

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

Independent Auditors' Reports and
Regulatory Basis Financial Statement
with Supplementary Information

For the Fiscal Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	1 – 3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4 – 5
Notes to the Financial Statement.....	6 - 16
SUPPLEMENTARY INFORMATION:	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only)	17
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund	18 - 19
Supplemental General Fund	20 - 21
4 Year Old At-Risk Fund	22
K-12 At-Risk Fund	23
Bilingual Education Fund	24
Capital Outlay Fund	25
Driver Training Fund	26
Food Service Fund	27
Professional Development Fund	28
Special Education Fund.....	29
Vocational Education Fund.....	30
Virtual Education Fund	31
Gifts and Grants Fund	32
KPERS Special Retirement Contributions Fund.....	33
Contingency Reserve Fund.....	34
Text Book and Student Materials Fund	35
Recreation Commission Fund	36
Recreation Commission Employee Benefits Fund	37
Title I – Low Income ESEA Fund	38
Title II – Improving Teacher Quality Fund.....	39
Jump Start Program Fund	40
IDL Services Fund	41
Title VI-B Rural Education Fund	42
Title IV-A Support and Academic Enrichment Fund	43
EMINTS Grant Fund	44
Kansas Pre-K Pilot Grant Fund	45
Elementary and Secondary School Emergency Relief Fund	46
SPARKS Grant Fund	47
MHIT Grant Fund.....	48
Healthy Kansas Schools Grant Fund	49
Foundation Grants Fund	50
Bond and Interest Fund	51
School Building Capital Project Fund	52
Hail Damage – 2017 Fund.....	53

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

TABLE OF CONTENTS
(Continued)

	<u>PAGE NUMBER</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures – Actual and Budget	
Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
School Nurse – Needy Family Fund	54
Snyder Library Fund	55
Schedule 3	
Schedule of Receipts and Cash Disbursements – Regulatory Basis	
Agency Funds.....	56 - 57
Schedule 4	
Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	
District Activity Funds.....	58
Schedule of Expenditures of Federal Awards	59
Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	60 - 61
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	62 - 63
Schedule of Findings and Questioned Costs	64 - 65
Summary Schedule of Prior Audit Findings	66

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #413
Chanute, 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 #413, Chanute, Kansas, a municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

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 and 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 statements are free from 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 the 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 District'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 District'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 statements.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #413 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 Unified School District #413 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #413 as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #413 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 16, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://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, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the fiscal year ended June 30, 2020 basic financial statement. The fiscal year ended June 30, 2020 comparative information was subjected to the auditing procedures applied in the audit of the fiscal year ended June 30,

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 fiscal year ended June 30, 2020 basic financial statement or to the fiscal year ended June 30, 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 fiscal year ended June 30, 2020 comparative information is fairly stated in all material respects in relation to the fiscal year ended June 30, 2020 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 our report dated November 19, 2021, on our consideration of the Unified School District #413'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 Unified School District #413's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #413's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 19, 2021

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Ending Cash Balances June 30, 2021
					Encumbrances and Accounts Payable	Cash Balances June 30, 2021	
General	\$ 6,261.47	\$ 14,049,740.25	\$ 14,049,740.50	\$ 6,261.22	\$ 1,015,551.54	\$ 1,021,812.76	
Supplemental General	197,469.78	4,496,972.34	4,631,204.00	63,238.12	122,888.86	186,126.98	
Special Purpose Funds:							
4 Year Old At-Risk	358,524.74	100,000.00	208,179.38	250,345.36	19,122.45	269,467.81	
K-12 At-Risk	1,019,991.84	2,994,504.90	3,099,505.40	914,991.34	404,885.42	1,319,876.76	
Bilingual Education	8,993.77	33,000.00	38,851.87	3,141.90	2,436.67	5,578.57	
Capital Outlay	5,611,051.47	1,450,682.20	5,528,980.64	1,532,753.03	943,742.47	2,476,495.50	
Driver Training	85,756.13	24,057.50	25,250.00	84,563.63	5,533.34	90,096.97	
Food Service	465,476.92	1,386,109.00	1,249,460.95	602,124.97	60,807.91	662,932.88	
Professional Development	281,072.58	84,549.00	181,152.05	184,469.53	42,514.22	226,983.75	
Special Education	1,699,448.20	3,400,470.98	3,667,192.24	1,432,726.94	11,345.52	1,444,072.46	
Vocational Education	175,245.65	719,787.00	697,006.66	198,025.99	102,273.91	300,299.90	
Virtual Education	14,134.91	12,000.00	25,679.78	455.13	3,554.26	4,009.39	
Gifts and Grants	(9,846.12)	139,470.04	71,216.20	58,407.72	3,332.47	61,740.19	
KPERS Special Retirement Contributions	-	1,505,542.61	1,505,542.61	-	-	-	
Contingency Reserve	1,776,163.87	-	-	1,776,163.87	-	1,776,163.87	
Text Book and Student Materials	147,260.93	107,240.10	18,103.88	236,397.15	182.53	236,579.68	
Recreation Commission	71,520.70	467,208.98	470,000.00	68,729.68	-	68,729.68	
Recreation Commission Employee Benefits	25,605.41	93,776.37	93,000.00	26,381.78	-	26,381.78	
Title I - Low Income ESEA	149.34	584,104.00	582,223.80	2,029.54	93,879.97	95,909.51	
Title II - Improving Teacher Quality	(29.42)	75,782.00	75,752.58	-	3,000.00	3,000.00	
Jump Start Program	-	10,000.00	10,000.00	-	-	-	
IDL Services	(3,471.12)	5,405.53	2,579.49	(645.08)	-	(645.08)	
Title IVA - Student Support and							
Academic Enrichment	-	32,703.00	32,703.00	-	20,569.51	20,569.51	
EMINTS Grant	(2,639.18)	51,698.66	58,035.75	(8,976.27)	3,767.00	(5,209.27)	

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

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2021
Special Purpose Funds: (Continued)						
Kansas Pre-K Pilot Grant	\$ (8,504.00)	\$ 74,479.00	\$ 74,999.70	\$ (9,024.70)	\$ 13,327.00	\$ 4,302.30
Elementary and Secondary School						
Emergency Relief	(76,203.16)	411,542.00	391,401.38	(56,062.54)	2,042.85	(54,019.69)
SPARK Grant	-	215,882.65	215,882.65	-	-	-
MHIT Grant	-	83,391.83	83,391.83	-	12,374.49	12,374.49
Healthy Kansas Schools Grant	1,995.11	-	436.00	1,559.11	-	1,559.11
Foundation Grants	(2,527.40)	3,774.10	2,252.47	(1,005.77)	100.00	(905.77)
Gate Receipts	42,222.09	60,983.36	61,766.17	41,439.28	-	41,439.28
Special Projects	13,739.48	11,650.95	14,977.24	10,413.19	-	10,413.19
Bond and Interest Funds:						
Bond and Interest	1,807,755.06	2,974,607.28	2,415,887.88	2,366,474.46	-	2,366,474.46
Capital Projects Funds:						
School Building Capital Project	231,871.92	-	231,871.92	-	-	-
Hail Damage - 2017	(1,014.50)	1,014.50	-	-	-	-
Trust Funds:						
School Nurse - Needy Family	1,786.26	578.32	892.49	1,472.09	-	1,472.09
Snyder Library	45.00	-	-	45.00	-	45.00
Total Reporting Entity	\$ 13,939,307.73	\$ 35,662,708.45	\$ 39,815,120.51	\$ 9,786,895.67	\$ 2,887,232.39	\$ 12,674,128.06

Composition of Cash

Cash on Hand.....	\$ 3,625.00
General Checking Accounts.....	12,690,745.43
Activity Checking Accounts.....	106,142.22
Certificates of Deposit.....	30,085.33
Total Cash	12,830,597.98
Less Agency Funds per Schedule 3	(156,469.92)
Total Reporting Entity.....	\$ 12,674,128.06

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

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #413, Chanute, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #413.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entities:

Jointly Governed Component Unit. The financial statement and schedules include the following financial data of a jointly governed component unit. Two members of the governing body of this component unit are appointed by the USD. Other members of the governing body include two members appointed by the City of Chanute and one at-large member.

