

# Kamiah Joint School District No. 304

Year Ended June 30, 2022

## Audited Financial Statements



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**Quest CPAs PLLC**



KAMIAH JOINT SCHOOL DISTRICT NO. 304

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## Independent Auditor's Report

Board of Trustees  
Kamiah Joint School District No. 304

### Report on the Audit of the Financial Statements

#### *Qualified and Unmodified Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kamiah Joint School District No. 304 (the School) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

#### *Qualified Opinion on the Governmental Activities*

In our opinion, except for the effects of the matter described in the Matter Giving Rise to the Qualified Opinion on the Governmental Activities section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2022, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### *Unmodified Opinions on All Other Opinion Units Described Below*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Qualified and Unmodified Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School 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 audit opinions.

### ***Matter Giving Rise to the Qualified Opinion on the Governmental Activities***

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School'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.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 School'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School'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.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules and schedule of employer's share of net pension asset and liability and schedule of employer contributions listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has not included the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 School'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 the School's internal control over financial reporting and compliance.

***Quest CPAs PLLC***

Payette, Idaho  
September 20, 2022



**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Statement of Net Position

June 30, 2022

	<b>Governmental Activities</b>
<b>Assets</b>	
Current Assets	
Cash & Investments	\$2,288,334
Receivables:	
Local Sources	224,678
State Sources	7,758
Federal Sources	3,630,494
Total Current Assets	6,151,264
Noncurrent Assets	
Depreciable Net Capital Assets	1,194,456
Net Pension Asset	57,945
Total Noncurrent Assets	1,252,401
<b>Total Assets</b>	7,403,665
 <b>Deferred Outflows of Resources</b>	
Pension Items	1,067,784
<b>Total Deferred Outflows of Resources</b>	1,067,784
<b>Total Assets and Deferred Outflows of Resources</b>	\$8,471,449
 <b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$0
Salaries & Benefits Payable	509,449
Unspent Grant Allocation	3,277,331
Total Current Liabilities	3,786,780
<b>Total Liabilities</b>	3,786,780
 <b>Deferred Inflows of Resources</b>	
Pension Items	1,853,700
<b>Total Deferred Inflows of Resources</b>	1,853,700
<b>Total Liabilities and Deferred Inflows of Resources</b>	5,640,480
 <b>Net Position</b>	
Net Investment in Capital Assets	1,194,456
Restricted:	
Special Programs	1,391,595
Capital Projects	167,040
Unrestricted	77,878
<b>Total Net Position</b>	2,830,969
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	\$8,471,449

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Statement of Activities  
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Governmental Activities	Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions		
<b>Governmental Activities</b>					
<b>Instructional Programs</b>					
Elementary School	\$1,446,745		\$642,889		(\$803,856)
Secondary School	741,723		306,082		(435,641)
Special Education	707,871		260,609		(447,262)
Special Education Preschool	4,735		3,906		(829)
Gifted & Talented	0				0
School Activity	81,056	\$5,248			(75,808)
Summer School Program	0				0
<b>Support Service Programs</b>					
Attendance - Guidance - Health	130,386		19,519		(110,867)
Special Education Support Services	84,144		7,571		(76,573)
Instruction Improvement	385,261		236,033		(149,228)
Educational Media	14,729				(14,729)
Board of Education	14,840				(14,840)
District Administration	118,799				(118,799)
School Administration	310,687				(310,687)
Business Operations	89,294				(89,294)
Administrative Technology Service	0				0
Buildings - Care	269,741		350		(269,391)
Maintenance - Non-Student Occupied	0		247,998		247,998
Maintenance - Student Occupied	396,078		620,993		224,915
Maintenance - Grounds	15,661				(15,661)
Security Program	0				0
Pupil-To-School Transportation	239,042				(239,042)
Pupil-Activity Transportation	15,940				(15,940)
General Transportation	0				0
<b>Non-Instructional Programs</b>					
Child Nutrition	254,106	6,793	290,788		43,475
Community Services	166,092	161,409			(4,683)
Capital Assets - Student Occupied	92,086				(92,086)
Capital Assets - Non-Student Occupied	0				0
<b>Total Governmental Activities</b>	<b>\$5,579,016</b>	<b>\$173,450</b>	<b>\$2,636,738</b>	<b>\$0</b>	<b>(\$2,768,828)</b>
<b>Changes in Net Position</b>					<b>Total</b>
<b>Net (Expense) Revenue</b>					<b>(2,768,828)</b>
<b>General Revenues</b>					
Local Taxes					683,926
Other Local Revenues					29,724
State Revenues					3,286,500
Federal Revenues					0
Pension Revenue (Expense)					(83,499)
<b>Total</b>					<b>3,916,651</b>
<b>Change in Net Position</b>					<b>1,147,823</b>
<b>Net Position - Beginning</b>					<b>1,683,146</b>
<b>Net Position - Ending</b>					<b>\$2,830,969</b>

KAMIAH JOINT SCHOOL DISTRICT NO. 304

Balance Sheet - Governmental Funds

June 30, 2022

	General Fund	Forest Reserve Fund	Child Nutrition Fund	Nonmajor Governmental Funds
<b>Assets</b>				
Cash & Investments	\$716,573	\$665,705	\$133,904	\$376,793
Receivables:				
Local Sources	224,678			0
State Sources	7,758			0
Federal Sources			11,470	3,619,024
Due From Other Funds	264,083			0
<b>Total Assets</b>	<u>\$1,213,092</u>	<u>\$665,705</u>	<u>\$145,374</u>	<u>\$3,995,817</u>
<b>Liabilities</b>				
Accounts Payable				\$0
Due To Other Funds				264,083
Salaries & Benefits Payable	\$407,243		\$12,610	89,596
Unspent Grant Allocation			11,470	3,265,861
<b>Total Liabilities</b>	<u>407,243</u>	<u>\$0</u>	<u>24,080</u>	<u>3,619,540</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues	55,155			0
<b>Total Deferred Inflows of Resources</b>	<u>55,155</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs		665,705	121,294	209,237
Capital Projects				167,040
Unassigned	750,694			0
<b>Total Fund Balances</b>	<u>750,694</u>	<u>665,705</u>	<u>121,294</u>	<u>376,277</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$1,213,092</u>	<u>\$665,705</u>	<u>\$145,374</u>	<u>\$3,995,817</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Balance Sheet - Governmental Funds

