UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis Financial Statement

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 200

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended June 30, 2021

BOARD OF EDUCATION

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Shanon Schneider - Vice President
Sheryl Crotinger - Member
Virginia Gibson - Member
Kenton Mangan - Member
Shea Stewart - Member
Brent Foster Tarman - Member

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BOARD CLERK

Katie Zerr

SUPERINTENDENT

Stuart Holmes

UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2021

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UNIFIED SCHOOL DISTRICT NO. 200

Regulatory Basis
Financial Statement

For the Year Ended June 30, 2021

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James V. Myers, Chartered

P.O. Box 495
Tribune, Kansas 67879

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 200
400 W. Lawrence
Tribune, KS 67879

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200, 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

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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. 200 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 my 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. 200 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 my 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. 200 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
Supplemental Information

My 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 regulatory basis 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*. 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 my 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.

Prior Year Comparative Analysis

I 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. 200 as of and for the year ended June 30, 2020 (not presented herein), and have issued my report thereon dated August 31, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and my 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: http://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (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 my 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.

James V. Myers
Certified Public Accountant

September 7, 2021

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 3	$ 126	$ 2,462,949	$ 2,463,073	$ 5	$ 34,645	$ 34,650
Supplemental General	113,103	-	734,363	740,700	106,766	32,003	138,769
Special Purpose Funds:							
At Risk (4 Year Old)	20,000	-	41,843	41,843	20,000	-	20,000
At Risk (K-12)	85,000	-	231,069	231,069	85,000	-	85,000
Bilingual Education	-	-	74,774	74,774	-	-	-
Capital Outlay	579,131	14,012	670,211	326,559	936,795	103,894	1,040,689
Driver Training	16,685	-	8,534	5,205	20,014	-	20,014
Food Service	50,526	-	192,969	193,773	49,722	-	49,722
Professional Development	18,881	-	15,000	13,029	20,852	-	20,852
Special Education	213,821	-	265,984	269,002	210,803	-	210,803
Career & Postsecondary Education	-	-	54,843	54,843	-	-	-
KPERS Special Retirement Contribution	-	-	240,733	240,733	-	-	-
Gifts & Grants	-	-	29,496	29,496	-	-	-
Contingency Reserve	208,030	-	-	-	208,030	-	208,030
Textbook Rental	48,594	2	20,070	35,396	33,270	497	33,767
Title I	-	-	59,805	59,805	-	-	-
Migrant	-	-	-	-	-	-	-
Title II-A	-	-	9,144	9,144	-	-	-
REAP Federal Grant	-	-	19,257	19,257	-	19,257	19,257
Title IV	-	-	12,118	12,118	-	-	-
ESSER/Cares Act	(16,325)	14,998	20,380	19,053	-	-	-
District Activity Funds - Schedule 4	41,851	-	55,275	55,481	41,645	-	41,645
Bond and Interest Funds:							
Bond and interest	392,319	-	609,929	606,728	395,520	-	395,520
Total Reporting Entity (excluding Agency Funds)	$ 1,771,619	$ 29,138	$ 5,828,746	$ 5,501,081	$ 2,128,422	$ 190,296	$ 2,318,718

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

UNIFIED SCHOOL DISTRICT NO. 200
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Composition of Cash:	
Checking Account	$ 771,752
School Checking Account	86,959
Savings Account	1,303,821
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	51,452
Total Cash	$ 2,415,484
Agency Funds per Schedule 3	(96,766)
Total Reporting Entity (Excluding Agency Funds)	$ 2,318,718

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

UNIFIED SCHOOL DISTRICT NO. 200
TRIBUNE, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 200 (USD 200), Tribune, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 200, the primary government. USD 200 does not have any related municipal entities.

B. 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 municipality 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.

C. Regulatory basis fund types

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 fund types are used by USD 200:

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 200 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 200; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 200 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are

Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

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, USD 200 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.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements 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 certain reported amounts and disclosures. Accordingly, actual results could 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.

Note 2: Budgetary Information (continued)

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.

