

UNIFIED SCHOOL DISTRICT NO. 482
Dighton, Kansas

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2021

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 482
Dighton, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 482, Dighton, Kansas, a municipality, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 482, Dighton, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 482, Dighton, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 482, Dighton, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 482, Dighton, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 6, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

October 8, 2021

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 65.86	\$ 0.00
Supplemental General Fund	128,291.00	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	26,747.42	0.00
At-Risk Fund	40,000.00	0.00
Bilingual Education Fund	5,000.00	0.00
Capital Outlay Fund	227,560.50	0.00
Driver Training Fund	6,185.86	0.00
Food Service Fund	34,786.50	0.00
Professional Development Fund	1,000.00	0.00
Parent Education Fund	4,657.25	484.40
Special Education Fund	71,469.00	0.00
Career & Postsecondary Education Fund	23,625.86	0.00
Gifts and Grants Fund	16,053.63	13.29
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	155,000.00	0.00
Textbook Rental Fund	3,344.58	0.00
Recreation Commission Fund	231.54	0.00
Title I Fund	0.00	0.00
Title II Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
CARES-ESSER I Grant Fund	(531.92)	0.00
District Activity Funds	19,281.01	0.00
Bond and Interest Funds:		
Bond & Interest Fund	1,113,542.95	0.00
Capital Project Funds:		
Cost of Issuance	331.54	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,876,642.58</u>	<u>\$ 497.69</u>

Composition of Cash:

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,300,426.20	\$ 2,300,492.00	\$ 0.06	\$ 805.65	\$ 805.71
546,621.16	595,052.31	79,859.85	960.83	80,820.68
10,480.79	10,228.21	27,000.00	0.00	27,000.00
185,346.85	185,346.85	40,000.00	0.00	40,000.00
15,268.27	15,268.27	5,000.00	0.00	5,000.00
300,920.74	261,159.25	267,321.99	0.00	267,321.99
2,975.00	0.00	9,160.86	0.00	9,160.86
189,390.52	193,777.68	30,399.34	0.00	30,399.34
8,782.09	8,782.09	1,000.00	0.00	1,000.00
30,000.00	30,589.86	4,551.79	440.30	4,992.09
278,240.83	269,709.83	80,000.00	0.00	80,000.00
42,000.00	37,684.17	27,941.69	0.00	27,941.69
5,458.64	4,143.82	17,381.74	0.00	17,381.74
232,429.67	232,429.67	0.00	0.00	0.00
20,000.00	0.00	175,000.00	0.00	175,000.00
0.00	279.91	3,064.67	0.00	3,064.67
35,822.79	35,733.14	321.19	0.00	321.19
36,915.00	36,915.00	0.00	0.00	0.00
5,944.00	5,944.00	0.00	0.00	0.00
11,325.00	11,325.00	0.00	0.00	0.00
34,988.50	34,988.50	0.00	0.00	0.00
19,908.00	19,376.08	0.00	0.00	0.00
93,600.68	95,763.30	17,118.39	0.00	17,118.39
802,577.32	916,582.52	999,537.75	0.00	999,537.75
0.00	331.54	0.00	0.00	0.00
<u>\$ 5,209,422.05</u>	<u>\$ 5,301,903.00</u>	<u>\$ 1,784,659.32</u>	<u>\$ 2,206.78</u>	<u>\$ 1,786,866.10</u>
Checking Account				\$ 12,557.41
NOW Accounts				(42,762.53)
Savings Account				1,850,894.51
Petty Cash				<u>500.00</u>
Total Cash				1,821,189.39
Agency Funds per Schedule 3				<u>(34,323.29)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,786,866.10</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 482, Dighton, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 482 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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

Capital Project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts and savings accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

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

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Gifts and Grants Fund	Title IV Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	CARES-ESSER I Grant Fund
Title I Fund	District Activity Funds
Title II Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

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

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

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

Note 4 - DEPOSITS (Cont'd.)

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was \$1,821,189.39 and the bank balance was \$1,836,734.15. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$263,057.41 was covered by federal depository insurance, and \$1,573,676.74 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$118,827.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2021, the statutory limit for the District was \$4,716,205.48. The outstanding debt principal represents 30.10% of the District valuation. The District received a waiver from the Kansas Department of Education to exceed the bond debt limit.

Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Series 2013	3.25 - 4.375%	12/23/2013	\$ 9,745,000.00	9/01/2034
Series 2014	1.00 - 2.00%	6/04/2014	2,655,000.00	9/01/2021
Series 2019 Refunding	2.05 - 3.00%	10/01/2019	8,410,000.00	9/01/2034
Capital leases payable:				
2018 Blue Bird Activity Bus	2.00%	7/27/2017	166,414.00	2/01/2022

Total contractual indebtedness

* Interest on the Series 2019 Refunding Bond in the amount of \$222,877.00 was paid with funds held in escrow at Security Bank of KC.

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

	06/30/2022	06/30/2023	06/30/2024
Principal:			
General obligation bonds	\$ 535,000.00	\$ 630,000.00	\$ 650,000.00
Capital leases payable	34,231.02	0.00	0.00
Total principal	569,231.02	630,000.00	650,000.00
Interest:			
General obligation bonds	321,526.01	250,699.50	230,601.50
Capital leases payable	684.66	0.00	0.00
Total interest	322,210.67	250,699.50	230,601.50
Total principal and interest	\$ 891,441.69	\$ 880,699.50	\$ 880,601.50

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 1,665,000.00	\$ 0.00	\$ 0.00	\$ 1,665,000.00	\$ 381,875.02
560,000.00	0.00	530,000.00	30,000.00	4,707.50
8,410,000.00	0.00	0.00	8,410,000.00	222,877.00 *
<u>67,787.24</u>	<u>0.00</u>	<u>33,556.22</u>	<u>34,231.02</u>	<u>1,359.46</u>
<u>\$ 10,702,787.24</u>	<u>\$ 0.00</u>	<u>\$ 563,556.22</u>	<u>\$ 10,139,231.02</u>	<u>\$ 610,818.98</u>

06/30/2025	06/30/2026	6/30/2027 - 06/30/2031	6/30/2032 - 06/30/2036	Total
\$ 665,000.00	\$ 680,000.00	\$ 3,635,000.00	\$ 3,310,000.00	\$ 10,105,000.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,231.02</u>
<u>665,000.00</u>	<u>680,000.00</u>	<u>3,635,000.00</u>	<u>3,310,000.00</u>	<u>10,139,231.02</u>
213,232.25	198,365.50	730,111.25	199,485.00	2,144,021.01
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>684.66</u>
<u>213,232.25</u>	<u>198,365.50</u>	<u>730,111.25</u>	<u>199,485.00</u>	<u>2,144,705.67</u>
<u>\$ 878,232.25</u>	<u>\$ 878,365.50</u>	<u>\$ 4,365,111.25</u>	<u>\$ 3,509,485.00</u>	<u>\$ 12,283,936.69</u>

Note 8 - DEFEASED DEBT

On October 1, 2019 the District issued taxable general obligation bonds of \$8,410,000 (par value), Refunding Bonds, Series 2019, with an interest rate of 2.05% to 3.00% to advance refund term general obligation bonds with an interest rate of 3.50% to 4.375% and a par value of \$8,080,000. The General Obligation Bonds, Series 2013 final maturity is September 1, 2034 and will be called on September 1, 2021. The Taxable General Obligation Refunding Bonds, Series 2019 were issued at 99.00% and, after paying issuance costs of \$58,311.54, the net proceeds were \$8,247,088.26. The net proceeds from the issuance of the taxable general obligation bonds were deposited in an escrow fund with Security Bank of Kansas City and will be used to pay interest on the Taxable General Obligation Refunding Bonds, Series 2019 and the term bonds that will be called and redeemed on September 1, 2021. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the District's financial statement.

As a result of the advance refunding, the District reduced its total debt service requirements by \$560,047.78, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$445,971.90.

Note 9 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	\$ 6,304.79
General	At-Risk	K.S.A. 72-5167	105,346.85
General	Bilingual Education	K.S.A. 72-5167	10,268.27
General	Food Service	K.S.A. 72-5167	59,386.11
General	Professional Development	K.S.A. 72-5167	7,979.09
General	Parent Education	K.S.A. 72-5167	10,000.00
General	Special Education	K.S.A. 72-5167	269,797.32
General	Career & Postsecondary Education	K.S.A. 72-5167	42,000.00
General	Contingency Reserve	K.S.A. 72-5167	20,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	80,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	50,000.00

Note 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Note 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Compensated Absences. Each full-time teacher will begin the school year with ten days of sick leave. The unused sick leave days may accumulate to a total of ninety days. Sick leave may be used for the teacher's personal illness or injury which requires the teacher to be absent from their teaching duties, or the serious illness or injury or death of a member of the immediate family, the nature of which requires the teacher's presence. Unused sick leave will not be reimbursed except when a teacher, prior to the beginning of the school year, has accumulated the maximum number of leave days permitted by the District, the leave days for the current year shall be credited to the teacher's total available leave. Any days of unused leave which remain beyond the maximum allowed by the District at the end of the school year will be purchased by the District at the rate of \$100.00 per day. This payment was made with the October 2021 paycheck, therefore the potential liability as of June 30, 2021 and 2020 is \$2,050.00 and \$2,175.00, respectively, which is a net change of (\$125.00).

All teachers will be allowed up to three days without loss of pay, for personal business during the school year, upon approval of the Superintendent. Unused personal leave will be converted to sick leave at half the time.

Full-time classified employees will be credited with ten days of paid leave on the first day of the fiscal year. Unused leave will be accumulated to a maximum of ninety days. The annual credit of ten days will be first applied to employee absences. The maximum number of days available in any fiscal year is 100 days. The paid leave may be used as sick leave, bereavement leave, or personal leave. If the employee leaves the employment of the District for any reason no payment will be made for unused paid leave, therefore, there is no potential liability for unused paid leave as of June 30, 2021.

Note 11 - DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

Note 11 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$232,429.67 and \$246,867.26 respectively, for the fiscal year ended June 30, 2021 and 2020.

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,411,043. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 12 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 13 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 14 - CORONAVIRUS (COVID-19)

On March 11, 2021, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2021, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2021 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2021 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 8, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 14 above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,389,587.00	\$ (89,095.00)
Supplemental General Fund	630,000.00	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	45,747.00	XXXXXXXXXX
At-Risk Fund	284,000.00	XXXXXXXXXX
Bilingual Education Fund	18,000.00	XXXXXXXXXX
Capital Outlay Fund	523,836.00	XXXXXXXXXX
Driver Training Fund	10,911.00	XXXXXXXXXX
Food Service Fund	238,132.00	XXXXXXXXXX
Professional Development Fund	23,000.00	XXXXXXXXXX
Parent Education Fund	34,657.00	XXXXXXXXXX
Special Education Fund	383,869.00	XXXXXXXXXX
Career & Postsecondary Education Fund	65,626.00	XXXXXXXXXX
KPERs Special Retirement Fund	292,414.00	XXXXXXXXXX
Recreation Commission Fund	39,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	917,584.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 0.00	\$ 2,300,492.00	\$ 2,300,492.00	\$ 0.00
0.00	630,000.00	595,052.31	(34,947.69)
0.00	45,747.00	10,228.21	(35,518.79)
0.00	284,000.00	185,346.85	(98,653.15)
0.00	18,000.00	15,268.27	(2,731.73)
0.00	523,836.00	261,159.25	(262,676.75)
0.00	10,911.00	0.00	(10,911.00)
0.00	238,132.00	193,777.68	(44,354.32)
0.00	23,000.00	8,782.09	(14,217.91)
0.00	34,657.00	30,589.86	(4,067.14)
0.00	383,869.00	269,709.83	(114,159.17)
0.00	65,626.00	37,684.17	(27,941.83)
0.00	292,414.00	232,429.67	(59,984.33)
0.00	39,000.00	35,733.14	(3,266.86)
0.00	917,584.00	916,582.52	(1,001.48)