June 30, 2022

	<b>Total Governmental Funds</b>
<b>Assets</b>	
Cash & Investments	\$1,892,975
Receivables:	
Local Sources	224,678
State Sources	7,758
Federal Sources	3,630,494
Due From Other Funds	264,083
<b>Total Assets</b>	<u><u>\$6,019,988</u></u>
<b>Liabilities</b>	
Accounts Payable	\$0
Due To Other Funds	264,083
Salaries & Benefits Payable	509,449
Unspent Grant Allocation	3,277,331
<b>Total Liabilities</b>	<u><u>4,050,863</u></u>
<b>Deferred Inflows of Resources</b>	
Unavailable Tax Revenues	55,155
<b>Total Deferred Inflows of Resources</b>	<u><u>55,155</u></u>
<b>Fund Balances</b>	
Restricted:	
Special Programs	996,236
Capital Projects	167,040
Unassigned	750,694
<b>Total Fund Balances</b>	<u><u>1,913,970</u></u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u><u>\$6,019,988</u></u>

June 30, 2022

**Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities**

<b>Total Governmental Fund Balances</b>	\$1,913,970
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,194,456
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The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position and are not reported in the governmental funds.	395,359
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Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds.	55,155
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Net pension asset/liability and related pension deferred outflows and deferred inflows are not due and payable in the current period and therefore are not reported in the funds.	(727,971)
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<b>Net Position of Governmental Activities</b>	<u><u>\$2,830,969</u></u>
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**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2022

	<u>General Fund</u>	<u>Forest Reserve Fund</u>	<u>Child Nutrition Fund</u>	<u>Other Governmental Funds</u>
<b>Revenues</b>				
Local Taxes	\$672,718			\$0
Other Local Revenue	30,994	\$569	\$7,347	169,764
State Revenue	3,286,500			117,677
Federal Revenue	252,968	247,998	290,288	1,722,307
<b>Total Revenues</b>	<u>4,243,180</u>	<u>248,567</u>	<u>297,635</u>	<u>2,009,748</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	1,122,926			533,715
Secondary School	689,639			159,695
Special Education	345,713			362,158
Special Education Preschool	829			3,906
Gifted & Talented				0
School Activity	81,056			0
Summer School Program				0
Support Service Programs				
Attendance - Guidance - Health	111,192			19,194
Special Education Support Services	76,573			7,571
Instruction Improvement	149,228			236,033
Educational Media	14,729			0
Board of Education	14,840			0
District Administration	118,799			0
School Administration	310,687			0
Business Operations	89,294			0
Administrative Technology Service				0
Buildings - Care	269,391			350
Maintenance - Non-Student Occupied				0
Maintenance - Student Occupied	315,915			620,993
Maintenance - Grounds	15,661			0
Security Program				0
Pupil-To-School Transportation	216,582			0
Pupil-Activity Transportation	15,940			0
General Transportation				0
Non-Instructional Programs				
Child Nutrition	6,881		247,225	0
Community Services	111			165,981
Capital Assets - Student Occupied				0
Capital Assets - Non-Student Occupied				0
<b>Total Expenditures</b>	<u>3,965,986</u>	<u>0</u>	<u>247,225</u>	<u>2,109,596</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	277,194	248,567	50,410	(99,848)
<b>Other Financing Sources (Uses)</b>				
Transfers In				124,009
Transfers Out	(124,009)			0
<b>Total Other Financing Sources (Uses)</b>	<u>(124,009)</u>	<u>0</u>	<u>0</u>	<u>124,009</u>
<b>Net Change in Fund Balances</b>	153,185	248,567	50,410	24,161
<b>Fund Balances - Beginning</b>	597,509	417,138	70,884	352,116
<b>Fund Balances - Ending</b>	<u>\$750,694</u>	<u>\$665,705</u>	<u>\$121,294</u>	<u>\$376,277</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2022

	<u><b>Total Governmental Funds</b></u>
<b>Revenues</b>	
Local Taxes	\$672,718
Other Local Revenue	208,674
State Revenue	3,404,177
Federal Revenue	2,513,561
<b>Total Revenues</b>	<u>6,799,130</u>
<b>Expenditures</b>	
Instructional Programs	
Elementary School	1,656,641
Secondary School	849,334
Special Education	707,871
Special Education Preschool	4,735
Gifted & Talented	0
School Activity	81,056
Summer School Program	0
Support Service Programs	
Attendance - Guidance - Health	130,386
Special Education Support Services	84,144
Instruction Improvement	385,261
Educational Media	14,729
Board of Education	14,840
District Administration	118,799
School Administration	310,687
Business Operations	89,294
Administrative Technology Service	0
Buildings - Care	269,741
Maintenance - Non-Student Occupied	0
Maintenance - Student Occupied	936,908
Maintenance - Grounds	15,661
Security Program	0
Pupil-To-School Transportation	216,582
Pupil-Activity Transportation	15,940
General Transportation	0
Non-Instructional Programs	
Child Nutrition	254,106
Community Services	166,092
Capital Assets - Student Occupied	0
Capital Assets - Non-Student Occupied	0
<b>Total Expenditures</b>	<u>6,322,807</u>
<b>Excess (Deficiency) of Revenues</b>	
<b>Over Expenditures</b>	476,323
<b>Other Financing Sources (Uses)</b>	
Transfers In	124,009
Transfers Out	(124,009)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>
<b>Net Change in Fund Balances</b>	476,323
<b>Fund Balances - Beginning</b>	<u>1,437,647</u>
<b>Fund Balances - Ending</b>	<u><u>\$1,913,970</u></u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2022

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of  
Activities**

**Net Change in Fund Balances - Total Governmental Funds** \$476,323

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the excess of capital outlays over (under) depreciation expense in the current period. 426,284

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 11,208

The net change in position of the internal service fund is reported in the governmental activities in the statement of activities. 235

Changes in net pension liability and related pension source deferred outflow and deferred inflow of resources do not provide or require current financial resources and therefore are not reflected in the funds. 233,773