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 budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

Contingency reserve
Textbook rental
Athletic gate receipts
School projects
Title I
Migrant project
REAP federal grant
Title IV
Title II-A
ESSER/Cares

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: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 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. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200'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. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2021 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200'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%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, USD 200's carrying amount of deposits was $2,415,484 and the bank balance was $2,410,077. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $605,850 was covered by federal depository insurance and $1,804,227 was collateralized with securities held by the pledging financial institutions' agents in USD 200's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 200 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. USD 200 had no investments of this type at June 30, 2021.

Note 4: Compensated Absences

USD 200's policy with regard to vacation leave does not provide for accumulation or carryover of benefits from one year to the next. All employees on permanent status earn sick leave at the rate of ten days per year with a maximum accumulation of 90 days. Upon resignation effective at the end of the school year, a permanent status employee shall be paid for all unused sick leave up to 90 days at the rate of $25 per day for non-retirees and $35 per day for retirees. A permanent status employee, after accumulating 90 days of sick leave and not using all of the current year's 10 days, shall be paid for one-half of the unused sick leave days at the rate paid to certified substitute teachers (current rate is $115 per day). The total potential liability for sick leave is reflected in Footnote 15.

Note 5: Defined Benefit Pension Plan

Plan Description. USD No. 200 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 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) 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.

Note 5: Defined Benefit Pension Plan (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 USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled $240,733 for the year ended June 30, 2021.

Net Pension Liability. At June 30, 2021, USD 200's proportionate share of the collective net pension liability reported by KPERS was $2,696,994. 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. USD 200's proportion of the net pension liability was based on the ratio of USD 200'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 the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the website at www.kpers.org or can be obtained as described above.

Note 6: Deferred Compensation Plan

USD 200 employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of USD 200 (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of USD 200 in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 2021, the market value of the amount on deposit with the plan was $178,853.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

USD 200 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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

A. K.S.A. 10-1118 states that the Treasurer shall keep a record of the amount of money on hand in the treasury and of each particular fund. These records were maintained by the Clerk.

B. Contrary to the provisions of K.S.A. 79-2935, expenditures in the Bond and Interest fund exceeded the adopted budget of expenditures for the 2021 fiscal year.

Note 10: Interfund Transfers

Operating transfers are as follows:

From	To	Statutory Authority	Amount
General	At Risk (4 Yr Old)	72-6428	$ 30,412
General	At Risk (K-12)	72-6428	80,000
General	Bilingual Education	72-6428	34,658
General	Capital Outlay	72-6428	365,230
General	Career/Postsec. Ed	72-6428	26,456
General	Cont. Reserve	72-6428	---
General	Driver Training	72-6428	---
General	Food Service	72-6428	38,000
General	Professional Dev	72-6428	5,400
General	Special Education	72-6428	183,431
Supp. General	At Risk (4 Yr Old)	72-6433	11,431
Supp. General	At Risk (K-12)	72-6433	151,069
Supp. General	Bilingual Education	72-6433	40,116
Supp. General	Career/Postsec. Ed	72-6433	26,385
Supp. General	Driver Training	72-6433	5,000
Supp. General	Food Service	72-6433	9,305
Supp. General	Professional Dev	72-6433	9,600
Supp. General	Special Education	72-6433	75,000
Title IV	Title I	Federal Funds	12,118
Total			$1,103,611

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 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 these financial statements.

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. There is no cost to USD 200 under this program.

Note 12: Qualified School Construction Bonds

In fiscal year June 30, 2011, the District was awarded Qualified School Construction Bonds and the voters of the District approved issuance of the bonds. The bonds are subsidized by the federal government. The District will make semi-annual interest payments and an annual sinking fund deposit. The sinking fund deposit payments will be held at Security Bank of Kansas City. The annual interest and sinking fund deposit payments are illustrated in Note 15. The District will receive a bond credit in March & September of each year until September 1, 2025.

Note 13: In-Substance Receipt in Transit

USD 200 received $143,504.00 subsequent to June 30, 2021 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 14: Evaluation of Subsequent Events

The organization has evaluated subsequent events through September 7, 2021, the date which the financial statement was available to be issued.

