UNIFIED SCHOOL DISTRICT NO. 106
Bazine & Ransom, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2021

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS

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

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 106
Bazine & Ransom, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 106, Bazine and Ransom, Kansas, a municipality, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 106, Bazine and Ransom, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 106, Bazine and Ransom, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 106, Bazine and Ransom, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 106, Bazine and Ransom, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated September 4, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

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

January 14, 2022

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 4,045.66	$ 0.00
Supplemental General Fund	44,048.64	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	0.00	0.00
At-Risk Fund	114,414.90	0.00
Bilingual Education Fund	28,865.33	0.00
Capital Outlay Fund	748,076.23	0.00
Driver Training Fund	11,733.30	0.00
Food Service Fund	24,232.10	0.00
Professional Development Fund	2,985.55	0.00
Special Education Fund	145,773.38	0.00
Career & Postsecondary Education Fund	42,887.86	0.00
Gifts and Grants Fund	497,531.81	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	178,508.10	0.00
Textbook Rental Fund	4,889.69	0.00
Recreation Commission Fund	14,927.94	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund	(2,460.00)	0.00
Extended Learning Fund	0.00	0.00
ESSER I Grant Fund	0.00	0.00
SPARKS Grant Fund	0.00	0.00
District Activity Funds	17,286.69	0.00
Trust Funds:		
Robert G. Stetler Trust Fund	158,994.42	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 2,036,741.60	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 1,415,034.97	$ 1,418,566.46	$ 514.17	$ 0.00	$ 514.17
494,462.74	493,514.00	44,997.38	0.00	44,997.38
6,853.50	6,853.50	0.00	0.00	0.00
176,063.80	171,347.17	119,131.53	0.00	119,131.53
11,481.75	12,700.14	27,646.94	0.00	27,646.94
221,389.37	276,779.66	692,685.94	0.00	692,685.94
0.00	0.00	11,733.30	0.00	11,733.30
126,032.48	120,030.77	30,233.81	0.00	30,233.81
9,394.00	9,393.97	2,985.58	0.00	2,985.58
120,085.00	119,258.00	146,600.38	0.00	146,600.38
41,987.50	42,626.74	42,248.62	0.00	42,248.62
134,361.79	31,209.94	600,683.66	0.00	600,683.66
164,273.38	164,273.38	0.00	0.00	0.00
0.00	0.00	178,508.10	0.00	178,508.10
0.00	0.00	4,889.69	0.00	4,889.69
35,481.04	40,000.00	10,408.98	0.00	10,408.98
0.00	31,900.00	(31,900.00)	0.00	(31,900.00)
0.00	5,629.00	(5,629.00)	0.00	(5,629.00)
0.00	11,200.00	(11,200.00)	0.00	(11,200.00)
15,518.00	9,494.75	3,563.25	0.00	3,563.25
0.00	0.00	0.00	0.00	0.00
20,384.00	49,899.01	(29,515.01)	0.00	(29,515.01)
60,447.97	60,447.97	0.00	0.00	0.00
11,577.85	16,369.79	12,494.75	0.00	12,494.75
378.25	0.00	159,372.67	0.00	159,372.67
$ 3,065,207.39	$ 3,091,494.25	$ 2,010,454.74	$ 0.00	$ 2,010,454.74

Checking Account	$ 36,181.21
NOW Accounts	605,610.41
Savings Account	293,276.00
Petty Cash	3,000.00
Certificates of Deposit	1,104,544.02
Total Cash	2,042,611.64
Agency Funds per Schedule 3	(32,156.90)
Total Reporting Entity (Excluding Agency Funds)	$ 2,010,454.74

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 106, Bazine and Ransom, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 106 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

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

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

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

E. AD VALOREM TAX REVENUE

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

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

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

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

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

Gifts and Grants Fund	REAP Grant Fund
Contingency Reserve Fund	Extended Learning Fund
Textbook Rental Fund	ESSER I Grant Fund
Title I Fund	SPARKS Grant Fund
Title II-A Fund	District Activity Funds
Title IV Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

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

The Title I, Title II-A, Title IV and ESSER I Funds showed a negative ending unencumbered cash balance of $31,900.00, $5,629.00, $11,200.00 and $29,515.01, respectively, for the year ended June 30, 2021. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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

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

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

Note 4 - DEPOSITS (Cont'd.)