**Change in Net Position of Governmental Activities** \$1,147,823



**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Statement of Net Position - Proprietary Fund

June 30, 2022

	<u>Internal Service Fund</u>
<b>Assets</b>	
Current Assets	
Cash & Investments	\$395,359
Receivables:	
Accounts	
Total Current Assets	<u>395,359</u>
<b>Total Assets</b>	<u><u>\$395,359</u></u>
<b>Net Position</b>	
Restricted:	
Special Programs	<u>\$395,359</u>
<b>Total Net Position</b>	<u><u>\$395,359</u></u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund  
Year Ended June 30, 2022

	<b>Internal Service Fund</b>
<b>Operating Revenues</b>	
Other Local Revenue	
<b>Total Operating Revenues</b>	\$0
<b>Operating Expenses</b>	
Medical Benefits	
<b>Total Operating Expenses</b>	0
<b>Operating Income (Loss)</b>	0
<b>Nonoperating Revenues (Expenses)</b>	
Investment Return	235
<b>Total Nonoperating Revenue (Expenses)</b>	235
<b>Income (Loss) Before Contributions &amp; Transfers</b>	235
Transfers In	
Transfers Out	
	235
<b>Change in Net Position</b>	235
<b>Net Position - Beginning</b>	395,124
<b>Net Position - Ending</b>	\$395,359

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Statement of Cash Flows - Proprietary Fund

Year Ended June 30, 2022

	<u>Internal Service Fund</u>
<b>Cash Flows From Operations</b>	
Receipts from Interfund Services Provided	
Payments for Interfund Services Used	
<b>Cash Provided (Used) By Operations</b>	<u>\$0</u>
<b>Cash Flows From Investments</b>	
Investment Return	235
<b>Cash Provided (Used) By Investments</b>	<u>235</u>
<b>Change in Cash &amp; Investments</b>	235
<b>Cash &amp; Investments - Beginning</b>	395,124
<b>Cash &amp; Investments - Ending</b>	<u><u>\$395,359</u></u>
<b>Reconciliation of Operating Income (Loss) to Cash Provided (Used) By Operations</b>	
<b>Operating Income (Loss)</b>	\$0
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operations:	
Changes in Assets & Liabilities:	
Receivables	
<b>Cash Provided (Used) By Operations</b>	<u><u>\$0</u></u>

# KAMIAH JOINT SCHOOL DISTRICT NO. 304

## Notes to Financial Statements

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### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity** – Kamiah Joint School District No. 304 (the School) provides public school educational services as authorized by Section 33 of Idaho Code. The School's boundaries for taxing and school enrollment purposes are located within Idaho and Lewis Counties.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to school districts. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements - Government-Wide Statements** – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds are not included in the government-wide statements.

**Basic Financial Statements - Fund Financial Statements** – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Notes to Financial Statements

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The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

*General Fund* – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Major special revenue funds include the forest reserve fund, which is used primarily for major capital outlay and the child nutrition fund, which serves to account for providing nutritional meals to students (including subsidized meals).

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

*Internal Service Fund* – The internal service fund is used to account for the School's medical benefit pool used for its health insurance plan. As the internal service fund serves the governmental funds of the School, it is classified with the governmental activities on the government-wide statements.

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

**Cash and Investments** – Nearly all the cash and investment balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash and investments are reported in each fund as cash and investments. Interest earned on pooled cash and investments is allocated to the various funds based on each fund's respective investment balance. Investments include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Inventories** – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition

## KAMIAH JOINT SCHOOL DISTRICT NO. 304

### Notes to Financial Statements

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value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of all depreciable assets is recorded using the straight line method, except for certain transportation vehicles which use the declining balance method.

**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded. Compensated absences will be paid by the fund in which the employee works.

**Other Post-Employment Benefits** – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis. Other post-employment benefits will be paid by the fund in which the employee works.

**Pensions** – For purposes of measuring the net pension asset/liability and pension revenue/expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from the Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Pension obligations will be paid by the fund in which the employee works.

**Deferred Outflows/Inflows of Resources** – The School’s financial statements may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net assets that apply to a future period. Deferred inflows of resources represent an acquisition of net assets that apply to a future period. Deferred outflows/inflows of resources generally represent amounts that are not available in the current period.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Notes to Financial Statements

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body. Assigned portions represent amounts that are constrained by the government's intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

**Property Taxes** – The School is responsible for levying property taxes, but the taxes are collected by the respective county. Taxes are levied by the second Monday in September for each calendar year. Taxes are due in two installments – December 20<sup>th</sup> and June 20<sup>th</sup>. A lien is filed on real property three years from the date of delinquency.

**Contingent Liabilities** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

**Interfund Activity** – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial risk.

**Risk Management** – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**Nonmonetary Transactions** – Items received via food commodities programs are recognized at their stated fair market value.

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Notes to Financial Statements

**B. CASH AND INVESTMENTS**

Cash and investments consist of the following at year end:

Cash - Deposits	\$832,308
Investments - Local Gov't Investment Pool	1,456,026
<b>Total</b>	<u><u>\$2,288,334</u></u>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$832,308 and the bank balances were \$1,064,315. Of the bank balances, \$250,000 was insured, and the balance was uninsured and uncollateralized.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

**Interest rate risk:**

Investment Type	<b>Investment Maturity Schedule (In Years)</b>	
	Less Than 1	Total
Local Gov't Invest Pool	\$1,456,026	\$1,456,026
<b>Total</b>	<u><u>\$1,456,026</u></u>	<u><u>\$1,456,026</u></u>

**Credit rate risk:**

Investment Type	<b>Investment Rating Schedule</b>	
	Not Rated	Total
Local Gov't Invest Pool	\$1,456,026	\$1,456,026
<b>Total</b>	<u><u>\$1,456,026</u></u>	<u><u>\$1,456,026</u></u>

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Government, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer's office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days' notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at [www.sto.idaho.gov](http://www.sto.idaho.gov).