Note 15: 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	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Series 2011 Taxable General Obligation Bonds	6.026%	4/1/2011	4,810,000	09/01/2025	$ 1,764,411	$ -	$ 286,085	$ 1,478,326	$ -
Total Contractual Indebtedness					$ 1,764,411	$ -	$ 286,085	$ 1,478,326	$ -
Compensated Absences					9,385	20,183	9,705	19,863	-
Total Long-Term Debt					$ 1,773,796	$ 20,183	$ 295,790	$ 1,498,189	$ -

Note 15: Long-Term Debt (continued)

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

Issue	06/30/2022	06/30/2023	06/30/2024	06/30/2025	06/30/2026	2027 - 2031	2032 - 2036	Total
Principal:								
General obligation bonds	$ 289,232	$ 292,413	$ 295,630	$ 298,882	$ 302,169	$ -	$ -	$ 1,478,326
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	$ 289,232	$ 292,413	$ 295,630	$ 298,882	$ 302,169	$ -	$ -	$ 1,478,326
Interest:								
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Principal and Interest	$ 289,232	$ 292,413	$ 295,630	$ 298,882	$ 302,169	$ -	$ -	$ 1,478,326

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 200
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:						
General Funds:						
General	$ 2,526,657	$ (87,725)	$ 24,141	$ 2,463,073	$ 2,463,073	$ -
Supplemental General	763,969	(25,778)	2,546	740,737	740,700	(37)
Special Purpose Funds:						
At Risk (4 Year Old)	42,000	-	-	42,000	41,843	(157)
At Risk (K-12)	365,000	-	-	365,000	231,069	(133,931)
Bilingual Education	100,000	-	-	100,000	74,774	(25,226)
Capital Outlay	953,445	-	-	953,445	326,559	(626,886)
Driver Training	15,500	-	-	15,500	5,205	(10,295)
Food Service	278,159	-	-	278,159	193,773	(84,386)
Professional Development	19,631	-	-	19,631	13,029	(6,602)
Special Education	419,108	-	-	419,108	269,002	(150,106)
Career & Postsecondary Education	60,000	-	-	60,000	54,843	(5,157)
KPERS Special Retirement Contribution	287,859	-	-	287,859	240,733	(47,126)
Gifts and Grants	10	-	-	10	29,496	29,486
Bond and Interest Funds:						
Bond and interest	602,601	-	-	602,601	606,728	4,127

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 200
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 Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Mineral Production Tax	$ 6,090	$ 5,106	$ 10,000	$ (4,894)
State Aid				
General State Aid	2,160,569	2,270,271	2,341,367	(71,096)
Kansas Reading Success Aid	523	-	-	-
Special Education Aid	159,130	163,431	175,287	(11,856)
Mentor Teacher Aid	442	-	-	-
Grant Income	-	-	-	-
Reimbursements	21,068	24,141	-	24,141
Total Receipts	$ 2,347,822	$ 2,462,949	$ 2,526,654	$ (63,705)
Expenditures:				
Instruction	$ 1,205,839	$ 1,122,520	$ 1,346,259	$ (223,739)
Student Support	58,783	52,584	80,279	(27,695)
Instructional Support	5,159	5,232	2,400	2,832
General Administration	141,448	150,023	174,550	(24,527)
School Administration	210,094	213,390	227,900	(14,510)
Operations and Maintenance	2,187	-	3,000	(3,000)
Operations and Maintenance (Trans)	2,654	2,502	7,000	(4,498)
Student Transportation Services	131,285	153,235	202,120	(48,885)
Transfer to At Risk (K-12)	5,000	80,000	80,000	-
Transfer to At Risk (4 Year Old)	13,978	30,412	10,000	20,412
Transfer to Bilingual Education Fund	50,396	34,658	55,000	(20,342)
Transfer To Capital Outlay	204,010	365,230	92,862	272,368
Transfer to Career/Postsecond Ed Fund	12,862	26,456	30,000	(3,544)
Transfer to Contingency Reserve	-	-	-	-
Transfer to Driver Training	2,000	-	-	-

