



*Certified Public Accountants*

# UNIFIED SCHOOL DISTRICT NO. 453 LEAVENWORTH, KANSAS

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FINANCIAL STATEMENT  
REGULATORY BASIS  
YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 453  
LEAVENWORTH, KANSAS  
FINANCIAL STATEMENT  
REGULATORY BASIS  
Year Ended June 30, 2021

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## **INDEPENDENT AUDITORS' REPORT**

Board of Education  
Unified School District No. 453  
Leavenworth, Kansas

### **Report on the Financial Statement**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 453 Leavenworth, Kansas (the District) 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.

### **Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the 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.

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## **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 the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 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 the District 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 balances of the District 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 schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulation* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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*. 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.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 3, 2022 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial

reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

### **Other Matter**

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2020 (not presented herein) and have issued our report dated March 8, 2021, 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 web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (prior year actual) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (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 statements. 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.

*BT&Co., P.A.*

March 3, 2022  
Topeka, Kansas

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental type funds:							
General	\$ 17,594	\$ 11,670	\$ 26,599,362	\$ 26,616,956	\$ 11,670	\$ 2,268,065	\$ 2,279,735
Supplemental general	416,096	-	7,641,079	7,619,031	438,144	370,076	808,220
Special purpose funds:							
Capital outlay	11,875,550	-	2,860,938	5,526,661	9,209,827	799,454	10,009,281
Drivers education	225,118	-	26,080	10,737	240,461	-	240,461
Food service	153,676	380	1,799,692	1,845,406	108,342	20,950	129,292
Professional development	1,267	23,330	1,536	26,133	-	23,330	23,330
Parent education	18,488	-	277,710	278,324	17,874	7,399	25,273
Special education	1,744,728	5,000	7,262,662	7,401,928	1,610,462	690,086	2,300,548
At-risk K-12	355,743	-	3,740,370	3,988,526	107,587	170,151	277,738
At-risk 4 yr. old	-	-	247,990	247,990	-	25,423	25,423
Career and postsecondary education	79,626	-	534,879	560,989	53,516	59,389	112,905
Virtual education	323,048	-	643,612	631,896	334,764	2,799	337,563
KPERS retirement contribution	-	-	3,661,106	3,661,106	-	-	-
Bilingual education	1	-	122,720	122,721	-	20,522	20,522
Textbook rental	448,632	-	255,019	265,523	438,128	223,425	661,553
Contingency reserve	1,940,043	-	-	77,156	1,862,887	77,156	1,940,043
Federal funds	(145,388)	18,403	3,326,205	4,459,985	(1,260,765)	507,400	(753,365)
Grant funds	48,380	6,718	406,475	412,963	48,610	26,010	74,620
Gate receipts	-	-	79,949	78,660	1,289	-	1,289
School projects	48,840	-	37,848	24,423	62,265	-	62,265
Bond and interest fund:							
Bond and interest	8,620,482	-	6,686,845	5,722,716	9,584,611	-	9,584,611
Capital project fund:							
Bond construction	16,297,496	-	441	13,651,484	2,646,453	400,475	3,046,928
Trust fund:							
Private purpose trust funds	246,718	-	5,548	7,300	244,966	-	244,966
Total reporting entity (excluding agency fund)	<u>\$ 42,716,138</u>	<u>\$ 65,501</u>	<u>\$ 66,218,066</u>	<u>\$ 83,238,614</u>	<u>\$ 25,761,091</u>	<u>\$ 5,692,110</u>	<u>\$ 31,453,201</u>
Composition of cash:							
Checking							\$ 689,890
Checking - activity accounts							210,368
Petty cash							3,030
Scholarship savings							238,833
Municipal investment pool							30,457,894
Total cash							31,600,015
Less agency funds (Schedule 3)							(146,814)
Total reporting entity (excluding agency funds)							<u>\$ 31,453,201</u>

See accompanying notes to financial statement.

UNIFIED SCHOOL DISTRICT NO. 453  
LEAVENWORTH, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
Year Ended June 30, 2021

1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 453, Leavenworth, Kansas (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 453, Leavenworth, Kansas (the primary government). There are no related municipal entities presented.

Reimbursed Expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. The following expenditures are classified as reimbursed expenses for the year ended June 30, 2021:

General fund	\$ 295,460
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Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement and related schedules meet the following criteria:

1. The related disbursement was made in the current year on behalf of the payee,
2. The item paid for was directly identifiable as having been used by or provided to the payee, and
3. The amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

The *Kansas Municipal Audit and Accounting Guide* (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 District to use the regulatory basis of accounting.



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NOTES TO THE FINANCIAL STATEMENT  
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Cash and Investments

Cash consists of checking accounts, savings accounts, and certificates of deposit. Certificates of deposit are carried at cost, which approximates market value. See Note 3 for additional cash information.

Investments consist of deposits in the State Municipal Investment Pool (MIP). These investments are carried at cost. See Note 3 for additional investment information.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the capital outlay fund.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following regulatory fund types comprise the financial activities of the District for the year ended June 30, 2021:

- a. *General Fund and Supplemental General Fund* - used to account for all resources except those required to be accounted for in another fund.
  - b. *Special Purpose Funds* - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.
  - c. *Bond and Interest Fund* - used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of general long-term debt.
  - d. *Capital Project Fund* - used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
  - e. *Trust Fund* - used to report assets held in trust for the benefit of the District - scholarship funds.
  - f. *Agency Fund* - funds used to report assets held by the District in a purely custodial capacity.
- 2 - Stewardship, Compliance, and Accountability

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), and the bond and interest fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- i. Preparation of the budget for the succeeding year on or before August 1st.

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- ii. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on budget.
- iii. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- iv. Adoption of the final budget on or before August 25th.

The statutes allow for the District 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.

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

A legal operating budget is not required for Capital Project Fund, Trust Fund, and the following special purpose funds:

Textbook Rental Fund, Contingency Reserve Fund, Gate Receipts, and School Projects.

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

Compliance with Finance-Related Legal and Contractual Provisions

The District expended monies in excess of available cash in the Federal Fund. This was the result of timing of reimbursements received from grantors. Management is aware of no other statutory violations for the period covered by the audit.

