

Monthly Board Meeting
Monday, January 8, 2024 6:00 PM Central

Board of Education Office
1619 S. Old Hwy 75
Sabetha, KS 66534

Phillip Buessing: Present
Todd Grimes: Present
Stan Keim: Present
Kathy Lippert: Present
Doug Renyer: Present
Jim Scoby: Present
Leslie Scoby: Present

Present: 7.

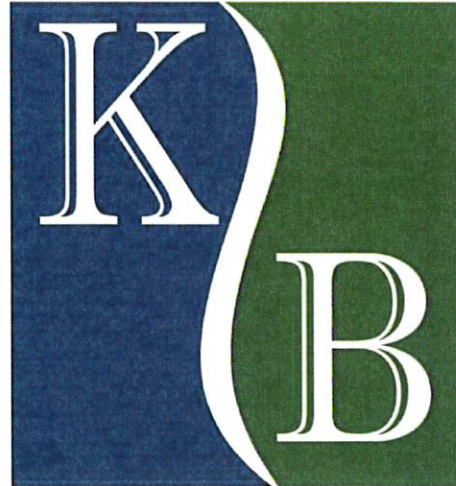
Phillip Buessing and Kathy Lippert attended by ZOOM.

Ken Kickhaefer, Martin Mishler, and David Cooper attended by ZOOM.

Superintendent Todd Evans and Board Clerk Deb Damman attended in person.

Others attending are listed on the attached sign-in sheet.

1. Call Meeting to Order
2. Elect BOE Officer Positions
 - A. President
 - B. Vice President
3. USD 113 FY23 Audit
4. **Hear From the Following:**
5. **Administrative Reports:**
6. Consent Agenda
7. Capital Outlay Information
8. Approve 24-25 Calendar
9. SES Playground
10. Approve Graduation Requirements effective with the class of 2028
11. Executive Session for the purpose of consultation with an attorney which would be deemed privileged in the attorney-client relationship
12. Any action following executive session
13. Adjourn



Kickhaefer & Buessing, P.A.
Certified Public Accountants

**PRAIRIE HILLS
UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

**INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2023**

Prepared By
KICKHAEFER & BUESSING, P.A.
Certified Public Accountants
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS
 FINANCIAL STATEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

TABLE OF CONTENTS

<u>ITEM</u>	<u>PAGE NUMBER</u>
Independent Auditors' Report	1-4
FINANCIAL INFORMATION	
Statement 1 Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	5-6
Notes to the Financial Statement	7-14
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1 Summary of Expenditures – Actual and Budget – Regulatory Basis	15
Schedule 2 Schedule of Receipts and Expenditures – Regulatory Basis	17-31
Schedule 3 Agency Funds – Schedule of Receipts and Disbursements – Regulatory Basis	33-34
Schedule 4 District Activity Funds – Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	35-36
OTHER SUPPLEMENTAL INFORMATION – SINGLE AUDIT SECTION	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	37-38
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	39-41
Schedule 5 Schedule of Expenditures of Federal Awards	43-44
Schedule 6 Schedule of Findings and Questioned Costs	45-46
Schedule 7 Summary Schedule of Prior Audit Findings	47

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100



Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 113
Sabetha, Kansas 66534

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 113, Sabetha, Kansas (District), as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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. 113, Sabetha, Kansas, as of June 30, 2023, or the 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 the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the Kansas Municipal Audit and Accounting Guide and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, 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.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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 C 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 C; 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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 GAAS 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash - district activity funds (Schedules 1,2,3,and 4 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*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 C.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 113, Sabetha, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also 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 schedule of expenditures of federal awards 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 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 8, 2024, on our consideration of the Unified School District No. 113, Sabetha, 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting and compliance.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 8, 2024

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FINANCIAL INFORMATION

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS	\$ 412.46	\$ 0.00	\$ 8,369,940.12	\$ 8,370,352.58	\$ 21,281.11	\$ 0.00	\$ 21,281.11
GENERAL SUPPLEMENTAL GENERAL	77,450.23	0.00	2,835,951.88	2,892,121.00	21,281.11	0.00	21,281.11
SPECIAL PURPOSE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BILINGUAL EDUCATION	0.00	0.00	2,000.00	1,260.00	740.00	0.00	740.00
VIRTUAL EDUCATION	3,804,351.07	0.00	1,124,538.74	3,014,899.36	1,913,990.45	0.00	1,913,990.45
CAPITAL OUTLAY	44,493.30	0.00	7,980.00	5,703.56	46,769.74	0.00	46,769.74
DRIVER TRAINING	470,565.16	0.00	867,672.44	1,006,413.41	331,824.19	0.00	331,824.19
FOOD SERVICE	92,094.17	0.00	36,977.00	51,620.00	77,451.17	0.00	77,451.17
PROFESSIONAL DEVELOPMENT	793,218.81	0.00	1,160,271.86	1,252,734.09	700,756.58	0.00	700,756.58
SPECIAL EDUCATION	0.00	0.00	1,014,826.57	1,014,826.57	0.00	0.00	0.00
KPERS SPECIAL RETIREMENT CONTRIBUTION	246,113.81	0.00	469,806.94	464,045.66	251,875.09	0.00	251,875.09
CAREER AND POSTSECONDARY EDUCATION	742,145.93	0.00	0.00	65,365.62	676,780.31	0.00	676,780.31
CONTINGENCY RESERVE	63,535.55	0.00	140,000.00	139,143.29	64,392.26	0.00	64,392.26
PRESCHOOL-AGED AT RISK	136,175.52	0.00	989,978.31	865,270.90	270,882.93	0.00	270,882.93
AT RISK (K-12)	151,700.93	0.00	84,560.07	101,116.93	135,144.07	0.00	135,144.07
TEXTBOOK RENTAL	10,890.00	0.00	0.00	10,890.00	0.00	0.00	0.00
CARL PERKINS GRANT	28,238.54	0.00	134,011.78	125,727.51	36,522.91	0.00	36,522.91
GIFTS AND GRANTS	0.00	0.00	161,567.00	163,857.00	(2,290.00)	0.00	(2,290.00)
TITLE I	0.00	0.00	27,051.00	32,075.00	(5,024.00)	0.00	(5,024.00)
TITLE II - A	0.00	0.00	17,438.00	17,438.00	0.00	0.00	0.00
TITLE IV - A	(54,577.61)	0.00	1,089,355.00	963,790.49	70,986.90	0.00	70,986.90
ESSER III	52,984.45	0.00	305,146.49	307,654.44	50,476.50	0.00	50,476.50
GATE RECEIPTS FUNDS	284,818.43	0.00	369,664.99	375,869.96	258,613.46	0.00	258,613.46
SCHOOL PROJECT FUNDS							
BOND AND INTEREST FUNDS							
BOND AND INTEREST FUND-(#441)	850,642.44	0.00	683,181.93	684,600.00	849,224.37	0.00	849,224.37
BOND AND INTEREST FUND-(#486)	7.63	0.00	102.38	0.00	110.01	0.00	110.01
EXPENDABLE TRUST FUNDS-- ROTHFELDER SCHOLARSHIP	6,258.22	0.00	31.33	0.00	6,289.55	0.00	6,289.55
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 7,781,519.14	\$ 0.00	\$ 19,892,063.83	\$ 21,916,775.37	\$ 5,756,797.60	\$ 0.00	\$ 5,756,797.60

The Notes to the Financial Statement are an integral part of this Statement.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

STATEMENT 1
 PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	ENDING CASH BALANCE
COMPOSITION OF CASH	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	428,746.76
- CERTIFICATE OF DEPOSIT	21,138.99
SUBTOTAL	<u>449,885.75</u>
CASH IN BANK, GNBANK, WETMORE, KANSAS	
- ACCOUNTS	3,627.47
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	<u>78,627.47</u>
CASH IN BANK, WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS	
- CERTIFICATE OF DEPOSIT	<u>103,049.98</u>
CASH IN BANK, BANK OF BLUE VALLEY, SABETHA, KANSAS	
- ACCOUNTS	<u>1,856,449.50</u>
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
- ACCOUNTS	<u>1,840,974.36</u>
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	1,480,285.80
- CERTIFICATE OF DEPOSIT	6,289.55
SUBTOTAL	<u>1,486,575.35</u>
TOTAL CASH	5,815,562.41
LESS AGENCY FUNDS per SCHEDULE 3	<u>(58,764.81)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 5,756,797.60</u>

The Notes to the Financial Statement are an integral part of this Statement.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Prairie Hills Unified School District No. 113 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Prairie Hills Unified School District No. 113 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

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

Special Purpose Fund—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 payment of general long-term debt.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—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.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. Reimbursements

Prairie Hills Unified School District No. 113 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 accounting.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business 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 fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 District 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 District's Revenue Neutral Tax Rate hearing was held on September 12, 2022.

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 a 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 such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures more than 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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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: textbook rental, contingency reserve, and all federal program and grant funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

The District did not receive sealed bids for an expenditure to Sunflower Restaurant Supply, Inc. for Sabetha Elementary kitchen equipment for \$37,420.00. This is a violation of Kansas Statute 72-1151.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont.)

The District has several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A. 10-1113 is allowed for Federal programs under K.S.A. 12-1664. Reimbursement to cover the negative balance was received in FYE24 for Title I, Title IIA, and Carl Perkins.

Some of the District's payroll deductions for KPERS were not properly coded in the transition to the new Skyward accounting software.

The Sabetha High School Class of 2023 had a negative balance of \$86.49 on June 30, 2023. This is a violation of K.S.A. 72-1178.

3. DEPOSITS AND INVESTMENTS

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 the 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 not 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%. The district's deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the district's deposits was \$5,815,562.41 and the bank balance was \$6,671,087.63. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,182,807.45 was covered by federal depository insurance and \$5,488,280.18 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

4. LONG-TERM DEBT

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

4. LONG-TERM DEBT (cont.)

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS: REFUNDING SERIES 2016 - #113(#441)	2.0 - 3.0%	12/1/16	4,580,000.00	9/1/2026	3,120,000.00	0.00	600,000.00	(600,000.00)	2,520,000.00	84,800.00
FINANCE LEASES:										
GNBANK - RENOVATIONS	1.940%	3/1/22	2,400,000.00	3/1/27	2,400,000.00	0.00	261,715.87	(261,715.87)	2,138,284.13	23,983.39
COPIER LEASE		9/1/23	130,800.00	8/31/28	0.00	130,800.00	0.00	130,800.00	130,800.00	0.00
SKYWARD SOFTWARE		FY21/22	46,877.00	FY23/24	26,006.20	0.00	18,870.80	(18,870.80)	9,335.40	0.00
					\$ 6,648,006.20	\$ 130,800.00	\$ 880,385.67	\$ (749,586.67)	\$ 4,798,419.53	\$ 108,583.39

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

	YEAR						TOTAL
	2024	2025	2026	2027	2028	2029-2033	
PRINCIPAL							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	\$ 635,000.00	\$ 665,000.00	\$ 705,000.00	\$ 515,000.00	\$ 0.00	\$ 0.00	\$ 2,520,000.00
FINANCE LEASES:							
GNBANK - RENOVATIONS	520,528.32	530,675.54	541,020.58	546,059.69	0.00	0.00	2,138,284.13
COPIER LEASE	21,800.00	26,160.00	26,160.00	26,160.00	26,160.00	4,360.00	130,800.00
SKYWARD SOFTWARE	9,335.40	0.00	0.00	0.00	0.00	0.00	9,335.40
TOTAL PRINCIPAL	1,186,663.72	1,221,835.54	1,272,180.58	1,087,219.69	26,160.00	4,360.00	4,798,419.53
INTEREST							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	84,800.00	66,075.00	46,575.00	26,025.00	7,725.00	0.00	231,000.00
FINANCE LEASES:							
GNBANK - RENOVATIONS	38,986.24	28,839.02	18,493.98	7,947.30	0.00	0.00	94,266.54
COPIER LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SKYWARD SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	123,566.24	94,914.02	65,068.98	33,872.30	7,725.00	0.00	325,266.54
TOTAL PRINCIPAL AND INTEREST	\$ 1,310,249.96	\$ 1,316,749.56	\$ 1,337,249.56	\$ 1,121,191.99	\$ 33,885.00	\$ 4,360.00	\$ 5,123,686.07

5. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	Special Education	K.S.A. 72-5167	\$ 1,105,755.00
General Fund	Virtual Education	K.S.A. 72-5167	2,000.00
General Fund	At Risk K-12	K.S.A. 72-5167	738,074.31
General Fund	Capital Outlay	K.S.A. 72-5167	43,095.11
General Fund	Career & Postsecondary	K.S.A. 72-5167	177,000.00
General Fund	Preschool-Aged At Risk	K.S.A. 72-5167	20,000.00
Supplemental General	Textbook & Revolving	K.S.A. 72-5143	30,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	30,000.00
Supplemental General	At Risk K-12	K.S.A. 72-5143	251,904.00
Supplemental General	Preschool-Aged At Risk	K.S.A. 72-5143	120,000.00
Supplemental General	Career & Postsecondary	K.S.A. 72-5143	263,881.94
Title IV-A	Title I	Section 5103 (b)	17,438.00

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

6. DEFINED BENEFIT PENSION PLAN

General Information about the 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 benefits provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Annual Comprehensive 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 provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERs School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in the 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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERs on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERs in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERs-School employer contributions withheld in Fiscal 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERs-School unfunded actuarial liability. In Fiscal Year 2022, \$600 million was transferred to KPERs. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total \$271 million.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

6. DEFINED BENEFIT PENSION PLAN (cont.)

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 \$1,014,826.57 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,837,230. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment 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 this 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.

Termination Benefits. The District provides an early retirement program for eligible certified staff. The board shall pay the retiree an annual lump sum of \$3,000 into the retiree's 403 (b) account with a current district provided vendor for a period not to exceed the lesser of 5 years or the year the retiree is eligible to receive Medicare. If written notification is given on or before January 15 of the year of retirement and the certified staff member has been an employee for 20 or more years, a \$3,000 bonus will be put into their 403 (b) account.

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the \$15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District. Payments to retired employees under this plan were \$35,311.50 for the year ending June 30, 2023. This fiscal year also had Wetmore Activity Center early resignation notice bonuses paid of \$7,000.00.