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

At June 30, 2021 the District's carrying amount of deposits was $2,042,611.64 and the bank balance was $2,177,441.90. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $787,243.94 was covered by federal depository insurance, and $1,390,197.96 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $80,573.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 6,853.50
General	At-Risk	K.S.A. 72-5167	131,203.80
General	Bilingual Education	K.S.A. 72-5167	1,413.75
General	Food Service	K.S.A. 72-5167	41,000.00
General	Professional Development	K.S.A. 72-5167	9,394.00
General	Special Education	K.S.A. 72-5167	119,258.00
General	Career & Postsecondary Education	K.S.A. 72-5167	41,987.50
Supplemental General	At-Risk	K.S.A. 72-5143	44,860.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	10,068.00

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Compensated Absences . Full-time certified employees shall be granted ten days of sick leave per year, accumulative to sixty days. Employees are not paid for accumulated sick leave upon separation from employment, therefore, there is no potential liability for sick leave as of June 30, 2021.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Full-time classified employees will earn paid time off to be used for vacation, personal time, holidays, illness or time off to care for dependents. Paid time off is earned on a school year basis and is based on years of employment. First year of employment ten days of paid time off, beginning year two fifteen days of paid time off, beginning year three twenty days of paid time off and beginning year ten twenty-five days of paid time off. Paid time off not used or carried over may be added to employees extended illness bank. A maximum of sixty days can be banked. Upon termination employees will be paid for their earned but unused paid time off. Extended illness days are not paid at termination and the District will not make payment for unused paid time off if the employee is terminated for violation of District rules and/or regulations, to employees who resign without appropriate notice, or to the beneficiaries of employees who die while employed at the District. The payment for any unused paid time off would be included in the final paycheck of the school year, therefore, there is no potential liability for paid time off as of June 30, 2021.

Note 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.

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

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

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

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.

Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 $164,273.38 and $179,190.26 respectively, for the fiscal year ended June 30, 2021 and 2020.

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $1,644,348. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 - CONTINGENCIES

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

Note 10 - RISK MANAGEMENT

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

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

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

Note 11 - LEASE COMMITMENTS

Operating Leases:
The District has entered into an operating lease for copiers which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2021, rent expenditures were $7,360.00. These expenditures were made from the General Fund and Supplemental General Fund.

The District has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2021, rent expenditures were $392.00. These expenditures were made from the General Fund.

Note 12 - RELATED PARTY TRANSACTIONS

The District purchased crushed rock from Foos Oilfield Tractor Works, LLC, a company for which a Board member is the owner. The amount paid during the year was $464.00.