Recreation Commission - Chanute Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission must be approved by the USD. The USD levies taxes for the recreation commission. Bond issuances must be approved by the USD. The Recreation Commission funds in this financial statement only include tax levy money collected by the USD and distributed to the Commission. Financial statements are available at the Commission.

USD #413 Foundation - The economic resources received or held by the component unit are held almost entirely for the direct benefit of the District. The USD #413 Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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 types of funds comprise the financial activities of Unified School District #413, for the year ended June 30, 2021:

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

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

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

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

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

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the

1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes(Continued)

County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. During the year ended June 30, 2021, the District amended the K-12 At-Risk Fund. The General Fund and Supplemental General Fund budget were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special purpose funds.

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 governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the IDL Services Fund, EMINTS Grant Fund, Elementary and Secondary School Emergency Relief Fund, Foundation Grants Fund, and Kansas Pre-K Pilot Grant Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The funds listed above, except for the IDL Services Fund, met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in compliance with Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

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

K.S.A 12-1675 limits the District's 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.

3. DEPOSITS AND INVESTMENTS (Continued)

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 year-end, the District's carrying amount of deposits was \$12,826,972.98 and the bank balance was \$13,154,979.48. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$264,619.13 was covered by FDIC insurance, \$12,683,403.36 was covered by a sweep account, and \$206,956.99 was collateralized with securities held by the pledging financial institution's agents in the District's name.

4. 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	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2011 Refunding	2.00%-4.00%	11/22/2011	\$ 9,390,000.00	9/1/2029	\$ 335,000.00	\$ -	\$ 55,000.00	\$ 280,000.00	\$ 8,721.88
Series 2012 Refunding	2.00%-4.25%	1/4/2012	9,330,000.00	9/1/2030	5,245,000.00	-	1,145,000.00	4,100,000.00	140,175.00
Series 2013 Refunding	2.00%-4.00%	1/9/2013	23,860,000.00	9/1/2035	21,470,000.00	-	21,255,000.00	215,000.00	430,250.00
Series 2019 Refunding	2.00%-2.70%	11/1/2019	12,300,000.00	9/1/2030	12,300,000.00	-	145,000.00	12,155,000.00	309,665.00
Series 2020 Refunding	0.6% - 2.55%	11/5/2020	23,990,000.00	9/1/2035	-	23,990,000.00	-	23,990,000.00	152,076.00
Total Contractual Indebtedness			\$ 39,350,000.00		\$ 23,990,000.00		\$ 22,600,000.00	\$ 40,740,000.00	\$ 1,040,887.88

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

Issue	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027-2031	June 30, 2032-2036	Totals
<u>Principal</u>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2011 Refunding	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 280,000.00
Series 2012 Refunding	1,250,000.00	1,365,000.00	1,485,000.00	-	-	-	-	4,100,000.00
Series 2013 Refunding	30,000.00	35,000.00	35,000.00	35,000.00	-	80,000.00	-	215,000.00
Series 2019 Refunding	85,000.00	85,000.00	90,000.00	1,785,000.00	60,000.00	10,050,000.00	-	12,155,000.00
Series 2020 Refunding	445,000.00	870,000.00	795,000.00	705,000.00	2,460,000.00	3,420,000.00	15,295,000.00	23,990,000.00
Total Principal	1,870,000.00	2,415,000.00	2,465,000.00	2,525,000.00	2,570,000.00	13,600,000.00	15,295,000.00	40,740,000.00
<u>Interest</u>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2011 Refunding	7,212.50	5,600.00	3,950.00	3,125.00	2,343.75	781.25	-	23,012.50
Series 2012 Refunding	104,250.00	65,025.00	22,275.00	-	-	-	-	191,550.00
Series 2013 Refunding	5,150.00	4,500.00	3,712.50	2,837.50	2,400.00	7,200.00	-	25,800.00
Series 2019 Refunding	307,365.00	305,665.00	303,847.50	283,691.25	263,752.50	814,108.75	-	2,278,430.00
Series 2020 Refunding	470,625.00	466,245.00	459,741.75	452,582.25	433,998.00	1,891,326.00	959,240.00	5,133,758.00
Total Interest	894,602.50	847,035.00	793,526.75	742,236.00	702,494.25	2,713,416.00	959,240.00	7,652,550.50
Total Principal and Interest	\$ 2,764,602.50	\$ 3,262,035.00	\$ 3,258,526.75	\$ 3,267,236.00	\$ 3,272,494.25	\$ 16,313,416.00	\$ 16,254,240.00	\$ 48,392,550.50

5. **OPERATING LEASES**

As of June 30, 2021 the District has entered into a number of operating leases for equipment and the use of the baseball/softball fields. Total payments for the year ended June 30, 2021, was \$508,143.98. Under the current lease agreements, the future minimum lease rentals are as follows:

2022	\$	63,891.36
2023		63,891.36

6. **REFUNDING BONDS**

On November 1, 2019, the District issued General Obligation Refunding Bonds, Series 2019, in the amount of \$12,300,000.00 to defease in substance the outstanding General Obligation Refunding Bonds, Series 2012 and Series 2011. The net cash flow difference between the debt service requirements of the old debt compared to the debt service requirements of the new debt was \$504,430.00. The present value of the savings on refunding the bonds was \$445,131.08. The proceeds of the bond issue were irrevocably placed in a trust account and used to purchase United States Government Securities for the purpose of paying the debt requirements of the refunded revenue bonds as they come due. The following schedule lists the refunding revenue bond issues and the principal outstanding of refunded debt as of June 30, 2021.

General Obligation Refunding and Improvement Bonds, Series 2012	\$	6,840,000.00
General Obligation Refunding and Improvement Bonds, Series 2011	\$	9,070,000.00

On November 5, 2020, the District issued General Obligation Refunding Bonds, Series 2020, in the amount of \$23,990,000.00 to defease in substance the outstanding General Obligation Refunding Bonds, Series 2013. The net cash flow difference between the debt service requirements of the old debt compared to the debt service requirements of the new debt was \$1,938,766.00. The present value of the savings on refunding the bonds was \$1,212,246.82. The proceeds of the bond issue were irrevocably placed in a trust account and used to purchase United States Government Securities for the purpose of paying the debt requirements of the refunded revenue bonds as they come due. The following schedule lists the refunding revenue bond issues and the principal outstanding of refunded debt as of June 30, 2021.

General Obligation Refunding and Improvement Bonds, Series 2013	\$	21,440,000.00
--	----	---------------

7. **IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$963,282.00 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.