Fringe Benefits. The District shall pay \$463.07 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

- dependent care insurance
- health insurance
- life insurance
- disability insurance
- cancer insurance
- medical reimbursement

Compensated Absences. The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 5 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine-month contract; non-certified full-time 12 month employees are allowed ten days sick leave accumulative to 70 days, three days personal leave accumulative to sick leave if not used, and two weeks' vacation for one to ten years employment and three weeks' vacation after ten years; the superintendent is allowed 13 days sick leave accumulative to 90 days and 25 days' vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days' vacation. Teachers may choose to receive \$100 per unused personal day or roll unused days into their sick leave or roll one personal day to accumulate up to a maximum of 5 days in any year.

Liability for compensated absences is not reflected in the financial statement.

8. RELATED PARTY TRANSACTIONS

The Treasurer for the District works for a financial institution where the District has funds deposited. At June 30, 2023, the book balance of funds deposited at this institution totaled \$449,885.75. The District purchased insurance with Saylor Insurance, a company which a board member is part owner. The amount spent with Saylor Insurance during the fiscal year ended June 30, 2023, was \$217,695.00.

9. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

The CARES Act also included Elementary and Secondary School Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact that COVID-19 has had on elementary and secondary schools. It is being allocated to the District in three phases, ESSER I, II, and III. The ESSER I under the CARES Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$104,676.00 for ESSER I, \$508,605.00 for ESSER II, and \$1,104,255.00 for ESSER III. As of June 30, 2023, the District has spent all of ESSER I and ESSER II and \$1,060,810.10 of ESSER III.

10. SUBSEQUENT EVENTS

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

The District gave part of the land that the District owns in Axtell to the Axtell Fitness Center, Inc. for \$1 for a fitness center for the community.

11. CLOSURE OF WETMORE ACTIVITY CENTER

The District's Board of Education passed a resolution to close the Wetmore Activity Center as of June 30, 2023. The building and land was sold to the City of Wetmore for \$1 to be used for the benefit of the Wetmore community.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Projects:</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Axtell Science Room Floor	3,825.00	0.00
Sabetha Carpet	15,123.00	0.00
Axtell Carpet	4,470.99	0.00
Axtell Gym Repairs	7,700.00	0.00

13. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there were three pending claims which involved the Prairie Hills Unified School District #113 regarding land transfers to other school districts.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this audit, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	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 FUNDS						
GENERAL	\$ 8,371,789.00	\$ (91,222.00)	\$ 89,785.47	\$ 8,370,352.47	\$ 8,370,352.58	0.11
SUPPLEMENTAL GENERAL	2,892,200.00	(79.00)	0.00	2,892,121.00	2,892,121.00	0.00
SPECIAL PURPOSE FUNDS						
BILINGUAL EDUCATION	5,000.00	0.00	0.00	5,000.00	0.00	(5,000.00)
VIRTUAL EDUCATION	25,000.00	0.00	0.00	25,000.00	1,260.00	(23,740.00)
CAPITAL OUTLAY	3,834,782.00	0.00	0.00	3,834,782.00	3,014,899.36	(819,882.64)
DRIVER TRAINING	17,413.00	0.00	0.00	17,413.00	5,703.56	(11,709.44)
FOOD SERVICE	1,133,485.00	0.00	3,656.70	1,137,141.70	1,006,413.41	(130,728.29)
PROFESSIONAL DEVELOPMENT	51,754.00	0.00	0.00	51,754.00	51,620.00	(134.00)
SPECIAL EDUCATION	1,425,670.00	0.00	0.00	1,425,670.00	1,252,734.09	(172,935.91)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,119,267.00	0.00	0.00	1,119,267.00	1,014,826.57	(104,440.43)
CAREER AND POSTSECONDARY EDUCATION	512,097.00	0.00	0.00	512,097.00	484,045.66	(48,051.34)
AT RISK (K-12)	857,559.00	0.00	0.00	857,559.00	855,270.90	(2,288.10)
PRESCHOOL-AGED AT RISK	220,647.00	0.00	0.00	220,647.00	139,143.29	(81,503.71)
DEBT SERVICE FUNDS						
BOND AND INTEREST-#441	684,600.00	0.00	0.00	684,600.00	684,600.00	0.00
BOND AND INTEREST-#488	75.00	0.00	0.00	75.00	0.00	(75.00)

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 1 OF 15

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	\$ 7,570,466.00	\$ 7,577,360.00	\$ (6,894.00)
SPECIAL EDUCATION	705,755.00	791,880.00	(86,125.00)
NEIGHBORHOOD REVITALIZATION REFUND	971.05	0.00	971.05
MINERAL PRODUCTION TAX	2,962.60	2,137.00	825.60
TOTAL STATE SOURCES	<u>8,280,154.65</u>	<u>8,371,377.00</u>	<u>(91,222.35)</u>
REIMBURSEMENTS	<u>89,785.47</u>	<u>0.00</u>	<u>89,785.47</u>
TOTAL CASH RECEIPTS	<u>8,369,940.12</u>	<u>\$ 8,371,377.00</u>	<u>\$ (1,436.88)</u>
EXPENDITURES			
INSTRUCTION	3,755,291.92	\$ 4,490,490.00	\$ (735,198.08)
SUPPORT SERVICES:			
STUDENT SUPPORT	424,179.63	281,668.00	142,511.63
INSTRUCTIONAL SUPPORT	193,367.62	200,717.00	(7,349.38)
GENERAL ADMINISTRATION	163,737.58	132,604.00	31,133.58
SCHOOL ADMINISTRATION	144,086.01	14,663.00	129,423.01
CENTRAL SERVICES	240,313.91	271,566.00	(31,252.09)
OPERATIONS AND MAINTENANCE	838,648.40	833,601.00	5,047.40
OPERATIONS AND MAINTENANCE-TRANSPORATION	8,370.30	28,080.00	(19,709.70)
STUDENT TRANSPORTATION	24,674.00	335,435.00	(310,761.00)
VEHICLE OPERATION	303,015.75	0.00	303,015.75
MONITORING SERVICES	64,994.42	0.00	64,994.42
VEHICLE SERVICES & MAINTENANCE	123,748.62	112,468.00	11,280.62
OPERATING TRANSFERS TO:			
BILINGUAL EDUCATION	0.00	5,000.00	(5,000.00)
VIRTUAL EDUCATION	2,000.00	25,000.00	(23,000.00)
CAPITAL OUTLAY	43,095.11	0.00	43,095.11
SPECIAL EDUCATION	1,105,755.00	791,880.00	313,875.00
CAREER AND POSTSECONDARY EDUCATION	177,000.00	120,181.00	56,819.00
PRESCHOOL-AGED AT-RISK	20,000.00	57,750.00	(37,750.00)
AT RISK (K-12)	738,074.31	670,686.00	67,388.31
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(91,222.00)	91,222.00
LEGAL GENERAL FUND BUDGET	<u>8,370,352.58</u>	<u>8,280,567.00</u>	<u>89,785.58</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>89,785.47</u>	<u>(89,785.47)</u>
TOTAL EXPENDITURES	<u>8,370,352.58</u>	<u>\$ 8,370,352.47</u>	<u>\$ 0.11</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	<u>(412.46)</u>		
UNENCUMBERED CASH, JULY 1, 2022	<u>412.46</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ (0.00)</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 2 OF 15

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 <u>ACTUAL</u>	22-23 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2021	\$ 57,804.65	\$ 93,883.00	\$ (36,078.35)
AD VALOREM PROPERTY TAXES -2022	2,263,451.87	2,198,832.00	64,619.87
DELINQUENT PROPERTY TAX	8,396.13	16,972.00	(8,575.87)
COMMERCIAL VEHICLE TAX	16,363.94	18,089.00	(1,725.06)
MOTOR VEHICLE TAX	153,239.43	149,926.00	3,313.43
RECREATIONAL VEHICLE TAX	2,944.86	3,288.00	(343.14)
STATE AID	333,751.00	333,760.00	(9.00)
TOTAL CASH RECEIPTS	<u>2,835,951.88</u>	<u>\$ 2,814,750.00</u>	<u>\$ 21,201.88</u>
EXPENDITURES			
INSTRUCTION	967,345.78	\$ 14,246.00	\$ 953,099.78
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	221,111.95	228,254.00	(7,142.05)
SCHOOL ADMINISTRATION	614,861.31	660,906.00	(46,044.69)
CENTRAL SERVICES	5,977.09	247,103.00	(241,125.91)
OPERATIONS & MAINTENANCE	387,038.93	489,130.00	(102,091.07)
TRANSFERS:			
PROFESSIONAL DEVELOPMENT	30,000.00	50,000.00	(20,000.00)
SPECIAL EDUCATION	0.00	525,000.00	(525,000.00)
CAREER AND POSTSECONDARY EDUCATION	263,881.94	340,000.00	(76,118.06)
TEXTBOOK & STUDENT MATERIALS	30,000.00	0.00	30,000.00
AT RISK (PRESCHOOL-AGED)	120,000.00	120,000.00	0.00
AT RISK (K-12)	251,904.00	217,561.00	34,343.00
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(79.00)	79.00
TOTAL EXPENDITURES	<u>2,892,121.00</u>	<u>\$ 2,892,121.00</u>	<u>\$ 0.00</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(56,169.12)		
UNENCUMBERED CASH, JULY 1, 2022	<u>77,450.23</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 21,281.11</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 3 OF 15

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 <u>ACTUAL</u>	22-23 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2021	\$ 25,258.05	\$ 38,232.00	\$ (12,973.95)
AD VALOREM PROPERTY TAXES -2022	917,358.68	899,647.00	17,711.68
DELINQUENT PROPERTY TAX	3,220.13	7,408.00	(4,187.87)
COMMERCIAL VEHICLE TAX	6,934.03	7,020.00	(85.97)
MOTOR VEHICLE TAX	58,886.59	58,186.00	700.59
RECREATIONAL VEHICLE TAX	1,141.10	1,276.00	(134.90)
INTEREST ON IDLE FUNDS	32,325.18	80,039.00	(47,713.82)
OTHER REVENUE	36,319.87	55,641.00	(19,321.13)
TRANSFER FROM GENERAL FUND	43,095.11	0.00	43,095.11
TOTAL CASH RECEIPTS	<u>1,124,538.74</u>	<u>\$ 1,147,449.00</u>	<u>\$ (22,910.26)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	4,991.97	\$ 45,800.00	\$ (40,808.03)
STUDENT SUPPORT SERVICES	0.00	250,000.00	(250,000.00)
GENERAL ADMINISTRATION	9,503.93	5,500.00	4,003.93
CENTRAL SERVICES	118,647.05	130,000.00	(11,352.95)
OPERATIONS & MAINTENANCE	233,414.42	477,000.00	(243,585.58)
TRANSPORTATION	0.00	200,000.00	(200,000.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	0.00	186,000.00	(186,000.00)
FACILITIES - ARCHITECTURAL & ENGINEERING	0.00	5,250.00	(5,250.00)
FACILITIES - SITE IMPROVEMENTS	86,582.61	100,000.00	(13,417.39)
FACILITIES - BUILDING IMPROVEMENTS	2,249,003.84	2,100,000.00	149,003.84
FACILITIES - OTHER	27,076.28	50,000.00	(22,923.72)
DEBT SERVICE - INTEREST	23,963.39	25,437.00	(1,473.61)
DEBT SERVICE - PRINCIPAL	261,715.87	259,795.00	1,920.87
TOTAL EXPENDITURES	<u>3,014,899.36</u>	<u>\$ 3,834,782.00</u>	<u>\$ (819,882.64)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(1,890,360.62)		
UNENCUMBERED CASH, JULY 1, 2022	<u>3,804,351.07</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 1,913,990.45</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 4 OF 15

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 7,980.00	\$ 8,775.00	\$ (795.00)
OTHER LOCAL REVENUE	0.00	0.00	0.00
TOTAL CASH RECEIPTS	<u>7,980.00</u>	<u>\$ 8,775.00</u>	<u>\$ (795.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	4,934.66	\$ 13,810.00	\$ (8,875.34)
VEHICLE OPERATIONS & MAINTENANCE	768.90	3,603.00	(2,834.10)
TOTAL EXPENDITURES	<u>5,703.56</u>	<u>\$ 17,413.00</u>	<u>\$ (11,709.44)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	2,276.44		
UNENCUMBERED CASH, JULY 1, 2022	<u>44,493.30</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 46,769.74</u>		

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 1,014,826.57	\$ 1,119,267.00	\$ (104,440.43)
<u>EXPENDITURES</u>			
INSTRUCTION	678,109.41	\$ 724,163.00	\$ (46,053.59)
STUDENT SUPPORT	39,497.51	42,154.00	(2,656.49)
INSTRUCTIONAL SUPPORT	20,714.20	20,638.00	76.20
GENERAL ADMINISTRATION	35,042.60	38,821.00	(3,778.40)
SCHOOL ADMINISTRATION	81,281.32	90,162.00	(8,880.68)
OTHER SUPPLEMENTAL SERVICES	24,704.94	65,183.00	(40,478.06)
OPERATIONS & MAINTENANCE	56,448.69	57,209.00	(760.31)
STUDENT TRANSPORTATION SERVICES	39,113.91	37,561.00	1,552.91
FOOD SERVICE	39,913.99	43,376.00	(3,462.01)
TOTAL EXPENDITURES	<u>1,014,826.57</u>	<u>\$ 1,119,267.00</u>	<u>\$ (104,440.43)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 5 OF 15

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 <u>ACTUAL</u>	22-23 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - FEDERAL AID	\$ 458,243.57	\$ 411,482.00	\$ 46,761.57
- STATE AID	7,152.77	6,281.00	871.77
MEALS	398,619.40	418,416.00	(19,796.60)
REIMBURSEMENTS	<u>3,656.70</u>	<u>0.00</u>	<u>3,656.70</u>
TOTAL CASH RECEIPTS	<u>867,672.44</u>	<u>\$ 836,179.00</u>	<u>\$ 31,493.44</u>
<u>EXPENDITURES</u>			
FOOD SERVICE OPERATION	1,006,413.41	\$ 1,133,485.00	\$ (127,071.59)
ADJUSTMENT FOR QUALIFYING CREDITS	<u>0.00</u>	<u>3,656.70</u>	<u>(3,656.70)</u>
TOTAL EXPENDITURES	<u>1,006,413.41</u>	<u>\$ 1,137,141.70</u>	<u>\$ (130,728.29)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(138,740.97)		
UNENCUMBERED CASH, JULY 1, 2022	<u>470,565.16</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 331,824.19</u>		