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 17,225.70	\$ 10,729.20	\$ 20,000.00	\$ (9,270.80)
Local Sources:				
Reimbursements	1,165.90	0.00	0.00	0.00
State Aid Reimbursement	837.00	0.00	0.00	0.00
State Aid:				
General State Aid	2,022,686.00	2,099,700.00	2,143,121.00	(43,421.00)
Special Education Aid	175,049.00	189,997.00	226,400.00	(36,403.00)
Total Receipts	<u>2,216,963.60</u>	<u>2,300,426.20</u>	<u>\$ 2,389,521.00</u>	<u>\$ (89,094.80)</u>
Expenditures				
Instruction:				
Salaries	767,583.83	780,302.77	783,575.00	(3,272.23)
Employee Benefits	125,144.88	126,406.42	125,000.00	1,406.42
Purchased Professional Services	1,100.00	1,000.00	6,000.00	(5,000.00)
Purchased Property Services	2,071.00	2,215.00	2,500.00	(285.00)
Other Purchased Services	20,921.35	1,826.77	21,000.00	(19,173.23)
Supplies	17,109.12	31,637.35	17,750.00	13,887.35
Other	5,392.02	1,708.88	5,537.00	(3,828.12)
Student Support Services:				
Salaries	13,125.53	13,179.92	13,525.00	(345.08)
Employee Benefits	979.97	985.53	1,050.00	(64.47)
Other Purchased Services	1,160.74	3,773.19	6,500.00	(2,726.81)
Supplies	536.68	1,497.45	750.00	747.45
Other	3.49	300.18	25.00	275.18
Instructional Support Staff:				
Salaries	21,094.13	21,042.40	21,725.00	(682.60)
Employee Benefits	1,613.68	1,609.75	1,675.00	(65.25)
Purchased Professional Services	3,770.00	4,320.00	4,500.00	(180.00)
Other Purchased Services	3,547.24	6,480.00	4,000.00	2,480.00
Supplies	5,225.40	3,537.00	5,500.00	(1,963.00)
General Administration:				
Salaries	87,117.50	89,503.92	89,725.00	(221.08)
Employee Benefits	17,121.02	22,581.15	19,875.00	2,706.15
Purchased Professional Services	32,280.72	37,018.62	33,000.00	4,018.62
Purchased Property Services	1,071.85	1,092.00	1,500.00	(408.00)
Other Purchased Services	50,910.44	64,330.27	57,000.00	7,330.27
Supplies	1,174.07	1,558.26	2,000.00	(441.74)
Other	4,780.55	2,583.48	5,000.00	(2,416.52)

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	219,056.53	227,036.68	225,650.00	1,386.68
Employee Benefits	16,562.39	17,480.99	17,275.00	205.99
Purchased Professional Services	2,718.08	265.00	3,000.00	(2,735.00)
Purchased Property Services	4,113.47	6,542.69	7,000.00	(457.31)
Other Purchased Services	750.09	1,007.91	750.00	257.91
Supplies	465.85	2,234.65	500.00	1,734.65
Furniture/Equipment	0.00	1,721.48	0.00	1,721.48
Other	0.00	82.74	0.00	82.74
Central Services:				
Salaries	72,143.97	73,794.85	74,300.00	(505.15)
Employee Benefits	5,481.49	5,565.79	5,700.00	(134.21)
Purchased Professional Services	250.00	50.00	250.00	(200.00)
Operations & Maintenance:				
Salaries	53,295.51	81,040.58	54,900.00	26,140.58
Employee Benefits	222.23	23.45	4,200.00	(4,176.55)
Purchased Professional Services	605.00	680.00	750.00	(70.00)
Purchased Property Services	3,245.39	3,895.93	3,350.00	545.93
Supplies	7,168.89	11,022.46	7,500.00	3,522.46
Other	1,731.05	0.00	2,000.00	(2,000.00)
Vehicle Operating Services:				
Salaries	14,330.31	17,229.78	14,750.00	2,479.78
Employee Benefits	1,092.64	1,316.67	1,125.00	191.67
Other Purchased Services	73,117.98	78,850.18	75,000.00	3,850.18
Supplies	10,187.30	8,217.94	15,000.00	(6,782.06)
Vehicle Maintenance Services:				
Salaries	6,499.92	6,499.92	6,500.00	(0.08)
Employee Benefits	475.25	480.87	475.00	5.87
Purchased Property Services	36.00	55.00	3,500.00	(3,445.00)
Equipment	1,531.49	3,823.70	2,000.00	1,823.70
Other	766.97	0.00	1,000.00	(1,000.00)

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	15,000.00	6,304.79	12,000.00	(5,695.21)
To At-Risk	139,752.75	105,346.85	164,000.00	(58,653.15)
To Bilingual Education	8,340.68	10,268.27	8,000.00	2,268.27
To Driver Training	0.00	0.00	3,000.00	(3,000.00)
To Food Service	65,462.47	59,386.11	80,000.00	(20,613.89)
To Professional Development	9,259.61	7,979.09	19,000.00	(11,020.91)
To Parent Education	10,038.37	10,000.00	10,000.00	0.00
To Special Education	235,361.01	269,797.32	296,400.00	(26,602.68)
To Career & Postsecondary Ed	48,000.00	42,000.00	42,000.00	0.00
To Contingency Reserve	5,000.00	20,000.00	0.00	20,000.00
Adjustment to Comply with Legal Max			(89,095.00)	89,095.00
Total Expenditures	<u>2,216,897.90</u>	<u>2,300,492.00</u>	<u>\$ 2,300,492.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	65.70	(65.80)		
Unencumbered Cash, Beginning	<u>0.16</u>	<u>65.86</u>		
Unencumbered Cash, Ending	<u>\$ 65.86</u>	<u>\$ 0.06</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 590,795.86	\$ 504,918.98	\$ 462,962.00	\$ 41,956.98
Delinquent Tax	6,090.88	8,017.85	10,593.00	(2,575.15)
Motor Veh./16-20M Veh. Tax	31,844.82	29,934.59	26,992.00	2,942.59
Recreational Vehicle Tax	380.94	488.45	328.00	160.45
Commercial Vehicle Tax	870.60	887.35	834.00	53.35
Local Sources:				
Other Receipts from Local Sources	100.34	2,373.94	0.00	2,373.94
Total Receipts	<u>630,083.44</u>	<u>546,621.16</u>	<u>\$ 501,709.00</u>	<u>\$ 44,912.16</u>
Expenditures				
Instruction:				
Employee Benefits	99,931.32	129,326.54	105,000.00	24,326.54
Other Purchased Services	5,953.63	5,731.70	10,000.00	(4,268.30)
Supplies	16,950.24	14,268.34	26,250.00	(11,981.66)
Property (Equip & Furn)	4,181.18	4,820.73	5,000.00	(179.27)
Other	3,821.47	9,928.94	4,700.00	5,228.94
Student Support Services:				
Supplies	0.00	0.00	250.00	(250.00)
Instructional Support Staff:				
Other Purchased Services	942.20	3,918.93	5,000.00	(1,081.07)
Supplies	6,439.85	1,695.48	7,000.00	(5,304.52)
Property (Equip & Furn)	0.00	0.00	3,000.00	(3,000.00)
General Administration:				
Employee Benefits	17,522.54	19,319.49	18,125.00	1,194.49
Purchased Professional Services	3,228.00	3,435.00	6,000.00	(2,565.00)
Other Purchased Services	6,106.50	3,817.27	6,500.00	(2,682.73)
Supplies	446.27	690.55	3,500.00	(2,809.45)
Other	306.95	326.20	500.00	(173.80)
School Administration:				
Employee Benefits	42,554.20	47,408.23	44,675.00	2,733.23
Other Purchased Services	9,110.81	10,421.26	10,250.00	171.26
Supplies	4,436.56	231.28	4,500.00	(4,268.72)
Other	86.52	0.00	100.00	(100.00)

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Central Services:				
Salaries	1,375.00	2,272.70	1,500.00	772.70
Employee Benefits	17,708.24	19,436.79	18,650.00	786.79
Other Purchased Services	1,032.34	1,027.10	1,500.00	(472.90)
Other	3,571.80	3,698.40	4,000.00	(301.60)
Operations & Maintenance:				
Purchased Property Services	37,977.41	21,502.75	56,000.00	(34,497.25)
Other Purchased Services	1,911.64	1,986.02	2,500.00	(513.98)
Supplies	172,250.36	204,185.05	187,000.00	17,185.05
Property (Equip & Furn)	322.48	146.88	1,000.00	(853.12)
Other	2,085.27	396.68	2,500.00	(2,103.32)
Other Student Transportation Services:				
Other	268.00	60.00	0.00	60.00
Operating Transfers:				
To At-Risk	60,000.00	80,000.00	80,000.00	0.00
To Bilingual Education	3,024.00	5,000.00	5,000.00	0.00
To Parent Education	4,872.63	0.00	0.00	0.00
To Special Education	10,000.00	0.00	10,000.00	(10,000.00)
To Career & Postsecondary Education	7,500.00	0.00	0.00	0.00
Total Expenditures	545,917.41	595,052.31	\$ 630,000.00	\$ (34,947.69)
Receipts Over (Under) Expenditures	84,166.03	(48,431.15)		
Unencumbered Cash, Beginning	44,117.47	128,291.00		
Prior Year Cancelled Encumbrances	7.50	0.00		
Unencumbered Cash, Ending	\$ 128,291.00	\$ 79,859.85		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 PRESCHOOL-AGED AT-RISK
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 8,798.00	\$ 4,176.00	\$ 7,000.00	\$ (2,824.00)
Operating Transfers:				
From General	<u>15,000.00</u>	<u>6,304.79</u>	<u>12,000.00</u>	<u>(5,695.21)</u>
Total Receipts	<u>23,798.00</u>	<u>10,480.79</u>	<u>\$ 19,000.00</u>	<u>\$ (8,519.21)</u>
Expenditures				
Instruction:				
Purchased Professional Services	5,865.84	8,664.18	16,000.00	(7,335.82)
Supplies	2,512.94	1,564.03	3,250.00	(1,685.97)
Property (Equip & Furn)	50.00	0.00	50.00	(50.00)
Other	<u>0.00</u>	<u>0.00</u>	<u>26,447.00</u>	<u>(26,447.00)</u>
Total Expenditures	<u>8,428.78</u>	<u>10,228.21</u>	<u>\$ 45,747.00</u>	<u>\$ (35,518.79)</u>
Receipts Over (Under) Expenditures	15,369.22	252.58		
Unencumbered Cash, Beginning	<u>11,378.20</u>	<u>26,747.42</u>		
Unencumbered Cash, Ending	<u>\$ 26,747.42</u>	<u>\$ 27,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 139,752.75	\$ 105,346.85	\$ 164,000.00	\$ (58,653.15)
From Supplemental General	<u>60,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>0.00</u>
Total Receipts	<u>199,752.75</u>	<u>185,346.85</u>	<u>\$ 244,000.00</u>	<u>\$ (58,653.15)</u>
Expenditures				
Instruction:				
Salaries	166,824.93	161,188.88	221,850.00	(60,661.12)
Employee Benefits	8,209.65	9,114.81	16,975.00	(7,860.19)
Purchased Professional Services	3,267.50	6,222.50	3,500.00	2,722.50
Supplies	1,450.67	8,260.66	2,500.00	5,760.66
Other	0.00	0.00	39,175.00	(39,175.00)
Student Support Services:				
Supplies	<u>0.00</u>	<u>560.00</u>	<u>0.00</u>	<u>560.00</u>
Total Expenditures	<u>179,752.75</u>	<u>185,346.85</u>	<u>\$ 284,000.00</u>	<u>\$ (98,653.15)</u>
Receipts Over (Under) Expenditures	20,000.00	0.00		
Unencumbered Cash, Beginning	<u>20,000.00</u>	<u>40,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 BILINGUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 8,340.68	\$ 10,268.27	\$ 8,000.00	\$ 2,268.27
From Supplemental General	<u>3,024.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>0.00</u>
Total Receipts	<u>11,364.68</u>	<u>15,268.27</u>	<u>\$ 13,000.00</u>	<u>\$ 2,268.27</u>
Expenditures				
Instruction:				
Salaries	5,914.32	14,805.28	12,100.00	2,705.28
Employee Benefits	450.36	462.99	925.00	(462.01)
Other	<u>0.00</u>	<u>0.00</u>	<u>4,975.00</u>	<u>(4,975.00)</u>
Total Expenditures	<u>6,364.68</u>	<u>15,268.27</u>	<u>\$ 18,000.00</u>	<u>\$ (2,731.73)</u>
Receipts Over (Under) Expenditures	5,000.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>5,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 296,335.29	\$ 268,269.61	\$ 250,945.00	\$ 17,324.61
Delinquent Tax	2,622.40	3,650.77	5,306.00	(1,655.23)
Motor Veh./16-20M Veh. Tax	10,836.39	13,361.07	14,405.00	(1,043.93)
Recreational Vehicle Tax	136.05	258.37	175.00	83.37
Commercial Vehicle Tax	438.15	449.84	445.00	4.84
Local Sources:				
Other Receipts from Local Sources	17,458.60	14,931.08	25,000.00	(10,068.92)
Total Receipts	327,826.88	300,920.74	\$ 296,276.00	\$ 4,644.74
Expenditures				
Instruction:				
Supplies	323.73	0.00	25,000.00	(25,000.00)
Property (Equip & Furn)	7,223.42	1,971.13	25,000.00	(23,028.87)
Student Support Services:				
Property (Equip & Furn)	4,486.16	0.00	5,000.00	(5,000.00)
Instructional Support Staff:				
Supplies	252.57	19,947.14	500.00	19,447.14
Property (Equip & Furn)	0.00	0.00	5,000.00	(5,000.00)
General Administration:				
Property (Equip & Furn)	651.06	707.09	5,000.00	(4,292.91)
School Administration:				
Property (Equip & Furn)	0.00	3,595.50	0.00	3,595.50
Operations & Maintenance:				
Salaries	111,364.95	106,566.99	114,700.00	(8,133.01)
Employee Benefits	55,418.89	65,513.94	54,225.00	11,288.94
Purchased Professional Services	0.00	0.00	15,000.00	(15,000.00)
Purchased Property Services	350.00	1,459.28	10,350.00	(8,890.72)
Other Purchased Services	0.00	725.00	1,000.00	(275.00)
Supplies	0.00	1,185.44	0.00	1,185.44
Property (Equip & Furn)	4,015.80	1,427.02	35,000.00	(33,572.98)
Transportation:				
Property (Equip & Buses)	35,314.68	34,915.68	40,000.00	(5,084.32)
Vehicle & Maintenance Services:				
Purchased Professional Services	1,080.12	800.00	1,500.00	(700.00)
Purchased Property Services	17,095.25	3,671.15	20,000.00	(16,328.85)
Supplies	84.93	0.00	0.00	0.00
Property (Equip & Furn)	27,836.41	1,186.18	30,000.00	(28,813.82)
Other	0.00	43.82	0.00	43.82