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Notes to Financial Statements

**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
Local Sources			
Local Taxes	\$216,794		\$216,794
Other Local Sources	7,884		7,884
<b>Total</b>	<b>\$224,678</b>		<b>\$224,678</b>
State Sources			
Foundation Program	\$7,758		\$7,758
<b>Total</b>	<b>\$7,758</b>		<b>\$7,758</b>
Federal Sources			
Special Programs		\$3,630,494	\$3,630,494
<b>Total</b>		<b>\$3,630,494</b>	<b>\$3,630,494</b>

**D. CAPITAL ASSETS**

A summary of capital assets for the year is as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Depreciable Capital Assets				
Buildings	\$4,598,566	\$540,830		\$5,139,396
Equipment	559,522			559,522
Transportation	823,899			823,899
Subtotal	5,981,987	540,830	\$0	6,522,817
Accumulated Depreciation				
Buildings	4,040,963	67,989		4,108,952
Equipment	495,833	24,097		519,930
Transportation	677,019	22,460		699,479
Subtotal	5,213,815	114,546	0	5,328,361
<b>Total</b>	<b>768,172</b>	<b>426,284</b>	<b>0</b>	<b>1,194,456</b>
<b>Net Capital Assets</b>	<b>\$768,172</b>	<b>\$426,284</b>	<b>\$0</b>	<b>\$1,194,456</b>

KAMIAH JOINT SCHOOL DISTRICT NO. 304

Notes to Financial Statements

Depreciation expense was charged to the following program:

Capital Assets - Student Occupied	\$92,086
Pupil-To-School Transportation	22,460
<b>Total</b>	<b>\$114,546</b>

**E. PENSION PLAN**

*Plan Description*

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2021 it was 7.16% for general employees and 9.13%

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Notes to Financial Statements

for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$317,272 for the year ended June 30, 2022.

*Pension Asset/Liabilities, Pension Revenue (Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2022, the School reported an asset for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The School's proportion of the net pension asset was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, the School's proportion was 0.073369 percent.

For the year ended June 30, 2022, the School recognized pension revenue (expense) of (\$83,499). At June 30, 2022, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$85,374	\$33,682
Changes in assumptions or other inputs	665,138	
Net difference between projected and actual earnings on pension plan investments		1,820,018
Employer contributions subsequent to the measurement date	317,272	
<b>Total</b>	<b>\$1,067,784</b>	<b>\$1,853,700</b>

\$317,272 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an adjustment to the pension expense in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2020 is 4.7 and 4.6 for the measurement period June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

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<u>Year Ended</u>	
6/30/23	(\$259,507)
6/30/24	(233,869)
6/30/25	(204,374)
6/30/26	<u>(405,438)</u>
<b>Total</b>	<b><u>(\$1,103,188)</u></b>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension asset in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1%

*Contributing Members, Service Retirement Members, and Beneficiaries*

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%
Teachers - Males	Pub-2010 Teacher Tables, increased 12%
Teachers - Females	Pub-2010 Teacher Tables, increased 21%
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The total pension asset as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Notes to Financial Statements

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

**Capital Market Assumptions from Callan 2021**

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.15%	3.06%

**Investment Policy Assumptions from PERSI November 2019**

Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

**Economic/Demographic Assumptions from Milliman 2021**

<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	2.30%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>6.35%</b>
*Net of Investment Expenses	

*Discount Rate*

The discount rate used to measure the total pension asset was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Notes to Financial Statements

rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the School's proportionate share of the net pension asset to changes in the discount rate.*

The following presents the School's proportionate share of the net pension asset calculated using the discount rate of 6.35 percent, as well as what the School's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>(5.35%)</b>	<b>Discount Rate</b>	<b>(7.35%)</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
School's proportionate share of the net pension liability (asset)	\$2,014,303	(\$57,945)	(\$1,756,609)
	<u>                    </u>	<u>                    </u>	<u>                    </u>

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Impacts on the School's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension asset or liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension asset or liability which is an estimated asset or liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension asset or liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan when deemed necessary), such deficits are not deemed to be of substantial concern.

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Notes to Financial Statements

**F. INTERFUND BALANCES AND TRANSFERS**

Interfund balances at year end consist of the following:

	<b>Due From Fund</b>	
<b>Due To Fund</b>	Nonmajor Governmental	<b>Total</b>
General	\$264,083	\$264,083
<b>Total</b>	<b>\$264,083</b>	<b>\$264,083</b>

These interfund balances resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.

Interfund transfers during the year consist of the following:

<b>Fund</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Purpose</b>
General		\$124,009	Support, Depreciation
Nonmajor Governmental	\$124,009		Support, Depreciation
<b>Total</b>	<b>\$124,009</b>	<b>\$124,009</b>	

**G. TAX ABATEMENTS**

Idaho counties are authorized by state statute to transact certain property tax activity with property owners in their respective taxing districts. The counties collect the property taxes, then allocate and remit those collections among the taxing districts within the counties. The counties are authorized to cancel or reduce property taxes due to various reasons, including the circuit breaker program, agricultural and other exemptions, and section 63-602NN exemptions under Idaho code for real property improvements.

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Budgetary Comparison Schedule - General and Major Special Revenue Funds  
 Year Ended June 30, 2022