Note 13 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

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

Note 14 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through January 14, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 13 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 1,475,787.00	$ (106,505.00)
Supplemental General Fund	511,305.00	(17,791.00)
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	16,425.00	XXXXXXXX
At-Risk Fund	403,590.00	XXXXXXXX
Bilingual Education Fund	73,865.00	XXXXXXXX
Capital Outlay Fund	971,131.00	XXXXXXXX
Driver Training Fund	12,483.00	XXXXXXXX
Food Service Fund	166,087.00	XXXXXXXX
Professional Development Fund	21,986.00	XXXXXXXX
Special Education Fund	267,592.00	XXXXXXXX
Career & Postsecondary Education Fund	92,888.00	XXXXXXXX
KPERS Special Retirement Fund	212,251.00	XXXXXXXX
Recreation Commission Fund	52,000.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 49,284.46	$ 1,418,566.46	$ 1,418,566.46	$ 0.00
0.00	493,514.00	493,514.00	0.00
0.00	16,425.00	6,853.50	(9,571.50)
0.00	403,590.00	171,347.17	(232,242.83)
0.00	73,865.00	12,700.14	(61,164.86)
0.00	971,131.00	276,779.66	(694,351.34)
0.00	12,483.00	0.00	(12,483.00)
0.00	166,087.00	120,030.77	(46,056.23)
0.00	21,986.00	9,393.97	(12,592.03)
0.00	267,592.00	119,258.00	(148,334.00)
0.00	92,888.00	42,626.74	(50,261.26)
0.00	212,251.00	164,273.38	(47,977.62)
0.00	52,000.00	40,000.00	(12,000.00)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 23,449.36	$ 10,811.51	$ 25,000.00	$ (14,188.49)
Local Sources:				
Reimbursements	31,906.91	49,284.46	0.00	49,284.46
State Aid Reimbursement	366.00	0.00	0.00	0.00
State Aid:				
General State Aid	1,184,959.00	1,268,011.00	1,357,141.00	(89,130.00)
Special Education Aid	72,563.00	86,928.00	89,600.00	(2,672.00)
Total Receipts	1,313,244.27	1,415,034.97	$ 1,471,741.00	$ (56,706.03)
Expenditures				
Instruction:				
Salaries	223,120.26	104,429.98	261,337.00	(156,907.02)
Employee Benefits	131,895.27	150,971.25	117,375.00	33,596.25
Purchased Professional Services	2,751.26	2,427.29	3,500.00	(1,072.71)
Other Purchased Services	25,030.65	61,012.36	30,000.00	31,012.36
Supplies	13,666.77	7,073.95	14,000.00	(6,926.05)
Property (Equip & Furn)	112.00	2,920.14	250.00	2,670.14
Other	8,544.38	4,458.41	8,500.00	(4,041.59)
Student Support Services:				
Salaries	90,762.50	100,788.25	92,575.00	8,213.25
Employee Benefits	11,619.38	13,491.04	11,825.00	1,666.04
Supplies	119.30	126.99	125.00	1.99
Other	422.24	1,830.64	500.00	1,330.64
Instructional Support Staff:				
Salaries	2,610.83	448.50	2,675.00	(2,226.50)
Employee Benefits	6,299.09	6,336.05	6,650.00	(313.95)
Purchased Professional Services	3,366.10	7,280.00	3,500.00	3,780.00
Other Purchased Services	0.00	919.50	0.00	919.50
Supplies	1,674.72	650.75	1,625.00	(974.25)
Other	187.43	9,828.59	4,000.00	5,828.59
General Administration:				
Salaries	77,980.38	77,195.46	79,550.00	(2,354.54)
Employee Benefits	14,528.74	14,965.87	15,950.00	(984.13)
Purchased Professional Services	18,807.69	19,771.04	19,000.00	771.04
Other Purchased Services	68,752.31	81,935.41	69,250.00	12,685.41
Supplies	3,132.43	4,969.18	3,500.00	1,469.18
Other	9,073.41	7,757.55	10,000.00	(2,242.45)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	70,500.00	73,000.00	71,925.00	1,075.00
Employee Benefits	11,434.60	12,145.97	11,975.00	170.97
Other Purchased Services	790.53	0.00	1,000.00	(1,000.00)
Central Services:				
Salaries	61,679.25	53,982.55	62,925.00	(8,942.45)
Employee Benefits	4,627.29	4,317.01	4,900.00	(582.99)
Operations & Maintenance:				
Salaries	115,052.35	68,919.83	0.00	68,919.83