BILINGUAL EDUCATION

	22-23 <u>ACTUAL</u>	22-23 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ <u>0.00</u>	\$ <u>5,000.00</u>	\$ <u>(5,000.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>0.00</u>	<u>\$ 5,000.00</u>	<u>\$ (5,000.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 6 OF 15

VIRTUAL EDUCATION
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23 ACTUAL</u>	<u>22-23 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 2,000.00	\$ 25,000.00	\$ (23,000.00)
<u>EXPENDITURES</u>			
INSTRUCTION	1,260.00	\$ 25,000.00	\$ (23,740.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	740.00		
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2023	\$ <u>740.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 7 OF 15

PROFESSIONAL DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
STATE AID	\$ 6,977.00	\$ 12,558.00	\$ (5,581.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>30,000.00</u>	<u>50,000.00</u>	<u>(20,000.00)</u>
TOTAL CASH RECEIPTS	<u>36,977.00</u>	<u>\$ 62,558.00</u>	<u>\$ (25,581.00)</u>
 <u>EXPENDITURES</u>			
<u>INSTRUCTION</u>	14,223.14	\$ 0.00	\$ 14,223.14
INSTRUCTION SUPPORT	<u>37,396.86</u>	<u>51,754.00</u>	<u>(14,357.14)</u>
TOTAL EXPENDITURES	<u>51,620.00</u>	<u>\$ 51,754.00</u>	<u>\$ (134.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(14,643.00)		
UNENCUMBERED CASH, JULY 1, 2022	<u>92,094.17</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 77,451.17</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 8 OF 15

SPECIAL EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 <u>ACTUAL</u>	22-23 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
FEDERAL AID-ESSER II SPECIAL EDUCATION	\$ 8,792.00	\$ 39,628.00	(30,836.00)
OTHER REVENUE	33,343.62	30,000.00	\$ 3,343.62
REIMBURSEMENTS	12,381.24	0.00	12,381.24
TRANSFER FROM GENERAL FUND	1,105,755.00	791,880.00	313,875.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>0.00</u>	<u>525,000.00</u>	<u>(525,000.00)</u>
TOTAL CASH RECEIPTS	<u>1,160,271.86</u>	<u>\$ 1,386,508.00</u>	<u>\$ (226,236.14)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>1,252,734.09</u>	<u>\$ 1,425,670.00</u>	<u>\$ (172,935.91)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(92,462.23)		
UNENCUMBERED CASH, JULY 1, 2022	<u>793,218.81</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 700,756.58</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 9 OF 15

CAREER AND POSTSECONDARY EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
FEDERAL - CARL PERKINS RESERVE FUND	\$ 10,890.00	\$ 25,000.00	\$ (14,110.00)
STATE AID	18,035.00	21,520.00	(3,485.00)
TRANSFER FROM GENERAL FUND	177,000.00	120,181.00	56,819.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>263,881.94</u>	<u>340,000.00</u>	<u>(76,118.06)</u>
TOTAL CASH RECEIPTS	<u>469,806.94</u>	<u>\$ 506,701.00</u>	<u>\$ (36,894.06)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	430,068.11	\$ 483,357.00	\$ (53,288.89)
CARL PERKINS RESERVE EXPENDITURES	6,450.00	0.00	6,450.00
STUDENT SUPPORT SERVICES	0.00	7,000.00	(7,000.00)
INSTRUCTIONAL SUPPORT STAFF	0.00	3,000.00	(3,000.00)
STUDENT TRANSPORTATION SERVICES	<u>27,527.55</u>	<u>18,740.00</u>	<u>8,787.55</u>
TOTAL EXPENDITURES	<u>464,045.66</u>	<u>\$ 512,097.00</u>	<u>\$ (48,051.34)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	5,761.28		
UNENCUMBERED CASH, JULY 1, 2022	<u>246,113.81</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 251,875.09</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 10 OF 15

PRESCHOOL-AGED AT RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 20,000.00	\$ 57,750.00	\$ (37,750.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	120,000.00	120,000.00	0.00
TOTAL CASH RECEIPTS	<u>140,000.00</u>	<u>\$ 177,750.00</u>	<u>\$ (37,750.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	126,002.29	\$ 140,295.00	\$ (14,292.71)
STUDENT TRANSPORTATION SERVICES	13,141.00	30,352.00	(17,211.00)
OTHER SUPPORT SERVICES	0.00	50,000.00	(50,000.00)
TOTAL EXPENDITURES	<u>139,143.29</u>	<u>\$ 220,647.00</u>	<u>\$ (81,503.71)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	856.71		
UNENCUMBERED CASH, JULY 1, 2022	<u>63,535.55</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 64,392.26</u>		

AT RISK (K-12)

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 738,074.31	\$ 670,686.00	\$ 67,388.31
TRANSFER FROM SUPPLEMENTAL GENERAL	251,904.00	217,561.00	34,343.00
TOTAL CASH RECEIPTS	<u>989,978.31</u>	<u>\$ 888,247.00</u>	<u>\$ 101,731.31</u>
<u>EXPENDITURES</u>			
INSTRUCTION	829,212.07	\$ 817,960.00	\$ 11,252.07
STUDENT SUPPORT SERVICES	26,058.83	39,599.00	(13,540.17)
TOTAL EXPENDITURES	<u>855,270.90</u>	<u>\$ 857,559.00</u>	<u>\$ (2,288.10)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	134,707.41		
UNENCUMBERED CASH, JULY 1, 2022	<u>136,175.52</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 270,882.93</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 11 OF 15

BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAX -2021	\$ 18,034.05	\$ 30,080.00	\$ (12,045.95)
-2022	500,675.64	500,167.00	508.64
DELINQUENT PROPERTY TAXES	3,003.29	4,045.00	(1,041.71)
COMMERCIAL VEHICLE TAX	3,890.95	4,471.00	(580.05)
MOTOR VEHICLE TAX	40,399.75	37,053.00	3,346.75
RECREATIONAL VEHICLE TAX	796.25	812.00	(15.75)
STATE AID	116,382.00	116,382.00	0.00
TOTAL CASH RECEIPTS	683,181.93	\$ 693,010.00	\$ (9,828.07)
<u>EXPENDITURES</u>			
INTEREST	84,600.00	\$ 84,600.00	\$ 0.00
PRINCIPAL	600,000.00	600,000.00	0.00
TOTAL EXPENDITURES	684,600.00	\$ 684,600.00	\$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(1,418.07)		
UNENCUMBERED CASH, JULY 1, 2022	850,642.44		
UNENCUMBERED CASH, JUNE 30, 2023	\$ 849,224.37		

BOND AND INTEREST FUND (USD #488)

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
DELINQUENT PROPERTY TAXES	\$ 102.38	\$ 0.00	\$ 102.38
<u>EXPENDITURES</u>			
BOND FEES	0.00	\$ 75.00	\$ (75.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	102.38		
UNENCUMBERED CASH, JULY 1, 2022	7.63		
UNENCUMBERED CASH, JUNE 30, 2023	\$ 110.01		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 12 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>TEXTBOOK RENTAL FUND</u>	<u>CONTINGENCY RESERVE FUND</u>	<u>CARL PERKINS</u>
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 21,165.00	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	33,395.07	0.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL	30,000.00	0.00	0.00
TOTAL CASH RECEIPTS	<u>84,560.07</u>	<u>0.00</u>	<u>0.00</u>
<u>EXPENDITURES</u>			
TEXTBOOKS	81,716.93	0.00	0.00
STUDENT SUPPORT SERVICES	19,400.00	0.00	0.00
CENTRAL SERVICES	0.00	200.00	0.00
OPERATIONS & MAINTENANCE	0.00	65,165.62	0.00
CLOSE FUND TO CAREER & POSTSECONDARY	0.00	0.00	10,890.00
TOTAL EXPENDITURES	<u>101,116.93</u>	<u>65,365.62</u>	<u>10,890.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(16,556.86)	(65,365.62)	(10,890.00)
UNENCUMBERED CASH, JULY 1, 2022	<u>151,700.93</u>	<u>742,145.93</u>	<u>10,890.00</u>
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 135,144.07</u>	<u>\$ 676,780.31</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 13 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>TITLE IV - A</u>	<u>TITLE I</u>	<u>TITLE II - A</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 17,438.00	\$ 144,129.00	\$ 27,051.00
TRANSFER FROM TITLE IV-A	0.00	17,438.00	0.00
	<u>17,438.00</u>	<u>161,567.00</u>	<u>27,051.00</u>
TOTAL CASH RECEIPTS			
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	163,857.00	838.53
INSTRUCTIONAL SUPPORT	0.00	0.00	31,236.47
TRANSFER TO TITLE I	17,438.00	0.00	0.00
	<u>17,438.00</u>	<u>163,857.00</u>	<u>32,075.00</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	(2,290.00)	(5,024.00)
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 0.00</u>	<u>\$ (2,290.00)</u>	<u>\$ (5,024.00)</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 14 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>ESSER III CARES ACT</u>	<u>GIFTS AND GRANTS</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS	\$ 1,089,355.00	\$ 66.47
KANSAS DEPARTMENT OF EDUCATION-MHIT GRANT	0.00	41,731.00
USD #115 - CARL PERKINS	0.00	2,295.98
GREATER MANHATTAN COMM. -APPLESEED	0.00	22,355.07
GREATER MANHATTAN COMM. -SAYLOR SHS EXTRACURRICULAR	0.00	16,978.00
AXTELL AFTER SCHOOL	0.00	2,040.00
EAGLES BOOSTER CLUB	0.00	3,406.95
SCIENCE & BUSINESS	0.00	7,241.91
SAFE AND SECURE GRANT	0.00	19,181.00
OTHER DONATIONS	0.00	18,715.40
	<u>1,089,355.00</u>	<u>134,011.78</u>
<u>TOTAL REVENUE</u>		
<u>EXPENDITURES</u>		
COMMUNITY SERVICES OPERATIONS	0.00	1,742.69
USD #115 - CARL PERKINS	0.00	2,315.92
SAFE AND SECURE GRANT	0.00	19,181.00
MHIT EXPENSES	0.00	13,335.00
INSTRUCTION	85,299.95	71,838.69
STUDENT SUPPORT SERVICES	39,590.16	17,314.21
INSTRUCTIONAL SUPPORT STAFF	6,470.00	0.00
SCHOOL ADMINISTRATION	4,426.15	0.00
CENTRAL SERVICES	2,313.11	0.00
OPERATIONS & MAINTENANCE	5,253.23	0.00
STUDENT TRANSPORTATION	5,560.03	0.00
FOOD OPERATIONS	1,517.86	0.00
BUILDING IMPROVEMENTS	813,360.00	0.00
	<u>963,790.49</u>	<u>125,727.51</u>
<u>TOTAL EXPENDITURES</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	125,564.51	8,284.27
UNENCUMBERED CASH, JULY 1, 2022	<u>(54,577.61)</u>	<u>28,238.64</u>
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 70,986.90</u>	<u>\$ 36,522.91</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 15 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>ROTHFELDER SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>	
INTEREST	\$ <u>31.33</u>
<u>EXPENDITURES</u>	
SCHOLARSHIPS	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	31.33
UNENCUMBERED CASH, JULY 1, 2022	<u>6,258.22</u>
UNENCUMBERED CASH, JUNE 30, 2023	\$ <u><u>6,289.55</u></u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
STUDENT ORGANIZATION FUNDS				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2020	\$ 12.80	\$ 0.00	\$ 12.80	\$ 0.00
CLASS OF 2021	395.10	0.00	395.10	0.00
CLASS OF 2023	276.17	1,584.65	217.05	1,643.77
CLASS OF 2024	500.00	8,800.00	3,985.21	5,314.79
CLASS OF 2025	0.00	1,000.00	0.00	1,000.00
CLASS OF 2026	0.00	895.10	0.00	895.10
KAYS	3,206.26	6,420.00	5,974.37	3,651.89
FFA	7,028.94	11,503.93	12,493.19	6,039.68
SCHOLARSHIPS	1,615.93	163.63	153.32	1,626.24
NATIONAL HONOR SOCIETY	888.64	240.74	385.00	744.38
STUCO	1,204.46	1,191.00	1,497.02	898.44
SUBTOTAL AXTELL PUBLIC SCHOOLS	15,128.30	31,799.05	25,113.06	21,814.29
WETMORE HIGH SCHOOL				
KAYS	3,877.97	11,915.04	15,793.01	0.00
SHOP CLASS	200.00	600.00	800.00	0.00
STUCO	895.38	3,246.14	4,084.65	56.87
HONOR SOCIETY	2,398.79	7,576.37	9,975.16	0.00
CLASS OF 2021	658.68	0.00	658.68	0.00
CLASS OF 2023	2,382.01	7,546.03	9,928.04	0.00
CLASS OF 2024	0.00	8,670.16	8,670.16	0.00
SUBTOTAL WETMORE HIGH SCHOOL	10,412.83	39,553.74	49,909.70	56.87

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 2,310.99	\$ 4,480.30	\$ 4,463.65	\$ 2,327.64
KAYS	4,183.05	3,643.13	2,904.93	4,921.25
FFA	19,301.26	50,745.80	54,823.13	15,223.93
SABETHA BUSINESS CLUB	3,503.89	270.00	0.00	3,773.89
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	2,368.56	1,969.25	1,477.70	2,860.11
NATIONAL HONOR SOCIETY	1,148.13	1,734.79	1,440.87	1,442.05
FCA	508.96	275.00	695.65	88.31
CLASS OF 2023	2,261.03	0.00	2,347.52	(86.49)
CLASS OF 2024	700.00	9,966.00	6,526.75	4,139.25
CLASS OF 2025	300.00	540.00	0.00	840.00
CLASS OF 2026	0.00	540.00	0.00	540.00
SUBTOTAL SABETHA HIGH SCHOOL	<u>37,409.58</u>	<u>74,164.27</u>	<u>74,680.20</u>	<u>36,893.65</u>
TOTAL AGENCY FUNDS	<u>\$ 62,950.71</u>	<u>\$ 145,517.06</u>	<u>\$ 149,702.96</u>	<u>\$ 58,764.81</u>