<b>General Fund</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Final Budget</b>
	<b>(GAAP Basis)</b>			
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Variance</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Local Taxes	\$651,000	\$651,000	\$672,718	\$21,718
Other Local Revenue	21,400	21,400	30,994	9,594
State Revenue	3,068,138	3,068,138	3,286,500	218,362
Federal Revenue	75,000	75,000	252,968	177,968
<b>Total Revenues</b>	<b>3,815,538</b>	<b>3,815,538</b>	<b>4,243,180</b>	<b>427,642</b>
<b>Expenditures</b>				
<b>Instructional Programs</b>				
Elementary School	1,221,306	1,221,306	1,122,926	98,380
Secondary School	634,548	634,548	689,639	(55,091)
Special Education	186,936	186,936	345,713	(158,777)
Special Education Preschool	20,134	20,134	829	19,305
Gifted & Talented	0	0	0	0
School Activity	85,750	85,750	81,056	4,694
Summer School Program	0	0	0	0
<b>Support Service Programs</b>				
Attendance - Guidance - Health	113,845	113,845	111,192	2,653
Special Education Support Services	81,256	81,256	76,573	4,683
Instruction Improvement	162,124	162,124	149,228	12,896
Educational Media	17,555	17,555	14,729	2,826
Board of Education	18,230	18,230	14,840	3,390
District Administration	95,633	95,633	118,799	(23,166)
School Administration	248,697	248,697	310,687	(61,990)
Business Operations	84,673	84,673	89,294	(4,621)
Administrative Technology Service	0	0	0	0
Buildings - Care	315,345	315,345	269,391	45,954
Maintenance - Non-Student Occupied	0	0	0	0
Maintenance - Student Occupied	408,057	408,057	315,915	92,142
Maintenance - Grounds	15,500	15,500	15,661	(161)
Security Program	0	0	0	0
Pupil-To-School Transportation	235,662	235,662	216,582	19,080
Pupil-Activity Transportation	19,060	19,060	15,940	3,120
General Transportation	0	0	0	0
<b>Non-Instructional Programs</b>				
Child Nutrition	6,084	6,084	6,881	(797)
Community Services	15,000	15,000	111	14,889
Capital Assets - Student Occupied	245,683	245,683	0	245,683
Capital Assets - Non-Student Occupied	0	0	0	0
<b>Total Expenditures</b>	<b>4,231,078</b>	<b>4,231,078</b>	<b>3,965,986</b>	<b>265,092 *</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>(415,540)</b>	<b>(415,540)</b>	<b>277,194</b>	<b>692,734</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	(22,460)	(22,460)	(124,009)	(101,549) *
<b>Total Other Financing Sources (Uses)</b>	<b>(22,460)</b>	<b>(22,460)</b>	<b>(124,009)</b>	<b>(101,549)</b>
<b>Net Change in Fund Balances</b>	<b>(438,000)</b>	<b>(438,000)</b>	<b>153,185</b>	<b>591,185</b>
<b>Fund Balances - Beginning</b>	<b>500,000</b>	<b>500,000</b>	<b>597,509</b>	<b>97,509</b>
<b>Fund Balances - Ending</b>	<b>\$62,000</b>	<b>\$62,000</b>	<b>\$750,694</b>	<b>\$688,694</b>

\*Total expenditures (over) under appropriations are: \$163,543



**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Budgetary Comparison Schedule - General and Major Special Revenue Funds  
 Year Ended June 30, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance
	Original	Final		Positive (Negative)
<b>Forest Reserve Fund</b>				
<b>Revenues</b>				
Local Taxes	\$0	\$0	\$0	\$0
Other Local Revenue	0	0	569	569
State Revenue	0	0	0	0
Federal Revenue	0	0	247,998	247,998
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>248,567</b>	<b>248,567</b>
<b>Expenditures</b>				
<b>Instructional Programs</b>				
Elementary School	0	0	0	0
Secondary School	0	0	0	0
Special Education	0	0	0	0
Special Education Preschool	0	0	0	0
Gifted & Talented	0	0	0	0
School Activity	0	0	0	0
Summer School Program	0	0	0	0
<b>Support Service Programs</b>				
Attendance - Guidance - Health	0	0	0	0
Special Education Support Services	0	0	0	0
Instruction Improvement	0	0	0	0
Educational Media	0	0	0	0
Board of Education	0	0	0	0
District Administration	0	0	0	0
School Administration	0	0	0	0
Business Operations	0	0	0	0
Administrative Technology Service	0	0	0	0
Buildings - Care	0	0	0	0
Maintenance - Non-Student Occupied	0	0	0	0
Maintenance - Student Occupied	150,000	150,000	0	150,000
Maintenance - Grounds	0	0	0	0
Security Program	0	0	0	0
Pupil-To-School Transportation	0	0	0	0
Pupil-Activity Transportation	0	0	0	0
General Transportation	0	0	0	0
<b>Non-Instructional Programs</b>				
Child Nutrition	0	0	0	0
Community Services	0	0	0	0
Capital Assets - Student Occupied	247,073	247,073	0	247,073
Capital Assets - Non-Student Occupied	0	0	0	0
<b>Total Expenditures</b>	<b>397,073</b>	<b>397,073</b>	<b>0</b>	<b>397,073</b> *
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>(397,073)</b>	<b>(397,073)</b>	<b>248,567</b>	<b>645,640</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>(397,073)</b>	<b>(397,073)</b>	<b>248,567</b>	<b>645,640</b>
<b>Fund Balances - Beginning</b>	<b>397,073</b>	<b>397,073</b>	<b>417,138</b>	<b>20,065</b>
<b>Fund Balances - Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>\$665,705</b>	<b>\$665,705</b>

\*Total expenditures (over) under appropriations are: \$397,073

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Budgetary Comparison Schedule - General and Major Special Revenue Funds  
 Year Ended June 30, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance
	Original	Final		Positive (Negative)
<b>Child Nutrition Fund</b>				
<b>Revenues</b>				
Other Local Revenue	\$4,065	\$4,065	\$7,347	\$3,282
Federal Revenue	234,840	234,840	290,288	55,448
<b>Total Revenues</b>	<u>238,905</u>	<u>238,905</u>	<u>297,635</u>	<u>58,730</u>
<b>Expenditures</b>				
Non-Instructional Programs				
Child Nutrition	239,005	239,005	247,225	(8,220)
<b>Total Expenditures</b>	<u>239,005</u>	<u>239,005</u>	<u>247,225</u>	<u>(8,220) *</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	(100)	(100)	50,410	50,510
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	(100)	(100)	50,410	50,510
<b>Fund Balances - Beginning</b>	0	0	70,884	70,884
<b>Fund Balances - Ending</b>	<u>(\$100)</u>	<u>(\$100)</u>	<u>\$121,294</u>	<u>\$121,394</u>
<i>*Total expenditures (over) under appropriations are:</i>				<u><u>(\$8,220)</u></u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Schedule of Employer's Share of Net Pension Asset and Liability  
 and Schedule of Employer Contributions  
 PERSI - Base Plan

**Schedule of Employer's Share of Net Pension Asset and Liability\***

<b>Fiscal Year Ended June 30</b>	<b>Employer's Portion of the Net Pension (Asset) Liability</b>	<b>Employer's Proportionate Share of the Net Pension (Asset) Liability</b>	<b>Covered Payroll</b>	<b>Employer's Proportional Share of the Net Pension (Asset) Liability as a Percentage of Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability</b>
2015	0.0790424%	\$581,876	\$2,141,612	27.17%	94.95%
2016	0.0789687%	\$1,039,889	\$2,141,360	48.56%	91.38%
2017	0.0723469%	\$1,466,583	\$2,211,891	66.30%	87.26%
2018	0.0656515%	\$1,031,929	\$2,039,087	50.61%	90.68%
2019	0.0653720%	\$964,248	\$2,103,253	45.85%	91.69%
2020	0.0640944%	\$731,620	\$2,176,908	33.61%	93.79%
2021	0.0674308%	\$1,565,832	\$2,401,122	65.21%	88.22%
2022	0.0733690%	(\$57,945)	\$2,738,032	-2.12%	100.36%

\*As of the measurement date of the net pension (asset) liability.