Use of Estimates

The preparation of a financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

UNIFIED SCHOOL DISTRICT NO. 453  
LEAVENWORTH, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

3 - Deposits and Investments

As of June 30, 2021, the District had the following investments:

Investment Type	Fair Value of Investment Maturities Less Than 1 Year	Rating
Kansas Municipal Investment Pool	\$ 30,457,894	Not rated

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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2021, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

*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. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$ 1,142,121 and the bank balance was \$ 1,384,095. Of the bank balance, \$ 779,484 was covered by federal depository insurance, and the remaining \$ 604,611 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2021, the District had invested \$ 28,707,568 in the State's municipal investment pool. The District's carrying amount of these investments was \$ 30,457,894. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreement with Kansas banks or with primary government securities dealers.

4 - Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-5167	\$ 112,053
General	Virtual Education	K.S.A. 72-5167	639,222
General	Special Education	K.S.A. 72-5167	4,205,186
General	Career and Postsecondary Education	K.S.A. 72-5167	443,057
General	Professional Development	K.S.A. 72-5167	1,536
General	Textbook rental	K.S.A. 72-5167	170,000
General	At-Risk 4 Yr. Old	K.S.A. 72-5167	247,990
General	At-Risk K-12	K.S.A. 72-5167	2,803,229
General	Food Service	K.S.A. 72-5167	69,964
Supplemental General	Bilingual Education	K.S.A. 72-5143	10,667
Supplemental General	At-Risk K-12	K.S.A. 72-5143	937,141
Supplemental General	Parent Education	K.S.A. 72-5143	52,405
Supplemental General	Special Education	K.S.A. 72-5143	1,965,000

5 - Long-Term Debt

In December 2012, the District issued general obligation refunding bonds in the amount of \$ 9,960,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2008A and 2009A. The Series 2012 bonds bear interest from 2.00% to 3.50% and mature annually from September 2020 through September 2029.

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NOTES TO THE FINANCIAL STATEMENT  
(Continued)

In July 2014, the District issued general obligation refunding bonds in the amount of \$ 9,995,000, for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2008A and 2009A. The Series 2014 bonds bear interest from 2.00% to 4.00% and mature annually from September 2020 through September 2024, and September 2026 and September 2029.

In March 2015, the District issued general obligation refunding bonds in two series in the amounts of \$ 20,475,000 and \$ 2,055,000. These bonds were issued for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2005, 2008A, and 2009A. The Series 2015A bonds bear interest from 2.00% to 5.00% and mature semi-annually from September 2020 through September 2029.

In October 2016, the District issued General Obligation Refunding Bonds, Series 2016, in the amount of \$ 3,805,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2009A. The Series 2016 bonds bear interest at 2.00% and mature semi-annually from September 2020 through September 2025.

In August 2018, the District issued general obligation improvement and refunding bonds in the amount of \$ 36,765,000. Series 2018B in the amount of \$ 5,000 was used September 1, 2018 to refund a portion of the 2016 bonds. Series 2018A bonds were issued in the amount of \$ 36,760,000 with the purpose of financing capital improvements to the District's facilities used in connection with the District's delivery of educational services to the public. The Series 2018 bonds bear interest at 3.5% to 5.5% and mature annually from September 2030 to September 2038.

In March 2020, the District issued General Obligation Refunding Bonds, Series 2020, in the amount of \$ 7,635,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2012. The bonds to be refunded represent Series 2012 bonds maturing on September 2025 through September 2029 (\$ 7,145,000).

In March 2021, the District issued General Obligation Refunding Bonds, Series 2021, in the amount of \$ 21,805,000 for the purpose of redeeming and paying a portion of the District's outstanding general obligation bonds Series 2012, Series 2014, and Series 2018. The bonds to be refunded represent Series 2012 bonds maturing September 2023 through September 2024 (\$ 1,525,000); Series 2014 bonds maturing September 2026 through September 2029 (\$ 3,395,000); Series 2018 bonds maturing September 2036 through September 2038 (\$ 13,720,000). The proceeds of the Series 2021 bonds have been placed in an irrevocable trust escrow account. The District realized a present value savings of approximately \$ 2,270,000 and a cash savings of approximately \$ 4,466,000 related to the Series 2021 refunding.

The District has defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account's assets and the liabilities for the defeased bonds are not included in the District's financial statement. At June 30, 2021, \$ 25,785,000 of the bonds that are considered defeased remain outstanding.

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NOTES TO THE FINANCIAL STATEMENT  
(Continued)

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Refunded	Reductions/ Payments	Balance End of Year	Interest Paid
Series 2012	2.0%-3.5%	Dec. 2012	9,960,000	9/1/2022	\$ 1,910,000	\$ -	\$ 1,525,000	\$ 125,000	\$ 260,000	\$ 52,200
Series 2014	2.0%-4.0%	July 2014	9,995,000	9/1/2024	9,285,000	-	3,395,000	100,000	5,790,000	316,475
Series 2015	2.0%-4.0%	April 2015	22,530,000	9/1/2029	18,390,000	-	-	2,220,000	16,170,000	650,775
Series 2016	2.0%-4.0%	October 2016	3,805,000	9/1/2025	3,645,000	-	-	45,000	3,600,000	72,650
Series 2018A	3.5%-5.5%	August 2018	36,760,000	9/1/2035	36,760,000	-	13,720,000	-	23,040,000	1,470,400
Series 2020	2.05%	March 2020	7,635,000	9/1/2025	7,635,000	-	-	530,000	7,105,000	140,216
Series 2021	2.05%	March 2021	21,805,000	9/1/2035	-	21,805,000	-	-	21,805,000	-
Total long-term debt					<u>\$ 77,625,000</u>	<u>\$ 21,805,000</u>	<u>\$ 18,640,000</u>	<u>\$ 3,020,000</u>	<u>\$ 77,770,000</u>	<u>\$ 2,702,716</u>

UNIFIED SCHOOL DISTRICT NO. 453  
LEAVENWORTH, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