8. **DEFINED BENEFIT PENSION PLAN**

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

8. DEFINED BENEFIT PENSION PLAN (Continued)

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) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2050 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 \$1,505,542.61 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 \$15,202,469.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

8. DEFINED BENEFIT PENSION PLAN (Continued)

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.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

Compensated Absences:

It is the policy of Unified School District #413 that two weeks (10 working days) vacation is granted annually. New employees working less than one year (July 1 through June 30) are granted one day vacation for every month employed as of May 31st. (Maximum of 10 days.) Employees are granted three weeks (15 working days) vacation annually after being employed five (5) consecutive years and four weeks (20 working days) vacation annually after being employed fifteen (15) consecutive years. Vacation time is to be approved in advance by the superintendent or designee. The superintendent may designate paid vacation schedules, i.e., spring break, for any or all employees. Vacation time is to be used annually and is not accumulative.

The school district's sick leave policy allows crediting each employee with twelve days sick leave per year to a maximum of one hundred days. At retirement or death all full time employees with fifteen years of service are compensated for fifty percent of accumulated and unused sick leave days. Such payments will be paid into an individual 403(b) account.

The District accrues a liability for compensated absences which meet the following criteria:

- 1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
- 2) The obligation relates to rights that vest or accumulate.
- 3) Payment of the compensation is probable.
- 4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has not estimated a liability for leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

Other Post-Employment Benefits:

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Early Professional Employee Retirement

The school district's professional employee early retirement plan allows any professional employee, at the employee's option, to take early retirement at ages fifty-five through sixty-five providing the employee has at least fifteen years prior service with the school district. An employee who takes early retirement is entitled to five annual payments equal to fifteen percent of that employee's last basic contracted salary until the end of the contract year in which that employee reaches age sixty-five or five annual payments whichever occurs first. Such payments will be paid into an individual 403(b) account.

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

11. CONTINGENT LIABILITIES

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

12. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-5167	\$ 2,359,584.00
General	Vocational Education	K.S.A. 72-5167	96,500.00
General	Food Service	K.S.A. 72-5167	2,220.00
General	Bilingual Education	K.S.A. 72-5167	22,000.00
General	IDL Services	K.S.A. 72-5167	5,405.53
General	Textbook and Student Materials	K.S.A. 72-5167	50,000.00
General	Professional Development	K.S.A. 72-5167	1,315.00
General	K-12 At Risk	K.S.A. 72-5167	2,384,000.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	616,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	50,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	11,000.00
Supplemental General	Special Education	K.S.A. 72-5143	1,000,000.00
Supplemental General	Vocational Education	K.S.A. 72-5143	603,500.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	100,000.00
Supplemental General	Virtual Education	K.S.A. 72-5143	12,000.00
K-12 At-Risk	Capital Outlay	K.S.A. 72-5143	21.71

13. RELATED PARTIES

MRH Insurance Group, Inc. is an insurance company owned by one member of the Board of Education. During the year, the District paid \$230,288.00 to MRH Insurance Group, Inc. for insurance.

14. CONTINGENCIES

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Our results of operations for full year 2022 may be materially adversely affected.

15. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The Municipality received CRF in the amount of \$215,882.65 during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act, and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

16. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. The District did acquire financing related to the new district office in the form of a lease purchase for the amount of \$1,599,999.81.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Certified Budget	Adjustments to		Adjustments for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Legal Maximum	Comply with	Budget Credits	Qualifying		Charged to Current Year Budget	Over (Under)	
General	\$ 14,145,900.00	\$ (105,577.00)	\$ 9,417.50	\$ 14,049,740.50	\$ 14,049,740.50	\$ -	\$ -		
Supplemental General	4,690,053.00	(58,849.00)	-	4,631,204.00	4,631,204.00	-	4,631,204.00		-
Special Purpose Funds:									
4 Year Old At-Risk	222,700.00	-	-	-	-	222,700.00	208,179.38	(14,520.62)	
K-12 At-Risk	3,500,000.00	-	-	-	-	3,500,000.00	3,099,505.40	(400,494.60)	
Bilingual Education	46,000.00	-	-	-	-	46,000.00	38,851.87	(7,148.13)	
Capital Outlay	5,830,000.00	-	-	-	-	5,830,000.00	5,528,980.64	(301,019.36)	
Driver Training	25,250.00	-	-	-	-	25,250.00	25,250.00	-	
Food Service	1,276,500.00	-	-	-	-	1,276,500.00	1,249,460.95	(27,039.05)	
Professional Development	240,500.00	-	-	-	-	240,500.00	181,152.05	(59,347.95)	
Special Education	3,980,773.00	-	-	-	-	3,980,773.00	3,667,192.24	(313,580.76)	
Vocational Education	730,500.00	-	-	-	-	730,500.00	697,006.66	(33,493.34)	
Virtual Education	45,400.00	-	-	-	-	45,400.00	25,679.78	(19,720.22)	
Recreation Commission	470,000.00	-	-	-	-	470,000.00	470,000.00	-	
Recreation Commission Employee Benefits	93,000.00	-	-	-	-	93,000.00	93,000.00	-	
KPERS Special Retirement Contributions	1,743,607.00	-	-	-	-	1,743,607.00	1,505,542.61	(238,064.39)	
Bond and Interest Funds:									
Bond and Interest	2,688,312.00	-	-	-	-	2,688,312.00	2,415,887.88	(272,424.12)	

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year			Variance -
	Prior				Over
	Year				
	Actual	Actual	Budget		(Under)
Receipts					
Local Sources					
Reimbursements	\$ 7,978.00	\$ 9,417.50	\$ -	\$ 9,417.50	
County Sources					
Mineral Tax	16.30	19.75	-	19.75	
State Sources					
General State Aid	11,508,787.00	11,680,719.00	11,918,095.00	(237,376.00)	
Kansas Reading Success Grant	1,465.00	-	-	-	
Special Education Aid	2,320,333.23	2,359,584.00	2,227,795.00	131,789.00	
Total Receipts	13,838,579.53	14,049,740.25	\$ 14,145,890.00	\$ (96,149.75)	
Expenditures					
Instruction	5,042,444.86	4,912,369.44	\$ 5,346,850.00	\$ (434,480.56)	
Support Services					
Student Support	490,735.38	554,619.35	533,100.00	21,519.35	
Instructional Support	128,660.16	133,204.50	139,550.00	(6,345.50)	
General Administration	565,311.26	489,924.32	569,600.00	(79,675.68)	
School Administration	1,050,670.59	1,025,961.65	1,087,800.00	(61,838.35)	
Central Services	41,209.44	46,288.48	57,050.00	(10,761.52)	
Operations and Maintenance	803,845.90	1,152,730.98	1,108,000.00	44,730.98	
Vehicle Operating Services	650,029.03	630,909.27	739,150.00	(108,240.73)	
Other Supplemental Services	54,768.56	69,678.68	94,800.00	(25,121.32)	
Food Services	39,575.00	143.80	-	143.80	
Building Improvements	-	112,885.50	-	112,885.50	
Operating Transfers to:					
4 Year Old At-Risk Fund	272,532.00	-	100,000.00	(100,000.00)	
K-12 At Risk Fund	236,068.59	2,384,000.00	100,000.00	2,284,000.00	
Special Education Fund	3,552,715.23	2,359,584.00	3,560,000.00	(1,200,416.00)	
Professional Development Fund	182,122.00	1,315.00	-	1,315.00	
Bilingual Education Fund	-	22,000.00	-	22,000.00	
IDL Services Fund	-	5,405.53	-	5,405.53	
Textbook and Student Materials Fund	-	50,000.00	-	50,000.00	