Employee Benefits	26,339.95	12,675.90	0.00	12,675.90
Purchased Professional Services	10,364.61	3,408.43	0.00	3,408.43
Purchased Property Services	21,396.29	19,138.12	6,500.00	12,638.12
Supplies	109,241.80	88,224.13	119,750.00	(31,525.87)
Property (Equip & Furn)	1,204.92	2,581.62	0.00	2,581.62
Other	28.20	0.00	0.00	0.00
Vehicle Operating Services:				
Salaries	9,522.32	11,090.35	9,725.00	1,365.35
Employee Benefits	1,750.81	1,093.56	1,875.00	(781.44)
Other Purchased Services	0.00	320.16	1,000.00	(679.84)
Supplies	41,440.55	34,652.08	42,000.00	(7,347.92)
Other	1,252.00	318.00	1,500.00	(1,182.00)
Operating Transfers:				
To Preschool-Aged At-Risk	0.00	6,853.50	16,425.00	(9,571.50)
To At-Risk	0.00	131,203.80	135,000.00	(3,796.20)
To Bilingual Education	0.00	1,413.75	30,000.00	(28,586.25)
To Food Service	47,728.30	41,000.00	50,000.00	(9,000.00)
To Professional Development	0.00	9,394.00	14,000.00	(4,606.00)
To Special Education	72,563.00	119,258.00	89,600.00	29,658.00
To Career & Postsecondary Education	0.00	41,987.50	50,000.00	(8,012.50)
Adjustment to Comply with Legal Max			(106,505.00)	106,505.00
Legal General Fund Budget	1,321,373.91	1,418,566.46	1,369,282.00	49,284.46
Adjustment for Qualifying Budget Credits			49,284.46	(49,284.46)
Total Expenditures	1,321,373.91	1,418,566.46	$ 1,418,566.46	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	(8,129.64)	(3,531.49)		
Unencumbered Cash, Beginning	12,175.30	4,045.66		
Unencumbered Cash, Ending	$ 4,045.66	$ 514.17		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 440,155.87	$ 467,146.48	$ 433,993.00	$ 33,153.48
Delinquent Tax	6,253.18	3,347.16	10,393.00	(7,045.84)
Motor Veh./16-20M Veh. Tax	20,290.98	21,595.65	20,598.00	997.65
Recreational Vehicle Tax	352.82	552.98	367.00	185.98
Commercial Vehicle Tax	1,992.77	1,820.47	1,905.00	(84.53)
Total Receipts	469,045.62	494,462.74	$ 467,256.00	$ 27,206.74
Expenditures				
Instruction:				
Salaries	213,611.26	354,061.20	164,961.00	189,100.20
Purchased Professional Services	6,000.00	160.00	1,000.00	(840.00)
Purchased Property Services	128.00	0.00	125.00	(125.00)
Supplies	26,835.11	45,547.05	35,000.00	10,547.05
Property (Equip & Furn)	1,853.85	6,636.32	5,000.00	1,636.32
Other	0.00	1,484.02	45,000.00	(43,515.98)
Instructional Support Staff:				
Purchased Professional Services	172.38	0.00	0.00	0.00
Operations & Maintenance:				
Supplies	14,420.13	30,697.41	25,000.00	5,697.41
Operating Transfers:				
To Preschool-Aged At-Risk	9,074.00	0.00	0.00	0.00
To At-Risk	170,826.27	44,860.00	153,000.00	(108,140.00)
To Bilingual Education	12,441.00	10,068.00	15,000.00	(4,932.00)
To Food Service	0.00	0.00	30,000.00	(30,000.00)
To Professional Development	2,500.00	0.00	5,000.00	(5,000.00)
To Special Education	0.00	0.00	32,219.00	(32,219.00)
To Career & Postsecondary Education	17,000.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(17,791.00)	17,791.00
Total Expenditures	474,862.00	493,514.00	$ 493,514.00	$ 0.00
Receipts Over (Under) Expenditures	(5,816.38)	948.74		
Unencumbered Cash, Beginning	49,865.02	44,048.64		
Unencumbered Cash, Ending	$ 44,048.64	$ 44,997.38		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
PRESCHOOL-AGED AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 6,853.50	$ 16,425.00	$ (9,571.50)
From Supplemental General	9,074.00	0.00	0.00	0.00
Total Receipts	9,074.00	6,853.50	$ 16,425.00	$ (9,571.50)
Expenditures				
Instruction:				
Salaries	9,074.00	6,853.50	15,250.00	(8,396.50)
Employee Benefit	0.00	0.00	1,175.00	(1,175.00)
Total Expenditures	9,074.00	6,853.50	$ 16,425.00	$ (9,571.50)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 131,203.80	$ 135,000.00	$ (3,796.20)
