenditures	27,198	11,925
Unencumbered Cash, Beginning	77,892	105,090
Prior Year Canceled Encumbrances	<u>0</u>	<u>13</u>
Unencumbered Cash, Ending	<u>\$ 105,090</u>	<u>\$ 117,028</u>

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Contingency Reserve Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 850,000	\$ 373,044
	<u>850,000</u>	<u>373,044</u>
Expenditures		
Operations & Maintenance	75,230	0
	<u>75,230</u>	<u>0</u>
Receipts Over (Under) Expenditures	774,770	373,044
Unencumbered Cash, Beginning	0	774,770
Prior Year Canceled Encumbrances	<u>0</u>	<u>60,179</u>
Unencumbered Cash, Ending	<u>\$ 774,770</u>	<u>\$ 1,207,993</u>

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	Actual	Actual
Cash Receipts		
Local Sources	\$ 236,028	\$ 247,930
Transfers	75,000	75,000
	<u>311,028</u>	<u>322,930</u>
Expenditures		
Instruction	483,158	155,937
	<u>483,158</u>	<u>155,937</u>
Receipts Over (Under) Expenditures	(172,130)	166,993
Unencumbered Cash, Beginning	355,949	183,819
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 183,819</u>	<u>\$ 350,812</u>

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Early Childhood Education Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 381,122	\$ 423,985
	<u>381,122</u>	<u>423,985</u>
Expenditures		
Instruction	382,489	424,231
Instructional Support Staff	172	0
	<u>382,661</u>	<u>424,231</u>
Receipts Over (Under) Expenditures	(1,539)	(246)
Unencumbered Cash, Beginning	2,111	572
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 572</u>	<u>\$ 326</u>

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Wheatland Park Escrow Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Escrow Funds	\$ 12,000	\$ 12,000
	<u>12,000</u>	<u>12,000</u>
Expenditures		
New Building Acquisition and Construction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	12,000	12,000
Unencumbered Cash, Beginning	24,000	36,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 36,000</u>	<u>\$ 48,000</u>

UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Buhler High School				
Art Club	\$ 712	\$ 1,101	\$ 396	\$ 1,417
Buhler Singers	13,680	86,037	86,193	13,524
Dance Club	0	20	20	0
Debate/Forensics	327	2,873	3,022	178
FCA	1,666	4,001	3,507	2,160
FCCLA	155	335	257	233
FFA	15,522	110,347	121,419	4,450
Junior Class	577	11,686	11,566	697
Key Club	1,724	0	0	1,724
National Honor Society	360	240	216	384
SADD	493	0	0	493
Scholars Bowl	1,685	42	540	1,187
Science Club	1,106	0	0	1,106
Senior Class	322	880	11	1,191
Spanish Club	827	400	649	578
Student Council	1,397	5,776	3,443	3,730
Science Olympiad Club	409	0	0	409
Senior Legacy Project	1,576	0	0	1,576
Golden Millennium Scholarship	1,225	1,286	0	2,511
Citizenship Day	104	0	73	31
Crusader Corner	2,236	13,666	13,343	2,559
Graphic Design	93	0	88	5
BHS Faculty Account	130	890	896	124
Sales Tax	148	3,658	3,806	0
Blessings Box	0	1,631	1,281	350
Athletics - Cheerleading	3,269	11,721	8,963	6,027
Athletics - Dance Team	3,499	12,290	8,374	7,415
Athletics - Sales Tax	75	6,133	6,116	92
	<u>53,317</u>	<u>275,013</u>	<u>274,179</u>	<u>54,151</u>

**UNIFIED SCHOOL DISTRICT NO. 313
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Hills Middle School				
Band	2,012	4,898	6,461	449
Stuco	441	2,134	1,718	857
Administrative Fund	12,709	12,411	14,573	10,547
Taxes	567	3,902	3,512	957
	<u>15,729</u>	<u>23,345</u>	<u>26,264</u>	<u>12,810</u>
Buhler Grade School				
BGS Faculty	413	805	895	323
	<u>413</u>	<u>805</u>	<u>895</u>	<u>323</u>
Plum Creek Elementary School				
Sales Tax	231	0	0	231
	<u>231</u>	<u>0</u>	<u>0</u>	<u>231</u>
Health Care Reserve Fund	<u>(16,764)</u>	<u>2,060,575</u>	<u>2,063,575</u>	<u>(19,764)</u>
Total Agency Funds	<u>\$ 52,926</u>	<u>\$ 2,359,738</u>	<u>\$ 2,364,913</u>	<u>\$ 47,751</u>