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Food Service Fund	\$ -	\$ 2,220.00	\$ -	\$ 2,220.00
Vocational Education	716,640.00	96,500.00	675,000.00	(578,500.00)
Virtual Education	5,000.00	-	35,000.00	(35,000.00)
Total Certified Budget			14,145,900.00	(96,159.50)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(105,577.00)	105,577.00
Adjustment for Qualifying Budget Credits			9,417.50	(9,417.50)
Total Expenditures	13,832,328.00	14,049,740.50	\$ 14,049,740.50	\$ -
Receipts Over (Under) Expenditures	6,251.53	(0.25)		
Unencumbered Cash, Beginning	9.94	6,261.47		
Unencumbered Cash, Ending	\$ 6,261.47	\$ 6,261.22		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 1,572,083.46	\$ 1,267,108.50	\$ 1,462,191.00	\$ (195,082.50)
Delinquent Tax	47,682.41	18,523.64	21,076.00	(2,552.36)
County Sources				
Motor Vehicle Tax	156,038.69	198,411.49	180,076.00	18,335.49
Recreational Vehicle Tax	1,757.37	2,322.16	1,943.00	379.16
Commercial Vehicle Tax	5,399.22	6,595.00	5,241.00	1,354.00
16/20 Motor Vehicle Tax	2,381.63	2,528.55	-	2,528.55
State Sources				
Supplemental State Aid	2,654,374.00	3,001,483.00	3,039,623.00	(38,140.00)
Total Receipts	4,439,716.78	4,496,972.34	\$ 4,710,150.00	\$ (213,177.66)
Expenditures				
Instruction	564,432.61	687,502.88	\$ 1,004,419.00	\$ (316,916.12)
Support Services				
Student Support	166,892.78	143,500.08	158,750.00	(15,249.92)
Instructional Support	241,434.21	241,760.74	259,750.00	(17,989.26)
General Administration	28,923.97	45,194.21	25,750.00	19,444.21
School Administration	64,343.84	64,823.14	55,528.00	9,295.14
Central Services	68,040.37	94,533.22	62,000.00	32,533.22
Operations and Maintenance	743,197.80	964,315.15	791,850.00	172,465.15
Vehicle Operating Services	19,373.34	2,359.68	-	2,359.68
Building Improvements	-	210.00	-	210.00
Operating Transfers to:				
Bilingual Education	11,878.00	11,000.00	37,006.00	(26,006.00)
Professional Development	75,000.00	50,000.00	125,000.00	(75,000.00)
Special Education	-	1,000,000.00	20,000.00	980,000.00
Vocational Education	-	603,500.00	-	603,500.00
Virtual Education	-	12,000.00	-	12,000.00

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
4 Year Old At-Risk Fund	\$ -	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00
K-12 At-Risk Fund	2,258,730.08	610,504.90	2,100,000.00	(1,489,495.10)
Total Certified Budget			4,690,053.00	(58,849.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(58,849.00)	58,849.00
Total Expenditures	4,242,247.00	4,631,204.00	\$ 4,631,204.00	\$ -
Receipts Over (Under) Expenditures	197,469.78	(134,231.66)		
Unencumbered Cash, Beginning	-	197,469.78		
Unencumbered Cash, Ending	\$ 197,469.78	\$ 63,238.12		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

4 YEAR OLD AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 272,532.00	\$ -	\$ 100,000.00	\$ (100,000.00)
Supplemental General Fund	-	100,000.00	50,000.00	50,000.00
Total Receipts	272,532.00	100,000.00	\$ 150,000.00	\$ (50,000.00)
Expenditures				
Instruction	100,588.62	114,891.99	\$ 192,250.00	\$ (77,358.01)
Support Services				
Instructional Support Staff	223.52	4,717.33	3,000.00	1,717.33
School Administration	23,994.03	88,570.06	27,450.00	61,120.06
Total Expenditures	124,806.17	208,179.38	\$ 222,700.00	\$ (14,520.62)
Receipts Over (Under) Expenditures	147,725.83	(108,179.38)		
Unencumbered Cash, Beginning	210,798.91	358,524.74		
Unencumbered Cash, Ending	\$ 358,524.74	\$ 250,345.36		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

K-12 AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	\$ -	\$ -	\$ 500,000.00	\$ (500,000.00)
Operating Transfers from:				
General Fund	236,068.59	2,384,000.00	100,000.00	2,284,000.00
Supplemental General Fund	2,258,730.08	610,504.90	2,100,000.00	(1,489,495.10)
Total Receipts	2,494,798.67	2,994,504.90	\$ 2,700,000.00	\$ 294,504.90
Expenditures				
Instruction	2,312,077.22	2,972,283.56	\$ 3,402,000.00	\$ (429,716.44)
Support Services				
Student Support	73,500.00	105,558.91	88,000.00	17,558.91
Instructional Support	750.00	1,093.50	3,500.00	(2,406.50)
School Administration	7,137.47	20,547.72	6,500.00	14,047.72
Operating Transfer to:				
Capital Outlay Fund	-	21.71		21.71
Total Expenditures	2,393,464.69	3,099,505.40	\$ 3,500,000.00	\$ (400,494.60)
Receipts Over (Under) Expenditures	101,333.98	(105,000.50)		
Unencumbered Cash, Beginning	918,657.86	1,019,991.84		
Unencumbered Cash, Ending	\$ 1,019,991.84	\$ 914,991.34		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

BILINGUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	\$ -	\$ 22,000.00	\$ -	\$ 22,000.00
Supplemental General Fund	11,878.00	11,000.00	37,006.00	(26,006.00)
Total Receipts	11,878.00	33,000.00	\$ 37,006.00	\$ (4,006.00)
Expenditures				
Instruction	17,447.05	38,851.87	\$ 46,000.00	\$ (7,148.13)
Total Expenditures	17,447.05	38,851.87	\$ 46,000.00	\$ (7,148.13)
Receipts Over (Under) Expenditures	(5,569.05)	(5,851.87)		
Unencumbered Cash, Beginning	14,562.82	8,993.77		
Unencumbered Cash, Ending	\$ 8,993.77	\$ 3,141.90		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 328,401.86	\$ 630,860.79	\$ 622,635.00	\$ 8,225.79
Delinquent Tax	11,478.21	5,874.13	4,364.00	1,510.13
Interest on Idle Funds	288,520.30	99,665.02	-	99,665.02
Other	79,167.43	253,473.82	-	253,473.82
County Sources				
Motor Vehicle Tax	54,593.84	46,381.62	45,646.00	735.62
Recreational Tax	607.10	544.76	493.00	51.76
Commercial Vehicle Tax	1,636.68	1,429.00	1,329.00	100.00
16/20 Motor Vehicle Tax	1,066.33	726.35	-	726.35
State Sources				
Capital Outlay State Aid	206,650.00	411,705.00	425,384.00	(13,679.00)
Operating Transfer from: K-12 At-Risk Fund	-	21.71		21.71
Total Receipts	972,121.75	1,450,682.20	\$ 1,099,851.00	\$ 350,831.20
Expenditures				
Instruction	210,007.73	535,276.09	\$ 260,000.00	\$ 275,276.09
Support Services				
Student Support	-	22,100.00	-	22,100.00
General Administration	216.67	-	25,000.00	(25,000.00)
School Administration	24,159.57	199,640.43	50,000.00	149,640.43
Operations and Maintenance	489,581.06	435,017.82	975,000.00	(539,982.18)
Vehicle Operating Services	142,932.53	140,674.25	270,000.00	(129,325.75)
Building Improvements	689,340.62	4,196,272.05	4,250,000.00	(53,727.95)
Total Expenditures	1,556,238.18	5,528,980.64	\$ 5,830,000.00	\$ (301,019.36)
Receipts Over (Under) Expenditures	(584,116.43)	(4,078,298.44)		
Unencumbered Cash, Beginning	6,195,167.90	5,611,051.47		
Unencumbered Cash, Ending	\$ 5,611,051.47	\$ 1,532,753.03		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	\$ 9,355.00	\$ 18,447.50	\$ -	\$ 18,447.50
State Sources				
State Aid	11,180.00	5,610.00	7,500.00	(1,890.00)
Total Receipts	20,535.00	24,057.50	\$ 7,500.00	\$ 16,557.50
Expenditures				
Instruction	15,141.87	24,544.60	\$ 23,750.00	\$ 794.60
Support Services				
Operations and Maintenance	376.21	705.40	1,500.00	(794.60)
Total Expenditures	15,518.08	25,250.00	\$ 25,250.00	\$ -
Receipts Over (Under) Expenditures	5,016.92	(1,192.50)		
Unencumbered Cash, Beginning	80,739.21	85,756.13		
Unencumbered Cash, Ending	\$ 85,756.13	\$ 84,563.63		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Local Sources					
Food Service Sales	\$ 257,115.43	\$ 82,140.83	\$ 287,909.00	\$ (205,768.17)	
Miscellaneous	37,527.42	38,499.45	-	38,499.45	
State Sources					
Food Service Aid	9,299.88	11,983.75	8,030.00	3,953.75	
Federal Sources					
Child Nutrition Aid	824,679.72	1,214,208.91	774,013.00	440,195.91	
Fresh Fruits & Vegetables	26,711.30	37,056.06	-	37,056.06	
Operating Transfers from:					
General Fund	-	2,220.00	-	2,220.00	
Total Receipts	1,155,333.75	1,386,109.00	\$ 1,069,952.00	\$ 316,157.00	
Expenditures					
Support Services					
Student Support	272.30	156.60	\$ -	\$ 156.60	
Operations and Maintenance	782.90	744.45	1,500.00	(755.55)	
Operation of Non- Instructional Services					
Food Service Operations	1,198,367.56	1,248,559.90	1,275,000.00	(26,440.10)	
Total Expenditures	1,199,150.46	1,249,460.95	\$ 1,276,500.00	\$ (27,039.05)	
Receipts Over (Under) Expenditures	(43,816.71)	136,648.05			
Unencumbered Cash, Beginning	509,565.93	465,476.92			
Unencumbered Cash, Ending	\$ 465,749.22	\$ 602,124.97			

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

PROFESSIONAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
State Sources					
Professional Development Aid	\$ 22,025.00	\$ 33,234.00	\$ -	\$ 33,234.00	
Operating Transfers from:					
General Fund	182,122.00	1,315.00	-	1,315.00	
Supplemental General Fund	75,000.00	50,000.00	125,000.00	(75,000.00)	
Total Receipts	279,147.00	84,549.00	\$ 125,000.00	\$ (40,451.00)	
Expenditures					
Support Services					
Instructional Support Staff	200,499.51	181,152.05	\$ 240,500.00	\$ (59,347.95)	
Total Expenditures	200,499.51	181,152.05	\$ 240,500.00	\$ (59,347.95)	
Receipts Over (Under) Expenditures	78,647.49	(96,603.05)			
Unencumbered Cash, Beginning	202,425.09	281,072.58			
Unencumbered Cash, Ending	\$ 281,072.58	\$ 184,469.53			

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
State Aid	\$ -	\$ 2,478.98	\$ -	\$ 2,478.98
Federal Sources				
Federal Aid	-	38,408.00	38,408.00	-
Operating Transfers from				
General Fund	3,552,715.23	2,359,584.00	3,560,000.00	(1,200,416.00)
Supplemental General Fund	-	1,000,000.00	20,000.00	980,000.00
Total Receipts	3,552,715.23	3,400,470.98	\$ 3,618,408.00	\$ (217,937.02)
Expenditures				
Instruction	3,374,653.46	3,527,615.79	\$ 3,706,273.00	\$ (178,657.21)
Support Services				
Vehicle Operating Services	152,457.96	139,576.45	274,500.00	(134,923.55)
Total Expenditures	3,527,111.42	3,667,192.24	\$ 3,980,773.00	\$ (313,580.76)
Receipts Over (Under) Expenditures	25,603.81	(266,721.26)		
Unencumbered Cash, Beginning	1,673,844.39	1,699,448.20		
Unencumbered Cash, Ending	\$ 1,699,448.20	\$ 1,432,726.94		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
CTE Transportation Aid	\$ 6,666.00	\$ 19,787.00	\$ -	\$ 19,787.00
Federal Sources				
Program Improvement	27,959.00	-	-	-
Operating Transfers from:				
General Fund	716,640.00	96,500.00	675,000.00	(578,500.00)
Supplemental General Fund	-	603,500.00	-	603,500.00
Total Receipts	751,265.00	719,787.00	\$ 675,000.00	\$ 44,787.00
Expenditures				
Instruction	643,250.37	669,500.62	\$ 721,000.00	\$ (51,499.38)
Support Services				
Instructional Support Staff	3,615.86	748.52	5,000.00	(4,251.48)
School Administration	3,622.25	26,757.52	4,500.00	22,257.52
Total Expenditures	650,488.48	697,006.66	\$ 730,500.00	\$ (33,493.34)
Receipts Over (Under) Expenditures	100,776.52	22,780.34		
Unencumbered Cash, Beginning	74,469.13	175,245.65		
Unencumbered Cash, Ending	\$ 175,245.65	\$ 198,025.99		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

VIRTUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	\$ 5,000.00	\$ -	\$ 35,000.00	\$ (35,000.00)
Supplemental General Fund	-	12,000.00	-	12,000.00
Total Receipts	5,000.00	12,000.00	\$ 35,000.00	\$ (35,000.00)
Expenditures				
Instruction	5,298.82	25,679.78	\$ 45,400.00	\$ (19,720.22)
Support Services				
Student Support	500.00	-	-	-
Total Expenditures	5,798.82	25,679.78	\$ 45,400.00	\$ (19,720.22)
Receipts Over (Under) Expenditures	(798.82)	(13,679.78)		
Unencumbered Cash, Beginning	14,933.73	14,134.91		
Unencumbered Cash, Ending	\$ 14,134.91	\$ 455.13		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