	Year Ended June 30,							
	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
Principal:								
General obligation bonds:								
Series 2012	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Series 2014	595,000	630,000	1,420,000	3,145,000	-	-	-	5,790,000
Series 2015	2,720,000	2,265,000	930,000	125,000	1,040,000	9,090,000	-	16,170,000
Series 2016	45,000	50,000	50,000	1,740,000	1,715,000	-	-	3,600,000
Series 2018A	-	-	-	-	-	3,475,000	19,565,000	23,040,000
Series 2020	1,415,000	1,360,000	1,205,000	1,205,000	1,920,000	-	-	7,105,000
Series 2021	525,000	885,000	1,640,000	1,650,000	870,000	11,435,000	4,800,000	21,805,000
Total principal	5,430,000	5,320,000	5,245,000	7,865,000	5,545,000	24,000,000	24,365,000	77,770,000
Interest:								
General obligation bonds:								
Series 2012	3,900	1,300	-	-	-	-	-	5,200
Series 2014	170,250	153,450	127,825	55,038	-	-	-	506,563
Series 2015	577,950	453,150	353,150	327,700	322,600	534,500	-	2,569,050
Series 2016	71,750	70,850	69,850	68,850	17,150	-	-	298,450
Series 2018A	921,600	921,600	921,600	921,600	921,600	4,538,500	2,017,700	11,164,200
Series 2020	131,149	92,313	58,522	39,603	15,072	-	-	336,659
Series 2021	267,215	284,282	279,366	270,601	261,423	891,701	257,296	2,511,884
Total interest	2,143,814	1,976,945	1,810,312	1,683,392	1,537,845	5,964,701	2,274,996	17,392,006
Total principal and interest	\$ 7,573,814	\$ 7,296,945	\$ 7,055,312	\$ 9,548,392	\$ 7,082,845	\$ 29,964,701	\$ 26,639,996	\$ 95,162,006

UNIFIED SCHOOL DISTRICT NO. 453  
LEAVENWORTH, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
(Continued)

6 - Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of the funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2021.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There has been no significant change in insurance coverage from the previous fiscal year.

7 - 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 Annual Comprehensive Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 establishes the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides 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 1.0% contribution rate for the Death and Disability Program) was 15.59% and 14.23% respectively, for the fiscal year ended June 30, 2021.



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NOTES TO THE FINANCIAL STATEMENT  
(Continued)

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$ 56 million was paid in fiscal year 2018. This bill also authorized a payment of \$ 82 million in 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 \$ 3,661,106 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$ 39,587,045. 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 end June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8 - Commitments

The District has entered into the following operating leases:

The District signed a 42-month lease in November 2018 for copy machines and printers through Unisource, Inc. The operating lease calls for base monthly rents based upon usage.

The District signed a 60-month lease in August 2017 with Unisource, Inc. for 1 copy machine. This operating lease calls for a base monthly rent based upon usage.

UNIFIED SCHOOL DISTRICT NO. 453  
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NOTES TO THE FINANCIAL STATEMENT  
(Continued)

During the year ended June 30, 2021 the District paid \$ 144,566 on these leases.

The District signed a 60-month lease in September 2021 with Dell Financial Services, LLC for replacement and upgrades of technology, including wireless network upgrades throughout the District. The lease calls for annual payments of \$ 167,309 beginning September 1, 2021.

The total future minimum required operating lease payments (including the lease signed in September 2021) are as follows for the year ended June 30:

2022	\$ 282,206
2023	167,680
2024	167,309
2025	167,309
2026	<u>167,309</u>
Total	<u>\$ 951,813</u>

In 2017, the District entered into a lease agreement with Kansas City Kansas Community College (the College) for use as a technical education center, with the option to renew at the end of the lease. Rent payments have been abated as long as the College grants admission to students who are enrolled in the District without requiring payment of any tuition or fees, for technical education courses offered at the education center. The District renewed a 36-month lease agreement in August 2021 with the College.

9 - Compensated Absences

Administrative compensation absence days accrue 12 per school year, with a maximum of 115 days. Administrators are paid at the rate of \$90 per day for days over the maximum of 115 days. Classified employees compensated absence days accrue at 12 per school year, with a maximum of 108 days. Classified employees are paid at the rate of \$25 per day for days over the maximum of 108 days. Teachers compensated absence days accrue at 10 per school year, with a maximum of 100 days. Teachers are paid at the rate of \$80 per day for days over the maximum of 100 days. Payment is made during the fiscal year. The District has not determined the liability for the carryover days, if any; however, management feels such liability would be immaterial in amount.

10 - Other Long-Term Obligations

Any eligible teacher who is retiring under the Kansas Public Employees Retirement Systems may elect to take the District retirement incentive. A teacher who elects the District retirement incentive, and who has participated in the District health insurance plan during the year of retirement, may elect to continue to participate in the health insurance plan until the age of 65. Under this plan the amount of the benefit will be equal to the amount of the defined health insurance benefit paid to the employed teacher. Beginning July 1, 2009, the amount of the benefit is \$ 350 per month. Thus, retired teachers will be responsible for the payment of any excess premiums due under the policy.

UNIFIED SCHOOL DISTRICT NO. 453  
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NOTES TO THE FINANCIAL STATEMENT  
(Continued)

The plan is not funded and is based on pay-as-you-go financing. During the year ended June 30, 2021, the District paid \$ 13,527 on this plan. The District has not determined the liability for early retirement benefits, if any; however, management feels such liability would be immaterial in amount.

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.

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.

11 - Litigation

The District is party to various claims, none of which are expected to have a material financial impact on the District.

12 - In-Substance Receipt in Transit

The District received \$ 1,410,206 in the General Fund and \$ 340,120 in the Supplemental General Fund, subsequent to June 30, 2021 and as required by K.S.A. 72-5135 and 72-5145, the receipts were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 453  
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NOTES TO THE FINANCIAL STATEMENT  
(Continued)

13 - Capital Projects

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

	Project Authorizations	Cash Disbursements
Anthony Elementary	\$ 252,000	\$ 15,074
David Brewer Elementary	252,000	15,074
Henry Leavenworth Elementary	252,000	15,075
Lawson Elementary	8,905,402	8,255,741
Leavenworth High School	2,853,189	2,853,189
Warren Education Campus	24,245,409	24,245,409

14 - Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and, on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the District operates. On March 27, 2020, the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) was enacted to, amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the pandemic.

It is unknown how long the adverse conditions associated with the pandemic will last and what the complete financial effect will be to the District. Accordingly, while management cannot quantify the financial and other impacts to the District as of June 30, 2021, management believes that a material impact on the District's financial position and results of future operations is reasonably possible.

## SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment to Qualifying Budget Credits	Total Budget for Comparisons	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 27,209,397	\$ (887,901)	\$ 295,460	\$ 26,616,956	\$ 26,616,956	\$ -
Supplemental general	8,039,185	(420,154)	-	7,619,031	7,619,031	-
Special purpose funds:						
Capital outlay	10,000,000	-	-	10,000,000	5,526,661	(4,473,339)
Drivers education	63,200	-	-	63,200	10,737	(52,463)
Food service	2,225,433	-	-	2,225,433	1,845,406	(380,027)
Professional development	52,500	-	-	52,500	26,133	(26,367)
Parent education	278,352	-	-	278,352	278,324	(28)
Special education	8,073,290	-	-	8,073,290	7,401,928	(671,362)
At risk K-12	4,366,397	-	-	4,366,397	3,988,526	(377,871)
At risk 4 year old	265,000	-	-	265,000	247,990	(17,010)
Career and postsecondary education	623,130	-	-	623,130	560,989	(62,141)
Virtual education	832,359	-	-	832,359	631,896	(200,463)
KPERS retirement contribution	4,479,565	-	-	4,479,565	3,661,106	(818,459)
Bilingual education	126,651	-	-	126,651	122,721	(3,930)
Federal funds	4,657,555	-	-	4,657,555	4,459,985	(197,570)
Grant funds	603,390	-	-	603,390	412,963	(190,427)
Bond and interest fund	5,722,716	-	-	5,722,716	5,722,716	-
Totals	<u>\$ 77,618,120</u>	<u>\$ (1,308,055)</u>	<u>\$ 295,460</u>	<u>\$ 76,605,525</u>	<u>\$ 69,134,068</u>	

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid:				
Equalization aid	\$ 21,709,791	\$ 22,272,210	\$ 22,721,693	\$ (449,483)
Special education services	3,744,601	3,970,030	4,417,610	(447,580)
Federal aid:				
PL-382 impact aid	48,861	61,662	52,500	9,162
Reimbursed expenses	519,338	295,460	-	295,460
Total cash receipts	26,022,591	26,599,362	\$ 27,191,803	\$ (592,441)
Expenditures, encumbrances and transfers:				
Instruction	7,252,000	7,022,320	\$ 7,348,263	\$ (325,943)
Student support services	1,650,055	1,688,618	1,703,953	(15,335)
Instructional support staff	495,048	479,343	518,522	(39,179)
General administration	758,353	818,828	916,328	(97,500)
School administration	1,783,179	1,821,427	1,884,454	(63,027)
Central services	848,502	899,171	960,048	(60,877)
Operations and maintenance	4,599,763	4,511,690	4,838,104	(326,414)
Student transportation services	485,948	683,322	659,034	24,288
Other support services	81,788	-	-	-
Transfers out	8,085,808	8,692,237	8,380,691	311,546
Adjustment to comply with legal max			(887,901)	887,901
Legal general fund budget	26,040,444	26,616,956	26,321,496	295,460
Adjustment for qualifying budget credits:				
Reimbursements			295,460	(295,460)
Total expenditures, encumbrances and transfers	26,040,444	26,616,956	\$ 26,616,956	\$ -
Cash receipts under expenditures, encumbrances and transfers	(17,853)	(17,594)		
Prior year canceled encumbrances	17,594	11,670		
Unencumbered cash, beginning of year	17,853	17,594		
Unencumbered cash, end of year	\$ 17,594	\$ 11,670		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 2,529,117	\$ 2,485,396	\$ 2,268,915	\$ 216,481
Ad valorem property - current taxes	103,535	43,596	15,231	28,365
Delinquent	59,678	25,466	13,299	12,167
Motor vehicle	393,875	417,330	362,695	54,635
Recreational vehicle	4,398	4,768	37,088	(32,320)
Commercial vehicle	-	8,888	14,723	(5,835)
Watercraft	1,146	1,169	-	1,169
State aid:				
Equalization aid	4,626,825	4,654,466	4,911,138	(256,672)
Total cash receipts	7,718,574	7,641,079	\$ 7,623,089	\$ 17,990
Expenditures, encumbrances and transfers:				
Instruction	3,567,579	3,398,594	\$ 3,726,590	\$ (327,996)
School administration	-	91,071	88,267	2,804
Operations and maintenance	1,086,452	1,164,153	1,102,058	62,095
Transfers out	3,077,962	2,965,213	3,122,270	(157,057)
Adjustment to comply with legal max			(420,154)	420,154
Total expenditures, encumbrances and transfers	7,731,993	7,619,031	\$ 7,619,031	\$ -
Cash receipts over (under) expenditures, encumbrances and transfers	(13,419)	22,048		
Prior year canceled encumbrances	28,354	-		
Unencumbered cash, beginning of year	401,161	416,096		
Unencumbered cash, end of year	\$ 416,096	\$ 438,144		



UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 1,552,945	\$ 1,614,431	\$ 1,512,986	\$ 101,445
Ad valorem property - current taxes	59,431	24,355	17,690	6,665
Delinquent	30,082	13,822	8,053	5,769
Motor vehicle	185,349	243,097	211,936	31,161
Commercial vehicle	-	2,780	21,672	(18,892)
Recreational vehicle	1,765	5,299	8,603	(3,304)
Watercraft	657	707	-	707
State aid:				
Capital outlay fund	889,555	896,028	907,791	(11,763)
Federal aid:				
Federal aid - PL-382 impact aid	20,940	26,426	-	26,426
Interest on idle funds	3,517	-	-	-
Miscellaneous	44,008	33,993	-	33,993
Total cash receipts	<u>2,788,249</u>	<u>2,860,938</u>	<u>\$ 2,688,731</u>	<u>\$ 172,207</u>
Expenditures and encumbrances:				
Instruction	602,779	484,569	\$ 1,275,000	\$ (790,431)
General administration	7,996	5,975	-	5,975
Operations and maintenance	485,329	1,823,745	6,125,000	(4,301,255)
Facilities acquisition and construction	502,323	3,212,372	2,600,000	612,372
Total expenditures and encumbrances	<u>1,598,427</u>	<u>5,526,661</u>	<u>\$ 10,000,000</u>	<u>\$ (4,473,339)</u>
Cash receipts over (under) expenditures and encumbrances	1,189,822	(2,665,723)		
Prior year canceled encumbrances	5,433	-		
Unencumbered cash, beginning of year	<u>10,680,295</u>	<u>11,875,550</u>		
Unencumbered cash, end of year	<u>\$ 11,875,550</u>	<u>\$ 9,209,827</u>		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

DRIVERS EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
State aid:				
Driver training	\$ 17,160	\$ 4,080	\$ 7,500	\$ (3,420)
Fee and user charges	9,785	22,000	25,000	(3,000)
Total cash receipts	26,945	26,080	\$ 32,500	\$ (6,420)
Expenditures:				
Instruction	15,831	10,380	\$ 58,200	\$ (47,820)
Operations and maintenance	715	357	5,000	(4,643)
Total expenditures	16,546	10,737	\$ 63,200	\$ (52,463)
Cash receipts over expenditures	10,399	15,343		
Unencumbered cash, beginning of year	214,719	225,118		
Unencumbered cash, end of year	\$ 225,118	\$ 240,461		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