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 CAPITAL OUTLAY FUND (Cont'd.)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Facility Acquis. & Constr. Services:				
Land Improvements	521.76	0.00	750.00	(750.00)
Architectural & Engineering Services	0.00	2,960.45	0.00	2,960.45
Building Improvements	<u>142,313.10</u>	<u>14,483.44</u>	<u>135,811.00</u>	<u>(121,327.56)</u>
Total Expenditures	<u>408,332.83</u>	<u>261,159.25</u>	<u>\$ 523,836.00</u>	<u>\$ (262,676.75)</u>
Receipts Over (Under) Expenditures	(80,505.95)	39,761.49		
Unencumbered Cash, Beginning	<u>308,066.45</u>	<u>227,560.50</u>		
Unencumbered Cash, Ending	<u>\$ 227,560.50</u>	<u>\$ 267,321.99</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 825.00	\$ 2,975.00	\$ 825.00	\$ 2,150.00
State Aid:				
State Safety Aid	1,300.00	0.00	900.00	(900.00)
Operating Transfers:				
From General	0.00	0.00	3,000.00	(3,000.00)
Total Receipts	<u>2,125.00</u>	<u>2,975.00</u>	<u>\$ 4,725.00</u>	<u>\$ (1,750.00)</u>
Expenditures				
Instruction:				
Salaries	3,648.75	0.00	3,775.00	(3,775.00)
Employee Benefits	279.13	0.00	300.00	(300.00)
Other	24.00	0.00	6,836.00	(6,836.00)
Total Expenditures	<u>3,951.88</u>	<u>0.00</u>	<u>\$ 10,911.00</u>	<u>\$ (10,911.00)</u>
Receipts Over (Under) Expenditures	(1,826.88)	2,975.00		
Unencumbered Cash, Beginning	<u>8,012.74</u>	<u>6,185.86</u>		
Unencumbered Cash, Ending	<u>\$ 6,185.86</u>	<u>\$ 9,160.86</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 4,650.23	\$ 1,453.94	\$ 4,000.00	\$ (2,546.06)
Food Sales	39,168.16	7,977.36	33,965.00	(25,987.64)
Other Receipts from Local Sources	283.50	336.75	500.00	(163.25)
State Aid:				
State Food Assistance	1,600.12	1,662.89	1,082.00	580.89
Federal Aid:				
Child Nutrition Program	87,712.83	118,573.47	83,799.00	34,774.47
Operating Transfers:				
From General	<u>65,462.47</u>	<u>59,386.11</u>	<u>80,000.00</u>	<u>(20,613.89)</u>
Total Receipts	<u>198,877.31</u>	<u>189,390.52</u>	<u>\$ 203,346.00</u>	<u>\$ (13,955.48)</u>
Expenditures				
Food Service Operation:				
Salaries	72,945.45	76,799.08	75,150.00	1,649.08
Employee Benefits	38,392.57	41,928.78	40,750.00	1,178.78
Other Purchased Services	2,523.24	1,586.88	2,500.00	(913.12)
Food & Supplies	84,445.47	72,503.77	86,000.00	(13,496.23)
Other	<u>924.44</u>	<u>959.17</u>	<u>33,732.00</u>	<u>(32,772.83)</u>
Total Expenditures	<u>199,231.17</u>	<u>193,777.68</u>	<u>\$ 238,132.00</u>	<u>\$ (44,354.32)</u>
Receipts Over (Under) Expenditures	(353.86)	(4,387.16)		
Unencumbered Cash, Beginning	<u>35,140.36</u>	<u>34,786.50</u>		
Unencumbered Cash, Ending	<u>\$ 34,786.50</u>	<u>\$ 30,399.34</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	\$ 723.00	\$ 803.00	\$ 3,000.00	\$ (2,197.00)
Operating Transfers:				
From General	<u>9,259.61</u>	<u>7,979.09</u>	<u>19,000.00</u>	<u>(11,020.91)</u>
Total Receipts	<u>9,982.61</u>	<u>8,782.09</u>	<u>\$ 22,000.00</u>	<u>\$ (13,217.91)</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	7,148.18	8,661.00	15,000.00	(6,339.00)
Other Purchased Services	1,056.55	0.00	2,500.00	(2,500.00)
Supplies	1,021.02	121.09	1,500.00	(1,378.91)
Other	<u>12.96</u>	<u>0.00</u>	<u>4,000.00</u>	<u>(4,000.00)</u>
Total Expenditures	<u>9,238.71</u>	<u>8,782.09</u>	<u>\$ 23,000.00</u>	<u>\$ (14,217.91)</u>
Receipts Over (Under) Expenditures	743.90	0.00		
Unencumbered Cash, Beginning	<u>256.10</u>	<u>1,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Parent Education	\$ 19,911.00	\$ 20,000.00	\$ 20,000.00	\$ 0.00
Operating Transfers:				
From General	10,038.37	10,000.00	10,000.00	0.00
From Supplemental General	<u>4,872.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>34,822.00</u>	<u>30,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>
Expenditures				
Student Support Services:				
Salaries	21,950.00	22,875.00	22,600.00	275.00
Employee Benefits	1,634.84	1,705.85	1,725.00	(19.15)
Purchased Professional Services	2,210.00	0.00	2,500.00	(2,500.00)
Other Purchased Services	1,702.03	1,532.50	2,000.00	(467.50)
Supplies	2,154.48	3,503.52	2,500.00	1,003.52
Property (Equip & Furn)	0.00	697.99	0.00	697.99
Other	480.37	275.00	3,332.00	(3,057.00)
Instruction Support Staff:				
Purchased Professional Services	<u>65.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>30,196.72</u>	<u>30,589.86</u>	<u>\$ 34,657.00</u>	<u>\$ (4,067.14)</u>
Receipts Over (Under) Expenditures	4,625.28	(589.86)		
Unencumbered Cash, Beginning	0.00	4,657.25		
Prior Year Cancelled Encumbrances	<u>31.97</u>	<u>484.40</u>		
Unencumbered Cash, Ending	<u>\$ 4,657.25</u>	<u>\$ 4,551.79</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 500.00	\$ 0.00	\$ 2,000.00	\$ (2,000.00)
Federal Aid:				
Medicaid	3,808.19	5,166.51	4,000.00	1,166.51
CARES Act	0.00	3,277.00	0.00	3,277.00
Operating Transfers:				
From General	235,361.01	269,797.32	296,400.00	(26,602.68)
From Supplemental General	10,000.00	0.00	10,000.00	(10,000.00)
Total Receipts	<u>249,669.20</u>	<u>278,240.83</u>	<u>\$ 312,400.00</u>	<u>\$ (34,159.17)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	69,060.26	73,884.50	81,025.00	(7,140.50)
Flow-thru	171,374.00	189,659.00	216,000.00	(26,341.00)
Other	1,420.28	1,473.96	1,500.00	(26.04)
Supplies	797.00	0.00	1,200.00	(1,200.00)
Other	279.69	0.00	71,144.00	(71,144.00)
Student Support Services:				
Other	0.00	3,617.37	0.00	3,617.37
Vehicle Operating Services:				
Salaries	0.00	0.00	7,300.00	(7,300.00)
Employee Benefits	0.00	0.00	700.00	(700.00)
Other Purchased Services	0.00	1,075.00	3,000.00	(1,925.00)
Supplies	0.00	0.00	2,000.00	(2,000.00)
Equip (Including Buses)	650.92	0.00	0.00	0.00
Other	230.80	0.00	0.00	0.00
Total Expenditures	<u>243,812.95</u>	<u>269,709.83</u>	<u>\$ 383,869.00</u>	<u>\$ (114,159.17)</u>
Receipts Over (Under) Expenditures	5,856.25	8,531.00		
Unencumbered Cash, Beginning	<u>65,612.75</u>	<u>71,469.00</u>		
Unencumbered Cash, Ending	<u>\$ 71,469.00</u>	<u>\$ 80,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 CAREER & POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 48,000.00	\$ 42,000.00	\$ 42,000.00	\$ 0.00
From Supplemental General	7,500.00	0.00	0.00	0.00
Total Receipts	<u>55,500.00</u>	<u>42,000.00</u>	<u>\$ 42,000.00</u>	<u>\$ 0.00</u>
Expenditures				
Instruction:				
Salaries	27,639.99	25,089.98	28,475.00	(3,385.02)
Employee Benefits	2,113.59	1,915.63	2,175.00	(259.37)
Purchased Professional Services	1,500.00	2,625.00	1,500.00	1,125.00
Supplies	10,347.01	8,053.56	10,000.00	(1,946.44)
Other	161.38	0.00	23,476.00	(23,476.00)
Total Expenditures	<u>41,761.97</u>	<u>37,684.17</u>	<u>\$ 65,626.00</u>	<u>\$ (27,941.83)</u>
Receipts Over (Under) Expenditures	13,738.03	4,315.83		
Unencumbered Cash, Beginning	<u>9,887.83</u>	<u>23,625.86</u>		
Unencumbered Cash, Ending	<u>\$ 23,625.86</u>	<u>\$ 27,941.69</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Local Sources:		
Grants & Donations	\$ 30,318.07	\$ 5,458.64
Total Receipts	<u>30,318.07</u>	<u>5,458.64</u>
Expenditures		
Instruction:		
Supplies	18,645.79	3,693.82
Property (Equip & Furn)	13.60	0.00
Other	<u>2,935.56</u>	<u>450.00</u>
Total Expenditures	<u>21,594.95</u>	<u>4,143.82</u>
Receipts Over (Under) Expenditures	8,723.12	1,314.82
Unencumbered Cash, Beginning	7,330.51	16,053.63
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>13.29</u>
Unencumbered Cash, Ending	<u>\$ 16,053.63</u>	<u>\$ 17,381.74</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	\$ 246,867.26	\$ 232,429.67	\$ 292,414.00	\$ (59,984.33)
Total Receipts	<u>246,867.26</u>	<u>232,429.67</u>	<u>\$ 292,414.00</u>	<u>\$ (59,984.33)</u>
Expenditures				
Instruction:				
Employee Benefits	145,007.96	133,559.01	174,351.00	(40,791.99)
Student Support Services:				
Employee Benefits	5,094.63	5,959.64	5,846.00	113.64
Instructional Support Staff:				
Employee Benefits	3,660.56	2,764.28	4,204.00	(1,439.72)
General Administration:				
Employee Benefits	12,653.59	11,757.87	14,521.00	(2,763.13)
School Administration:				
Employee Benefits	31,817.38	29,825.14	36,518.00	(6,692.86)
Central Services:				
Employee Benefits	11,095.97	10,712.10	12,745.00	(2,032.90)
Operations & Maintenance:				
Employee Benefits	23,916.50	24,645.46	27,447.00	(2,801.54)
Student Transportation Services:				
Employee Benefits	3,025.54	3,117.30	4,620.00	(1,502.70)
Food Service:				
Employee Benefits	<u>10,595.13</u>	<u>10,088.87</u>	<u>12,162.00</u>	<u>(2,073.13)</u>
Total Expenditures	<u>246,867.26</u>	<u>232,429.67</u>	<u>\$ 292,414.00</u>	<u>\$ (59,984.33)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Operating Transfers:		
From General	<u>\$ 5,000.00</u>	<u>\$ 20,000.00</u>
Total Receipts	<u>5,000.00</u>	<u>20,000.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	5,000.00	20,000.00
Unencumbered Cash, Beginning	<u>150,000.00</u>	<u>155,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 155,000.00</u></u>	<u><u>\$ 175,000.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
None	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	<u>5,435.00</u>	<u>279.91</u>
Total Expenditures	<u>5,435.00</u>	<u>279.91</u>
Receipts Over (Under) Expenditures	(5,435.00)	(279.91)
Unencumbered Cash, Beginning	<u>8,779.58</u>	<u>3,344.58</u>
Unencumbered Cash, Ending	<u><u>\$ 3,344.58</u></u>	<u><u>\$ 3,064.67</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 RECREATION COMMISSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 37,062.56	\$ 33,183.23	\$ 31,368.00	\$ 1,815.23
Delinquent Tax	403.56	523.13	664.00	(140.87)
Motor Veh./16-20M Veh. Tax	2,017.57	2,027.59	1,812.00	215.59
Recreational Vehicle Tax	24.32	32.51	22.00	10.51
Commercial Vehicle Tax	59.51	56.33	56.00	0.33
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	5,000.00	(5,000.00)
Total Receipts	<u>39,567.52</u>	<u>35,822.79</u>	<u>\$ 38,922.00</u>	<u>\$ (3,099.21)</u>
Expenditures				
Community Service Operations	<u>43,000.00</u>	<u>35,733.14</u>	<u>39,000.00</u>	<u>(3,266.86)</u>
Total Expenditures	<u>43,000.00</u>	<u>35,733.14</u>	<u>\$ 39,000.00</u>	<u>\$ (3,266.86)</u>
Receipts Over (Under) Expenditures	(3,432.48)	89.65		
Unencumbered Cash, Beginning	<u>3,664.02</u>	<u>231.54</u>		
Unencumbered Cash, Ending	<u>\$ 231.54</u>	<u>\$ 321.19</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 28,896.00	\$ 36,915.00
Total Receipts	<u>28,896.00</u>	<u>36,915.00</u>
Expenditures		
Instruction:		
Salaries	26,740.07	35,298.80
Employee Benefits	2,059.13	1,616.20
Supplies	<u>96.80</u>	<u>0.00</u>
Total Expenditures	<u>28,896.00</u>	<u>36,915.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE II FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 3,400.00	\$ 5,944.00
Total Receipts	<u>3,400.00</u>	<u>5,944.00</u>
Expenditures		
Instructional Support Staff:		
Other Purchased Services	300.00	0.00
Central Services:		
Salaries	2,874.64	5,475.70
Employee Benefits	<u>225.36</u>	<u>468.30</u>
Total Expenditures	<u>3,400.00</u>	<u>5,944.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE IV FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 16,124.00	\$ 11,325.00
Total Receipts	<u>16,124.00</u>	<u>11,325.00</u>
Expenditures		
Instruction:		
Supplies	1,432.36	798.25
Student Support Services:		
Salaries	0.00	9,311.41
Employee Benefits	0.00	795.44
Instructional Support Staff:		
Salaries	4,108.11	0.00
Employee Benefits	304.14	0.00
Purchased Professional Services	4,959.77	0.00
Other	<u>439.80</u>	<u>419.90</u>
Total Expenditures	<u>11,244.18</u>	<u>11,325.00</u>
Receipts Over (Under) Expenditures	4,879.82	0.00
Unencumbered Cash, Beginning	<u>(4,879.82)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 REAP GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 24,461.40	\$ 34,988.50
Total Receipts	<u>24,461.40</u>	<u>34,988.50</u>
Expenditures		
Instruction:		
Supplies	92.12	0.00
Property (Equip & Furn)	219.92	0.00
Student Support Services:		
Property (Equip & Furn)	2,938.40	2,890.00
Instructional Support Staff:		
Supplies	359.94	2,199.00
Property (Equip & Furn)	<u>15,933.04</u>	<u>29,899.50</u>
Total Expenditures	<u>19,543.42</u>	<u>34,988.50</u>
Receipts Over (Under) Expenditures	4,917.98	0.00
Unencumbered Cash, Beginning	<u>(4,917.98)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 CARES-ESSER I GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 4,105.00	\$ 19,908.00
Total Receipts	<u>4,105.00</u>	<u>19,908.00</u>
Expenditures		
Instruction:		
Other Purchased Services	81.67	0.00
Student Support Services		
Supplies	231.96	0.00
Instructional Support Staff:		
Purchased Property Services	111.96	19,376.08
Operations & Maintenance:		
Supplies	3,073.15	0.00
Vehicle Operating Services:		
Supplies	195.80	0.00
Food Service:		
Supplies	<u>942.38</u>	<u>0.00</u>
Total Expenditures	<u>4,636.92</u>	<u>19,376.08</u>
Receipts Over (Under) Expenditures	(531.92)	531.92
Unencumbered Cash, Beginning	<u>0.00</u>	<u>(531.92)</u>
Unencumbered Cash, Ending	<u>\$ (531.92)</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 742,003.50	\$ 745,712.67	\$ 706,030.00	\$ 39,682.67
Delinquent Tax	9,165.36	11,568.14	13,265.00	(1,696.86)
Motor Veh./16-20M Veh. Tax	48,919.98	43,142.30	38,434.00	4,708.30
Recreational Vehicle Tax	584.60	671.13	467.00	204.13
Commercial Vehicle Tax	1,325.22	1,151.54	1,187.00	(35.46)
Local Sources:				
Interest on Idle Funds	121.68	0.00	0.00	0.00
Other Receipts from Local Sources	0.00	331.54	0.00	331.54
Total Receipts	<u>802,120.34</u>	<u>802,577.32</u>	<u>\$ 759,383.00</u>	<u>\$ 43,194.32</u>
Expenditures				
Interest	394,590.02	386,582.52	386,584.00	(1.48)
Fees	0.00	0.00	1,000.00	(1,000.00)
Principal	<u>520,000.00</u>	<u>530,000.00</u>	<u>530,000.00</u>	<u>0.00</u>
Total Expenditures	<u>914,590.02</u>	<u>916,582.52</u>	<u>\$ 917,584.00</u>	<u>\$ (1,001.48)</u>
Receipts Over (Under) Expenditures	(112,469.68)	(114,005.20)		
Unencumbered Cash, Beginning	<u>1,226,012.63</u>	<u>1,113,542.95</u>		
Unencumbered Cash, Ending	<u>\$ 1,113,542.95</u>	<u>\$ 999,537.75</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 COST OF ISSUANCE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Bond Proceeds	\$ 58,311.54	\$ 0.00
Total Receipts	<u>58,311.54</u>	<u>0.00</u>
Expenditures		
General Administration:		
Other	0.00	331.54
Cost of Issuance Expense	<u>57,980.00</u>	<u>0.00</u>
Total Expenditures	<u>57,980.00</u>	<u>331.54</u>
Receipts Over (Under) Expenditures	331.54	(331.54)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>331.54</u>
Unencumbered Cash, Ending	<u>\$ 331.54</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2015	\$ 481.37	\$ 0.00	\$ 0.00	\$ 481.37
Class of 2016	450.48	0.00	0.00	450.48
Class of 2017	454.87	0.00	0.00	454.87
Class of 2018	347.61	0.00	0.00	347.61
Class of 2019	989.75	0.00	0.00	989.75
Class of 2020	2,239.65	0.00	1,661.97	577.68
Class of 2021	7,485.96	310.00	7,646.79	149.17
Class of 2022	164.06	4,545.34	2,854.51	1,854.89
Class of 2023	79.61	0.00	0.00	79.61
Class of 2024	188.02	0.00	0.00	188.02
Class of 2025	187.33	0.00	0.00	187.33
Admin Building	2,252.32	2,444.22	1,937.49	2,759.05
Electrathon	1,744.54	990.00	775.97	1,958.57
Junior High Cheerleaders	540.28	0.00	141.00	399.28
High School Cheerleaders	760.27	0.00	0.00	760.27
NHS	455.44	1,818.06	915.60	1,357.90
STUCO	440.67	6,830.92	7,041.34	230.25
Forensics	66.88	0.00	0.00	66.88
Junior High Activities	153.28	0.00	0.00	153.28
Faculty	551.42	0.00	192.00	359.42
Vocal Music	959.00	71.89	0.00	1,030.89
Volleyball	1,053.61	901.47	1,328.04	627.04
Spanish Club	35.00	0.00	0.00	35.00
FFA	2,537.57	6,800.85	7,573.39	1,765.03
Football	901.53	1,000.00	1,878.34	23.19
Girls Basketball	634.51	1,953.91	401.58	2,186.84
Boys Basketball	181.39	0.00	0.00	181.39
Art Club	72.24	0.00	14.26	57.98
Dance Team	173.75	0.00	0.00	173.75
Theatrical	127.57	0.00	0.00	127.57
Junior High Volleyball & Basketball	1,148.36	1,875.50	1,055.50	1,968.36
Junior High Football	528.00	0.00	220.80	307.20
ESPORTS	400.91	0.00	0.00	400.91
Project Management	128.00	782.20	807.80	102.40
Coffee Shop	0.00	259.21	0.00	259.21
Cross County	0.00	248.90	175.50	73.40
Etching Business	0.00	1,211.51	930.25	281.26
Hornet Services	0.00	384.98	91.52	293.46
Total High School	28,915.25	32,428.96	37,643.65	23,700.56