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 200
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)
Transfer to Food Service Fund	43,000	38,000	40,000	(2,000)
Transfer to Professional Dev Fund	15,000	5,400	-	5,400
Transfer to Special Education Fund	244,130	183,431	175,287	8,144
Adjustment to Comply with Legal Max	-	-	(87,725)	87,725
Legal General Fund Budget	$ 2,347,825	$ 2,463,073	$ 2,438,932	$ 24,141
Adjustment for Qualifying Budget Credits				
Reimbursements	-	-	24,141	(24,141)
Reimbursements - Grants	-	-	-	-
Total Expenditures	$ 2,347,825	$ 2,463,073	$ 2,463,073	$ -
Receipts Over (Under) Expenditures	$ (3)	$ (124)		
Unencumbered Cash, Beginning	6	3		
Prior Year Cancelled Encumbrances	-	126		
Unencumbered Cash, Ending	$ 3	$ 5		

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad Valorem Property Tax	$ 711,396	$ 681,311	$ 668,458	$ 12,853
Delinquent Tax	10,378	12,171	14,586	(2,415)
Motor Vehicle Tax	35,533	36,556	33,385	3,171
Antique Tax	348	255	-	255
Recreational Vehicle Tax	428	466	370	96
16/20M Tax	1,170	1,058	-	1,058
Reimbursements	2,420	2,546	-	2,546
Total Receipts	$ 761,673	$ 734,363	$ 716,799	$ 17,564
Expenditures				
Instruction	$ 60,267	$ 76,926	$ 79,469	$ (2,543)
General Administration	998	1,174	1,500	(326)
Operations and Maintenance	311,858	334,694	346,000	(11,306)
Transfer to At Risk (K-12)	258,422	151,069	200,000	(48,931)
Transfer to At Risk (4 Year Old)	27,553	11,431	12,000	(569)
Transfer to Bilingual Education Fund	40,994	40,116	45,000	(4,884)
Transfer to Career/Postsecond Ed Fund	12,999	26,385	30,000	(3,615)
Transfer to Driver Training Fund	-	5,000	-	5,000
Transfer to Food Service Fund	6,899	9,305	20,000	(10,695)
Transfer to Professional Dev Fund	-	9,600	-	9,600
Transfer to Special Education	-	75,000	30,000	45,000
Adjustment to Comply with Legal Max	-	-	(25,778)	25,778
Legal Supplemental Fund Budget	$ 719,990	$ 740,700	$ 738,191	$ 2,509

Schedule 2-B

UNIFIED SCHOOL DISTRICT NO. 200
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Adjustment for Qualifying Budget Credits Reimbursements	-	-	2,546	(2,546)
Total Expenditures	$ 719,990	$ 740,700	$ 740,737	$ (37)
Receipts Over (Under) Expenditures	$ 41,683	$ (6,337)		
Unencumbered Cash, Beginning	71,420	113,103		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 113,103	$ 106,766		

Schedule 2-C

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (4 Year Old)
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 Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 13,978	$ 30,412	$ 10,000	$ 20,412
Transfer from Supplemental General	27,553	11,431	12,000	(569)
Total Receipts	$ 41,531	$ 41,843	$ 22,000	$ 19,843
Expenditures				
Instruction	$ 41,531	$ 41,843	$ 42,000	$ (157)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	$ 20,000	$ 20,000		

Schedule 2-D

UNIFIED SCHOOL DISTRICT NO. 200
At Risk Fund (K-12)
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				
Transfer from General Fund	$ 5,000	$ 80,000	$ 80,000	$ -
Transfer from Supplemental General	258,422	151,069	200,000	(48,931)
Total Receipts	$ 263,422	$ 231,069	$ 280,000	$ (48,931)
Expenditures				
Instruction	$ 263,422	$ 231,069	$ 365,000	$ (133,931)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	85,000	85,000		
Unencumbered Cash, Ending	$ 85,000	$ 85,000		

Schedule 2-E

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from General Fund	$ 50,396	$ 34,658	$ 55,000	$ (20,342)
Transfer from Supplemental General	40,994	40,116	45,000	(4,884)
Total Receipts	$ 91,390	$ 74,774	$ 100,000	$ (25,226)
Expenditures				
Instruction	$ 91,390	$ 74,774	$ 100,000	$ (25,226)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-F