FOOD SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
State aid:				
School food assistance	\$ 16,217	\$ 15,786	\$ 18,240	\$ (2,454)
Federal aid:				
Federal child nutrition program	1,095,741	1,534,910	1,662,738	(127,828)
Fresh fruits and vegetables	32,015	59,649	40,000	19,649
Charge for service	387,700	81,321	518,000	(436,679)
Interest on idle funds	66	2	100	(98)
Transfers in:				
General fund	-	69,964	-	69,964
Miscellaneous	18,930	38,060	89,005	(50,945)
Total cash receipts and transfers	1,550,669	1,799,692	\$ 2,328,083	\$ (528,391)
Expenditures and encumbrances:				
Operations and maintenance	6,159	2,642	\$ 14,000	\$ (11,358)
Food service operations	1,738,842	1,842,764	2,211,433	(368,669)
Total expenditures and encumbrances	1,745,001	1,845,406	\$ 2,225,433	\$ (380,027)
Cash receipts and transfers under expenditures and encumbrances	(194,332)	(45,714)		
Prior year canceled encumbrances	-	380		
Unencumbered cash, beginning of year	348,008	153,676		
Unencumbered cash, end of year	\$ 153,676	\$ 108,342		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
State aid:				
Professional development	\$ 7,447	\$ -	\$ 7,875	\$ (7,875)
Interest on idle funds	64	-	-	-
Transfers in:				
General fund	43,731	1,536	43,750	(42,214)
Total cash receipts and transfers	51,242	1,536	\$ 51,625	\$ (50,089)
Expenditures and encumbrances:				
Instructional staff support	54,039	26,133	\$ 52,500	\$ (26,367)
Total expenditures and encumbrances	54,039	26,133	\$ 52,500	\$ (26,367)
Cash receipts and transfers under expenditures and encumbrances	(2,797)	(24,597)		
Prior year canceled encumbrances	-	23,330		
Unencumbered cash, beginning of year	4,064	1,267		
Unencumbered cash, end of year	\$ 1,267	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

PARENT EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Revenue from local source	\$ 40,000	\$ 40,000	\$ 49,000	\$ (9,000)
State aid:				
Parent education	161,544	160,863	160,863	-
Miscellaneous	5,250	24,442	-	24,442
Transfers in:				
Supplemental general fund	59,201	52,405	50,000	2,405
Total cash receipts and transfers	265,995	277,710	\$ 259,863	\$ 17,847
Expenditures and encumbrances:				
Student support services	266,199	278,324	\$ 278,352	\$ (28)
Total expenditures and encumbrances	266,199	278,324	\$ 278,352	\$ (28)
Cash receipts and transfers under expenditures and encumbrances	(204)	(614)		
Unencumbered cash, beginning of year	18,692	18,488		
Unencumbered cash, end of year	\$ 18,488	\$ 17,874		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Federal aid:				
Special education	\$ 1,018,440	\$ 1,073,169	\$ 1,034,747	\$ 38,422
PL-382 impact aid	12,894	17,282	11,000	6,282
Interest on idle funds	262,986	2,025	-	2,025
Transfers in:				
General fund	3,744,601	4,205,186	4,417,610	(212,424)
Supplemental general fund	1,926,230	1,965,000	1,950,000	15,000
Total cash receipts and transfers	6,965,151	7,262,662	\$ 7,413,357	\$ (150,695)
Expenditures and encumbrances:				
Instruction	4,515,562	4,352,187	\$ 4,907,951	\$ (555,764)
Student support services	1,527,946	1,388,290	1,479,386	(91,096)
General administration	360,580	381,649	385,953	(4,304)
Student transportation services	935,754	1,279,802	1,300,000	(20,198)
Total expenditures and encumbrances	7,339,842	7,401,928	\$ 8,073,290	\$ (671,362)
Cash receipts and transfers under expenditures and encumbrances	(374,691)	(139,266)		
Prior year canceled encumbrances	1,055	5,000		
Unencumbered cash, beginning of year	2,118,364	1,744,728		
Unencumbered cash, end of year	\$ 1,744,728	\$ 1,610,462		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

AT-RISK K-12 FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Transfers in:				
General fund	\$ 2,918,766	\$ 2,803,229	\$ 2,903,642	\$ (100,413)
Supplemental general fund	1,073,974	937,141	1,106,996	(169,855)
Total cash receipts and transfers	3,992,740	3,740,370	\$ 4,010,638	\$ (270,268)
Expenditures and encumbrances:				
Instruction	3,803,817	3,846,942	\$ 4,221,618	\$ (374,676)
Student support services	137,928	141,584	144,779	(3,195)
Total expenditures and encumbrances	3,941,745	3,988,526	\$ 4,366,397	\$ (377,871)
Cash receipts and transfers over (under) expenditures and encumbrances	50,995	(248,156)		
Unencumbered cash, beginning of year	304,748	355,743		
Unencumbered cash, end of year	\$ 355,743	\$ 107,587		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

AT-RISK 4 YR. OLD FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfers:				
General fund	\$ 256,829	\$ 247,990	\$ 265,000	\$ (17,010)
Total transfers	256,829	247,990	\$ 265,000	\$ (17,010)
Expenditures and encumbrances:				
Instruction	256,829	247,990	\$ 265,000	\$ (17,010)
Total expenditures and encumbrances	256,829	247,990	\$ 265,000	\$ (17,010)
Transfers over expenditures and encumbrances	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		



UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

CAREER AND POSTSECONDARY EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Federal aid:				
Perkins Program Improvement	\$ 67,941	\$ 58,949	\$ 53,314	\$ 5,635
Fee and user charges	52,161	32,873	10,189	22,684
Transfers in:				
General fund	443,329	443,057	480,000	(36,943)
Total cash receipts and transfers	563,431	534,879	\$ 543,503	\$ (8,624)
Expenditures and encumbrances:				
Instruction	509,500	507,674	\$ 569,816	\$ (62,142)
Instruction/student support-Perkins	61,625	53,315	53,314	1
Total expenditures and encumbrances	571,125	560,989	\$ 623,130	\$ (62,141)
Cash receipts and transfers under expenditures and encumbrances	(7,694)	(26,110)		
Unencumbered cash, beginning of year	87,320	79,626		
Unencumbered cash, end of year	\$ 79,626	\$ 53,516		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

VIRTUAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts and transfers:				
Transfers in:				
General fund	\$ 420,000	\$ 639,222	\$ 509,312	\$ 129,910
Fee and user charges	1,925	4,390	-	4,390
Total cash receipts and transfers	421,925	643,612	\$ 509,312	\$ 134,300
Expenditures and encumbrances:				
Instruction	442,616	629,423	\$ 811,273	\$ (181,850)
School administration	17,935	2,473	21,086	(18,613)
Total expenditures and encumbrances	460,551	631,896	\$ 832,359	\$ (200,463)
Cash receipts and transfers over (under) expenditures and encumbrances	(38,626)	11,716		
Unencumbered cash, beginning of year	361,674	323,048		
Unencumbered cash, end of year	\$ 323,048	\$ 334,764		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021

(with Comparative Totals for the Year Ended June 30, 2020)

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
KPERS contributions	\$ 3,953,720	\$ 3,661,106	\$ 4,479,565	\$ (818,459)
Total cash receipts	3,953,720	3,661,106	\$ 4,479,565	\$ (818,459)
Expenditures:				
Instruction	2,495,740	2,383,545	\$ 2,827,673	\$ (444,128)
Student support services	402,085	425,716	455,563	(29,847)
Instructional support staff	101,097	103,569	114,542	(10,973)
General administration	114,309	89,532	129,512	(39,980)
School administration	229,824	188,647	260,391	(71,744)
Central services	110,437	84,438	125,126	(40,688)
Operations and maintenance	387,044	294,422	438,521	(144,099)
Food service operations	113,184	91,237	128,237	(37,000)
Total expenditures	3,953,720	3,661,106	\$ 4,479,565	\$ (818,459)
Cash receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

BILINGUAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfers:				
General fund	\$ 98,552	\$ 112,053	\$ 111,377	\$ 676
Supplemental general fund	18,557	10,667	15,274	(4,607)
Total transfers	117,109	122,720	\$ 126,651	\$ (3,931)
Expenditures and encumbrances:				
Student support services	117,109	122,721	\$ 126,651	\$ (3,930)
Total expenditures and encumbrances	117,109	122,721	\$ 126,651	\$ (3,930)
Transfers under expenditures and encumbrances	-	(1)		
Unencumbered cash, beginning of year	1	1		
Unencumbered cash, end of year	\$ 1	\$ -		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

TEXTBOOK RENTAL FUND\*

	Prior Year Actual	Current Year Actual
Cash receipts and transfers:		
Charge for services	\$ 37,749	\$ 85,019
Transfers in:		
General fund	160,000	170,000
Total cash receipts and transfers	197,749	255,019
Expenditures and encumbrances:		
Instruction	243,200	265,523
Total expenditures and encumbrances	243,200	265,523
Cash receipts and transfers under expenditures and encumbrances	(45,451)	(10,504)
Prior year canceled encumbrances	2,252	-
Unencumbered cash, beginning of year	491,831	448,632
Unencumbered cash, end of year	\$ 448,632	\$ 438,128

\*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

CONTINGENCY RESERVE FUND\*

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts	\$ -	\$ -
Expenditures and encumbrances:		
Operations and maintenance	<u>-</u>	<u>77,156</u>
Total expenditures and encumbrances	<u>-</u>	<u>77,156</u>
Cash receipts under expenditures and encumbrances	-	(77,156)
Unencumbered cash, beginning of year	<u>1,940,043</u>	<u>1,940,043</u>
Unencumbered cash, end of year	<u>\$ 1,940,043</u>	<u>\$ 1,862,887</u>

\*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

FEDERAL FUNDS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Federal aid:				
Title I A	\$ 966,486	\$ 964,648	\$ 1,432,618	\$ (467,970)
Education for Homeless Children	2,500	-	-	-
Title II A	125,043	156,196	269,712	(113,516)
Title IV A	31,025	58,610	79,527	(20,917)
Striving Readers Comprehensive Literacy	981,395	952,800	1,075,000	(122,200)
COVID-19 Coronavirus	94,608	484,636	1,330,166	(845,530)
Coronavirus Relief Funds	-	614,046	-	614,046
DoDEA grant	223,121	95,269	470,532	(375,263)
Total cash receipts	2,424,178	3,326,205	\$ 4,657,555	\$ (1,331,350)
Expenditures and encumbrances:				
Instruction	1,836,036	3,341,198	\$ 3,692,825	\$ (351,627)
Student support services	50,891	159,373	138,849	20,524
Instructional support staff	408,682	407,708	589,121	(181,413)
General administration	3,202	111,406	32,000	79,406
School administration	2,225	62,976	-	62,976
Central services	647	16,291	-	16,291
Operations and maintenance	32,860	338,068	174,405	163,663
Food service operations	56,840	22,965	30,355	(7,390)
Total expenditures and encumbrances	2,391,383	4,459,985	\$ 4,657,555	\$ (197,570)
Cash receipts over (under) expenditures and encumbrances	32,795	(1,133,780)		
Prior year canceled encumbrances	14,960	18,403		
Unencumbered cash, beginning of year	(193,143)	(145,388)		
Unencumbered cash, end of year	\$ (145,388)	\$ (1,260,765)		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

GRANT FUNDS

	Prior	Current Year		Variance
	Year Actual	Actual	Budget	Over (Under)
Cash receipts:				
Other contributions	\$ 543,162	\$ 406,475	\$ 570,495	\$ (164,020)
Total cash receipts	543,162	406,475	570,495	(164,020)
Expenditures and encumbrances:				
Instruction	91,889	62,936	\$ 154,000	\$ (91,064)
Student support services	56,742	57,392	59,495	(2,103)
Instructional support staff	9,977	155	10,000	(9,845)
General administration	21,987	24,779	11,000	13,779
Other support services	186,340	114,599	120,000	(5,401)
Community services	175,638	153,102	248,895	(95,793)
Total expenditures and encumbrances	542,573	412,963	\$ 603,390	\$ (190,427)
Cash receipts over (under) expenditures and encumbrances	589	(6,488)		
Prior year canceled encumbrances	6,531	6,718		
Unencumbered cash, beginning of year	41,260	48,380		
Unencumbered cash, end of year	\$ 48,380	\$ 48,610		



UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

BOND AND INTEREST FUND

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 3,260,994	\$ 3,434,482	\$ 3,219,908	\$ 214,574
Ad valorem property - current	129,257	53,748	20,244	33,504
Delinquent	70,717	31,369	17,147	14,222
Motor vehicle	416,546	525,581	457,622	67,959
Recreational vehicle	4,372	6,009	46,796	(40,787)
Commercial vehicle	-	11,351	18,576	(7,225)
Watercraft	1,430	1,506	-	1,506
Other revenue	-	3,060	-	3,060
State aid:				
Capital improvement fund	3,275,974	2,619,739	2,619,739	-
Total cash receipts	7,159,290	6,686,845	\$ 6,400,032	\$ 286,813
Expenditures:				
Principal	3,735,000	3,020,000	\$ 3,020,000	\$ -
Interest	2,928,925	2,702,716	2,702,716	-
Total expenditures	6,663,925	5,722,716	\$ 5,722,716	\$ -
Cash receipts over expenditures	495,365	964,129		
Unencumbered cash, beginning of year	8,125,117	8,620,482		
Unencumbered cash, end of year	\$ 8,620,482	\$ 9,584,611		

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

BOND CONSTRUCTION FUND\*

	Prior Year Actual	Current Year Actual
Cash receipts:		
Interest on idle funds	\$ 311,044	\$ 441
Total cash receipts	311,044	441
Expenditures and encumbrances:		
Facilities acquisition and construction	18,413,575	13,651,484
Total expenditures and encumbrances	18,413,575	13,651,484
Cash receipts under expenditures and encumbrances	(18,102,531)	(13,651,043)
Prior year canceled encumbrances	166,671	-
Unencumbered cash, beginning of year	34,233,356	16,297,496
Unencumbered cash, end of year	\$ 16,297,496	\$ 2,646,453

\*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year Ended June 30, 2021  
(with Comparative Totals for the Year Ended June 30, 2020)

PRIVATE PURPOSE TRUST FUNDS\*

	Prior Year Actual	Current Year Actual
Cash receipts:		
Interest	\$ 5,282	\$ 5,548
Total cash receipts	5,282	5,548
Expenditures:		
Scholarships	5,000	7,300
Total expenditures	5,000	7,300
Cash receipts over (under) expenditures	282	(1,752)
Unencumbered cash, beginning of year	246,436	246,718
Unencumbered cash, end of year	\$ 246,718	\$ 244,966

\*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 REGULATORY BASIS  
 Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student organization funds:				
Leavenworth High School:				
Ambassadors	\$ 400	\$ -	\$ -	\$ 400
Art club	383	-	-	383
Band	1,384	440	-	1,824
Baseball club	1,750	2,608	2,062	2,296
Book club	1,573	-	862	711
Bowling club	969	-	407	562
Boys basketball	95	2,417	2,416	96
Boys golf	277	142	419	-
Boys soccer	496	1,265	-	1,761
Boys swim	1,025	-	117	908
Boys tennis	532	70	208	394
Boys track	1,436	-	-	1,436
Cheerleaders	506	527	574	459
Chess club	1,033	163	-	1,196
Choir	2,662	10	510	2,162
Cross country	1,735	341	303	1,773
Cultural Connection	-	200	-	200
Dance team	122	-	-	122
Debate	338	-	120	218
DECA	2,514	6,448	6,259	2,703
Design studio	391	-	-	391
Drama	1,400	676	875	1,201
FCA club	353	-	-	353
Football	170	4,165	3,903	432
French club	256	-	-	256
Future Educators Association	430	-	-	430
German club	494	-	-	494
Girls basketball	381	466	150	697
Girls golf	157	-	109	48
Girls soccer	197	-	-	197
Girls swim	1,289	-	-	1,289
Girls track	594	153	200	547
Girls volleyball	2,985	1,100	2,649	1,436
International club	751	802	405	1,148
KAYS	126	-	-	126
Math club	635	506	252	889
National forensics league	339	102	294	147
National Honor Society	3,543	1,830	340	5,033
Odyssey of the Mind	1,157	-	1,157	-
Subtotal forward	\$ 34,878	\$ 24,431	\$ 24,591	\$ 34,718

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 REGULATORY BASIS  
 Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Leavenworth High School:				
Subtotal forward	\$ 34,878	\$ 24,431	\$ 24,591	\$ 34,718
Pioneer Pantry	274	145	-	419
Pioneer Pride	114	-	-	114
POC	232	304	454	82
Project Plant	349	22	164	207
Prom	15,650	4,077	8,927	10,800
ROTC club	1,767	24,880	18,444	8,203
Scholars Bowl	1,087	704	217	1,574
Science club	152	-	-	152
Senior class	1,494	143	99	1,538
Sew creative	685	10	-	695
Skills USA	110	-	-	110
Softball	1,865	2,375	1,955	2,285
Store - DECA	2,045	9,137	8,346	2,836
Strength club	5,918	380	6,013	285
STUCO	4,979	33	1,135	3,877
TSA	4,592	104	232	4,464
USALL	385	-	130	255
Wellness club	356	-	-	356
Wrestling	76	-	-	76
Subtotal Leavenworth High School	77,008	66,745	70,707	73,046
Warren Middle School:				
Food Pantry	-	400	-	400
Student support fund	9,865	1,408	6,079	5,194
Band	170	-	-	170
Kay's	1,435	-	-	1,435
Drama	553	150	-	703
Petes Place	313	313	2	624
Science	244	-	-	244
Yearbook	2,388	845	667	2,566
STUCO	8,107	868	3,108	5,867
Cheerleaders	413	-	-	413
Cross country	701	-	-	701
Girls basketball	42	-	-	42
Football	1,938	390	269	2,059
Track	19	-	-	19
Volleyball	23	-	-	23
Subtotal Warren Middle School	\$ 26,211	\$ 4,374	\$ 10,125	\$ 20,460

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 REGULATORY BASIS  
 Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Warren Intermediate:				
Student support fund	\$ -	\$ 644	\$ 73	\$ 571
Miscellaneous	-	124	124	-
Yearbook	-	492	492	-
Subtotal Warren Intermediate	-	1,260	689	571
Anthony:				
Student support fund	2,870	1,994	1,599	3,265
Field trip	1,988	-	-	1,988
Student activities	1,690	890	469	2,111
Trucker Buddy	94	-	-	94
Yearbook	981	238	607	612
Subtotal Anthony	7,623	3,122	2,675	8,070
David Brewer:				
Student support fund	1,927	1,528	543	2,912
Field trip	189	-	30	159
Student activities	629	-	-	629
GOTR/LetMeRun	392	-	-	392
Yearbook	383	84	12	455
Subtotal David Brewer	3,520	1,612	585	4,547
Lawson:				
Student support fund	9,726	-	-	9,726
Yearbook	23	-	-	23
Subtotal Lawson	9,749	-	-	9,749
Henry Leavenworth:				
Student support fund	5,151	640	366	5,425
Student activities	756	2,143	1,368	1,531
Yearbook	805	96	154	747
Subtotal Henry Leavenworth	\$ 6,712	\$ 2,879	\$ 1,888	\$ 7,703