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING
	UNENCUMBERED CASH BALANCE				UNENCUMBERED CASH BALANCE		CASH BALANCE
GATE RECEIPTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 1,401.45	\$ 0.00	\$ 45,841.53	\$ 41,891.16	\$ 5,151.82	\$ 0.00	\$ 5,151.82
JUNIOR HIGH ATHLETICS	9,490.71	0.00	35,622.68	40,218.86	4,894.53	0.00	4,894.53
WETMORE HIGH SCHOOL							
ATHLETICS	1,563.65	0.00	21,591.22	23,154.87	0.00	0.00	0.00
SABETHA HIGH SCHOOL							
ATHLETICS	27,098.14	0.00	173,958.09	171,966.27	29,087.96	0.00	29,087.96
SABETHA MIDDLE SCHOOL							
ATHLETICS	13,430.50	0.00	28,334.97	30,423.28	11,342.19	0.00	11,342.19
SUBTOTAL GATE RECEIPTS FUNDS	52,984.45	0.00	305,148.49	307,654.44	50,476.50	0.00	50,476.50
SCHOOL PROJECTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	2,160.22	0.00	812.24	430.55	2,541.91	0.00	2,541.91
STUDENT PURCHASES/REVOLVING	859.66	0.00	6,879.82	6,889.64	849.64	0.00	849.64
FFA FARM SAFETY	442.08	0.00	0.00	329.87	112.21	0.00	112.21
SALES TAX	0.00	0.00	5,175.49	5,175.49	0.00	0.00	0.00
ANNUAL	90.17	0.00	5,320.00	0.00	5,410.17	0.00	5,410.17
AHS CHEERLEADERS	864.51	0.00	3,578.24	3,031.87	1,410.88	0.00	1,410.88
AHS MUSIC/BAND	141.71	0.00	2,179.76	2,042.13	279.34	0.00	279.34
AG CLASSROOM TOOL REPLACEMENT	493.24	0.00	64.00	234.32	322.82	0.00	322.82
LIBRARY BOOK FUND	1,190.33	0.00	2,915.88	3,284.09	841.90	0.00	841.90
FACULTY	25.20	0.00	0.00	25.20	0.00	0.00	0.00
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	2,883.80	0.00	1,870.80	1,229.56	3,525.04	0.00	3,525.04
HCC COURSES ENGLISH	5,830.53	0.00	3,000.00	1,813.52	7,017.01	0.00	7,017.01
HCC COURSES MATH	3,778.24	0.00	0.00	1,445.05	2,333.19	0.00	2,333.19
STUDENT ACTIVITY PROJECTS	1,850.45	0.00	12,972.79	6,478.62	8,144.62	0.00	8,144.62
AHS BB FUND	51.78	0.00	0.00	51.78	0.00	0.00	0.00
ELEMENTARY FIELD TRIP	2,108.18	0.00	0.00	444.00	1,662.18	0.00	1,662.18
GREENHOUSE	117.67	0.00	347.31	84.85	380.13	0.00	380.13
SUPERHEROS	2,026.35	0.00	0.00	0.00	2,026.35	0.00	2,026.35
WEIGHT ROOM	3,087.51	0.00	0.00	2,388.89	698.62	0.00	698.62
SUBTOTAL AXTELL PUBLIC SCHOOLS	27,799.63	0.00	45,115.91	35,359.43	37,556.11	0.00	37,556.11
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	4,226.16	0.00	17,567.48	21,793.64	0.00	0.00	0.00
LIBRARY PROJECT	124.22	0.00	372.66	496.88	0.00	0.00	0.00
TEACHER ACCT	1,980.05	0.00	7,418.76	9,378.81	0.00	0.00	0.00
SAFE	751.97	0.00	0.00	751.97	0.00	0.00	0.00
MUSIC	12,629.44	0.00	40,012.97	52,842.41	0.00	0.00	0.00
CARDINAL	4,925.45	0.00	20,237.35	21,592.20	3,570.80	0.00	3,570.80
CHEERLEADERS	774.28	0.00	3,840.34	4,614.62	0.00	0.00	0.00
HS PLC	361.12	0.00	0.00	361.12	0.00	0.00	0.00
BANDA/OCAL	2,015.04	0.00	6,570.12	8,585.16	0.00	0.00	0.00
SCHOLARSHIPS	50.00	0.00	400.00	450.00	0.00	0.00	0.00
SADD	50.00	0.00	1,216.02	1,266.02	0.00	0.00	0.00
CONCESSIONS	0.00	0.00	10,781.62	10,781.62	0.00	0.00	0.00
SUBTOTAL WETMORE HIGH SCHOOL	27,867.73	0.00	108,417.32	132,714.45	3,570.60	0.00	3,570.60

DISTRICT ACTIVITY FUNDS
 SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	BEGINNING UNENCUMBERED CASH		PRIOR YEAR CANCELED ENCUMBRANCES	CASH		ENDING UNENCUMBERED CASH		OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
	BALANCE			RECEIPTS	EXPENDITURES	BALANCE			
SCHOOL PROJECTS FUNDS (cont.)									
SABETHA HIGH SCHOOL									
SADD	\$ 7,196.38	\$ 0.00	\$ 540.00	\$ 1,445.73	\$ 6,290.65	\$ 0.00	\$ 6,290.65		
PROFESSIONAL DEVELOPMENT	5,834.25	0.00	0.00	0.00	5,834.25	0.00	5,834.25		
ANNUAL	4,198.73	0.00	20,078.97	17,435.90	6,841.80	0.00	6,841.80		
ART	1,988.13	0.00	1,905.00	1,785.43	2,105.70	0.00	2,105.70		
SHOP	2,328.71	0.00	3,907.44	5,076.31	1,159.84	0.00	1,159.84		
LIFT-A-THON	4,726.31	0.00	1,060.00	2,161.46	3,624.85	0.00	3,624.85		
DRAMA	6,333.87	0.00	3,509.66	2,329.77	7,513.76	0.00	7,513.76		
BAND	19,898.43	0.00	4,480.60	1,351.44	23,027.49	0.00	23,027.49		
ODYSSEY SINGERS	4,232.50	0.00	8,258.00	3,516.42	8,974.08	0.00	8,974.08		
LIBRARY/LIBRARY FINES	452.39	0.00	45.49	25.39	472.49	0.00	472.49		
ACT PREP	315.32	0.00	2,354.00	2,166.00	503.32	0.00	503.32		
PUBLIC SPEAKING	21,265.12	0.00	3,000.00	565.84	23,699.28	0.00	23,699.28		
BLUE CREW	67.60	0.00	40.00	0.00	107.60	0.00	107.60		
PHYSICAL EDUCATION	0.48	0.00	274.96	275.44	0.00	0.00	0.00		
JAY JAYS CHEERLEADERS	6,834.37	0.00	20,763.19	21,337.70	6,259.86	0.00	6,259.86		
THE SPOKESMAN	503.60	0.00	13.33	514.28	2.65	0.00	2.65		
MUSICAL	3,439.06	0.00	5,550.97	5,881.95	3,108.08	0.00	3,108.08		
SPED CLASSROOM	0.00	0.00	448.26	284.05	164.21	0.00	164.21		
CONCESSIONS	6,187.42	0.00	38,499.04	38,544.18	6,142.28	0.00	6,142.28		
STUDENT ACTIVITY PROJECTS	30,890.45	0.00	17,299.43	17,451.80	30,738.08	0.00	30,738.08		
SUBTOTAL SABETHA HIGH SCHOOL	126,691.12	0.00	132,028.24	122,149.09	136,570.27	0.00	136,570.27		
SABETHA MIDDLE SCHOOL									
STUDENT ACTIVITY PROJECTS	32,753.75	0.00	6,994.43	11,793.42	27,954.76	0.00	27,954.76		
TECHNOLOGY	1,246.17	0.00	120.00	133.84	1,232.33	0.00	1,232.33		
STUDENT ASSISTANCE PROJECT	219.89	0.00	976.93	976.93	219.89	0.00	219.89		
SALES TAX	141.04	0.00	2,972.46	2,997.67	115.83	0.00	115.83		
FLOWER/COFFEE FUND	649.93	0.00	26,048.40	25,699.95	998.38	0.00	998.38		
ART	2,953.68	0.00	292.75	972.97	2,273.46	0.00	2,273.46		
STUCO	621.89	0.00	219.89	219.89	621.89	0.00	621.89		
BAND	390.00	0.00	30.00	420.00	0.00	0.00	0.00		
LIBRARY BOOK FAIR	788.52	0.00	5,061.10	4,931.10	918.52	0.00	918.52		
COUNTRY MART EDUC	5,399.10	0.00	12,997.85	14,849.49	3,547.46	0.00	3,547.46		
CONCESSIONS PROJECT	14,320.92	0.00	13,074.31	10,581.48	16,813.75	0.00	16,813.75		
LIFETOUCH PICTURES	2,837.20	0.00	120.00	782.69	2,174.51	0.00	2,174.51		
ANGEL FUND	4,278.41	0.00	1,242.58	747.99	4,773.00	0.00	4,773.00		
SCHOOL AGENDA/PLANNER	0.00	0.00	157.50	35.00	122.50	0.00	122.50		
YEARBOOK FEE	0.00	0.00	590.45	73.39	517.06	0.00	517.06		
VENDING/POP MACHINES	0.00	0.00	1,451.43	891.12	560.31	0.00	560.31		
SUBTOTAL SABETHA MIDDLE SCHOOL	66,600.50	0.00	72,350.08	76,106.93	62,843.65	0.00	62,843.65		
SABETHA ELEMENTARY SCHOOL									
NEEDY CHILDREN PROJECT	472.41	0.00	0.00	0.00	472.41	0.00	472.41		
POP PROJECT	382.44	0.00	558.82	668.47	252.79	0.00	252.79		
BOOK FAIR	4,038.35	0.00	6,966.20	7,786.48	3,208.07	0.00	3,208.07		
TREE PROJECT	1,493.91	0.00	0.00	0.00	1,493.91	0.00	1,493.91		
STUDENT ACTIVITIES (PICTURES) PROJECT	3,812.44	0.00	249.67	1,075.11	2,987.00	0.00	2,987.00		
FRANCES SAUER ANGEL FUND	4,904.90	0.00	3,290.00	0.00	8,194.90	0.00	8,194.90		
ART	775.00	0.00	688.75	0.00	1,463.75	0.00	1,463.75		
SUBTOTAL SABETHA ELEMENTARY SCHOOL	15,859.45	0.00	11,753.44	9,540.06	18,072.83	0.00	18,072.83		
SUBTOTAL SCHOOL PROJECT FUNDS	264,813.43	0.00	369,664.99	375,869.96	258,613.46	0.00	258,613.46		
TOTAL DISTRICT ACTIVITY FUNDS	\$ 317,802.88	\$ 0.00	\$ 674,811.48	\$ 683,524.40	\$ 309,089.96	\$ 0.00	\$ 309,089.96		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100



Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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. 113
Sabetha, Kansas 66534

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 113, Sabetha, Kansas, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated January 8, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District'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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and

material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 8, 2024

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100



Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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. 113
Sabetha, Kansas 66534

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 113, Sabetha, Kansas's (the District) 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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion Unified School District No. 113, Sabetha, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States; and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 the District's compliance requirements referred to above.

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 the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting 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 the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's 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 weaknesses 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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 8, 2024

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Provided To Sub-Recipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through Kansas Department of Education - Child Nutrition Cluster				
School Breakfast Program	10.553	D0113	\$ -	\$ 75,970.27
National School Lunch Program	10.555	D0113	-	437,070.78
Summer Food Service Program for Children	10.559	D0113	-	41,361.60
Total Child Nutrition Cluster			-	554,402.65
Total U.S. Department of Agriculture			-	554,402.65
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed through Kansas Department of Education -				
Title I	84.010A	D0113	-	146,419.00
Title IV A	84.424A	D0113	-	17,438.00
Title II - A	84.367A	D0113	-	32,075.00
Secondary Program Improvement Funds - Carl Perkins Reserve	84.048A	D0113	-	6,450.00
Elementary and Secondary School Emergency Relief Funds				
Covid 19 - ESSER II Special Education	84.425D	D0113	8,791.69	8,792.00
Covid 19 - ESSER III	84.425D	D0113	-	963,790.49
Passed Through Nemaha Central Consortium -				
Secondary Program Improvement Funds - Carl Perkins	84.048A	D0113	-	2,315.92
Total U.S Department of Education			8,791.69	1,177,280.41
<u>U.S. FEDERAL COMMUNICATIONS COMMISSION</u>				
Passed through Universal Service Administrative Co.-				
Covid 19 - Emergency Connectivity Fund Program	32.009		-	18,000.00
Total U.S Federal Communications Commission			-	18,000.00
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u>				
Passed through Kansas Department of Education -				
Youth Risk Behavior Survey	93.079	D0113	-	300.00
Total U.S Dept. of Health and Human Services			-	300.00
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 8,791.69	\$ 1,749,983.06

UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 113, Sabetha, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2023. The information in the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

- (2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – FUNDS EXPENDED

Funds in Schedule 2 where federal expenditures were expended:

Food Service Fund	554,402.65
Title I Fund	146,419.00
Title II-A Fund	32,075.00
Title IV-A Fund	17,438.00
Special Education Fund–ESSER II Sped	8,792.00
ESSER III Fund	963,790.49
Capital Outlay	18,000.00
General Fund	300.00
Gifts and Grants	2,315.92
Career & Postsecondary Education	<u>6,450.00</u>
	<u>\$1,749,983.06</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|---------|
| 1. Type of auditors' opinion issued on whether the financial statement audited was prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| 3. Noncompliance material to the financial statement noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| 2. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.518(a)? | No |
| 4. Identification of major programs: | |

<u>Name of Federal Program or Cluster</u>	<u>AL Number</u>
---	------------------

Covid 19-Education Stabilization Fund – ESSER	84.425D
---	---------

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

None.

SECTION 3 - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

None.

UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

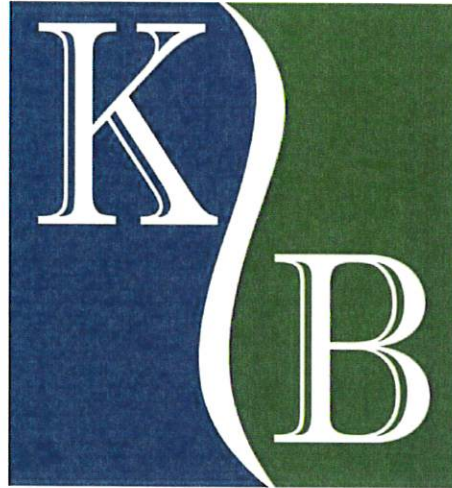
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no reportable findings.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.



Kickhaefer & Buessing, P.A.
Certified Public Accountants

**PRAIRIE HILLS
UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

**INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2023**

Prepared By
KICKHAEFER & BUESSING, P.A.
Certified Public Accountants
Marysville, Kansas 66508

UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS
 FINANCIAL STATEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

TABLE OF CONTENTS

<u>ITEM</u>	<u>PAGE NUMBER</u>
Independent Auditors' Report	1-4
FINANCIAL INFORMATION	
Statement 1 Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	5-6
Notes to the Financial Statement	7-14
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1 Summary of Expenditures – Actual and Budget – Regulatory Basis	15
Schedule 2 Schedule of Receipts and Expenditures – Regulatory Basis	17-31
Schedule 3 Agency Funds – Schedule of Receipts and Disbursements – Regulatory Basis	33-34
Schedule 4 District Activity Funds – Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	35-36
OTHER SUPPLEMENTAL INFORMATION – SINGLE AUDIT SECTION	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	37-38
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	39-41
Schedule 5 Schedule of Expenditures of Federal Awards	43-44
Schedule 6 Schedule of Findings and Questioned Costs	45-46
Schedule 7 Summary Schedule of Prior Audit Findings	47

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100



Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 113
Sabetha, Kansas 66534

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 113, Sabetha, Kansas (District), as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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. 113, Sabetha, Kansas, as of June 30, 2023, or the 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 the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the Kansas Municipal Audit and Accounting Guide and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, 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.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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 C 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 C; 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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 GAAS 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

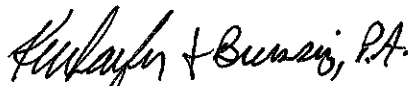
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash - district activity funds (Schedules 1,2,3,and 4 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*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 C.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 113, Sabetha, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also 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 schedule of expenditures of federal awards 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 C.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 8, 2024, on our consideration of the Unified School District No. 113, Sabetha, 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting and compliance.



Kickhafer & Buessing, P.A.
Marysville, Kansas
January 8, 2024

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FINANCIAL INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

STATEMENT 1
PAGE 1 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING UNENCUMBERED CASH		PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH		ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
	STARTING BALANCE	ENDING BALANCE				STARTING BALANCE	ENDING BALANCE		
GENERAL FUNDS									
GENERAL SUPPLEMENTAL GENERAL	\$ 412.46	\$ 77,450.23	0.00	\$ 8,369,940.12	\$ 8,370,352.58	\$ 0.00	\$ 21,281.11	0.00	\$ 21,281.11
				2,835,951.88	2,892,121.00				
SPECIAL PURPOSE FUNDS									
BILINGUAL EDUCATION	0.00		0.00	0.00	0.00			0.00	0.00
VIRTUAL EDUCATION	0.00		0.00	2,000.00	1,260.00		740.00	0.00	740.00
CAPITAL OUTLAY	3,804,351.07		0.00	1,124,538.74	3,014,899.36		1,913,990.45	0.00	1,913,990.45
DRIVER TRAINING	44,493.30		0.00	7,980.00	5,703.56		46,769.74	0.00	46,769.74
FOOD SERVICE	470,565.16		0.00	867,672.44	1,006,413.41		331,824.19	0.00	331,824.19
PROFESSIONAL DEVELOPMENT	92,094.17		0.00	36,977.00	51,620.00		77,451.17	0.00	77,451.17
SPECIAL EDUCATION	793,218.81		0.00	1,160,271.86	1,252,734.09		700,736.58	0.00	700,736.58
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00		0.00	1,014,826.57	1,014,826.57		0.00	0.00	0.00
CAREER AND POSTSECONDARY EDUCATION	246,113.81		0.00	469,806.94	464,045.66		251,875.09	0.00	251,875.09
CONTINGENCY RESERVE	742,145.93		0.00	65,365.62	65,365.62		676,780.31	0.00	676,780.31
PRESCHOOL-AGED AT RISK	63,636.55		0.00	140,000.00	139,143.29		64,392.26	0.00	64,392.26
AT RISK (K-12)	136,175.52		0.00	989,878.31	855,270.90		270,882.93	0.00	270,882.93
TEXTBOOK RENTAL	151,700.93		0.00	84,560.07	101,116.93		135,144.07	0.00	135,144.07
CARL PERKINS GRANT	10,890.00		0.00	0.00	10,890.00		0.00	0.00	0.00
GIFTS AND GRANTS	28,238.64		0.00	134,011.78	125,727.51		36,522.91	0.00	36,522.91
TITLE I	0.00		0.00	161,567.00	163,857.00		(2,290.00)	0.00	(2,290.00)
TITLE II - A	0.00		0.00	27,051.00	32,075.00		(5,024.00)	0.00	(5,024.00)
TITLE IV - A	0.00		0.00	17,438.00	17,438.00		0.00	0.00	0.00
ESSER III	(54,577.61)		0.00	1,089,355.00	963,790.49		70,986.90	0.00	70,986.90
GATE RECEIPTS FUNDS	52,984.45		0.00	305,146.49	307,654.44		50,476.50	0.00	50,476.50
SCHOOL PROJECT FUNDS	264,818.43		0.00	369,664.99	375,869.96		258,613.46	0.00	258,613.46
BOND AND INTEREST FUNDS									
BOND AND INTEREST FUND-(#441)	850,642.44		0.00	683,181.93	684,600.00		849,224.37	0.00	849,224.37
BOND AND INTEREST FUND-(#488)	7.63		0.00	102.38	0.00		110.01	0.00	110.01
EXPENDABLE TRUST FUNDS--									
ROTHFELDER SCHOLARSHIP	6,258.22		0.00	31.33	0.00		6,289.55	0.00	6,289.55
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 7,781,519.14	\$ 77,450.23	0.00	\$ 19,892,053.83	\$ 21,916,775.37	\$ 0.00	\$ 5,756,797.60	0.00	\$ 5,756,797.60

The Notes to the Financial Statement are an integral part of this Statement.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

STATEMENT 1
 PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

COMPOSITION OF CASH

CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS
 - ACCOUNTS
 - CERTIFICATE OF DEPOSIT
 SUBTOTAL

CASH IN BANK, GNBANK, WETMORE, KANSAS
 - ACCOUNTS
 - CERTIFICATE OF DEPOSIT
 SUBTOTAL

CASH IN BANK, WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS
 - CERTIFICATE OF DEPOSIT

CASH IN BANK, BANK OF BLUE VALLEY, SABETHA, KANSAS
 - ACCOUNTS

CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS
 - ACCOUNTS

CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS
 - ACCOUNTS
 - CERTIFICATE OF DEPOSIT
 SUBTOTAL

TOTAL CASH

LESS AGENCY FUNDS per SCHEDULE 3

TOTAL REPORTING ENTITY (Excluding Agency Funds)

ENDING CASH BALANCE	
\$ 428,746.76	
21,138.99	
<u>449,885.75</u>	
3,627.47	
75,000.00	
<u>78,627.47</u>	
103,049.98	
<u>1,856,449.50</u>	
1,840,974.36	
1,480,285.80	
6,289.55	
<u>1,486,575.35</u>	
5,815,562.41	
(58,764.81)	
<u>\$ 5,756,797.60</u>	

The Notes to the Financial Statement are an integral part of this Statement.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Prairie Hills Unified School District No. 113 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Prairie Hills Unified School District No. 113 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

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

Special Purpose Fund—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 payment of general long-term debt.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—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.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kanas Municipal Audit and Accounting Guide (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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. Reimbursements

Prairie Hills Unified School District No. 113 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 accounting.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business 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 fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 District 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 District's Revenue Neutral Tax Rate hearing was held on September 12, 2022.

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 a 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 such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures more than 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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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: textbook rental, contingency reserve, and all federal program and grant funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

The District did not receive sealed bids for an expenditure to Sunflower Restaurant Supply, Inc. for Sabetha Elementary kitchen equipment for \$37,420.00. This is a violation of Kansas Statute 72-1151.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont.)

The District has several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A.10-1113 is allowed for Federal programs under K.S.A.12-1664. Reimbursement to cover the negative balance was received in FYE24 for Title I, Title IIA, and Carl Perkins.

Some of the District's payroll deductions for KPERS were not properly coded in the transition to the new Skyward accounting software.

The Sabetha High School Class of 2023 had a negative balance of \$86.49 on June 30, 2023. This is a violation of K.S.A. 72-1178.

3. DEPOSITS AND INVESTMENTS

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 the 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 not 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%. The district's deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the district's deposits was \$5,815,562.41 and the bank balance was \$6,671,087.63. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,182,807.45 was covered by federal depository insurance and \$5,488,280.18 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

4. LONG-TERM DEBT

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

4. LONG-TERM DEBT (cont.)

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS: REFUNDING SERIES 2016 - #113(#441)	2.0 - 3.0%	12/1/16	4,580,000.00	9/1/2026	3,120,000.00	0.00	800,000.00	(800,000.00)	2,520,000.00	84,600.00
FINANCE LEASES:										
GNBANK - RENOVATIONS	1.840%	3/1/22	2,400,000.00	3/1/27	2,400,000.00	0.00	261,715.87	(261,715.87)	2,138,284.13	23,963.39
COPIER LEASE		9/1/23	130,800.00	8/31/28	0.00	130,800.00	0.00	130,800.00	130,800.00	0.00
SKYWARD SOFTWARE		FY21/22	46,677.00	FY23/24	28,088.20	0.00	18,670.80	(18,670.80)	9,335.40	0.00
					\$ 5,548,088.20	\$ 130,800.00	\$ 880,386.67	\$ (749,586.67)	\$ 4,728,418.53	\$ 108,563.39

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

	YEAR						TOTAL
	2024	2025	2026	2027	2028	2029-2033	
PRINCIPAL							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	\$ 635,000.00	\$ 665,000.00	\$ 705,000.00	\$ 615,000.00	\$ 0.00	\$ 0.00	\$ 2,520,000.00
FINANCE LEASES:							
GNBANK - RENOVATIONS	520,528.32	530,675.54	541,020.58	546,059.69	0.00	0.00	2,138,284.13
COPIER LEASE	21,800.00	26,160.00	26,160.00	26,160.00	26,160.00	4,360.00	130,800.00
SKYWARD SOFTWARE	9,335.40	0.00	0.00	0.00	0.00	0.00	9,335.40
TOTAL PRINCIPAL	1,186,663.72	1,221,835.54	1,272,180.58	1,087,219.69	26,160.00	4,360.00	4,788,419.53
INTEREST							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	84,600.00	66,075.00	46,575.00	26,025.00	7,725.00	0.00	231,000.00
FINANCE LEASES:							
GNBANK - RENOVATIONS	36,986.24	28,859.02	15,493.98	7,947.30	0.00	0.00	94,266.54
COPIER LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SKYWARD SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	123,586.24	94,914.02	65,068.98	33,972.30	7,725.00	0.00	325,266.54
TOTAL PRINCIPAL AND INTEREST	\$ 1,310,249.96	\$ 1,316,749.56	\$ 1,337,249.56	\$ 1,121,191.99	\$ 33,885.00	\$ 4,360.00	\$ 5,123,686.07

5. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	Special Education	K.S.A. 72-5167	\$ 1,105,755.00
General Fund	Virtual Education	K.S.A. 72-5167	2,000.00
General Fund	At Risk K-12	K.S.A. 72-5167	738,074.31
General Fund	Capital Outlay	K.S.A. 72-5167	43,095.11
General Fund	Career & Postsecondary	K.S.A. 72-5167	177,000.00
General Fund	Preschool-Aged At Risk	K.S.A. 72-5167	20,000.00
Supplemental General	Textbook & Revolving	K.S.A. 72-5143	30,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	30,000.00
Supplemental General	At Risk K-12	K.S.A. 72-5143	251,904.00
Supplemental General	Preschool-Aged At Risk	K.S.A. 72-5143	120,000.00
Supplemental General	Career & Postsecondary	K.S.A. 72-5143	263,881.94
Title IV-A	Title I	Section 5103 (b)	17,438.00

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

6. DEFINED BENEFIT PENSION PLAN

General Information about the 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 benefits provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Annual Comprehensive 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 provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERs School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in the 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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERs on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERs in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERs-School employer contributions withheld in Fiscal 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERs-School unfunded actuarial liability. In Fiscal Year 2022, \$600 million was transferred to KPERs. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total \$271 million.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

6. DEFINED BENEFIT PENSION PLAN (cont.)

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 \$1,014,826.57 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,837,230. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment 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 this 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.

Termination Benefits. The District provides an early retirement program for eligible certified staff. The board shall pay the retiree an annual lump sum of \$3,000 into the retiree's 403 (b) account with a current district provided vendor for a period not to exceed the lesser of 5 years or the year the retiree is eligible to receive Medicare. If written notification is given on or before January 15 of the year of retirement and the certified staff member has been an employee for 20 or more years, a \$3,000 bonus will be put into their 403 (b) account.

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the \$15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District. Payments to retired employees under this plan were \$35,311.50 for the year ending June 30, 2023. This fiscal year also had Wetmore Activity Center early resignation notice bonuses paid of \$7,000.00.

Fringe Benefits. The District shall pay \$463.07 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

- dependent care insurance
- health insurance
- life insurance
- disability insurance
- cancer insurance
- medical reimbursement

Compensated Absences. The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 5 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine-month contract; non-certified full-time 12 month employees are allowed ten days sick leave accumulative to 70 days, three days personal leave accumulative to sick leave if not used, and two weeks' vacation for one to ten years employment and three weeks' vacation after ten years; the superintendent is allowed 13 days sick leave accumulative to 90 days and 25 days' vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days' vacation. Teachers may choose to receive \$100 per unused personal day or roll unused days into their sick leave or roll one personal day to accumulate up to a maximum of 5 days in any year.