From Supplemental General	170,826.27	44,860.00	153,000.00	(108,140.00)
Total Receipts	170,826.27	176,063.80	$ 288,000.00	$ (111,936.20)
Expenditures				
Instruction:				
Salaries	201,880.50	164,941.04	205,925.00	(40,983.96)
Employee Benefits	22,465.60	6,406.13	29,125.00	(22,718.87)
Other	0.00	0.00	168,540.00	(168,540.00)
Total Expenditures	224,346.10	171,347.17	$ 403,590.00	$ (232,242.83)
Receipts Over (Under) Expenditures	(53,519.83)	4,716.63		
Unencumbered Cash, Beginning	167,934.73	114,414.90		
Unencumbered Cash, Ending	$ 114,414.90	$ 119,131.53		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 1,413.75	$ 30,000.00	$ (28,586.25)
From Supplemental General	12,441.00	10,068.00	15,000.00	(4,932.00)
Total Receipts	12,441.00	11,481.75	$ 45,000.00	$ (33,518.25)
Expenditures				
Instruction:				
Salaries	34,413.64	11,999.12	42,600.00	(30,600.88)
Employee Benefits	1,481.91	701.02	3,200.00	(2,498.98)
Other	0.00	0.00	28,065.00	(28,065.00)
Total Expenditures	35,895.55	12,700.14	$ 73,865.00	$ (61,164.86)
Receipts Over (Under) Expenditures	(23,454.55)	(1,218.39)		
Unencumbered Cash, Beginning	52,319.88	28,865.33		
Unencumbered Cash, Ending	$ 28,865.33	$ 27,646.94		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 218,846.96	$ 183,157.16	$ 178,174.00	$ 4,983.16
Delinquent Tax	2,997.38	1,641.03	5,169.00	(3,527.97)
Motor Veh./16-20M Veh. Tax	9,966.14	10,588.27	10,069.00	519.27
Recreational Vehicle Tax	173.44	270.64	180.00	90.64
Commercial Vehicle Tax	966.43	904.94	931.00	(26.06)
Local Sources:				
Interest on Idle Funds	23,002.48	7,504.89	15,000.00	(7,495.11)
Other Receipts from Local Sources	16,496.00	17,322.44	10,000.00	7,322.44
Total Receipts	272,448.83	221,389.37	$ 219,523.00	$ 1,866.37
Expenditures				
Instruction:				
Supplies	0.00	0.00	10,000.00	(10,000.00)
Property (Equip & Furn)	9,945.65	850.00	25,000.00	(24,150.00)
Student Support Services:				
Property (Equip & Furn)	6,121.27	7,963.08	25,000.00	(17,036.92)
School Administration:				
Property (Equip & Furn)	7,659.02	8,276.08	25,000.00	(16,723.92)
Operations & Maintenance:				
Salaries	42,769.61	68,903.08	160,975.00	(92,071.92)
Employee Benefits	3,471.12	7,585.27	31,125.00	(23,539.73)
Purchased Professional Services	0.00	0.00	11,000.00	(11,000.00)
Purchased Property Services	0.00	0.00	50,000.00	(50,000.00)
Other Purchased Services	0.00	0.00	2,000.00	(2,000.00)
Property (Equip & Furn)	13,847.59	22,765.13	25,000.00	(2,234.87)
Transportation:				
Property (Equip & Buses)	61,510.00	38,716.00	100,000.00	(61,284.00)
Facility Acquis. & Constr. Services:				
New Building Acquis. & Constr.	5,000.00	0.00	0.00	0.00
Site Improvement	14,687.92	512.75	25,000.00	(24,487.25)
Building Improvements	0.00	36,731.50	10,000.00	26,731.50
Other	46,365.82	84,476.77	471,031.00	(386,554.23)
Total Expenditures	211,378.00	276,779.66	$ 971,131.00	$ (694,351.34)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CAPITAL OUTLAY FUND (Cont'd)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	61,070.83	(55,390.29)		
Unencumbered Cash, Beginning	687,005.40	748,076.23		
Unencumbered Cash, Ending	$ 748,076.23	$ 692,685.94		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 0.00	$ 0.00	$ 750.00	$ (750.00)
Total Receipts	0.00	0.00	$ 750.00	$ (750.00)
Expenditures				
Instruction:				
Salaries	0.00	0.00	11,450.00	(11,450.00)
Employee Benefit	0.00	0.00	875.00	(875.00)
Supplies	0.00	0.00	158.00	(158.00)
Total Expenditures	0.00	0.00	$ 12,483.00	$ (12,483.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	11,733.30	11,733.30		
Unencumbered Cash, Ending	$ 11,733.30	$ 11,733.30		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 14,977.40	$ 7,520.45	$ 17,721.00	$ (10,200.55)