GIFTS AND GRANTS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
Safe and Secure Schools Grant	\$ 35,450.00	\$ -
State Aid	-	13,641.25
Local Sources		
Interest on Idle Funds	-	-
Reimbursements	-	27,282.29
Donations	3,476.38	98,546.50
Total Receipts	38,926.38	139,470.04
Expenditures		
Instruction	(19,214.51)	20,508.26
Support Services		
Student Support	-	30,999.94
Instructional Support	-	500.00
Operations and Maintenance	79,805.35	-
Food Service	-	19,208.00
Building Improvements	-	-
Total Expenditures	60,590.84	71,216.20
Receipts Over (Under) Expenditures	(21,664.46)	68,253.84
Unencumbered Cash, Beginning	11,818.34	(9,846.12)
Unencumbered Cash, Ending	\$ (9,846.12)	\$ 58,407.72

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	\$ 1,538,928.99	\$ 1,505,542.61	\$ 1,743,607.00	\$ (238,064.39)
Total Receipts	1,538,928.99	1,505,542.61	\$ 1,743,607.00	\$ (238,064.39)
Expenditures				
Instruction	1,022,426.58	1,006,191.52	\$ 1,143,807.00	\$ (137,615.48)
Support Services				
Student Support	76,220.26	74,199.59	98,700.00	(24,500.41)
Instructional Support	45,613.42	39,787.89	59,300.00	(19,512.11)
General Administration	46,196.13	36,562.08	51,000.00	(14,437.92)
School Administration	127,211.97	121,958.80	146,000.00	(24,041.20)
Central Services	10,873.04	27,095.47	12,500.00	14,595.47
Operations and Maintenance	84,496.95	83,895.40	92,500.00	(8,604.60)
Vehicle Operating Services	52,957.33	50,154.33	66,300.00	(16,145.67)
Food Service	72,933.31	65,697.53	73,500.00	(7,802.47)
Total Expenditures	1,538,928.99	1,505,542.61	\$ 1,743,607.00	\$ (238,064.39)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

CONTINGENCY RESERVE FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,776,163.87	1,776,163.87
Unencumbered Cash, Ending	\$ 1,776,163.87	\$ 1,776,163.87

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TEXT BOOK AND STUDENT MATERIALS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	\$ 49,898.92	\$ 57,240.10
Operating Transfer from:		
General Fund	-	50,000.00
Total Receipts	49,898.92	107,240.10
Expenditures		
Instruction	37,841.26	18,103.88
Total Expenditures	37,841.26	18,103.88
Receipts Over (Under) Expenditures	12,057.66	89,136.22
Unencumbered Cash, Beginning	135,203.27	147,260.93
Unencumbered Cash, Ending	\$ 147,260.93	\$ 236,397.15

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

RECREATION COMMISSION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Local Sources					
Ad Valorem Tax	\$ 408,374.21	\$ 403,848.20	\$ 403,420.00	\$ 428.20	
Delinquent Tax	11,502.81	5,626.13	5,451.00	175.13	
County Sources					
Motor Vehicle Tax	49,226.50	54,578.69	51,752.00	2,826.69	
Recreational Vehicle Tax	554.22	640.17	559.00	81.17	
Commercial Vehicle Tax	1,661.56	1,744.00	1,506.00	238.00	
16/20 Motor Vehicle Tax	795.35	771.79	-	771.79	
Total Receipts	472,114.65	467,208.98	\$ 462,688.00	\$ 4,520.98	
Expenditures					
Community Service Operations	460,000.00	470,000.00	\$ 470,000.00	\$ -	
Total Expenditures	460,000.00	470,000.00	\$ 470,000.00	\$ -	
Receipts Over (Under) Expenditures	12,114.65	(2,791.02)			
Unencumbered Cash, Beginning	59,406.05	71,520.70			
Unencumbered Cash, Ending	\$ 71,520.70	\$ 68,729.68			

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 81,872.16	\$ 80,802.47	\$ 80,672.00	\$ 130.47
Delinquent Tax	2,256.06	1,193.36	1,091.00	102.36
County Sources				
Motor Vehicle Tax	10,267.68	11,136.24	10,694.00	442.24
Recreational Vehicle Tax	115.60	131.64	115.00	16.64
Commercial Vehicle Tax	347.95	352.00	311.00	41.00
16/20 Motor Vehicle Tax	166.77	160.66	-	160.66
Total Receipts	95,026.22	93,776.37	\$ 92,883.00	\$ 893.37
Expenditures				
Community Service Operations	90,000.00	93,000.00	\$ 93,000.00	\$ -
Total Expenditures	90,000.00	93,000.00	\$ 93,000.00	\$ -
Receipts Over (Under) Expenditures	5,026.22	776.37		
Unencumbered Cash, Beginning	20,579.19	25,605.41		
Unencumbered Cash, Ending	\$ 25,605.41	\$ 26,381.78		

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

TITLE I - LOW INCOME ESEA FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	\$ 505,232.00	\$ 584,104.00
Total Receipts	505,232.00	584,104.00
Expenditures		
Instruction	386,670.25	582,185.86
Support Services		
Student Support	118,101.61	37.94
Total Expenditures	504,771.86	582,223.80
Receipts Over (Under) Expenditures	460.14	1,880.20
Unencumbered Cash, Beginning	(310.80)	149.34
Unencumbered Cash, Ending	\$ 149.34	\$ 2,029.54

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

TITLE II - IMPROVING TEACHER QUALITY FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	\$ 70,633.00	\$ 75,782.00
Total Receipts	70,633.00	75,782.00
Expenditures		
Instruction	69,842.07	69,747.09
Support Services		
Student Support	-	6,005.49
Instructional Support	820.35	-
Total Expenditures	70,662.42	75,752.58
Receipts Over (Under) Expenditures	(29.42)	29.42
Unencumbered Cash, Beginning	-	(29.42)
Unencumbered Cash, Ending	\$ (29.42)	\$ -

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

JUMP START PROGRAM FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	\$ 10,000.00	\$ 10,000.00
Total Receipts	10,000.00	10,000.00
Expenditures		
Instruction	10,000.00	10,000.00
Total Expenditures	10,000.00	10,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

IDL SERVICES FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from:		
General Fund	\$ -	\$ 5,405.53
Total Receipts	-	5,405.53
Expenditures		
Instruction	2,579.45	2,579.49
Total Expenditures	2,579.45	2,579.49
Receipts Over (Under) Expenditures	(2,579.45)	2,826.04
Unencumbered Cash, Beginning	(891.67)	(3,471.12)
Unencumbered Cash, Ending	\$ (3,471.12)	\$ (645.08)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TITLE VI-B RURAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Instruction	(58.91)	-
Total Expenditures	(58.91)	-
Receipts Over (Under) Expenditures	58.91	-
Unencumbered Cash, Beginning	(58.91)	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
TITLE IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	\$ 28,831.00	\$ 32,703.00
Total Receipts	28,831.00	32,703.00
Expenditures		
Instruction	25,347.61	32,703.00
Support Services		
Student Support	954.39	-
Instructional Support	1,500.00	-
Total Expenditures	27,802.00	32,703.00
Receipts Over (Under) Expenditures	1,029.00	-
Unencumbered Cash, Beginning	(1,029.00)	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