Liability for compensated absences is not reflected in the financial statement.

8. RELATED PARTY TRANSACTIONS

The Treasurer for the District works for a financial institution where the District has funds deposited. At June 30, 2023, the book balance of funds deposited at this institution totaled \$449,885.75. The District purchased insurance with Saylor Insurance, a company which a board member is part owner. The amount spent with Saylor Insurance during the fiscal year ended June 30, 2023, was \$217,695.00.

9. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)

The CARES Act also included Elementary and Secondary School Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact that COVID-19 has had on elementary and secondary schools. It is being allocated to the District in three phases, ESSER I, II, and III. The ESSER I under the CARES Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$104,676.00 for ESSER I, \$508,605.00 for ESSER II, and \$1,104,255.00 for ESSER III. As of June 30, 2023, the District has spent all of ESSER I and ESSER II and \$1,060,810.10 of ESSER III.

10. SUBSEQUENT EVENTS

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

The District gave part of the land that the District owns in Axtell to the Axtell Fitness Center, Inc. for \$1 for a fitness center for the community.

11. CLOSURE OF WETMORE ACTIVITY CENTER

The District's Board of Education passed a resolution to close the Wetmore Activity Center as of June 30, 2023. The building and land was sold to the City of Wetmore for \$1 to be used for the benefit of the Wetmore community.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2023

12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Projects:</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Axtell Science Room Floor	3,825.00	0.00
Sabetha Carpet	15,123.00	0.00
Axtell Carpet	4,470.99	0.00
Axtell Gym Repairs	7,700.00	0.00

13. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there were three pending claims which involved the Prairie Hills Unified School District #113 regarding land transfers to other school districts.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this audit, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR		TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
			QUALIFYING BUDGET CREDITS	BUDGET CREDITS			
GENERAL FUNDS	\$ 8,371,789.00	\$ (91,222.00)	\$ 89,785.47	\$	\$ 8,370,352.47	\$ 8,370,352.58	\$ 0.11
GENERAL	2,892,200.00	(79.00)	0.00		2,892,121.00	2,892,121.00	0.00
SUPPLEMENTAL GENERAL							
SPECIAL PURPOSE FUNDS							
BILINGUAL EDUCATION	5,000.00	0.00	0.00		5,000.00	0.00	(5,000.00)
VIRTUAL EDUCATION	25,000.00	0.00	0.00		25,000.00	1,260.00	(23,740.00)
CAPITAL OUTLAY	3,834,782.00	0.00	0.00		3,834,782.00	3,014,899.36	(819,882.64)
DRIVER TRAINING	17,413.00	0.00	0.00		17,413.00	5,703.56	(11,709.44)
FOOD SERVICE	1,133,485.00	0.00	3,656.70		1,137,141.70	1,006,413.41	(130,728.29)
PROFESSIONAL DEVELOPMENT	51,754.00	0.00	0.00		51,754.00	51,620.00	(134.00)
SPECIAL EDUCATION	1,425,670.00	0.00	0.00		1,425,670.00	1,252,734.09	(172,935.91)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,119,267.00	0.00	0.00		1,119,267.00	1,014,826.57	(104,440.43)
CAREER AND POSTSECONDARY EDUCATION	512,097.00	0.00	0.00		512,097.00	464,045.66	(48,051.34)
AT RISK (K-12)	857,559.00	0.00	0.00		857,559.00	855,270.90	(2,288.10)
PRESCHOOL-AGED AT RISK	220,647.00	0.00	0.00		220,647.00	139,143.29	(81,503.71)
DEBT SERVICE FUNDS							
BOND AND INTEREST-#441	684,600.00	0.00	0.00		684,600.00	684,600.00	0.00
BOND AND INTEREST-#488	75.00	0.00	0.00		75.00	0.00	(75.00)

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 1 OF 15

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	\$ 7,570,466.00	\$ 7,577,360.00	\$ (6,894.00)
SPECIAL EDUCATION	705,755.00	791,880.00	(86,125.00)
NEIGHBORHOOD REVITALIZATION REFUND	971.05	0.00	971.05
MINERAL PRODUCTION TAX	2,962.60	2,137.00	825.60
TOTAL STATE SOURCES	<u>8,280,154.65</u>	<u>8,371,377.00</u>	<u>(91,222.35)</u>
REIMBURSEMENTS	89,785.47	0.00	89,785.47
TOTAL CASH RECEIPTS	<u>8,369,940.12</u>	<u>\$ 8,371,377.00</u>	<u>\$ (1,436.88)</u>
EXPENDITURES			
INSTRUCTION	3,755,291.92	\$ 4,490,490.00	\$ (735,198.08)
SUPPORT SERVICES:			
STUDENT SUPPORT	424,179.63	281,668.00	142,511.63
INSTRUCTIONAL SUPPORT	193,367.62	200,717.00	(7,349.38)
GENERAL ADMINISTRATION	163,737.58	132,604.00	31,133.58
SCHOOL ADMINISTRATION	144,086.01	14,663.00	129,423.01
CENTRAL SERVICES	240,313.91	271,566.00	(31,252.09)
OPERATIONS AND MAINTENANCE	838,648.40	833,601.00	5,047.40
OPERATIONS AND MAINTENANCE-TRANSPORATION	8,370.30	28,080.00	(19,709.70)
STUDENT TRANSPORTATION	24,674.00	335,435.00	(310,761.00)
VEHICLE OPERATION	303,015.75	0.00	303,015.75
MONITORING SERVICES	64,994.42	0.00	64,994.42
VEHICLE SERVICES & MAINTENANCE	123,748.62	112,468.00	11,280.62
OPERATING TRANSFERS TO:			
BILINGUAL EDUCATION	0.00	5,000.00	(5,000.00)
VIRTUAL EDUCATION	2,000.00	25,000.00	(23,000.00)
CAPITAL OUTLAY	43,095.11	0.00	43,095.11
SPECIAL EDUCATION	1,105,755.00	791,880.00	313,875.00
CAREER AND POSTSECONDARY EDUCATION	177,000.00	120,181.00	56,819.00
PRESCHOOL-AGED AT-RISK	20,000.00	57,750.00	(37,750.00)
AT RISK (K-12)	738,074.31	670,686.00	67,388.31
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(91,222.00)	91,222.00
LEGAL GENERAL FUND BUDGET	8,370,352.58	8,280,567.00	89,785.58
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	89,785.47	(89,785.47)
TOTAL EXPENDITURES	<u>8,370,352.58</u>	<u>\$ 8,370,352.47</u>	<u>\$ 0.11</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(412.46)		
UNENCUMBERED CASH, JULY 1, 2022	412.46		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ (0.00)</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 2 OF 15

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2021	\$ 57,804.65	\$ 93,883.00	\$ (36,078.35)
AD VALOREM PROPERTY TAXES -2022	2,263,451.87	2,198,832.00	64,619.87
DELINQUENT PROPERTY TAX	8,396.13	16,972.00	(8,575.87)
COMMERCIAL VEHICLE TAX	16,363.94	18,089.00	(1,725.06)
MOTOR VEHICLE TAX	153,239.43	149,926.00	3,313.43
RECREATIONAL VEHICLE TAX	2,944.86	3,288.00	(343.14)
STATE AID	333,751.00	333,760.00	(9.00)
TOTAL CASH RECEIPTS	<u>2,835,951.88</u>	<u>\$ 2,814,750.00</u>	<u>\$ 21,201.88</u>
<u>EXPENDITURES</u>			
INSTRUCTION	967,345.78	\$ 14,246.00	\$ 953,099.78
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	221,111.95	228,254.00	(7,142.05)
SCHOOL ADMINISTRATION	614,861.31	660,906.00	(46,044.69)
CENTRAL SERVICES	5,977.09	247,103.00	(241,125.91)
OPERATIONS & MAINTENANCE	387,038.93	489,130.00	(102,091.07)
TRANSFERS:			
PROFESSIONAL DEVELOPMENT	30,000.00	50,000.00	(20,000.00)
SPECIAL EDUCATION	0.00	525,000.00	(525,000.00)
CAREER AND POSTSECONDARY EDUCATION	263,881.94	340,000.00	(76,118.06)
TEXTBOOK & STUDENT MATERIALS	30,000.00	0.00	30,000.00
AT RISK (PRESCHOOL-AGED)	120,000.00	120,000.00	0.00
AT RISK (K-12)	251,904.00	217,561.00	34,343.00
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(79.00)	79.00
TOTAL EXPENDITURES	<u>2,892,121.00</u>	<u>\$ 2,892,121.00</u>	<u>\$ 0.00</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(56,169.12)		
UNENCUMBERED CASH, JULY 1, 2022	<u>77,450.23</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 21,281.11</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 3 OF 15

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2021	\$ 25,258.05	\$ 38,232.00	\$ (12,973.95)
AD VALOREM PROPERTY TAXES -2022	917,358.68	899,647.00	17,711.68
DELINQUENT PROPERTY TAX	3,220.13	7,408.00	(4,187.87)
COMMERCIAL VEHICLE TAX	6,934.03	7,020.00	(85.97)
MOTOR VEHICLE TAX	58,886.59	58,186.00	700.59
RECREATIONAL VEHICLE TAX	1,141.10	1,276.00	(134.90)
INTEREST ON IDLE FUNDS	32,325.18	80,039.00	(47,713.82)
OTHER REVENUE	36,319.87	55,641.00	(19,321.13)
TRANSFER FROM GENERAL FUND	43,095.11	0.00	43,095.11
TOTAL CASH RECEIPTS	<u>\$ 1,124,538.74</u>	<u>\$ 1,147,449.00</u>	<u>\$ (22,910.26)</u>
EXPENDITURES			
INSTRUCTION	4,991.97	\$ 45,800.00	\$ (40,808.03)
STUDENT SUPPORT SERVICES	0.00	250,000.00	(250,000.00)
GENERAL ADMINISTRATION	9,503.93	5,500.00	4,003.93
CENTRAL SERVICES	118,647.05	130,000.00	(11,352.95)
OPERATIONS & MAINTENANCE	233,414.42	477,000.00	(243,585.58)
TRANSPORTATION	0.00	200,000.00	(200,000.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	0.00	186,000.00	(186,000.00)
FACILITIES - ARCHITECTURAL & ENGINEERING	0.00	5,250.00	(5,250.00)
FACILITIES - SITE IMPROVEMENTS	86,582.61	100,000.00	(13,417.39)
FACILITIES - BUILDING IMPROVEMENTS	2,249,003.84	2,100,000.00	149,003.84
FACILITIES - OTHER	27,076.28	50,000.00	(22,923.72)
DEBT SERVICE - INTEREST	23,963.39	25,437.00	(1,473.61)
DEBT SERVICE - PRINCIPAL	261,715.87	259,795.00	1,920.87
TOTAL EXPENDITURES	<u>3,014,899.36</u>	<u>\$ 3,834,782.00</u>	<u>\$ (819,882.64)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(1,890,360.62)		
UNENCUMBERED CASH, JULY 1, 2022	<u>3,804,351.07</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 1,913,990.45</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 4 OF 15

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 7,980.00	\$ 8,775.00	\$ (795.00)
OTHER LOCAL REVENUE	0.00	0.00	0.00
TOTAL CASH RECEIPTS	<u>7,980.00</u>	<u>\$ 8,775.00</u>	<u>\$ (795.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	4,934.66	\$ 13,810.00	\$ (8,875.34)
VEHICLE OPERATIONS & MAINTENANCE	768.90	3,603.00	(2,834.10)
TOTAL EXPENDITURES	<u>5,703.56</u>	<u>\$ 17,413.00</u>	<u>\$ (11,709.44)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	2,276.44		
UNENCUMBERED CASH, JULY 1, 2022	<u>44,493.30</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 46,769.74</u>		

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 1,014,826.57	\$ 1,119,267.00	\$ (104,440.43)
<u>EXPENDITURES</u>			
INSTRUCTION	678,109.41	\$ 724,163.00	\$ (46,053.59)
STUDENT SUPPORT	39,497.51	42,154.00	(2,656.49)
INSTRUCTIONAL SUPPORT	20,714.20	20,638.00	76.20
GENERAL ADMINISTRATION	35,042.60	38,821.00	(3,778.40)
SCHOOL ADMINISTRATION	81,281.32	90,162.00	(8,880.68)
OTHER SUPPLEMENTAL SERVICES	24,704.94	65,183.00	(40,478.06)
OPERATIONS & MAINTENANCE	56,448.69	57,209.00	(760.31)
STUDENT TRANSPORTATION SERVICES	39,113.91	37,561.00	1,552.91
FOOD SERVICE	39,913.99	43,376.00	(3,462.01)
TOTAL EXPENDITURES	<u>1,014,826.57</u>	<u>\$ 1,119,267.00</u>	<u>\$ (104,440.43)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 5 OF 15

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - FEDERAL AID	\$ 458,243.57	\$ 411,482.00	\$ 46,761.57
- STATE AID	7,152.77	6,281.00	871.77
MEALS	398,619.40	418,416.00	(19,796.60)
REIMBURSEMENTS	3,656.70	0.00	3,656.70
TOTAL CASH RECEIPTS	<u>867,672.44</u>	<u>\$ 836,179.00</u>	<u>\$ 31,493.44</u>
<u>EXPENDITURES</u>			
FOOD SERVICE OPERATION	1,006,413.41	\$ 1,133,485.00	\$ (127,071.59)
ADJUSTMENT FOR QUALIFYING CREDITS	0.00	3,656.70	(3,656.70)
TOTAL EXPENDITURES	<u>1,006,413.41</u>	<u>\$ 1,137,141.70</u>	<u>\$ (130,728.29)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(138,740.97)		
UNENCUMBERED CASH, JULY 1, 2022	<u>470,565.16</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 331,824.19</u>		

BILINGUAL EDUCATION

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 0.00	\$ 5,000.00	\$ (5,000.00)
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	\$ 5,000.00	\$ (5,000.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 6 OF 15

VIRTUAL EDUCATION
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 2,000.00	\$ 25,000.00	\$ (23,000.00)
<u>EXPENDITURES</u>			
INSTRUCTION	1,260.00	\$ 25,000.00	\$ (23,740.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	740.00		
UNENCUMBERED CASH, JULY 1, 2022	0.00		
UNENCUMBERED CASH, JUNE 30, 2023	\$ 740.00		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 7 OF 15