**Schedule of Employer Contributions**

<b>Fiscal Year Ended June 30</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2015	\$242,402	\$242,402	\$0	\$2,141,360	11.32%
2016	\$250,386	\$250,386	\$0	\$2,211,891	11.32%
2017	\$230,824	\$230,824	\$0	\$2,039,087	11.32%
2018	\$238,088	\$238,088	\$0	\$2,103,253	11.32%
2019	\$246,426	\$246,426	\$0	\$2,176,908	11.32%
2020	\$286,694	\$286,694	\$0	\$2,401,122	11.94%
2021	\$326,921	\$326,921	\$0	\$2,738,032	11.94%
2022	\$317,272	\$317,272	\$0	\$2,657,219	11.94%

Schedules above intended to show information for 10 years. Information for additional years will be presented as it becomes available.

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>Student Activity</b>	<b>Driver Education</b>	<b>Professional Technical</b>	<b>Technology</b>
<b>Assets</b>				
Cash & Investments	\$167,682			\$19,903
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Due From Other Funds				
<b>Total Assets</b>	<b>\$167,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,903</b>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable				
Unspent Grant Allocation				
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances</b>				
Restricted:				
Special Programs	167,682			19,903
Capital Projects				
Unassigned				
<b>Total Fund Balances</b>	<b>167,682</b>	<b>0</b>	<b>0</b>	<b>19,903</b>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<b>\$167,682</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,903</b>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 June 30, 2022

	Special Revenue Funds			
	Substance Abuse	Title I-A ESSA		
	ESSER III	IBP	ESSER I	
<b>Assets</b>				
Cash & Investments	\$4,915			
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$2,040,895	\$188,983		\$5,934
Due From Other Funds				
<b>Total Assets</b>	\$4,915	\$2,040,895	\$188,983	\$5,934
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$48,012	\$43,416		\$5,934
Salaries & Benefits Payable		40,489		
Unspent Grant Allocation	1,992,883	105,078		
<b>Total Liabilities</b>	\$0	2,040,895	188,983	5,934
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	0	0	0	0
<b>Fund Balances</b>				
Restricted:				
Special Programs	4,915			
Capital Projects				
Unassigned				
<b>Total Fund Balances</b>	4,915	0	0	0
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	\$4,915	\$2,040,895	\$188,983	\$5,934

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 June 30, 2022

	Special Revenue Funds			
	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5	
<b>Assets</b>				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$1,160,056	\$105,026	\$6,063	\$14,875
Due From Other Funds				
<b>Total Assets</b>	<u>\$1,160,056</u>	<u>\$105,026</u>	<u>\$6,063</u>	<u>\$14,875</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$18,908	\$73,191	\$412	\$1,515
Salaries & Benefits Payable		31,835		3,463
Unspent Grant Allocation	1,141,148		5,651	9,897
<b>Total Liabilities</b>	<u>1,160,056</u>	<u>105,026</u>	<u>6,063</u>	<u>14,875</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Capital Projects				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$1,160,056</u>	<u>\$105,026</u>	<u>\$6,063</u>	<u>\$14,875</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 June 30, 2022

	Special Revenue Funds			
	School Based Medicaid	Title IV-A ESSA SS & AE	Title V-B ESSA REI	Title VII-A Indian Education
<b>Assets</b>				
Cash & Investments				\$516
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$24,237	\$22,855		
Due From Other Funds				
<b>Total Assets</b>	<u>\$24,237</u>	<u>\$22,855</u>	<u>\$0</u>	<u>\$516</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$21,237	\$17,677		
Salaries & Benefits Payable	3,000	4,974		\$516
Unspent Grant Allocation		204		
<b>Total Liabilities</b>	<u>24,237</u>	<u>22,855</u>	<u>\$0</u>	<u>516</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Capital Projects				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$24,237</u>	<u>\$22,855</u>	<u>\$0</u>	<u>\$516</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>Johnson O'Malley</b>	<b>Title II-A ESSA SEI</b>	<b>CRF K-12 Learning Loss</b>	<b>CRF Substitute Recruitment</b>
<b>Assets</b>				
Cash & Investments	\$16,737			
Receivables:				
Local Sources				
State Sources				
Federal Sources		\$50,100		
Due From Other Funds				
<b>Total Assets</b>	<u>\$16,737</u>	<u>\$50,100</u>	<u>\$0</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds		\$33,781		
Salaries & Benefits Payable		5,319		
Unspent Grant Allocation		11,000		
<b>Total Liabilities</b>	<u>\$0</u>	<u>50,100</u>	<u>\$0</u>	<u>\$0</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs	16,737			
Capital Projects				
Unassigned				
<b>Total Fund Balances</b>	<u>16,737</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$16,737</u>	<u>\$50,100</u>	<u>\$0</u>	<u>\$0</u>