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Grade School:				
Flowers/Staff	38.58	0.00	0.00	38.58
STUCO	<u>10,132.69</u>	<u>1,615.25</u>	<u>1,163.79</u>	<u>10,584.15</u>
Total Grade School	<u>10,171.27</u>	<u>1,615.25</u>	<u>1,163.79</u>	<u>10,622.73</u>
 Total Agency Funds	 <u>\$ 39,086.52</u>	 <u>\$ 34,044.21</u>	 <u>\$ 38,807.44</u>	 <u>\$ 34,323.29</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

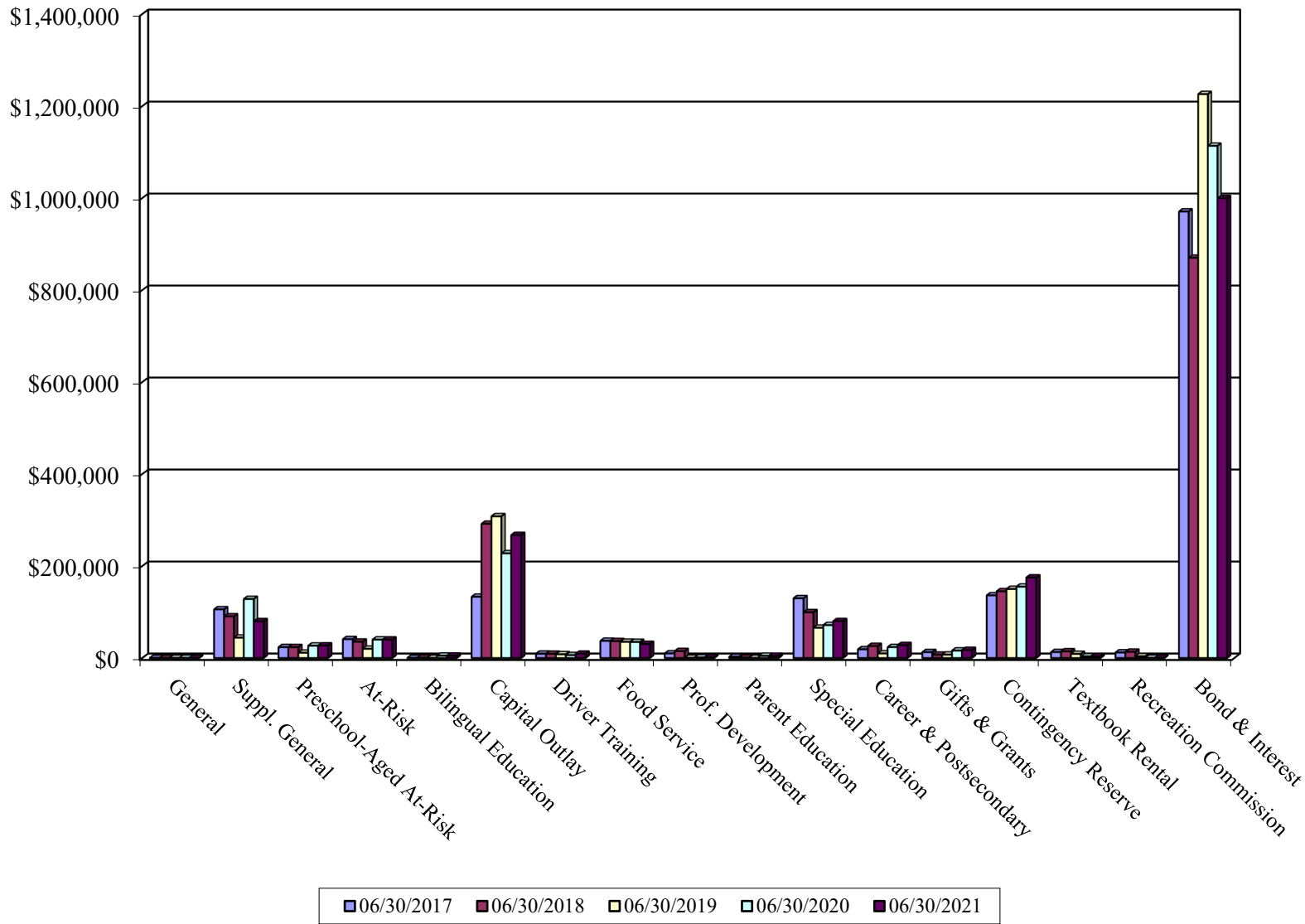
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 8,522.33	\$ 0.00	\$ 31,159.02
Band Activities	4,257.42	0.00	0.00
Grade School:			
Activities	578.34	0.00	1,056.00
	<u>13,358.09</u>	<u>0.00</u>	<u>32,215.02</u>
Total Gate Receipts			
	<u>13,358.09</u>	<u>0.00</u>	<u>32,215.02</u>
School Projects:			
High School:			
Yearbook	2,565.79	0.00	8,730.90
FACS	202.76	0.00	326.25
Sales Tax	5.02	0.00	3,454.02
Band Fees	435.22	0.00	90.00
Lunch Fees	0.00	0.00	4,825.51
Shop Fees	0.00	0.00	806.22
iPad Fees	(55.00)	0.00	6,953.80
Concessions	0.00	0.00	26,403.95
Grade School:			
Pictures	2,769.13	0.00	564.21
Lunch Fees	0.00	0.00	4,004.80
At-Risk	0.00	0.00	4,176.00
iPad Fees	0.00	0.00	1,050.00
	<u>5,922.92</u>	<u>0.00</u>	<u>61,385.66</u>
Total School Projects			
	<u>5,922.92</u>	<u>0.00</u>	<u>61,385.66</u>
Total District Activity Funds	\$ 19,281.01	\$ 0.00	\$ 93,600.68
	<u><u>\$ 19,281.01</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 93,600.68</u></u>