PROFESSIONAL DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 <u>ACTUAL</u>	22-23 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
STATE AID	\$ 6,977.00	\$ 12,558.00	\$ (5,581.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>30,000.00</u>	<u>50,000.00</u>	<u>(20,000.00)</u>
TOTAL CASH RECEIPTS	<u>36,977.00</u>	<u>\$ 62,558.00</u>	<u>\$ (25,581.00)</u>
 <u>EXPENDITURES</u>			
<u>INSTRUCTION</u>	14,223.14	\$ 0.00	\$ 14,223.14
INSTRUCTION SUPPORT	<u>37,396.86</u>	<u>51,754.00</u>	<u>(14,357.14)</u>
TOTAL EXPENDITURES	<u>51,620.00</u>	<u>\$ 51,754.00</u>	<u>\$ (134.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(14,643.00)		
UNENCUMBERED CASH, JULY 1, 2022	<u>92,094.17</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 77,451.17</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 8 OF 15

SPECIAL EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
FEDERAL AID-ESSER II SPECIAL EDUCATION	\$ 8,792.00	\$ 39,628.00	(30,836.00)
OTHER REVENUE	33,343.62	30,000.00	\$ 3,343.62
REIMBURSEMENTS	12,381.24	0.00	12,381.24
TRANSFER FROM GENERAL FUND	1,105,755.00	791,880.00	313,875.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	0.00	525,000.00	(525,000.00)
	<u>1,160,271.86</u>	<u>\$ 1,386,508.00</u>	<u>\$ (226,236.14)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>1,252,734.09</u>	<u>\$ 1,425,670.00</u>	<u>\$ (172,935.91)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(92,462.23)		
UNENCUMBERED CASH, JULY 1, 2022	<u>793,218.81</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 700,756.58</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 9 OF 15

CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
FEDERAL - CARL PERKINS RESERVE FUND	\$ 10,890.00	\$ 25,000.00	\$ (14,110.00)
STATE AID	18,035.00	21,520.00	(3,485.00)
TRANSFER FROM GENERAL FUND	177,000.00	120,181.00	56,819.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>263,881.94</u>	<u>340,000.00</u>	<u>(76,118.06)</u>
TOTAL CASH RECEIPTS	<u>469,806.94</u>	<u>\$ 506,701.00</u>	<u>\$ (36,894.06)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	430,068.11	\$ 483,357.00	\$ (53,288.89)
CARL PERKINS RESERVE EXPENDITURES	6,450.00	0.00	6,450.00
STUDENT SUPPORT SERVICES	0.00	7,000.00	(7,000.00)
INSTRUCTIONAL SUPPORT STAFF	0.00	3,000.00	(3,000.00)
STUDENT TRANSPORTATION SERVICES	<u>27,527.55</u>	<u>18,740.00</u>	<u>8,787.55</u>
TOTAL EXPENDITURES	<u>464,045.66</u>	<u>\$ 512,097.00</u>	<u>\$ (48,051.34)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	5,761.28		
UNENCUMBERED CASH, JULY 1, 2022	<u>246,113.81</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 251,875.09</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 10 OF 15

PRESCHOOL-AGED AT RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 20,000.00	\$ 57,750.00	\$ (37,750.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	120,000.00	120,000.00	0.00
TOTAL CASH RECEIPTS	<u>140,000.00</u>	<u>\$ 177,750.00</u>	<u>\$ (37,750.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	126,002.29	\$ 140,295.00	\$ (14,292.71)
STUDENT TRANSPORTATION SERVICES	13,141.00	30,352.00	(17,211.00)
OTHER SUPPORT SERVICES	0.00	50,000.00	(50,000.00)
TOTAL EXPENDITURES	<u>139,143.29</u>	<u>\$ 220,647.00</u>	<u>\$ (81,503.71)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	856.71		
UNENCUMBERED CASH, JULY 1, 2022	<u>63,535.55</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 64,392.26</u>		

AT RISK (K-12)

	<u>22-23</u> <u>ACTUAL</u>	<u>22-23</u> <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 738,074.31	\$ 670,686.00	\$ 67,388.31
TRANSFER FROM SUPPLEMENTAL GENERAL	251,904.00	217,561.00	34,343.00
TOTAL CASH RECEIPTS	<u>989,978.31</u>	<u>\$ 888,247.00</u>	<u>\$ 101,731.31</u>
<u>EXPENDITURES</u>			
INSTRUCTION	829,212.07	\$ 817,960.00	\$ 11,252.07
STUDENT SUPPORT SERVICES	26,058.83	39,599.00	(13,540.17)
TOTAL EXPENDITURES	<u>855,270.90</u>	<u>\$ 857,559.00</u>	<u>\$ (2,288.10)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	134,707.41		
UNENCUMBERED CASH, JULY 1, 2022	<u>136,175.52</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 270,882.93</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 11 OF 15

BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAX -2021	\$ 18,034.05	\$ 30,080.00	\$ (12,045.95)
-2022	500,675.64	500,167.00	508.64
DELINQUENT PROPERTY TAXES	3,003.29	4,045.00	(1,041.71)
COMMERCIAL VEHICLE TAX	3,890.95	4,471.00	(580.05)
MOTOR VEHICLE TAX	40,399.75	37,053.00	3,346.75
RECREATIONAL VEHICLE TAX	796.25	812.00	(15.75)
STATE AID	116,382.00	116,382.00	0.00
TOTAL CASH RECEIPTS	<u>683,181.93</u>	<u>\$ 693,010.00</u>	<u>\$ (9,828.07)</u>
EXPENDITURES			
INTEREST	84,600.00	\$ 84,600.00	\$ 0.00
PRINCIPAL	600,000.00	600,000.00	0.00
TOTAL EXPENDITURES	<u>684,600.00</u>	<u>\$ 684,600.00</u>	<u>\$ 0.00</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(1,418.07)		
UNENCUMBERED CASH, JULY 1, 2022	<u>850,642.44</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 849,224.37</u>		

BOND AND INTEREST FUND (USD #488)

	22-23 ACTUAL	22-23 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
DELINQUENT PROPERTY TAXES	\$ 102.38	\$ 0.00	\$ 102.38
EXPENDITURES			
BOND FEES	0.00	\$ 75.00	\$ (75.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	102.38		
UNENCUMBERED CASH, JULY 1, 2022	<u>7.63</u>		
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 110.01</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 12 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>TEXTBOOK RENTAL FUND</u>	<u>CONTINGENCY RESERVE FUND</u>	<u>CARL PERKINS</u>
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 21,165.00	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	33,395.07	0.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>30,000.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>84,560.07</u>	<u>0.00</u>	<u>0.00</u>
<u>EXPENDITURES</u>			
TEXTBOOKS	81,716.93	0.00	0.00
STUDENT SUPPORT SERVICES	19,400.00	0.00	0.00
CENTRAL SERVICES	0.00	200.00	0.00
OPERATIONS & MAINTENANCE	0.00	65,165.62	0.00
CLOSE FUND TO CAREER & POSTSECONDARY	<u>0.00</u>	<u>0.00</u>	<u>10,890.00</u>
TOTAL EXPENDITURES	<u>101,116.93</u>	<u>65,365.62</u>	<u>10,890.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(16,556.86)	(65,365.62)	(10,890.00)
UNENCUMBERED CASH, JULY 1, 2022	<u>151,700.93</u>	<u>742,145.93</u>	<u>10,890.00</u>
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 135,144.07</u>	<u>\$ 676,780.31</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 13 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>TITLE IV - A</u>	<u>TITLE I</u>	<u>TITLE II - A</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 17,438.00	\$ 144,129.00	\$ 27,051.00
TRANSFER FROM TITLE IV-A	<u>0.00</u>	<u>17,438.00</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>17,438.00</u>	<u>161,567.00</u>	<u>27,051.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	163,857.00	838.53
INSTRUCTIONAL SUPPORT	0.00	0.00	31,236.47
TRANSFER TO TITLE I	<u>17,438.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>17,438.00</u>	<u>163,857.00</u>	<u>32,075.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	(2,290.00)	(5,024.00)
UNENCUMBERED CASH, JULY 1, 2022	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 0.00</u>	<u>\$ (2,290.00)</u>	<u>\$ (5,024.00)</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 14 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>ESSER III CARES ACT</u>	<u>GIFTS AND GRANTS</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS	\$ 1,089,355.00	\$ 66.47
KANSAS DEPARTMENT OF EDUCATION-MHIT GRANT	0.00	41,731.00
USD #115 - CARL PERKINS	0.00	2,295.98
GREATER MANHATTAN COMM. -APPLESEED	0.00	22,355.07
GREATER MANHATTAN COMM. -SAYLOR SHS EXTRACURRICULAR	0.00	16,978.00
AXTELL AFTER SCHOOL	0.00	2,040.00
EAGLES BOOSTER CLUB	0.00	3,406.95
SCIENCE & BUSINESS	0.00	7,241.91
SAFE AND SECURE GRANT	0.00	19,181.00
OTHER DONATIONS	0.00	18,715.40
	<u>1,089,355.00</u>	<u>134,011.78</u>
<u>TOTAL REVENUE</u>		
<u>EXPENDITURES</u>		
COMMUNITY SERVICES OPERATIONS	0.00	1,742.69
USD #115 - CARL PERKINS	0.00	2,315.92
SAFE AND SECURE GRANT	0.00	19,181.00
MHIT EXPENSES	0.00	13,335.00
INSTRUCTION	85,299.95	71,838.69
STUDENT SUPPORT SERVICES	39,590.16	17,314.21
INSTRUCTIONAL SUPPORT STAFF	6,470.00	0.00
SCHOOL ADMINISTRATION	4,426.15	0.00
CENTRAL SERVICES	2,313.11	0.00
OPERATIONS & MAINTENANCE	5,253.23	0.00
STUDENT TRANSPORTATION	5,560.03	0.00
FOOD OPERATIONS	1,517.86	0.00
BUILDING IMPROVEMENTS	813,360.00	0.00
	<u>963,790.49</u>	<u>125,727.51</u>
<u>TOTAL EXPENDITURES</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	125,564.51	8,284.27
UNENCUMBERED CASH, JULY 1, 2022	<u>(54,577.61)</u>	<u>28,238.64</u>
UNENCUMBERED CASH, JUNE 30, 2023	<u>\$ 70,986.90</u>	<u>\$ 36,522.91</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 15 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>ROTHFELDER SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>	
INTEREST	\$ <u>31.33</u>
<u>EXPENDITURES</u>	
SCHOLARSHIPS	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	31.33
UNENCUMBERED CASH, JULY 1, 2022	<u>6,258.22</u>
UNENCUMBERED CASH, JUNE 30, 2023	\$ <u><u>6,289.55</u></u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS</u>				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2020	\$ 12.80	\$ 0.00	\$ 12.80	\$ 0.00
CLASS OF 2021	395.10	0.00	395.10	0.00
CLASS OF 2023	276.17	1,584.65	217.05	1,643.77
CLASS OF 2024	500.00	8,800.00	3,985.21	5,314.79
CLASS OF 2025	0.00	1,000.00	0.00	1,000.00
CLASS OF 2026	0.00	895.10	0.00	895.10
KAYS	3,206.26	6,420.00	5,974.37	3,651.89
FFA	7,028.94	11,503.93	12,493.19	6,039.68
SCHOLARSHIPS	1,615.93	163.63	153.32	1,626.24
NATIONAL HONOR SOCIETY	888.64	240.74	385.00	744.38
STUCO	1,204.46	1,191.00	1,497.02	898.44
SUBTOTAL AXTELL PUBLIC SCHOOLS	15,128.30	31,799.05	25,113.06	21,814.29
WETMORE HIGH SCHOOL				
KAYS	3,877.97	11,915.04	15,793.01	0.00
SHOP CLASS	200.00	600.00	800.00	0.00
STUCO	895.38	3,246.14	4,084.65	56.87
HONOR SOCIETY	2,398.79	7,576.37	9,975.16	0.00
CLASS OF 2021	658.68	0.00	658.68	0.00
CLASS OF 2023	2,382.01	7,546.03	9,928.04	0.00
CLASS OF 2024	0.00	8,670.16	8,670.16	0.00
SUBTOTAL WETMORE HIGH SCHOOL	10,412.83	39,553.74	49,909.70	56.87

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 2,310.99	\$ 4,480.30	\$ 4,463.65	\$ 2,327.64
KAYS	4,183.05	3,643.13	2,904.93	4,921.25
FFA	19,301.26	50,745.80	54,823.13	15,223.93
SABETHA BUSINESS CLUB	3,503.89	270.00	0.00	3,773.89
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	2,368.56	1,969.25	1,477.70	2,860.11
NATIONAL HONOR SOCIETY	1,148.13	1,734.79	1,440.87	1,442.05
FCA	508.96	275.00	695.65	88.31
CLASS OF 2023	2,261.03	0.00	2,347.52	(86.49)
CLASS OF 2024	700.00	9,966.00	6,526.75	4,139.25
CLASS OF 2025	300.00	540.00	0.00	840.00
CLASS OF 2026	0.00	540.00	0.00	540.00
SUBTOTAL SABETHA HIGH SCHOOL	<u>37,409.58</u>	<u>74,164.27</u>	<u>74,680.20</u>	<u>36,893.65</u>
TOTAL AGENCY FUNDS	\$ <u>62,950.71</u>	\$ <u>145,517.06</u>	\$ <u>149,702.96</u>	\$ <u>58,764.81</u>