UNIFIED SCHOOL DISTRICT NO. 200
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 Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad Valorem Property Tax	$ 303,122	$ 281,578	$ 261,010	$ 20,568
Delinquent Tax	3,557	4,722	6,198	(1,476)
Motor Vehicle Tax	14,535	15,425	14,088	1,337
Antique Tax	126	105	-	105
Recreational Vehicle Tax	174	196	156	40
16/20M Tax	473	445	-	445
Sale of Asset	-	-	-	-
Interest	34,610	2,510	-	2,510
Reimbursements	-	-	-	-
Transfer from General	204,010	365,230	92,862	272,368
Total Receipts	$ 560,607	$ 670,211	$ 374,314	$ 295,897
Expenditures				
Instruction	$ -	$ -	$ 244,045	$ (244,045)
Operations and Maintenance	50,166	59,541	215,250	(155,709)
Operations and Maintenance (Trans)	57,366	182,735	200,000	(17,265)
Vehicle and Maintenance Services	-	-	84,150	(84,150)
Facility Acquisition & Const. Service	823,814	84,283	210,000	(125,717)
Total Expenditures	$ 931,346	$ 326,559	$ 953,445	$ (626,886)
Receipts Over (Under) Expenditures	$ (370,739)	$ 343,652		
Unencumbered Cash, Beginning	949,870	579,131		
Prior Year Cancelled Encumbrances	-	14,012		
Unencumbered Cash, Ending	$ 579,131	$ 936,795		

Schedule 2-G

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
State Aid	$ 2,470	$ 1,734	$ 2,100	$ (366)
Local Revenue	1,900	1,800	2,000	(200)
Transfer from General	2,000	-	-	-
Transfer from Supplemental General	-	5,000	-	5,000
Total Receipts	$ 6,370	$ 8,534	$ 4,100	$ 4,434
Expenditures				
Instruction	$ 4,939	$ 5,205	$ 10,500	$ (5,295)
Operations and Maintenance	-	-	5,000	(5,000)
Total Expenditures	$ 4,939	$ 5,205	$ 15,500	$ (10,295)
Receipts Over (Under) Expenditures	$ 1,431	$ 3,329		
Unencumbered Cash, Beginning	15,254	16,685		
Unencumbered Cash, Ending	$ 16,685	$ 20,014		

Schedule 2-H

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
State Aid	$ 1,479	$ 1,694	$ 1,348	$ 346
Federal Sources	82,679	126,869	95,455	31,414
Charges for Services	48,372	17,101	70,830	(53,729)
Miscellaneous Revenue	5,000	-	-	-
Transfer from General Fund	43,000	38,000	40,000	(2,000)
Transfer from Supplemental General	6,899	9,305	20,000	(10,695)
Total Receipts	$ 187,429	$ 192,969	$ 227,633	$ (34,664)
Expenditures				
Operations and Maintenance	$ -	$ -	$ 10,000	$ (10,000)
Food Service Operation	187,673	193,773	268,159	(74,386)
Total Expenditures	$ 187,673	$ 193,773	$ 278,159	$ (84,386)
Receipts Over (Under) Expenditures	$ (244)	$ (804)		
Unencumbered Cash, Beginning	50,770	50,526		
Unencumbered Cash, Ending	$ 50,526	$ 49,722		

Schedule 2-I

UNIFIED SCHOOL DISTRICT NO. 200
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	$ -	$ -	$ 750	$ (750)
Transfer from General Fund	15,000	5,400	-	5,400
Transfer from Supplemental General	-	9,600	-	9,600
Total Receipts	$ 15,000	$ 15,000	$ 750	$ 14,250
Expenditures				
Instructional Support	$ 7,782	$ 13,029	$ 19,631	$ (6,602)
Receipts Over (Under) Expenditures	$ 7,218	$ 1,971		
Unencumbered Cash, Beginning	11,663	18,881		
Unencumbered Cash, Ending	$ 18,881	$ 20,852		

Schedule 2-J

UNIFIED SCHOOL DISTRICT NO. 200
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				
Federal Aid	$ -	$ 2,887	$ -	$ 2,887
Miscellaneous Revenue	4,787	4,666	-	4,666
Transfer from General Fund	244,130	183,431	175,287	8,144
Transfer from Supplemental General	-	75,000	30,000	45,000
Total Receipts	$ 248,917	$ 265,984	$ 205,287	$ 60,697
Expenditures				
Instruction	$ 253,774	$ 269,002	$ 419,108	$ (150,106)
Receipts Over (Under) Expenditures	$ (4,857)	$ (3,018)		
Unencumbered Cash, Beginning	218,678	213,821		
Unencumbered Cash, Ending	$ 213,821	$ 210,803		