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
 REGULATORY BASIS  
 Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Nettie Hartnett:				
Miscellaneous	\$ 171	\$ -	\$ 17	\$ 154
Quest 18-21	933	957	1,517	373
Third Ave	301	-	-	301
Subtotal Nettie Hartnett	1,405	957	1,534	828
Total student organization funds	<u>\$ 132,228</u>	<u>\$ 79,689</u>	<u>\$ 87,514</u>	<u>\$ 124,403</u>
Faculty funds:				
Leavenworth High School	\$ 5,430	\$ 7,827	\$ 335	\$ 12,922
Warren Middle School	401	571	555	417
Warren Intermediate	-	441	47	394
Anthony	2,100	688	984	1,804
David Brewer	1,851	522	761	1,612
Lawson	748	-	-	748
Henry Leavenworth	1,717	350	1,267	800
Nettie Hartnett	20	-	-	20
Total faculty funds	<u>\$ 12,267</u>	<u>\$ 10,399</u>	<u>\$ 3,949</u>	<u>\$ 18,717</u>
Fees and user charges:				
Leavenworth High School	\$ 80,405	\$ 118,292	\$ 198,697	\$ -
Warren Middle School	564	12,395	10,784	2,175
Anthony	150	10	-	160
David Brewer	609	12	-	621
Lawson	36	-	-	36
Henry Leavenworth	555	163	16	702
Total fees and user charges	<u>\$ 82,319</u>	<u>\$ 130,872</u>	<u>\$ 209,497</u>	<u>\$ 3,694</u>
Summary:				
Student organization funds	\$ 132,228	\$ 79,689	\$ 87,514	\$ 124,403
Faculty funds	12,267	10,399	3,949	18,717
Fees and user charges	82,319	130,872	209,497	3,694
Total agency funds	<u>\$ 226,814</u>	<u>\$ 220,960</u>	<u>\$ 300,960</u>	<u>\$ 146,814</u>

UNFIED SCHOOL DISTRICT NO. 453 LEAVENWORTH, KANSAS  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate receipts:						
Leavenworth High School	\$ -	\$ 70,757	\$ 70,757	\$ -	\$ -	\$ -
Warren Middle School	-	9,192	7,903	1,289	-	1,289
Subtotal gate receipts	-	79,949	78,660	1,289	-	1,289
School projects:						
Leavenworth High School	48,840	37,848	24,423	62,265	-	62,265
Total district activity funds	\$ 48,840	\$ 117,797	\$ 103,083	\$ 63,554	\$ -	\$ 63,554



UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Kansas Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555		\$ 147,862
Summer Food Service Program for Children	10.559		1,387,048
Total Child Nutrition Cluster			1,534,910
Fresh Fruits & Vegetables Program	10.582		59,649
Total U.S. Department of Agriculture			1,594,559
<u>U.S. Department of Defense</u>			
Direct: Support for Student Achievement Military Connected			
Schools Grant Award HE12541710015	12.556		63,427
Schools Grant Award HE12541810033	12.556		54,346
Total U.S. Department of Defense			117,773
<u>U.S. Department of Education</u>			
Direct: PL-382 Impact Aid	84.041		105,370
Passed through Kansas Department of Education:			
Special education cluster (IDEA):			
Title VIB Special Education	84.027A	10010.21	660,929
Special Education Preschool	84.173A	9010.21	32,275
Discretionary Special Education	84.027A	10040.21 20708	24,953
Total Special Education Cluster (IDEA)			718,157
Title I Low income	84.010	1010.21	842,527
Title I Low income-carryover	84.010	1010.20	32,094
Title I Low income-carryover	84.010	1010.19	12,763
Secondary Program Improvement	84.048	11010.20 00020	53,314
Title II Supporting Effective Instruction	84.367	13010.21	93,758
Title II Supporting Effective Instruction-carryover	84.367	13010.20	33,963
Title II Supporting Effective Instruction-carryover	84.367	13010.19	15,484
Striving Readers Comprehensive Literacy Program	84.371C	13030.20	793,763
Striving Readers Comprehensive Literacy Program	84.371C	13030.19	231,123
Title IVA Student Support Academic Enrich	84.424	13029.21	44,413
Student Support Academic Enrich-carryover	84.424	13029.20	23,463
Student Support Academic Enrich-carryover	84.424	13029.19	2,662
COVID-19 Elementary and Secondary School Emergency Relief Funds:			
ESSER II COVID-19 Coronavirus	84.425D	4500.21	876,100
ESSER I COVID-19 Coronavirus	84.425D	4500.20	707,651
ESSER I COVID-19 Coronavirus Sped	84.425D	4501.20	39,844
Total U.S. Department of Education			4,626,449
<u>U.S. Department of Treasury</u>			
Passed through Leavenworth County of Kansas:			
Coronavirus Relief Funds	21.019		614,046
Total federal awards expenditures			\$ 6,952,827

See accompanying notes to schedule of  
expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2021

1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District No. 453, Leavenworth, Kansas (the District) under programs of the federal government for the year ended June 30, 2021. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statement. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in Note 1 to the District's financial statements. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021

**Section I - Summary of Independent Auditors' Results**

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditors' report issued on the basis of accounting used by the District:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	None noted
Noncompliance material to the financial statement noted:	None

Federal Awards

Types of auditors' report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified:	None
Significant deficiency identified that is not considered to be a material weakness:	None noted
Any audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a):	None

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.559 84.425D	Child Nutrition Cluster ESSER Funds
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee:	No

(Continued)

UNIFIED SCHOOL DISTRICT NO. 453, LEAVENWORTH, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section II – Financial Statement Findings**

No matters reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters noted.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Education  
Unified School District No. 453  
Leavenworth, Kansas

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 statement of the Unified School District No. 453, Leavenworth, Kansas (the District) which comprises the summary statement of regulatory basis receipts, expenditures and unencumbered cash as of June 30, 2021 and the related notes to the financial statement and have issued our report thereon dated March 3, 2022. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a 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 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 may exist that have not been identified.

An Independently Owned Member, RSM US Alliance

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

*BT&Co, P.A.*

March 3, 2022  
Topeka, Kansas



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE**

Board of Education  
Unified School District No. 453  
Leavenworth, Kansas

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

We have audited Unified School District No. 453, Leavenworth, Kansas's (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

## Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each of the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each of the major federal programs and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

BT&Co, P.A.

March 3, 2022  
Topeka, Kansas