Schedule 4

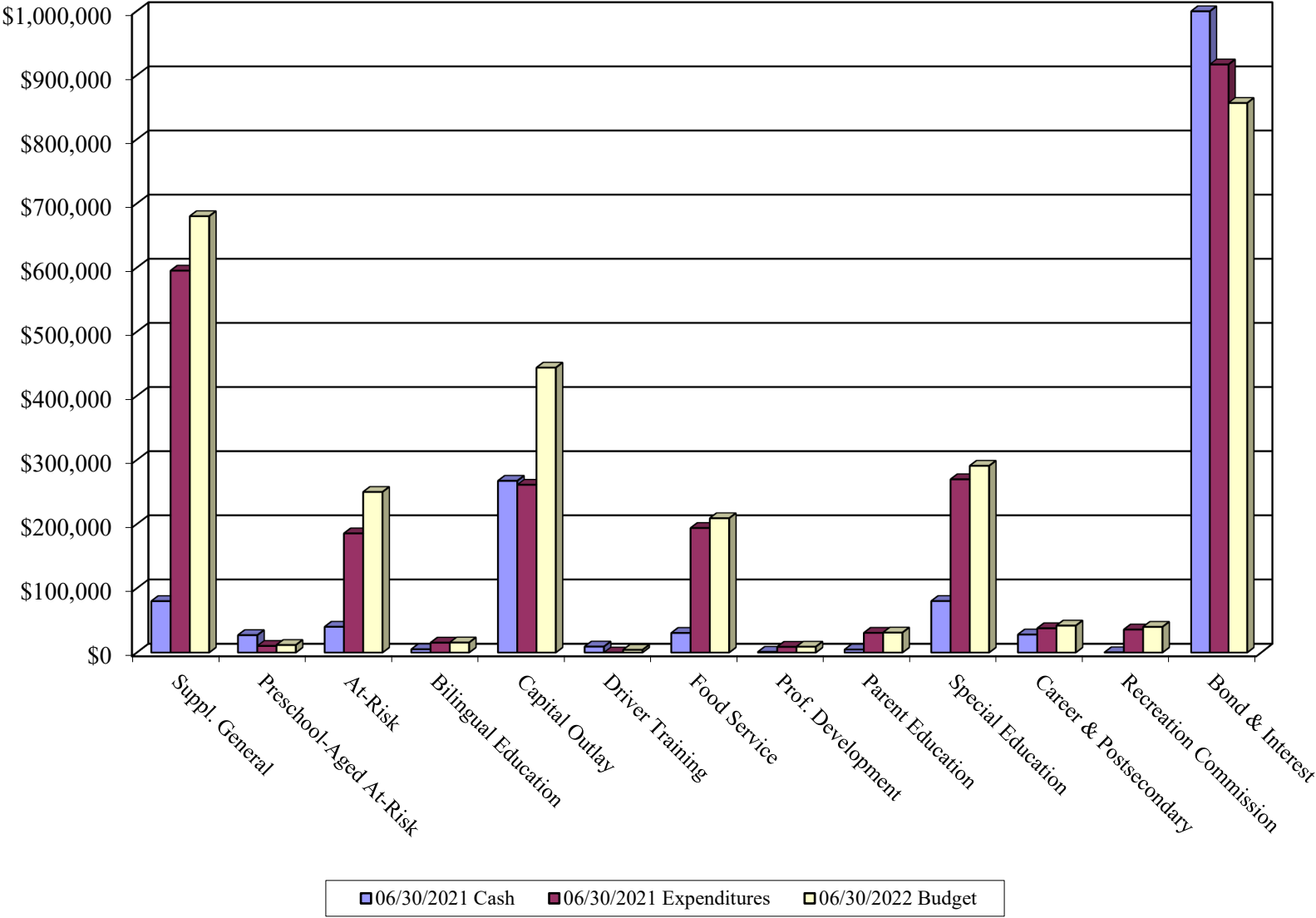
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 38,400.62	\$ 1,280.73	\$ 0.00	\$ 1,280.73
0.00	4,257.42	0.00	4,257.42
<u>1,056.00</u>	<u>578.34</u>	<u>0.00</u>	<u>578.34</u>
<u>39,456.62</u>	<u>6,116.49</u>	<u>0.00</u>	<u>6,116.49</u>
4,758.11	6,538.58	0.00	6,538.58
516.81	12.20	0.00	12.20
3,459.04	0.00	0.00	0.00
521.36	3.86	0.00	3.86
4,825.51	0.00	0.00	0.00
806.22	0.00	0.00	0.00
6,898.80	0.00	0.00	0.00
23,313.03	3,090.92	0.00	3,090.92
1,977.00	1,356.34	0.00	1,356.34
4,004.80	0.00	0.00	0.00
4,176.00	0.00	0.00	0.00
<u>1,050.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>56,306.68</u>	<u>11,001.90</u>	<u>0.00</u>	<u>11,001.90</u>
<u>\$ 95,763.30</u>	<u>\$ 17,118.39</u>	<u>\$ 0.00</u>	<u>\$ 17,118.39</u>

SUPPLEMENTARY INFORMATION

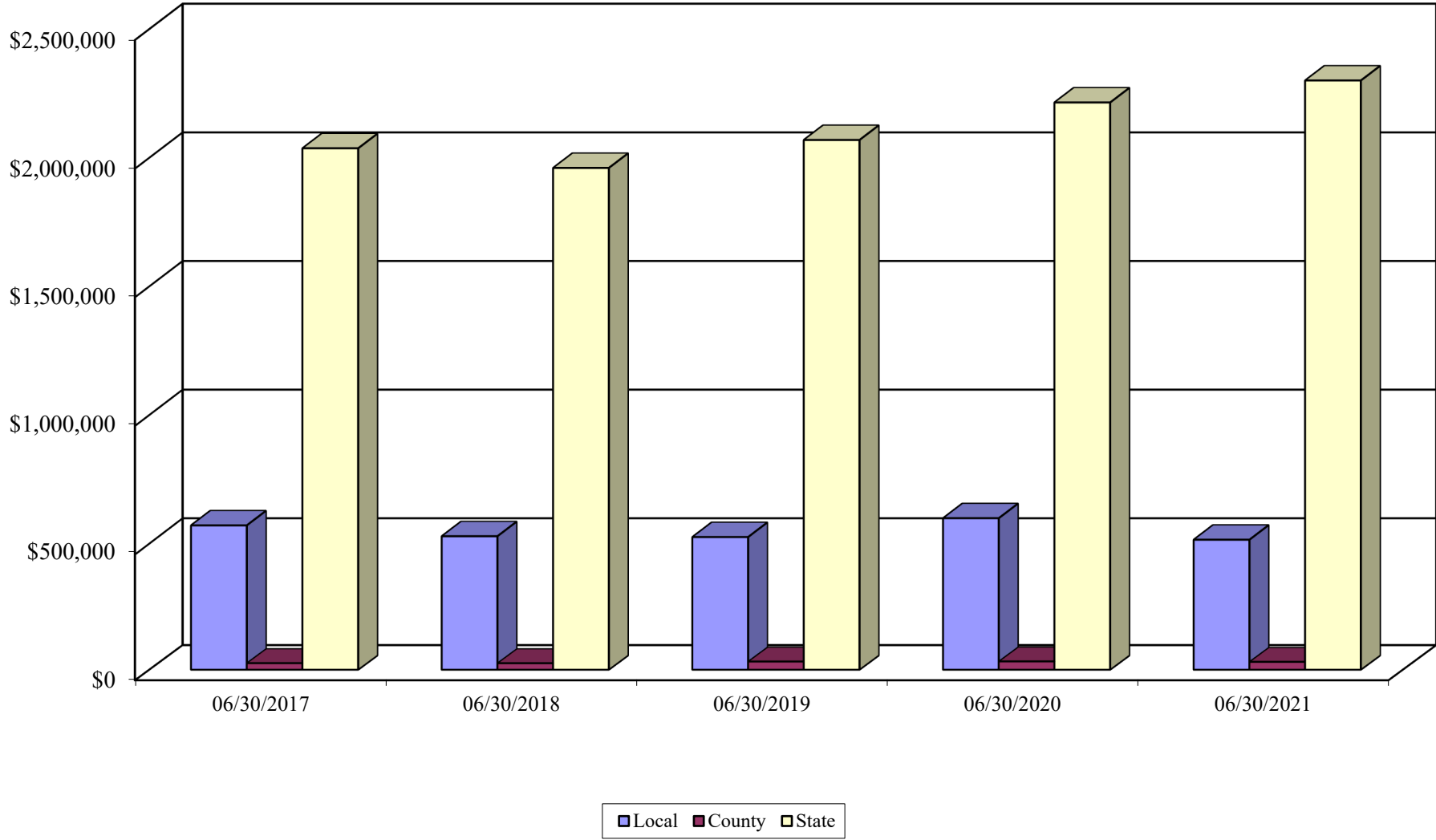
Unified School District No. 482
Dighton, Kansas
Unencumbered Cash Balances - Selected Funds



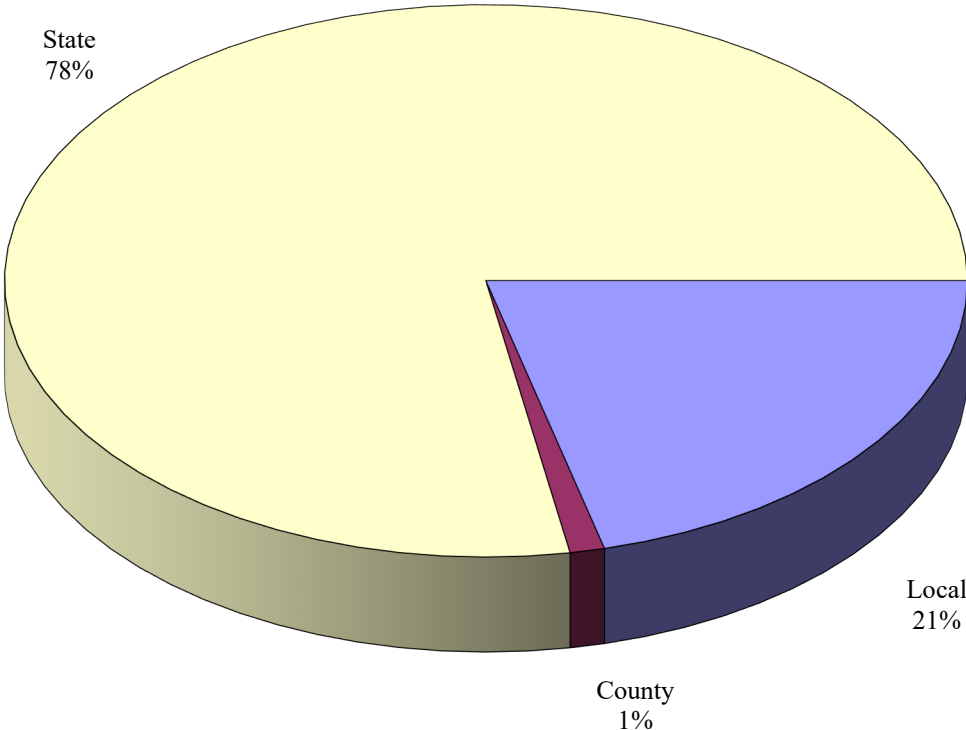
Unified School District No. 482
Dighton, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Receipts