**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 June 30, 2022

	<u>Special Revenues</u>	<u>Capital Project Funds</u>		<u>Total</u>
	<u>SLFRF</u>	<u>Plant Facilities Fund</u>	<u>Bus Depreciation Fund</u>	
<b>Assets</b>				
Cash & Investments		\$54,176	\$112,864	\$376,793
Receivables:				
Local Sources				0
State Sources				0
Federal Sources				3,619,024
Due From Other Funds				0
<b>Total Assets</b>	<u>\$0</u>	<u>\$54,176</u>	<u>\$112,864</u>	<u>\$3,995,817</u>
<b>Liabilities</b>				
Accounts Payable				\$0
Due To Other Funds				264,083
Salaries & Benefits Payable				89,596
Unspent Grant Allocation				3,265,861
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>3,619,540</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Tax Revenues				0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				209,237
Capital Projects		54,176	112,864	167,040
Unassigned				0
<b>Total Fund Balances</b>	<u>0</u>	<u>54,176</u>	<u>112,864</u>	<u>376,277</u>
<b>Total Liabilities and Deferred Inflows of Resources and Fund Balances</b>	<u>\$0</u>	<u>\$54,176</u>	<u>\$112,864</u>	<u>\$3,995,817</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2022

	Special Revenue Funds			
	Student Activity	Driver Education	Professional Technical	Technology
<b>Revenues</b>				
Local Taxes				
Other Local Revenue	\$161,409			
State Revenue			\$49,835	\$61,211
Federal Revenue				
<b>Total Revenues</b>	161,409	\$0	49,835	61,211
<b>Expenditures</b>				
Instructional Programs				
Elementary School				
Secondary School				41,308
Special Education				
Special Education Preschool				
Gifted & Talented				
School Activity				
Summer School Program				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement			49,835	
Educational Media				
Board of Education				
District Administration				
School Administration				
Business Operations				
Administrative Technology Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security Program				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services	165,981			
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
<b>Total Expenditures</b>	165,981	0	49,835	41,308
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(4,572)	0	0	19,903
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	0	0	0	0
<b>Net Change in Fund Balances</b>	(4,572)	0	0	19,903
<b>Fund Balances - Beginning</b>	172,254	0	0	0
<b>Fund Balances - Ending</b>	\$167,682	\$0	\$0	\$19,903

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Statement of Revenues, Expenditures, and Changes in  
 Fund Balances - Nonmajor Governmental Funds  
 Year Ended June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>Substance Abuse</b>	<b>ESSER III</b>	<b>Title I-A ESSA IBP</b>	<b>ESSER I</b>
<b>Revenues</b>				
Local Taxes				
Other Local Revenue				
State Revenue	\$6,631			
Federal Revenue		\$787,193	\$329,872	\$38,194
<b>Total Revenues</b>	<u>6,631</u>	<u>787,193</u>	<u>329,872</u>	<u>38,194</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	28,941	126,313	329,872	
Secondary School		165		38,194
Special Education				
Special Education Preschool				
Gifted & Talented				
School Activity				
Summer School Program				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement		69,136		
Educational Media				
Board of Education				
District Administration				
School Administration				
Business Operations				
Administrative Technology Service				
Buildings - Care		350		
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied		591,229		
Maintenance - Grounds				
Security Program				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
<b>Total Expenditures</b>	<u>28,941</u>	<u>787,193</u>	<u>329,872</u>	<u>38,194</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	(22,310)	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	(22,310)	0	0	0
<b>Fund Balances - Beginning</b>	<u>27,225</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$4,915</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Statement of Revenues, Expenditures, and Changes in  
 Fund Balances - Nonmajor Governmental Funds  
 Year Ended June 30, 2022

	Special Revenue Funds			
	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5	IDEA Part B ARPA
<b>Revenues</b>				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$91,641	\$180,991	\$3,906	\$10,996
<b>Total Revenues</b>	<u>91,641</u>	<u>180,991</u>	<u>3,906</u>	<u>10,996</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	6,832			
Secondary School	16,723			
Special Education	874	180,991		10,996
Special Education Preschool			3,906	
Gifted & Talented				
School Activity				
Summer School Program				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services	7,571			
Instruction Improvement	29,877			
Educational Media				
Board of Education				
District Administration				
School Administration				
Business Operations				
Administrative Technology Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied	29,764			
Maintenance - Grounds				
Security Program				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
<b>Total Expenditures</b>	<u>91,641</u>	<u>180,991</u>	<u>3,906</u>	<u>10,996</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Statement of Revenues, Expenditures, and Changes in  
 Fund Balances - Nonmajor Governmental Funds  
 Year Ended June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>School Based Medicaid</b>	<b>Title IV-A ESSA SS &amp; AE</b>	<b>Title V-B ESSA REI</b>	<b>Title VII-A Indian Education</b>
<b>Revenues</b>				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$67,748	\$51,689	\$11,228	\$18,068
<b>Total Revenues</b>	<u>67,748</u>	<u>51,689</u>	<u>11,228</u>	<u>18,068</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School		41,757		
Secondary School			11,228	
Special Education	169,297			
Special Education Preschool				
Gifted & Talented				
School Activity				
Summer School Program				
Support Service Programs				
Attendance - Guidance - Health				18,068
Special Education Support Services				
Instruction Improvement		9,932		
Educational Media				
Board of Education				
District Administration				
School Administration				
Business Operations				
Administrative Technology Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security Program				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
<b>Total Expenditures</b>	<u>169,297</u>	<u>51,689</u>	<u>11,228</u>	<u>18,068</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(101,549)	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	101,549			
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>101,549</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Statement of Revenues, Expenditures, and Changes in  
 Fund Balances - Nonmajor Governmental Funds  
 Year Ended June 30, 2022

	Special Revenue Funds			
	Johnson O'Malley	Title II-A ESSA SEI	CRF K-12 Learning Loss	CRF Substitute Recruitment
<b>Revenues</b>				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$1,451	\$46,088	\$6,814	\$5,989
<b>Total Revenues</b>	<u>1,451</u>	<u>46,088</u>	<u>6,814</u>	<u>5,989</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School				
Secondary School		46,088		5,989
Special Education				
Special Education Preschool				
Gifted & Talented				
School Activity				
Summer School Program				
Support Service Programs				
Attendance - Guidance - Health	1,126			
Special Education Support Services				
Instruction Improvement			6,814	
Educational Media				
Board of Education				
District Administration				
School Administration				
Business Operations				
Administrative Technology Service				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security Program				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
<b>Total Expenditures</b>	<u>1,126</u>	<u>46,088</u>	<u>6,814</u>	<u>5,989</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	325	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	325	0	0	0
<b>Fund Balances - Beginning</b>	<u>16,412</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$16,737</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
 Combining Statement of Revenues, Expenditures, and Changes in  
 Fund Balances - Nonmajor Governmental Funds  
 Year Ended June 30, 2022