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FUNDS	BEGINNING		CASH RECEIPTS	EXPENDITURES	ENDING		OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
	UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES			UNENCUMBERED CASH BALANCE	ENCUMBRANCES		
GATE RECEIPTS FUNDS								
AXTELL PUBLIC SCHOOLS								
SENIOR HIGH ATHLETICS	\$ 1,401.45	\$ 0.00	\$ 45,641.53	\$ 41,891.16	\$ 5,151.82	\$ 0.00	\$ 5,151.82	
JUNIOR HIGH ATHLETICS	9,490.71	0.00	35,622.68	40,218.86	4,894.53	0.00	4,894.53	
WETMORE HIGH SCHOOL								
ATHLETICS	1,563.65	0.00	21,591.22	23,154.87	0.00	0.00	0.00	
SABETHA HIGH SCHOOL								
ATHLETICS	27,098.14	0.00	173,956.09	171,966.27	29,087.96	0.00	29,087.96	
SABETHA MIDDLE SCHOOL								
ATHLETICS	13,430.50	0.00	28,334.97	30,423.28	11,342.19	0.00	11,342.19	
SUBTOTAL GATE RECEIPTS FUNDS	52,984.45	0.00	305,146.49	307,654.44	50,478.50	0.00	50,478.50	
SCHOOL PROJECTS FUNDS								
AXTELL PUBLIC SCHOOLS								
SCHOOL PLAY	2,160.22	0.00	812.24	430.55	2,541.91	0.00	2,541.91	
STUDENT PURCHASES/REVOLVING	859.66	0.00	6,879.62	6,889.64	849.64	0.00	849.64	
FFA FARM SAFETY	442.08	0.00	0.00	329.87	112.21	0.00	112.21	
SALES TAX	0.00	0.00	5,175.49	5,175.49	0.00	0.00	0.00	
ANNUAL	90.17	0.00	5,320.00	0.00	5,410.17	0.00	5,410.17	
AHS CHEERLEADERS	864.51	0.00	3,578.24	3,031.87	1,410.88	0.00	1,410.88	
AHS MUSIC/BAND	141.71	0.00	2,179.76	2,042.13	279.34	0.00	279.34	
AG CLASSROOM TOOL REPLACEMENT	493.24	0.00	64.00	234.32	322.92	0.00	322.92	
LIBRARY BOOK FUND	1,190.33	0.00	2,915.66	3,284.09	841.90	0.00	841.90	
FACULTY	25.20	0.00	0.00	25.20	0.00	0.00	0.00	
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	2,883.80	0.00	1,870.80	1,229.56	3,525.04	0.00	3,525.04	
HCC COURSES ENGLISH	5,830.53	0.00	3,000.00	1,813.52	7,017.01	0.00	7,017.01	
HCC COURSES MATH	3,778.24	0.00	0.00	1,445.05	2,333.19	0.00	2,333.19	
STUDENT ACTIVITY PROJECTS	1,650.45	0.00	12,972.79	6,478.62	8,144.62	0.00	8,144.62	
AHS BB FUND	51.78	0.00	0.00	51.78	0.00	0.00	0.00	
ELEMENTARY FIELD TRIP	2,106.18	0.00	0.00	444.00	1,662.18	0.00	1,662.18	
GREENHOUSE	117.67	0.00	347.31	84.85	380.13	0.00	380.13	
SUPERHEROS	2,026.35	0.00	0.00	0.00	2,026.35	0.00	2,026.35	
WEIGHT ROOM	3,087.51	0.00	0.00	2,388.89	698.62	0.00	698.62	
SUBTOTAL AXTELL PUBLIC SCHOOLS	27,799.63	0.00	45,115.91	35,359.43	37,556.11	0.00	37,556.11	
WETMORE HIGH SCHOOL								
STUDENT ACTIVITY PROJECTS	4,226.16	0.00	17,567.48	21,793.64	0.00	0.00	0.00	
LIBRARY PROJECT	124.22	0.00	372.66	496.88	0.00	0.00	0.00	
TEACHER ACCT	1,960.05	0.00	7,418.76	9,378.81	0.00	0.00	0.00	
SAFE	751.97	0.00	0.00	751.97	0.00	0.00	0.00	
MUSIC	12,629.44	0.00	40,012.97	52,642.41	0.00	0.00	0.00	
CARDINAL	4,925.45	0.00	20,237.35	21,592.20	3,570.60	0.00	3,570.60	
CHEERLEADERS	774.28	0.00	3,840.34	4,614.62	0.00	0.00	0.00	
HS PLC	361.12	0.00	0.00	361.12	0.00	0.00	0.00	
BAND/VOCAL	2,015.04	0.00	6,570.12	8,585.16	0.00	0.00	0.00	
SCHOLARSHIPS	50.00	0.00	400.00	450.00	0.00	0.00	0.00	
SADD	50.00	0.00	1,216.02	1,266.02	0.00	0.00	0.00	
CONCESSIONS	0.00	0.00	10,781.62	10,781.62	0.00	0.00	0.00	
SUBTOTAL WETMORE HIGH SCHOOL	27,867.73	0.00	108,417.32	132,714.45	3,570.60	0.00	3,570.60	

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	BEGINNING		CASH RECEIPTS	EXPENDITURES	ENDING		OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
	UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES			UNENCUMBERED CASH BALANCE			
SCHOOL PROJECTS FUNDS (cont.)								
SABETHA HIGH SCHOOL								
SADD	\$ 7,196.38	\$ 0.00	\$ 540.00	\$ 1,445.73	\$ 6,290.65	\$ 0.00	\$ 6,290.65	
PROFESSIONAL DEVELOPMENT ANNUAL	5,834.25	0.00	0.00	0.00	5,834.25	0.00	5,834.25	
ART	4,198.73	0.00	20,078.97	17,435.90	6,841.80	0.00	6,841.80	
SHOP	1,986.13	0.00	1,905.00	1,785.43	2,105.70	0.00	2,105.70	
LIFT-A-THON	2,328.71	0.00	3,907.44	5,076.31	1,159.84	0.00	1,159.84	
DRAMA	4,726.31	0.00	1,060.00	2,161.46	3,624.85	0.00	3,624.85	
BAND	8,333.87	0.00	3,509.68	2,329.77	7,513.76	0.00	7,513.76	
ODYSSEY SINGERS	19,898.43	0.00	4,480.50	1,351.44	23,027.49	0.00	23,027.49	
LIBRARY/LIBRARY FINES	4,232.50	0.00	8,258.00	3,516.42	8,974.08	0.00	8,974.08	
ACT PREP	452.39	0.00	45.49	25.39	472.49	0.00	472.49	
PUBLIC SPEAKING	315.32	0.00	2,354.00	2,166.00	503.32	0.00	503.32	
BLUE CREW	21,265.12	0.00	3,000.00	565.84	23,699.28	0.00	23,699.28	
PHYSICAL EDUCATION	67.60	0.00	40.00	0.00	107.60	0.00	107.60	
JAY JAYS CHEERLEADERS	0.48	0.00	274.96	275.44	0.00	0.00	0.00	
THE SPOKESMAN	8,834.37	0.00	20,763.19	21,337.70	6,259.86	0.00	6,259.86	
MUSICAL	503.80	0.00	13.33	514.28	2.65	0.00	2.65	
SPED CLASSROOM	3,439.06	0.00	5,550.97	5,881.95	3,108.08	0.00	3,108.08	
CONCESSIONS	0.00	0.00	448.28	284.05	164.21	0.00	164.21	
STUDENT ACTIVITY PROJECTS	6,187.42	0.00	38,499.04	38,544.18	6,142.28	0.00	6,142.28	
SUBTOTAL SABETHA HIGH SCHOOL	128,691.12	0.00	132,028.24	122,149.09	136,570.27	0.00	136,570.27	
SABETHA MIDDLE SCHOOL								
STUDENT ACTIVITY PROJECTS	32,753.75	0.00	6,994.43	11,793.42	27,954.76	0.00	27,954.76	
TECHNOLOGY	1,246.17	0.00	120.00	133.84	1,232.33	0.00	1,232.33	
STUDENT ASSISTANCE PROJECT	219.89	0.00	976.93	976.93	219.89	0.00	219.89	
SALES TAX	141.04	0.00	2,972.46	2,997.67	115.83	0.00	115.83	
FLOWER/COFFEE FUND	649.93	0.00	26,048.40	25,699.95	998.38	0.00	998.38	
ART	2,953.68	0.00	292.75	972.97	2,273.46	0.00	2,273.46	
STUCO	621.89	0.00	219.89	219.89	621.89	0.00	621.89	
BAND	390.00	0.00	30.00	420.00	0.00	0.00	0.00	
LIBRARY BOOK FAIR	788.52	0.00	5,061.10	4,931.10	918.52	0.00	918.52	
COUNTRY MART EDUC	5,399.10	0.00	12,997.85	14,849.49	3,547.46	0.00	3,547.46	
CONCESSIONS PROJECT	14,320.92	0.00	13,074.31	10,581.46	16,813.75	0.00	16,813.75	
LIFETOUCH PICTURES	2,837.20	0.00	120.00	782.69	2,174.51	0.00	2,174.51	
ANGEL FUND	4,278.41	0.00	1,242.58	747.99	4,773.00	0.00	4,773.00	
SCHOOL AGENDA/PLANNER	0.00	0.00	157.50	35.00	122.50	0.00	122.50	
YEARBOOK FEE	0.00	0.00	590.45	73.39	517.06	0.00	517.06	
VENDING/POP MACHINES	0.00	0.00	1,451.43	891.12	560.31	0.00	560.31	
SUBTOTAL SABETHA MIDDLE SCHOOL	66,600.50	0.00	72,350.08	76,106.93	62,843.65	0.00	62,843.65	
SABETHA ELEMENTARY SCHOOL								
NEEDY CHILDREN PROJECT	472.41	0.00	0.00	0.00	472.41	0.00	472.41	
POP PROJECT	362.44	0.00	558.82	668.47	252.79	0.00	252.79	
BOOK FAIR	4,038.35	0.00	6,966.20	7,796.48	3,208.07	0.00	3,208.07	
TREE PROJECT	1,493.91	0.00	0.00	0.00	1,493.91	0.00	1,493.91	
STUDENT ACTIVITIES (PICTURES) PROJECT	3,812.44	0.00	249.67	1,075.11	2,987.00	0.00	2,987.00	
FRANCES SAUER ANGEL FUND	4,904.90	0.00	3,290.00	0.00	8,194.90	0.00	8,194.90	
ART	775.00	0.00	688.75	0.00	1,463.75	0.00	1,463.75	
SUBTOTAL SABETHA ELEMENTARY SCHOOL	15,859.45	0.00	11,753.44	9,540.06	18,072.83	0.00	18,072.83	
SUBTOTAL SCHOOL PROJECT FUNDS	264,818.43	0.00	369,664.99	375,869.96	258,613.46	0.00	258,613.46	
TOTAL DISTRICT ACTIVITY FUNDS	\$ 317,802.88	\$ 0.00	\$ 674,811.48	\$ 683,524.40	\$ 309,089.96	\$ 0.00	\$ 309,089.96	

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

**OTHER SUPPLEMENTARY INFORMATION
SINGLE AUDIT SECTION**

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100



Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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. 113
Sabetha, Kansas 66534

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 113, Sabetha, Kansas, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon, dated January 8, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District'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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

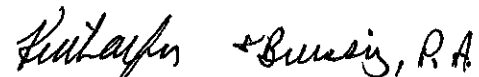
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and

material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Kickhaefer & Buessing, P.A.
Marysville, Kansas
January 8, 2024

Kenneth L. Kickhaefer, CPA
P.O. Box 269
1100 Broadway
Marysville, KS 66508
(785) 562-2100



Kent A. Buessing, CPA
P.O. Box 191
508 Main Street
Seneca, KS 66538
(785) 336-2400

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. 113
Sabetha, Kansas 66534

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 113, Sabetha, Kansas's (the District) 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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion Unified School District No. 113, Sabetha, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States; and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 the District's compliance requirements referred to above.

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 the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting 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 the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's 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 weaknesses 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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kickhaefer & Buessing, P.A.

Kickhaefer & Buessing, P.A.

Marysville, Kansas

January 8, 2024

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Provided To Sub-Recipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through Kansas Department of Education -				
Child Nutrition Cluster				
School Breakfast Program	10.553	D0113	\$ -	\$ 75,970.27
National School Lunch Program	10.555	D0113	-	437,070.78
Summer Food Service Program for Children	10.559	D0113	-	41,361.60
Total Child Nutrition Cluster			<u>-</u>	<u>554,402.65</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>554,402.65</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed through Kansas Department of Education -				
Title I				
Title IV A	84.010A	D0113	-	146,419.00
Title II - A	84.424A	D0113	-	17,438.00
Secondary Program Improvement Funds - Carl Perkins Reserve	84.367A	D0113	-	32,075.00
	84.048A	D0113	-	6,450.00
Elementary and Secondary School Emergency Relief Funds				
Covid 19 - ESSER II Special Education	84.425D	D0113	8,791.69	8,792.00
Covid 19 - ESSER III	84.425D	D0113	-	963,790.49
Passed Through Nemaha Central Consortium -				
Secondary Program Improvement Funds - Carl Perkins	84.048A	D0113	<u>-</u>	<u>2,315.92</u>
Total U.S Department of Education			<u>8,791.69</u>	<u>1,177,280.41</u>
<u>U.S. FEDERAL COMMUNICATIONS COMMISSION</u>				
Passed through Universal Service Administrative Co.-				
Covid 19 - Emergency Connectivity Fund Program	32.009		<u>-</u>	<u>18,000.00</u>
Total U.S Federal Communications Commission			<u>-</u>	<u>18,000.00</u>
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u>				
Passed through Kansas Department of Education -				
Youth Risk Behavior Survey	93.079	D0113	<u>-</u>	<u>300.00</u>
Total U.S Dept. of Health and Human Services			<u>-</u>	<u>300.00</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 8,791.69</u>	<u>\$ 1,749,983.06</u>

UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Unified School District No. 113, Sabetha, Kansas (the District), under programs of the federal government for the fiscal year ended June 30, 2023. The information in the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note 1C to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – FUNDS EXPENDED

Funds in Schedule 2 where federal expenditures were expended:

Food Service Fund	554,402.65
Title I Fund	146,419.00
Title II-A Fund	32,075.00
Title IV-A Fund	17,438.00
Special Education Fund–ESSER II Sped	8,792.00
ESSER III Fund	963,790.49
Capital Outlay	18,000.00
General Fund	300.00
Gifts and Grants	2,315.92
Career & Postsecondary Education	<u>6,450.00</u>
	<u>\$1,749,983.06</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|---------|
| 1. Type of auditors' opinion issued on whether the financial statement audited was prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| 3. Noncompliance material to the financial statement noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| 2. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.518(a)? | No |

4. Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>AL Number</u>
Covid 19-Education Stabilization Fund – ESSER	84.425D

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 2 - FINDINGS – FINANCIAL STATEMENT AUDIT

None.

SECTION 3 - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

None.

UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no reportable findings.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS

There were no reportable findings.