EMINTS GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	\$ 173,084.41	\$ 51,698.66
Total Receipts	173,084.41	51,698.66
Expenditures		
Instruction	161,832.64	32,520.66
Support Services		
Instructional Support	13,890.95	25,515.09
Total Expenditures	175,723.59	58,035.75
Receipts Over (Under) Expenditures	(2,639.18)	(6,337.09)
Unencumbered Cash, Beginning	-	(2,639.18)
Unencumbered Cash, Ending	\$ (2,639.18)	\$ (8,976.27)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
KANSAS PRE-K PILOT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	\$ 44,138.00	\$ 37,500.00
Federal Sources		
TANF Grant	35,634.00	36,979.00
Total Receipts	79,772.00	74,479.00
Expenditures		
Instruction	87,396.00	74,399.70
Support Services		
Food Services	880.00	600.00
Total Expenditures	88,276.00	74,999.70
Receipts Over (Under) Expenditures	(8,504.00)	(520.70)
Unencumbered Cash, Beginning	-	(8,504.00)
Unencumbered Cash, Ending	\$ (8,504.00)	\$ (9,024.70)

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 411,542.00
Total Receipts	-	411,542.00
Expenditures		
Instruction	34,317.46	117,868.04
Support Services		
Student Support	41,885.70	196,567.25
Other Supplemental Services	-	76,966.09
Total Expenditures	76,203.16	391,401.38
Receipts Over (Under) Expenditures	(76,203.16)	20,140.62
Unencumbered Cash, Beginning	-	(76,203.16)
Unencumbered Cash, Ending	\$ (76,203.16)	\$ (56,062.54)

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

SPARK GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 215,882.65
Total Receipts	-	215,882.65
Expenditures		
Instruction	-	48,342.52
Support Services		
Student Support	-	167,540.13
Total Expenditures	-	215,882.65
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

MHIT GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ -	\$ 16,426.83
State Sources		
State Aid	-	66,965.00
Total Receipts	-	83,391.83
Expenditures		
Instruction	-	83,391.83
Total Expenditures	-	83,391.83
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
HEALTHY KANSAS SCHOOLS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Instruction	-	436.00
Support Services		
Student Support	-	-
General Administration	-	-
Total Expenditures	-	436.00
Receipts Over (Under) Expenditures	-	(436.00)
Unencumbered Cash, Beginning	1,995.11	1,995.11
Unencumbered Cash, Ending	\$ 1,995.11	\$ 1,559.11

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

FOUNDATION GRANTS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	\$ 4,723.02	\$ 3,774.10
Total Receipts	4,723.02	3,774.10
Expenditures		
Instruction	3,774.10	2,252.47
Total Expenditures	3,774.10	2,252.47
Receipts Over (Under) Expenditures	948.92	1,521.63
Unencumbered Cash, Beginning	(3,476.32)	(2,527.40)
Unencumbered Cash, Ending	\$ (2,527.40)	\$ (1,005.77)

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 1,123,401.87	\$ 1,092,177.23	\$ 1,091,462.00	\$ 715.23
Delinquent Tax	41,013.93	17,451.47	14,919.00	2,532.47
Bond Proceeds	-	46,167.22	-	46,167.22
County Sources				
Motor Vehicle Tax	147,154.50	159,660.56	157,936.00	1,724.56
Recreational Vehicle Tax	1,657.83	1,873.39	1,704.00	169.39
Commercial Vehicle Tax	5,208.52	4,898.00	4,596.00	302.00
16/20 Motor Vehicle Tax	2,154.84	2,456.93	-	2,456.93
In Lieu of Taxes	-	10,052.48	-	10,052.48
State Sources				
State Aid	1,472,000.00	1,639,870.00	1,639,870.00	-
Total Receipts	2,792,591.49	2,974,607.28	\$ 2,910,487.00	\$ 64,120.28
Expenditures				
Debt Service				
Principal	1,090,000.00	1,375,000.00	\$ 1,375,000.00	\$ -
Interest	1,363,333.78	1,040,887.88	1,313,312.00	(272,424.12)
Total Expenditures	2,453,333.78	2,415,887.88	\$ 2,688,312.00	\$ (272,424.12)
Receipts Over (Under) Expenditures	339,257.71	558,719.40		
Unencumbered Cash, Beginning	1,468,497.35	1,807,755.06		
Unencumbered Cash, Ending	\$ 1,807,755.06	\$ 2,366,474.46		

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SCHOOL BUILDING CAPITAL PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Bond Proceeds	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Support Services		
Capital Projects - Instruction	-	-
Capital Projects - Building	58,631.57	231,871.92
Total Expenditures	58,631.57	231,871.92
Receipts Over (Under) Expenditures	(58,631.57)	(231,871.92)
Unencumbered Cash, Beginning	290,503.49	231,871.92
Unencumbered Cash, Ending	\$ 231,871.92	\$ -

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

HAIL DAMAGE-2017 FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Insurance Proceeds	\$ 144,520.94	\$ 1,014.50
Total Receipts	144,520.94	1,014.50
Expenditures		
Support Services		
Site Improvements	307,658.97	-
Total Expenditures	307,658.97	-
Receipts Over (Under) Expenditures	(163,138.03)	1,014.50
Unencumbered Cash, Beginning	162,123.53	(1,014.50)
Unencumbered Cash, Ending	\$ (1,014.50)	\$ -

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
SCHOOL NURSE- NEEDY FAMILY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	\$ 1,574.95	\$ 578.32
Total Receipts	1,574.95	578.32
Expenditures		
Instruction	664.35	892.49
Total Expenditures	664.35	892.49
Receipts Over (Under) Expenditures	910.60	(314.17)
Unencumbered Cash, Beginning	875.66	1,786.26
Unencumbered Cash, Ending	\$ 1,786.26	\$ 1,472.09

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

SNYDER LIBRARY FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Support Services		
Other	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	45.00	45.00
Unencumbered Cash, Ending	\$ 45.00	\$ 45.00

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

AGENCY FUNDS

Schedule of Receipts and Cash Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Health Insurance	\$ 47.58	\$ 79,549.26	\$ 77,594.61	\$ 2,002.23
District Petty Cash	2,480.01	12,573.48	13,551.31	1,502.18
Arbitrage Reserve	98,346.37	-	-	98,346.37
Ozarks Coca-Cola Contract Fund	-	3,000.00	1,867.73	1,132.27
Sales Tax				
Middle School	7.18	892.11	846.74	52.55
High School	1,254.41	5,866.56	5,891.18	1,229.79
Student Organizations				
Middle School				
Music Club	184.98	1,702.89	1,887.87	-
Journalism	1,047.11	7,510.71	8,557.22	0.60
Library	782.08	-	665.00	117.08
Office	2.19	-	-	2.19
Special Ed Club	12.26	-	-	12.26
Student Council	534.87	123.29	-	658.16
Students	2,639.00	6,787.41	9,257.53	168.88
Teacher's Fund	0.06	5.19	-	5.25
FCCLA	417.74	328.00	597.87	147.87
KAYS	48.32	-	-	48.32
Boosters	5.66	-	-	5.66
High School				
Art	5.00	-	-	5.00
At Risk	15.64	-	-	15.64
Band	3,117.29	676.92	1,572.19	2,222.02
Chess Club	3,163.10	-	985.54	2,177.56
Chess Scholarship	100.00	-	100.00	-
Chorus	79.35	240.00	-	319.35
Class of 21	-	10,002.28	9,099.66	902.62
Class of 21	1,428.92	-	1,428.92	-
Class of 19	229.45	-	-	229.45
Debate	2,258.99	50.00	703.25	1,605.74
Musical	3,643.79	1,013.43	1,693.79	2,963.43
Drama	413.51	-	-	413.51
Comet Creations	3,723.57	2,039.30	1,659.72	4,103.15