	<u>Special Revenues</u>	<u>Capital Project Funds</u>		<u>Total</u>
	<u>SLFRF</u>	<u>Plant Facilities Fund</u>	<u>Bus Depreciation Fund</u>	
<b>Revenues</b>				
Local Taxes				\$0
Other Local Revenue		\$265	\$8,090	169,764
State Revenue				117,677
Federal Revenue	\$70,439			1,722,307
<b>Total Revenues</b>	<u>70,439</u>	<u>265</u>	<u>8,090</u>	<u>2,009,748</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School				533,715
Secondary School				159,695
Special Education				362,158
Special Education Preschool				3,906
Gifted & Talented				0
School Activity				0
Summer School Program				0
Support Service Programs				
Attendance - Guidance - Health				19,194
Special Education Support Services				7,571
Instruction Improvement	70,439			236,033
Educational Media				0
Board of Education				0
District Administration				0
School Administration				0
Business Operations				0
Administrative Technology Service				0
Buildings - Care				350
Maintenance - Non-Student Occupied				0
Maintenance - Student Occupied				620,993
Maintenance - Grounds				0
Security Program				0
Pupil-To-School Transportation				0
Pupil-Activity Transportation				0
General Transportation				0
Non-Instructional Programs				
Child Nutrition				0
Community Services				165,981
Capital Assets - Student Occupied				0
Capital Assets - Non-Student Occupied				0
<b>Total Expenditures</b>	<u>70,439</u>	<u>0</u>	<u>0</u>	<u>2,109,596</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	265	8,090	(99,848)
<b>Other Financing Sources (Uses)</b>				
Transfers In			22,460	124,009
Transfers Out				0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>22,460</u>	<u>124,009</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>265</u>	<u>30,550</u>	<u>24,161</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>53,911</u>	<u>82,314</u>	<u>352,116</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$54,176</u>	<u>\$112,864</u>	<u>\$376,277</u>

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>US Dept of Agriculture</b>			
<i>Passed Through Idaho Dept of Education:</i>			
Child Nutrition Cluster:			
COVID-19 - School Breakfast Program	10.553	202121/202222N109947	\$78,990
COVID-19 - National School Lunch Program*	10.555	202121/202222N109947	153,129
Fresh Fruit & Vegetable Program	10.582	202121/22L160347	15,106
Total Child Nutrition Cluster			<u>247,225</u>
<b>Total US Dept of Agriculture</b>			<u>247,225</u>
<b>US Dept of Treasury</b>			
<i>Passed Through Idaho Dept of Education:</i>			
COVID-19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	12,803
COVID-19 - Coronavirus State & Local Fiscal Recovery Fund	21.027	SLFRP0142	70,439
<b>Total US Dept of Treasury</b>			<u>83,242</u>
<b>US Dept of Education</b>			
<i>Direct Programs:</i>			
Impact Aid	84.041A		252,968
Indian Education - Grants to Local Educational Agencies	84.060A		18,068
<i>Passed Through Idaho Dept of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027A	H027A20/210088	180,991
COVID-19 - Individuals with Disabilities Education Act/American Rescue Plan Act of 2021	84.027X	H027X210088	10,996
Total	84.027		<u>191,987</u>
Special Education - Preschool Grants	84.173A	H173A20/210030	3,906
Total Special Education Cluster			<u>195,893</u>
Title I Grants to Local Educational Agencies	84.010A	S010A20/210012	329,872
Rural Education	84.358A	S358B210012	11,228
Supporting Effective Instruction State Grants	84.367A	S367A19/200011	46,088
Student Support & Academic Enrichment	84.424A	S424A20/210013	51,689
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	S425D20/210043	129,835
COVID-19 - American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund	84.425U	S425U210043	785,474
COVID-19 - American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund -- Homeless Children and Youth	84.425W	S425W210013	1,719
Total	84.425		<u>917,028</u>
<b>Total US Dept of Education</b>			<u>1,822,834</u>
<b>US Dept of the Interior</b>			
<i>Passed Through Superintendent of Public Instruction:</i>			
477 Cluster:			
COVID-19 - Indian Education - Assistance to Schools	15.130	A16AV00941	1,126
Total 477 Cluster			<u>1,126</u>
<b>Total US Dept of the Interior</b>			<u>1,126</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$2,154,427</u>

**NOTES:**

**A. Basis of Presentation** - The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

**B. Summary of Significant Accounting Policies** - Expenditures reported on the schedule are reported on the accrual 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. The School has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**\*C. Nonmonetary Assistance** - Included in the National School Lunch Program award is USDA food commodities stated at a fair market value of \$18,617.





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**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Trustees  
Kamiah Joint School District No. 304

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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kamiah Joint School District No. 304 (the School), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 20, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of 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 determination of financial statement amounts. 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 School's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

### ***Quest CPAs PLLC***

Payette, Idaho  
September 20, 2022



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**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control Over Compliance Required by the Uniform Guidance**

Board of Trustees  
Kamiah Joint School District No. 304

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Kamiah Joint School District No. 304's (the School's) 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 School's major federal programs for the year ended June 30, 2022. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations 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 School 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 School's compliance with the 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 School's federal programs.

## ***Auditor's 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 School'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 School'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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School'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 School'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 School'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 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 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 in 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.

***Quest CPAs PLLC***

Payette, Idaho  
September 20, 2022

**KAMIAH JOINT SCHOOL DISTRICT NO. 304**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2022

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**SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report being issued: Unmodified

- Each Major Fund
- Aggreg Remain Fund Info

Qualified

- Gov't Activities

*Internal control over financial reporting:*

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted? No

**FEDERAL AWARDS**

*Internal control over major programs:*

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Major program identification:

- a. Child Nutrition Cluster – AL #10.553, 10.555, 10.582
- b. COVID-19 - Elementary and Secondary School Emergency Relief Fund – AL #84.425D, COVID-19 - American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund – AL #84.425U, COVID-19 - American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund – Homeless Children and Youth – AL #84.425W

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as a low-risk auditee? No