UNIFIED SCHOOL DISTRICT NO. 313
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Buhler High School							
Athletics - High School	\$ 75,220	\$ 0	\$ 403,347	\$ 334,622	\$ 143,945	\$ 0	\$ 143,945
Campus Activity	32,574	0	10,900	5,368	38,106	0	38,106
Ag Mechanics	1,282	0	7,917	9,139	60	0	60
Fall Musical	4,020	0	7,927	7,662	4,285	0	4,285
General	6,226	0	3,369	7,361	2,234	0	2,234
Instrumental Music	24,023	0	44,491	42,230	26,284	0	26,284
Plants	16,280	0	1,682	12,962	5,000	0	5,000
English Dept. Activity	191	0	1,459	1,459	191	0	191
Tech Ed Shop	1,498	0	641	243	1,896	0	1,896
Vocal Music	1,229	0	1,950	1,981	1,198	0	1,198
Journalism Activity	3,602	0	301	1,026	2,877	0	2,877
Color Guard	2,730	0	2,000	3,396	1,334	0	1,334
Guidance Activity	4,719	0	3,120	3,196	4,643	0	4,643
Broadcast Journalism Activity	103	0	300	0	403	0	403
Band Trips	26,551	0	17,414	10,102	33,863	0	33,863
Postage Activity	1,376	0	0	0	1,376	0	1,376
BHS Library Media Center	2,971	0	1,076	0	4,047	0	4,047
	<u>204,595</u>	<u>0</u>	<u>507,894</u>	<u>440,747</u>	<u>271,742</u>	<u>0</u>	<u>271,742</u>
Prairie Hills Middle School							
Library Fines	940	0	648	0	1,588	0	1,588
Mag/Book Sales	340	0	0	0	340	0	340
Athletics	30,698	0	53,292	52,793	31,197	0	31,197
Musical Festival	86	0	0	0	86	0	86
Yearbook	3,610	0	147	113	3,644	0	3,644
	<u>35,674</u>	<u>0</u>	<u>54,087</u>	<u>52,906</u>	<u>36,855</u>	<u>0</u>	<u>36,855</u>

UNIFIED SCHOOL DISTRICT NO. 313
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED June 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
School Projects (continued)							
Buhler Grade School							
Book Fair	15	0	4,858	4,432	441	0	441
School Support	2,840	0	2,687	2,779	2,748	0	2,748
Positive World Changers	186	0	1,414	443	1,157	0	1,157
Cares Club	0	0	12,794	12,794	0	0	0
Shining Stars	0	0	20,051	20,051	0	0	0
	<u>3,041</u>	<u>0</u>	<u>41,804</u>	<u>40,499</u>	<u>4,346</u>	<u>0</u>	<u>4,346</u>
Plum Creek Elementary School							
Cares Club	(445)	0	38,043	37,598	0	0	0
Shining Stars	262	0	31,186	31,448	0	0	0
Student Activity	3,820	0	5,583	5,436	3,967	0	3,967
	<u>3,637</u>	<u>0</u>	<u>74,812</u>	<u>74,482</u>	<u>3,967</u>	<u>0</u>	<u>3,967</u>
Union Valley Elementary School							
School Support	7,173	0	2,157	4,418	4,912	0	4,912
Cares Club	0	0	46,915	46,915	0	0	0
Shining Stars	(118)	0	49,248	49,130	0	0	0
Library	3,692	0	6,025	3,812	5,905	0	5,905
	<u>10,747</u>	<u>0</u>	<u>104,345</u>	<u>104,275</u>	<u>10,817</u>	<u>0</u>	<u>10,817</u>
Total District Activity Funds	<u>\$ 257,694</u>	<u>\$ 0</u>	<u>\$ 782,942</u>	<u>\$ 712,909</u>	<u>\$ 327,727</u>	<u>\$ 0</u>	<u>\$ 327,727</u>

FEDERAL AWARD INFORMATION



**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, 2022**, 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 November 30, 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.

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.

**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

BFR CPA, LLC
November 30, 2022



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, 2022**. **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, 2022**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **Unified School District No. 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.

**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
November 30, 2022

UNIFIED SCHOOL DISTRICT NO. 313
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED June 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 188,312	\$ 0	\$ 188,312	\$ 188,312	\$ 0
National School Lunch Program	10.555	1,272,517	0	1,272,517	1,173,910	98,607
Summer Food Service Program for Children	10.559	133,385	0	133,385	133,385	0
		<u>1,594,214</u>	<u>0</u>	<u>1,594,214</u>	<u>1,495,607</u>	<u>98,607</u>
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	614	0	614	614	0
		<u>1,594,828</u>	<u>0</u>	<u>1,594,828</u>	<u>1,496,221</u>	<u>98,607</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	276,754	(303)	210,721	276,754	(66,336)
Supporting Effective Instruction State Grant	84.367	34,192	0	34,191	34,192	(1)
Student Support and Academic Enrichment Program	84.424	15,490	0	11,849	15,490	(3,641)
COVID-19 Education Stabilization Fund	84.425D	749,533	(150,335)	717,705	749,533	(182,163)
		<u>1,075,969</u>	<u>(150,638)</u>	<u>974,466</u>	<u>1,075,969</u>	<u>(252,141)</u>
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	276,608	0	197,023	276,608	(79,585)
TANF Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	81,275	0	81,275	81,275	0
		<u>357,883</u>	<u>0</u>	<u>278,298</u>	<u>357,883</u>	<u>(79,585)</u>
<u>(Passes Through Unified School District No. 308)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	17,002	0	17,002	17,002	0
 Total Federal Awards		<u>\$ 3,045,682</u>	<u>\$ (150,638)</u>	<u>\$ 2,864,594</u>	<u>\$ 2,947,075</u>	<u>\$ (233,119)</u>

The accompanying notes are an integral part of this schedule.

**UNIFIED SCHOOL DISTRICT NO. 313
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

SUMMARY OF AUDIT RESULTS

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

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
COVID-19 Education Stabilization Fund	84.425D
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Unified School District No. 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, 2022**

There are no prior audit findings.