Schedule 3 (Continued)**UNIFIED SCHOOL DISTRICT #413**

Chanute, Kansas

AGENCY FUNDS

Schedule of Receipts and Cash Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
High School (Continued)				
Spotlight A Comet	\$ 30.49	\$ -	\$ -	\$ 30.49
FBLA	2,058.95	395.00	453.70	2,000.25
FCA	181.55	-	-	181.55
FCCLA	1,686.53	453.59	1,497.56	642.56
FFA	3,644.12	40,082.70	26,076.21	17,650.61
Culinary	1,033.56	945.00	693.44	1,285.12
Kay	356.41	-	325.00	31.41
HOSA	831.05	825.42	1,508.76	147.71
Horticulture	-	300.50	350.29	(49.79)
Leadership - Student Gov't	10,476.13	5,421.54	9,978.60	5,919.07
Leadership	131.00	260.00	220.00	171.00
Leadership Crew	19.33	-	-	19.33
Library	1,308.74	779.69	612.88	1,475.55
Lost Textbooks	0.74	1,674.00	1,350.00	324.74
Newspaper	1,168.53	-	-	1,168.53
NHS	106.07	180.00	-	286.07
Concurrent Fees	30.00	19,465.00	18,975.00	520.00
Office Scholarship	22.78	-	-	22.78
Pep/Blue Crew	75.00	-	-	75.00
Scholarship Bowl	720.61	55.00	311.97	463.64
TSA	206.50	-	-	206.50
Spanish Club	1,871.80	-	93.45	1,778.35
Green Team	79.65	-	-	79.65
Special Education	13.35	-	-	13.35
Spirit Club	1,809.21	2,849.40	3,303.39	1,355.22
Student Planner - Agenda	146.53	196.50	163.00	180.03
Weight Lifting	102.07	-	-	102.07
Totals	\$ 154,099.13	\$ 206,244.17	\$ 203,873.38	\$ 156,469.92

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Ending Cash Balances June 30, 2021
					Encumbrances and Accounts Payable		
Gate Receipts							
Middle School	\$ 42.41	\$ 5,092.67	\$ 5,131.20	\$ 3.88	\$ -	\$ 3.88	3.88
High School	42,179.68	55,890.69	56,634.97	41,435.40	-	41,435.40	41,435.40
Sub-Total Gate Receipts	42,222.09	60,983.36	61,766.17	41,439.28	-	41,439.28	41,439.28
School Projects							
Middle School							
F&CS	6.59	-	-	6.59	-	6.59	6.59
Principals Pay Day	886.96	-	886.96	-	-	-	-
High School							
Year Book	7,717.29	11,093.48	13,727.18	5,083.59	-	5,083.59	5,083.59
Concessions and Vending	5,128.64	557.47	363.10	5,323.01	-	5,323.01	5,323.01
Sub-Total Special Projects	13,739.48	11,650.95	14,977.24	10,413.19	-	10,413.19	10,413.19
Total District Activity Funds	\$ 55,961.57	\$ 72,634.31	\$ 76,743.41	\$ 51,852.47	\$ -	\$ 51,852.47	51,852.47

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO413	84.010	\$ -	\$ 584,104.00	\$ 582,223.80
Vocational Education - Basic Grants to States - Program Imp.	DO413	84.048	-	19,787.00	19,787.00
Academic Enrichment	DO413	84.424	-	32,703.00	32,703.00
Elementary and Secondary School Emergency Relief	DO413	84.425	-	449,950.00	429,809.38
Improving Teacher Quality State Grants	DO413	84.367	-	75,782.00	75,752.58
Passed through the Curators of the University of Missouri					
Supporting Effective Educator Development	C00063283-8	84.423	-	51,698.66	58,035.75
Total U.S. Department of Education			-	1,214,024.66	1,198,311.51
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
National School Lunch Program	DO413	10.555	-	305,290.66	305,290.66
Summer Food Service Program for Children	DO413	10.559	-	908,182.25	908,182.25
Total Child USDA Nutrition Cluster:			-	1,213,472.91	1,213,472.91
Child and Adult Care Food Program	DO413	10.558	-	736.00	736.00
Fresh Fruits and Vegetables	DO413	10.582	-	37,056.06	37,056.06
Total U.S. Department of Agriculture			-	1,251,264.97	1,251,264.97
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Health and Environment					
477 Cluster					
Temporary Assistance for Needy Families	DO413	93.558	-	36,979.00	37,499.70
Total U.S. Department of Health and Human Services			-	36,979.00	37,499.70
US DEPARTMENT OF THE TREASURY					
Passed through Neosho County, Kansas					
Coronavirus Relief Funds (SPARKS)	DO413	21.019	-	215,882.65	215,882.65
Total U.S. Department of the Treasury			-	215,882.65	215,882.65
TOTAL FEDERAL AWARDS			\$ -	\$ 2,718,151.28	\$ 2,702,958.83

Notes to the Schedule of Expenditures of Federal Awards:
NOTE A -- BASIS OF PRESENTATION
Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.
NOTE B --INDIRECT COST RATE
Unified School District #413 did not elect to use the 10% de minimis cost rate.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education
Unified School District #413
Chanute, 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 Unified School District #413, Chanute, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the Unified School District #413's basic financial statement, and have issued our report thereon dated November 19, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Unified School District #413'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 Unified School District #413's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #413'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 District's financial statement 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Unified School District #413's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 19, 2021

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Board of Education
Unified School District #413
Chanute, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District #413, Chanute, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Unified School District #413's major federal programs for the year ended June 30, 2021. Unified School District #413's major federal programs are identified in the summary of auditors' 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 Unified School District #413'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 Unified School District #413'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 Unified School District #413's compliance.

Opinion on Each Major Federal Program

In our opinion, the Unified School District #413, 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.

Report on Internal Control over Compliance

Management of the Unified School District #413, 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 Unified School District #413's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #413'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 preceding paragraph 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.

Purpose of this Report

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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 19, 2021

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #413 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #413 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
--	-------	-----	--------------	----

Identification of major programs:

U.S. DEPARTMENT OF AGRICULTURE

Child USDA Nutrition Cluster	
Summer Food Service Program for Children	CFDA No. 10.559
National School Lunch Program	CFDA No. 10.555

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
--	-------	-----	--------------	----

II. FINANCIAL STATEMENT FINDINGS

NONE

UNIFIED SCHOOL DISTRICT #413

Chanute, Kansas

Schedule of Findings and Questioned Costs
(Continued)

For the Year Ended June 30, 2021

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

UNIFIED SCHOOL DISTRICT #413
Chanute, Kansas

Summary of Resolution of Prior Audit Findings and Questioned Costs
For the Year Ended June 30, 2021

Finding 2020-001 – Income Verification

Federal Programs:

U.S. Department of Agriculture

Child USDA Cluster

Summer Food Service Program for Children – CFDA 10.559

National School Lunch Program – CFDA 10.555

Special Milk Program for Children – CFDA 10.556

School Breakfast Program – CFDA 10.553

Condition:

During our testing of verification of income of households sampled during the year, we tested all households chosen for verification during the year. During this testing, we noted one household whose income was not properly verified, resulting in the household receiving improper benefits.

Recommendation:

Procedures should be implemented requiring that all income should be verified using proper documentation.

Current Status: The District has implemented policies and procedures to ensure compliance.