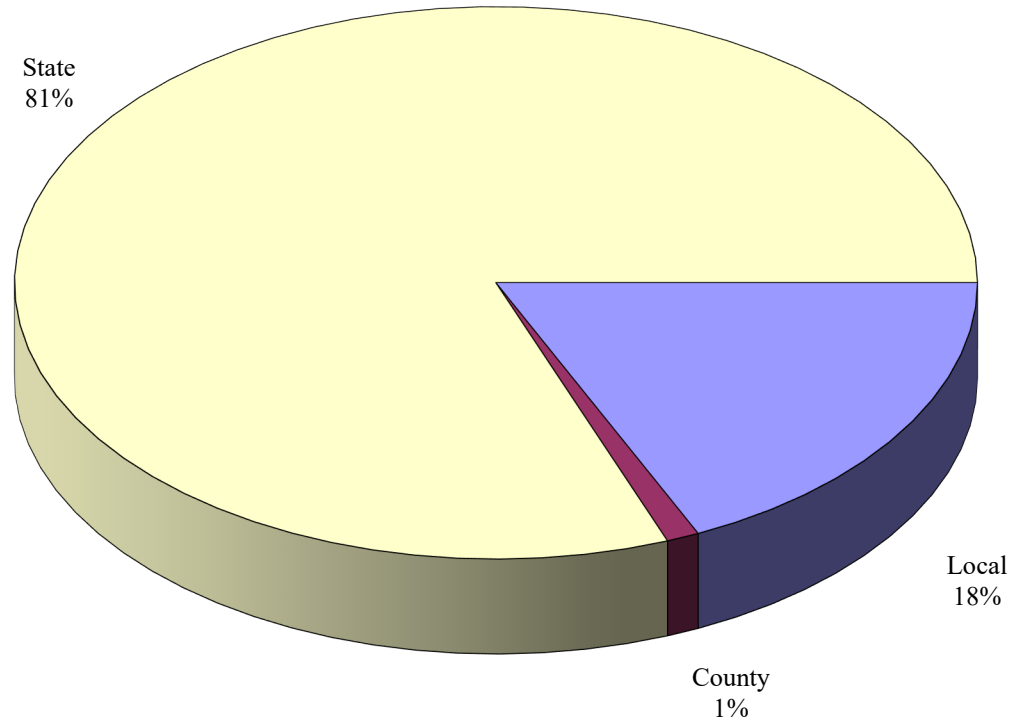


**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Receipts**



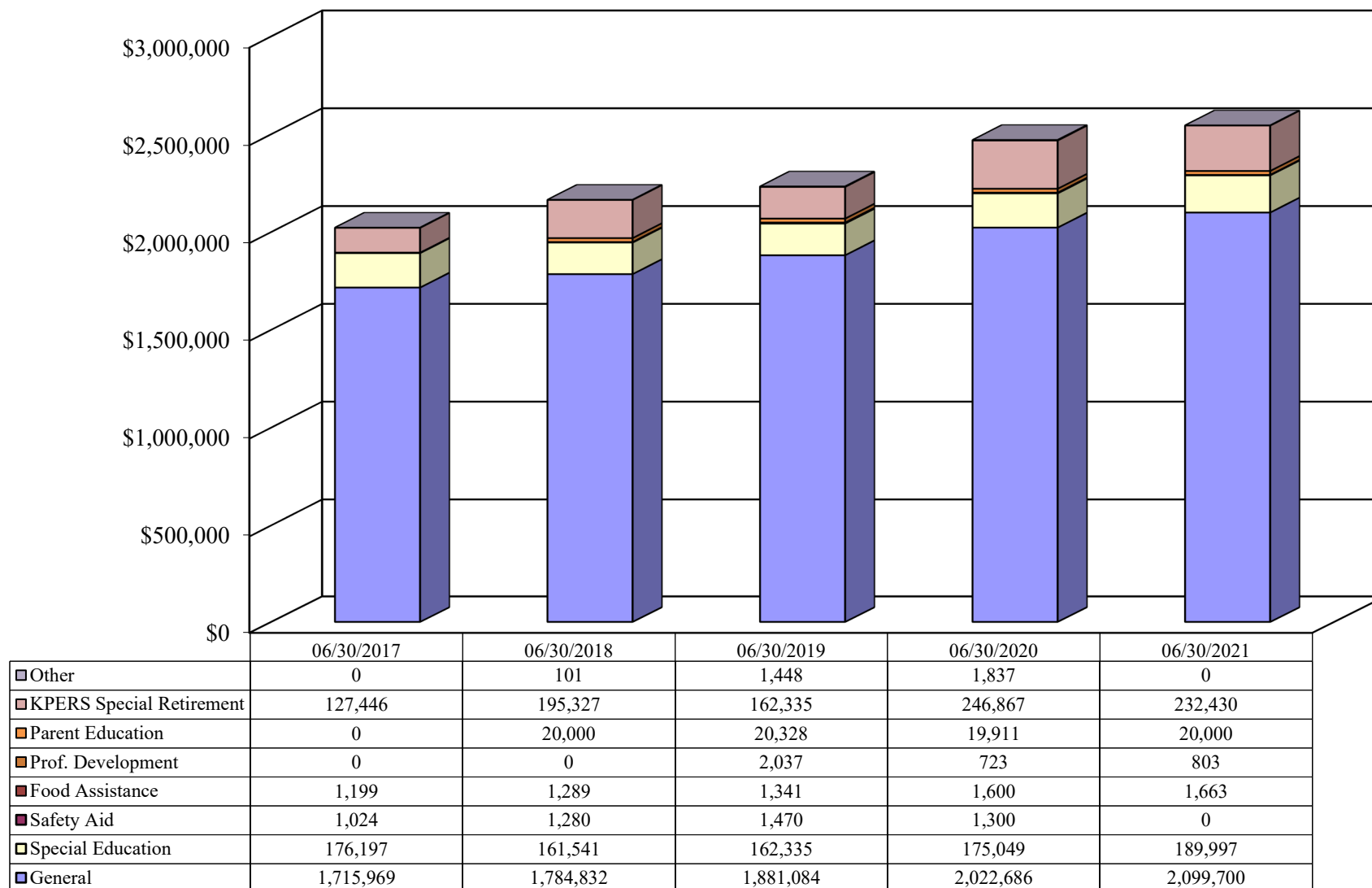
06/30/2020

**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Receipts**

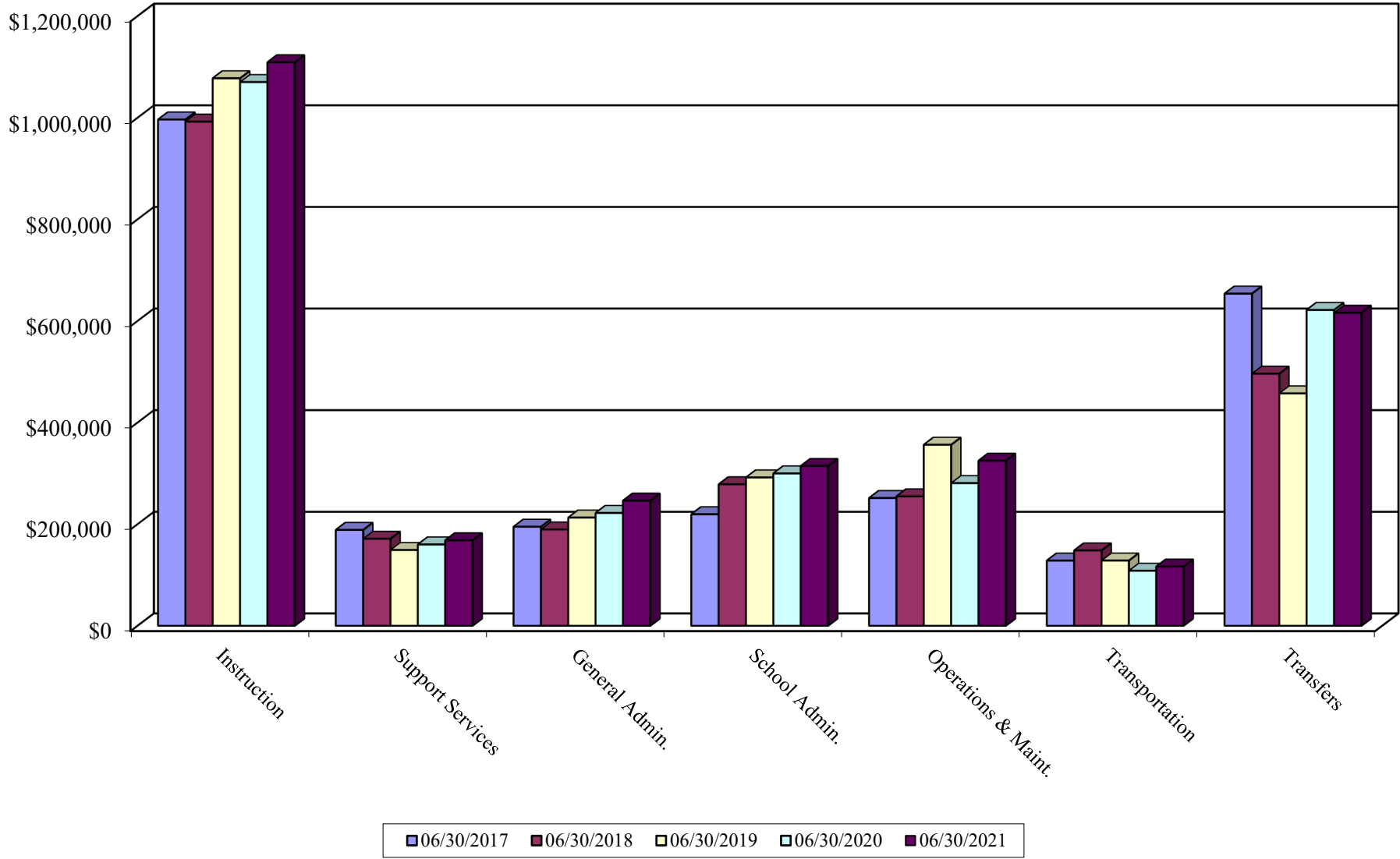


06/30/2021

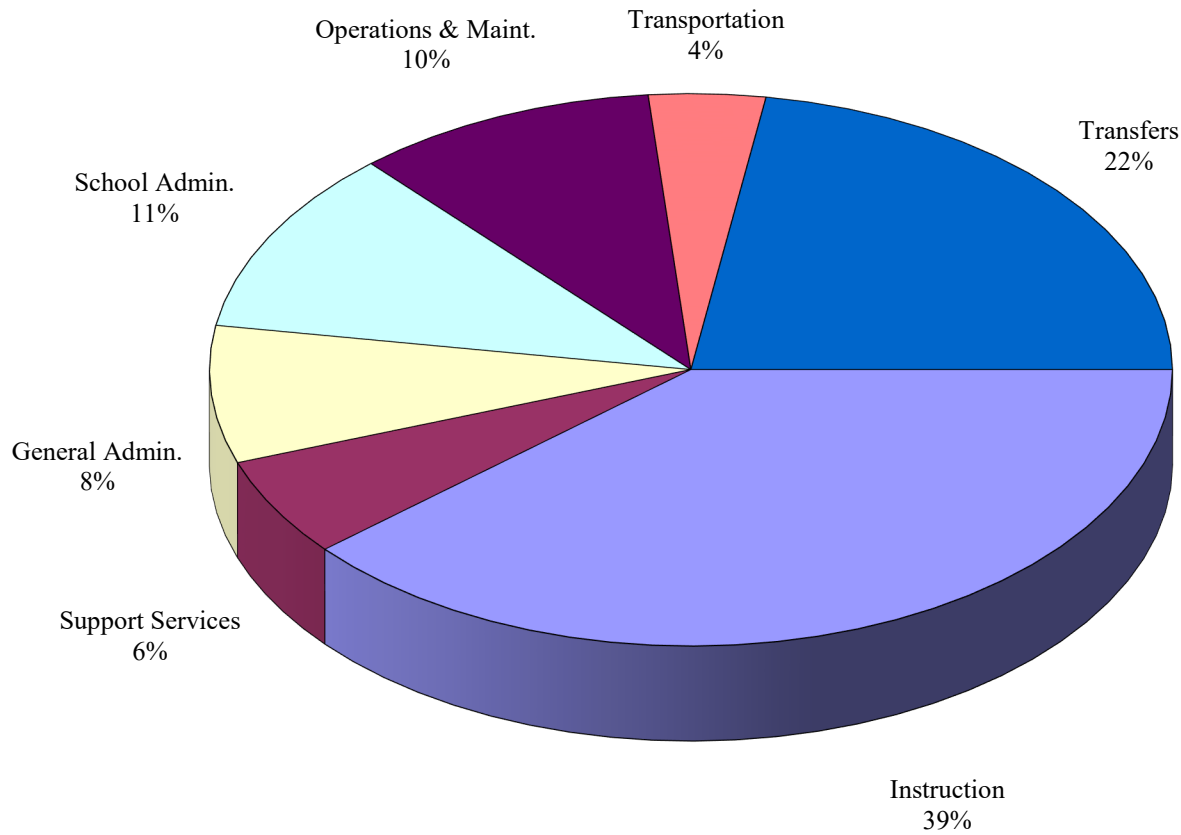
Unified School District No. 482
Dighton, Kansas
State Aid



Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures

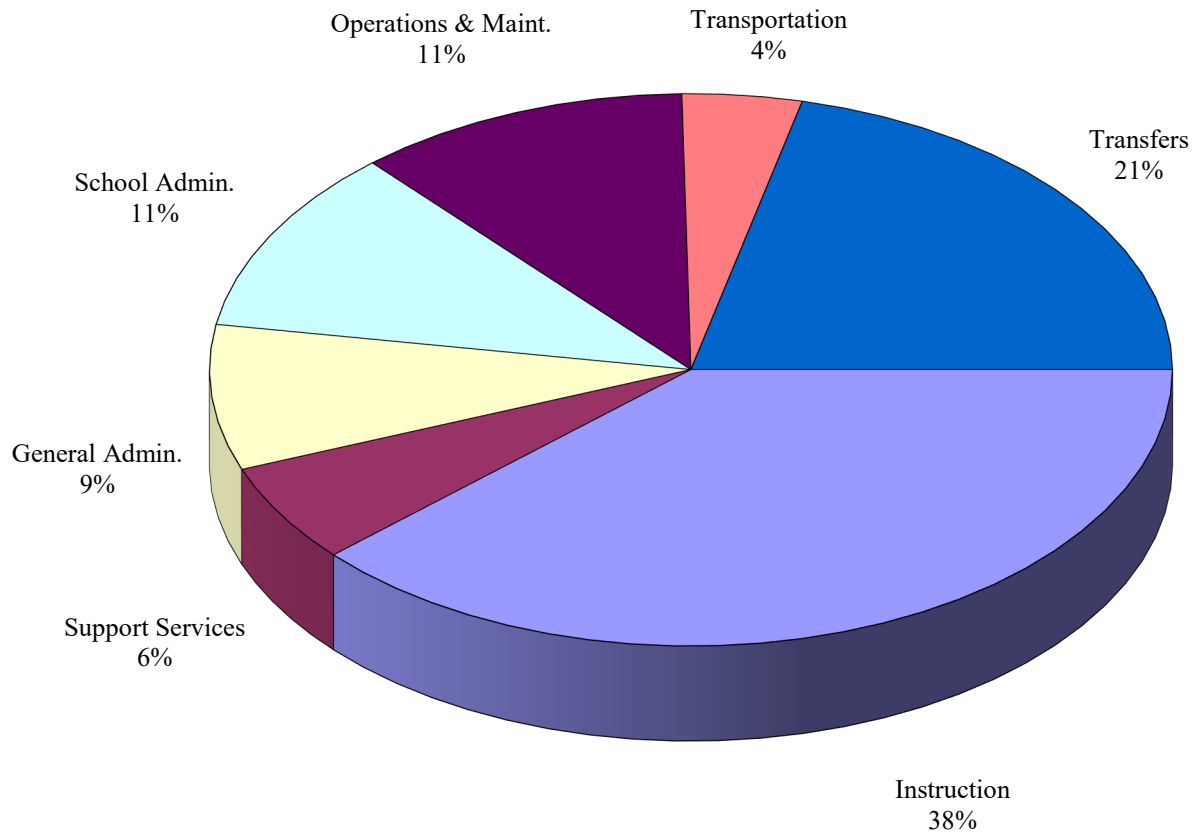


Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures



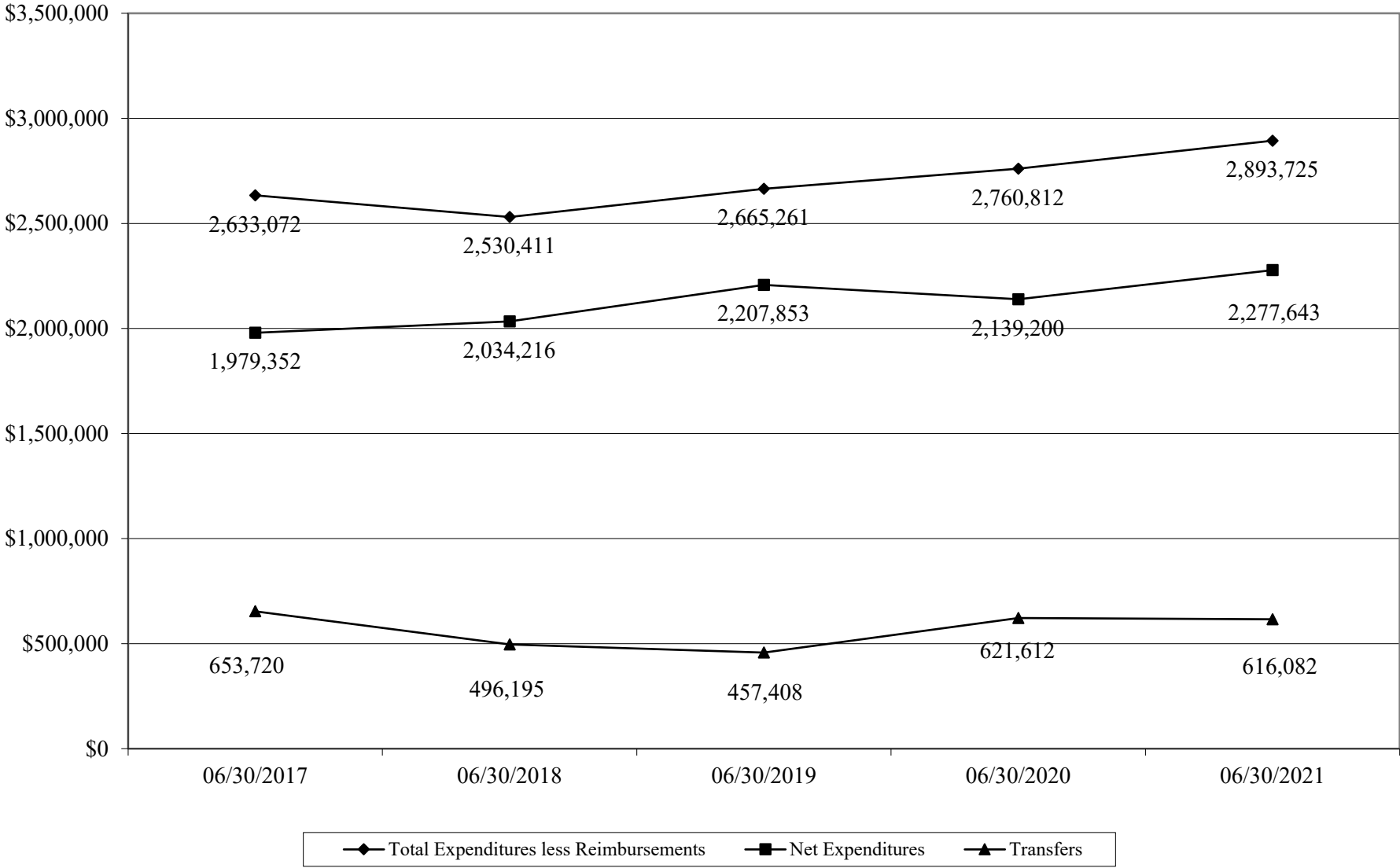
06/30/2020

Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures

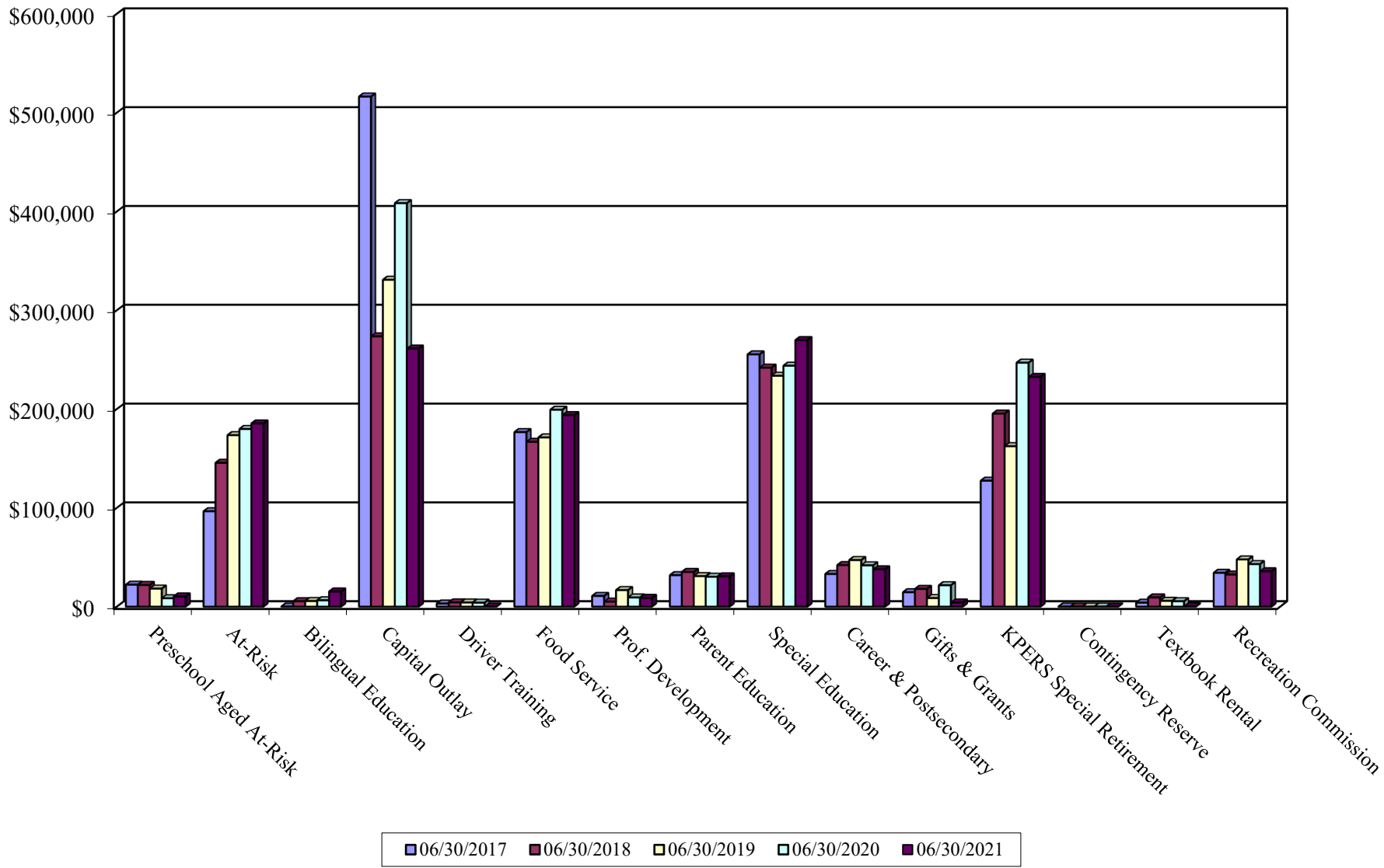


06/30/2021

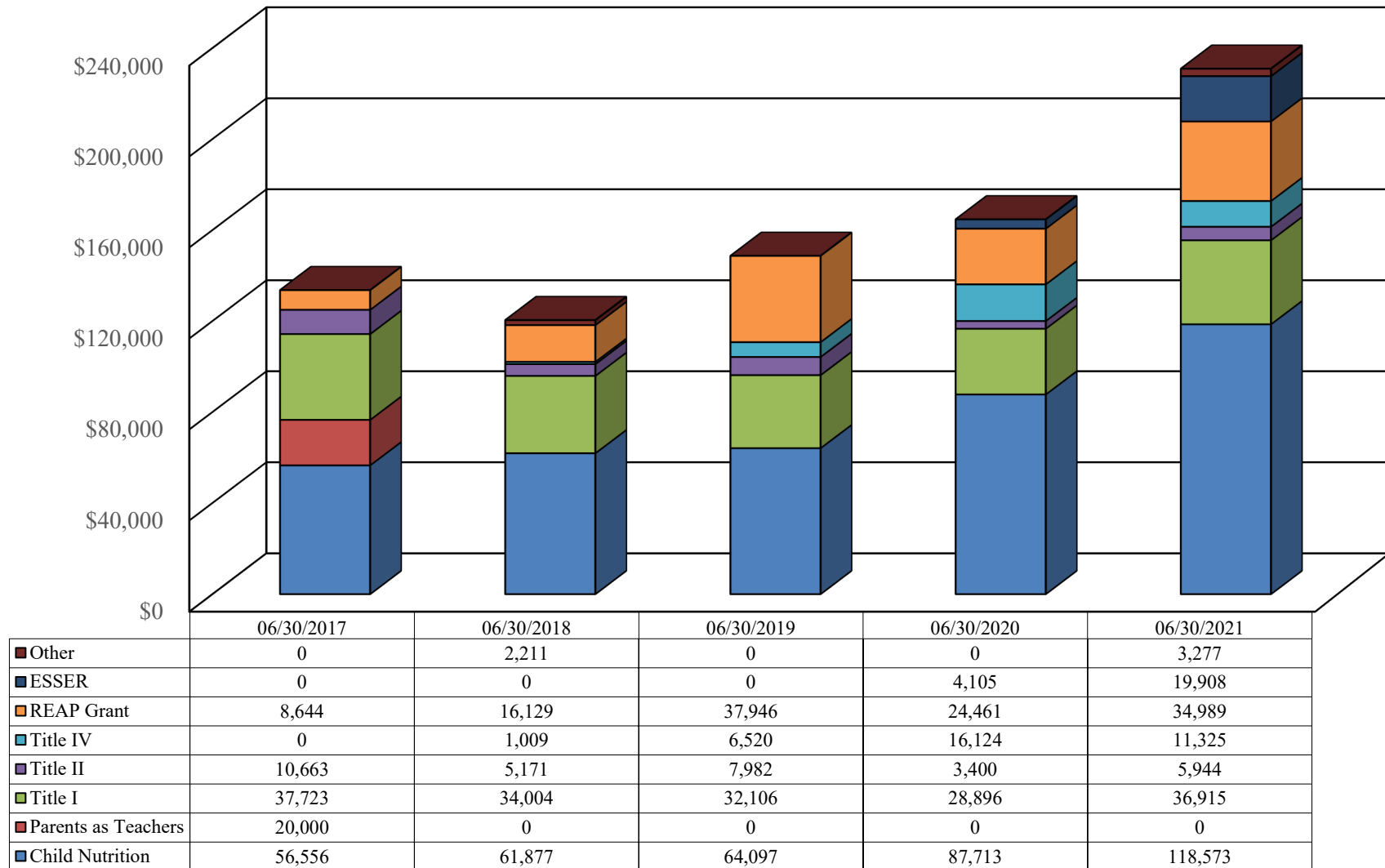
Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures



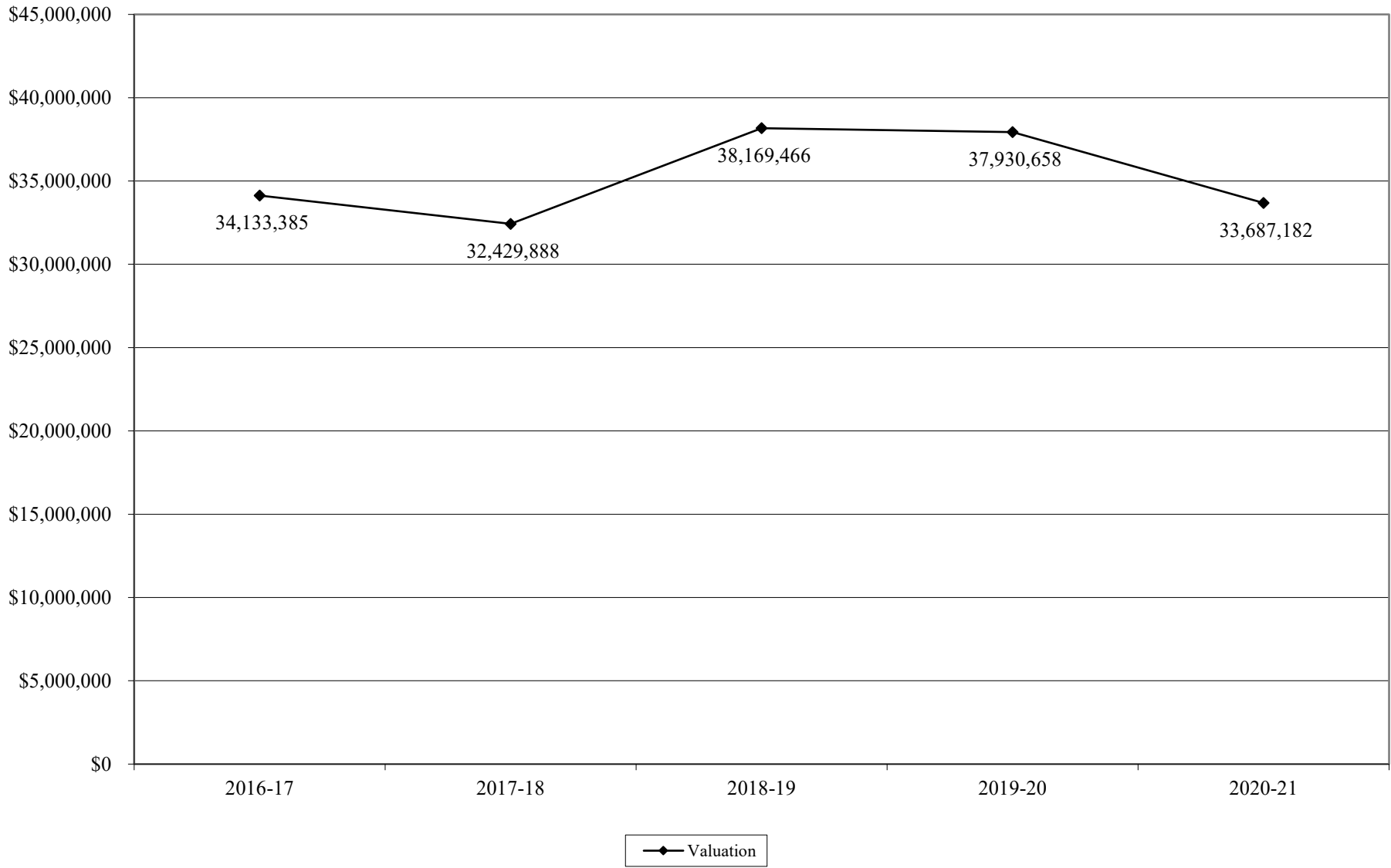
Unified School District No. 482
Dighton, Kansas
Special Purpose Fund Expenditures - Selected Funds



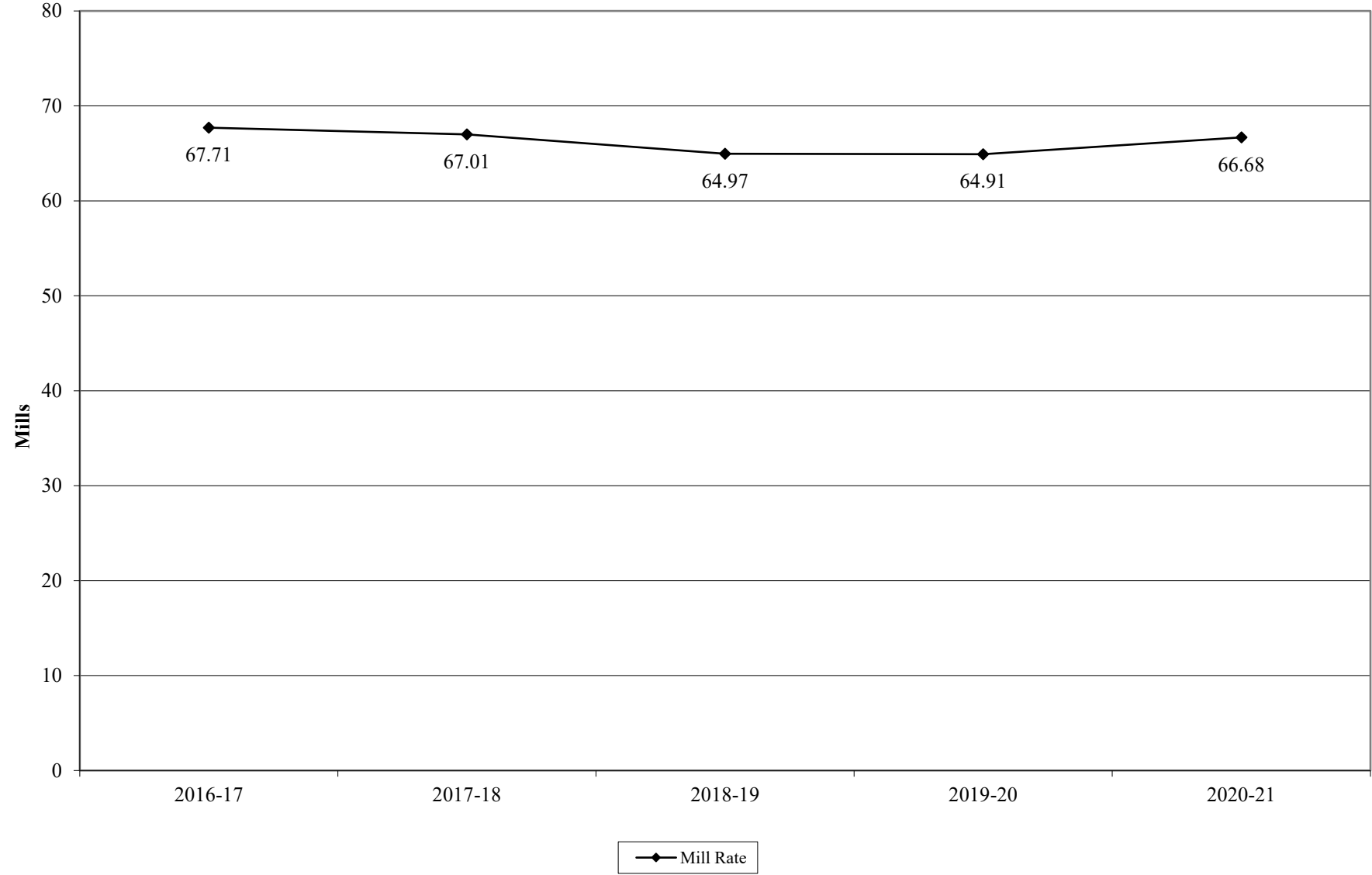
**Unified School District No. 482
Dighton, Kansas
Federal Aid**



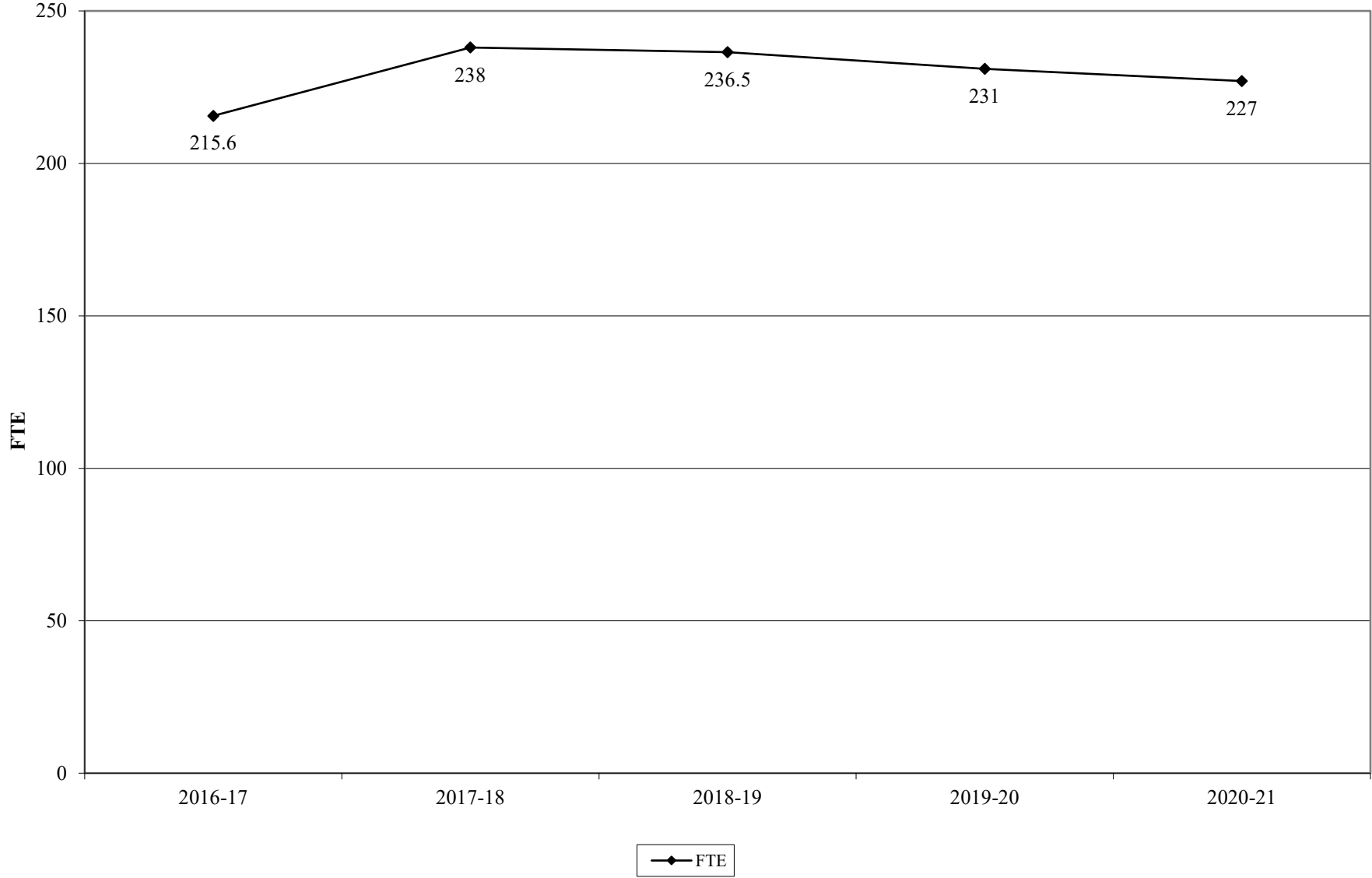
**Unified School District No. 482
Dighton, Kansas
Valuation**



Unified School District No. 482
Dighton, Kansas
Mill Rate



Unified School District No. 482
Dighton, Kansas
FTE



**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund
Expenditures per Pupil**