Schedule 2-K

UNIFIED SCHOOL DISTRICT NO. 200
Career and 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Federal Aid	$ -	$ 539	$ -	$ 539
Miscellaneous Revenue	-	1,463	-	1,463
Transfer from General	12,862	26,456	30,000	(3,544)
Transfer from Supplemental General	12,999	26,385	30,000	(3,615)
Total Receipts	$ 25,861	$ 54,843	$ 60,000	$ (5,157)
Expenditures				
Instruction	$ 25,861	$ 54,843	$ 60,000	$ (5,157)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-L

UNIFIED SCHOOL DISTRICT NO. 200
KPERS Special Retirement Contribution 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 Sources	$ 254,067	$ 240,733	$ 287,859	$ (47,126)
Expenditures				
Instruction	$ 174,754	$ 158,941	$ 202,000	$ (43,059)
Student Support	10,000	9,000	8,700	300
Instructional Support	-	-	-	-
General Administration	11,000	12,000	12,000	-
School Administration	20,000	20,000	20,000	-
Central Services	-	-	3,159	(3,159)
Operations & Maintenance	13,313	14,000	15,000	(1,000)
Student Transportation	15,000	17,792	18,000	(208)
Food Service	10,000	9,000	9,000	-
Total Expenditures	$ 254,067	$ 240,733	$ 287,859	$ (47,126)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-M

UNIFIED SCHOOL DISTRICT NO. 200
Gifts and Grants 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				
Contributions/Donations	$ -	$ -	$ 10	$ (10)
Co-op Reimbursement	-	9,000	-	9,000
Federal Aid	-	20,391	-	20,391
State Aid	4,878	105	-	105
Total Receipts	$ 4,878	$ 29,496	$ 10	$ 29,486
Expenditures				
Operations and Maintenance	$ 4,878	$ 29,496	$ 10	$ 29,486
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-N

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad Valorem Property Tax	$ 346,458	$ 345,539	$ 323,657	$ 21,882
Delinquent Tax	5,018	5,983	7,105	(1,122)
Motor Vehicle Tax	18,466	17,691	16,158	1,533
Antique Tax	176	125	-	125
Recreational Vehicle Tax	225	225	179	46
16/20M Tax	625	511	-	511
Federal Tax Credit	238,151	239,855	240,000	(145)
Total Receipts	$ 609,119	$ 609,929	$ 587,099	$ 22,830
Expenditures				
Principal	$ 304,585	$ 314,127	$ 310,000	$ 4,127
Interest	289,850	289,851	289,851	-
Commission, Postage, Miscellaneous	2,750	2,750	2,750	-
Total Expenditures	$ 597,185	$ 606,728	$ 602,601	$ 4,127
Receipts Over (Under) Expenditures	$ 11,934	$ 3,201		
Unencumbered Cash, Beginning	380,385	392,319		
Unencumbered Cash, Ending	$ 392,319	$ 395,520		

Schedule 2-O

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	$ -	$ -
Expenditures		
Contractual Services	$ 60,270	$ -
Receipts Over (Under) Expenditures	$ (60,270)	$ -
Unencumbered Cash, Beginning	268,300	208,030
Unencumbered Cash, Ending	$ 208,030	$ 208,030

Schedule 2-P

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	$ 9,523	$ 11,045
Reimbursements	6,415	9,025
Total Receipts	$ 15,938	$ 20,070
Expenditures		
Instruction	$ 7,310	$ 35,396
Receipts Over (Under) Expenditures	$ 8,628	$ (15,326)
Unencumbered Cash, Beginning	39,966	48,594
Prior Year Cancelled Encumbrances	-	2
Unencumbered Cash, Ending	$ 48,594	$ 33,270

Schedule 2-Q

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 46,207	$ 47,687
Transfer from Title IV	11,760	12,118
Total Receipts	$ 57,967	$ 59,805
Expenditures		
Instruction	$ 57,967	$ 59,805
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-R

UNIFIED SCHOOL DISTRICT NO. 200
Migrant Project 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 31,730	$ -
Reimbursements	-	-
Total Receipts	$ 31,730	$ -
Expenditures		
Instruction	$ 31,730	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-S

UNIFIED SCHOOL DISTRICT NO. 200
Title II-A 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 7,956	$ 9,144
Expenditures		
Instruction	$ 7,956	$ 9,144
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-T

UNIFIED SCHOOL DISTRICT NO. 200
REAP Federal 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 27,972	$ 19,257
Expenditures		
Project Expense	$ 27,972	$ 19,257
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-U

UNIFIED SCHOOL DISTRICT NO. 200
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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 11,760	$ 12,118
Expenditures		
Transfer to Title I	$ 11,760	$ 12,118
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-V

UNIFIED SCHOOL DISTRICT NO. 200
ESSER/CARES Act 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 5,619	$ 20,380
Expenditures		
Instruction	$ 19,120	$ 15,826
Instructional Support	2,824	3,227
Total Expenditures	$ 21,944	$ 19,053
Receipts Over (Under) Expenditures	$ (16,325)	$ 1,327
Unencumbered Cash, Beginning	-	(16,325)
Prior Year Cancelled Encumbrances	-	14,998
Unencumbered Cash, Ending	$ (16,325)	$ -

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
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 2020	$ 1,133	$ 400	$ 1,533	$ -
Class of 2021	3,800	212	3,451	561
Class of 2022	6,578	5,646	7,244	4,980
Class of 2023	1,140	461	196	1,405
Class of 2024	-	1,482	782	700
Archery	1,770	-	620	1,150
Art Club/Art	479	-	-	479
Box Tops	2,040	27	-	2,067
Cheerleaders	3,203	6,312	6,458	3,057
Child in Need	1,485	365	453	1,397
Computer	145	-	-	145
Drama Club	3,858	-	-	3,858
ET Wear	113	-	-	113
FCA	779	-	-	779
Federal Program	277	53	1	329
FFA	861	25,626	22,230	4,257
Honor Card/Alternative Days	6,991	965	1,236	6,720
HS Girls Basketball Camp	331	-	331	-
LYT Group	369	-	-	369
Music	2,786	85	-	2,871
National Honor Society	301	-	300	1
Quiz Bowl	333	-	-	333
Robert Brandl Memorial	-	4,015	-	4,015
S.A.D.D.	305	-	-	305
Scholarship Fund	18,713	131	500	18,344
School Donations	228	102	103	227
School Employee Fund	45	-	-	45
School Play	405	-	-	405
Shoot Away Machine	250	-	250	-
Sign Donations	5,413	-	-	5,413
Student Assistance	806	650	517	939
Student Council	2,509	91	682	1,918
Track Club	1,702	-	1,702	-
Trap Shoot Club	15,924	17,067	9,620	23,371

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 200
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
Volleyball Club	1,330	-	1,330	-
YEC	250	250	-	500
Jr. High School				
Jr. High Cheerleaders	565	987	1,339	213
Jr. High Field Studies	1,765	-	-	1,765
Jr. High Stuco	695	293	273	715
Language Arts	1,015	-	-	1,015
Quiz Bowl	900	-	-	900
Grade School				
Achievement Account	102	791	805	88
Fourth/Fifth Grade	2,217	-	1,265	952
Kindergarten	40	-	-	40
Music	14	-	-	14
Third Grade	11	-	-	11
Total	93,976	66,011	63,221	96,766

Schedule 4

UNIFIED SCHOOL DISTRICT NO. 200
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	$ 28,454	$ 45,954	$ 47,588	$ 26,820	$ -	$ 26,820
Concessions	12,913	8,996	7,568	14,341	-	14,341
Total Gate Receipts	$ 41,367	$ 54,950	$ 55,156	$ 41,161	$ -	$ 41,161
School Projects						
Yearbook	-	325	325	-	-	-
K.C. Handicap Child	484	-	-	484	-	484
Total School Projects	$ 484	$ 325	$ 325	$ 484	$ -	$ 484
Total District Activity Funds	$ 41,851	$ 55,275	$ 55,481	$ 41,645	$ -	$ 41,645