Miscellaneous	0.00	50.24	0.00	50.24
State Aid:				
State Food Assistance	850.30	1,641.84	527.00	1,114.84
Federal Aid:				
Child Nutrition Program	62,055.43	75,819.95	44,836.00	30,983.95
Operating Transfers:				
From General	47,728.30	41,000.00	50,000.00	(9,000.00)
From Supplemental General	0.00	0.00	30,000.00	(30,000.00)
Total Receipts	125,611.43	126,032.48	$ 143,084.00	$ (17,051.52)
Expenditures				
Food Service Operation:				
Salaries	43,335.17	41,822.77	44,200.00	(2,377.23)
Employee Benefits	9,342.41	8,517.41	9,900.00	(1,382.59)
Food & Supplies	70,396.93	68,860.59	72,000.00	(3,139.41)
Property (Equip & Furn)	0.00	0.00	1,500.00	(1,500.00)
Other	1,426.10	830.00	38,487.00	(37,657.00)
Total Expenditures	124,500.61	120,030.77	$ 166,087.00	$ (46,056.23)
Receipts Over (Under) Expenditures	1,110.82	6,001.71		
Unencumbered Cash, Beginning	23,121.28	24,232.10		
Unencumbered Cash, Ending	$ 24,232.10	$ 30,233.81		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 9,394.00	$ 14,000.00	$ (4,606.00)
From Supplemental General	2,500.00	0.00	5,000.00	(5,000.00)
Total Receipts	2,500.00	9,394.00	$ 19,000.00	$ (9,606.00)
Expenditures				
Instructional Support Staff:				
Salaries	0.00	247.00	0.00	247.00
Other Purchased Services	867.07	5,953.92	15,000.00	(9,046.08)
Other	2,213.38	3,193.05	6,986.00	(3,792.95)
Total Expenditures	3,080.45	9,393.97	$ 21,986.00	$ (12,592.03)
Receipts Over (Under) Expenditures	(580.45)	0.03		
Unencumbered Cash, Beginning	3,566.00	2,985.55		
Unencumbered Cash, Ending	$ 2,985.55	$ 2,985.58		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 3,589.00	$ 0.00	$ 0.00	$ 0.00
Federal Sources:				
CARES Act	0.00	827.00	0.00	827.00
Operating Transfers:				
From General	72,563.00	119,258.00	89,600.00	29,658.00
From Supplemental General	0.00	0.00	32,219.00	(32,219.00)
Total Receipts	76,152.00	120,085.00	$ 121,819.00	$ (1,734.00)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	30,648.69	32,330.00	32,330.00	0.00
Flow-thru	72,563.00	86,928.00	80,000.00	6,928.00
Other	34.21	0.00	143,262.00	(143,262.00)
Vehicle Operating Services:				
Salaries	0.00	0.00	8,500.00	(8,500.00)
Other Purchased Services	0.00	0.00	1,500.00	(1,500.00)
Supplies	0.00	0.00	1,250.00	(1,250.00)
Other	0.00	0.00	750.00	(750.00)
Total Expenditures	103,245.90	119,258.00	$ 267,592.00	$ (148,334.00)
Receipts Over (Under) Expenditures	(27,093.90)	827.00		
Unencumbered Cash, Beginning	172,867.28	145,773.38		
Unencumbered Cash, Ending	$ 145,773.38	$ 146,600.38		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 41,987.50	$ 50,000.00	$ (8,012.50)
From Supplemental General	17,000.00	0.00	0.00	0.00
Total Receipts	17,000.00	41,987.50	$ 50,000.00	$ (8,012.50)
Expenditures				
Instruction:				
Salaries	17,450.00	41,987.50	48,000.00	(6,012.50)
Employee Benefits	0.00	0.00	3,675.00	(3,675.00)
Supplies	61.28	639.24	500.00	139.24
Property (Equip & Furn)	447.00	0.00	500.00	(500.00)
Other Purchased Services	0.00	0.00	40,213.00	(40,213.00)
Total Expenditures	17,958.28	42,626.74	$ 92,888.00	$ (50,261.26)
Receipts Over (Under) Expenditures	(958.28)	(639.24)		
Unencumbered Cash, Beginning	43,846.14	42,887.86		
Unencumbered Cash, Ending	$ 42,887.86	$ 42,248.62		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Grants & Donations	$ 105,661.21	$ 110,361.79
State Aid:		
Pre-K Pilot Grant (CIF)	17,313.00	12,000.00
Federal Aid:		
Pre-K Pilot Grant (TANF)	17,313.00	12,000.00
Total Receipts	140,287.21	134,361.79
Expenditures		
Instruction:		
Salaries	34,626.00	24,000.00
Employee Benefits	3,384.00	3,629.25
Supplies	0.00	2,031.29
Student Support Services:		
Other	1,398.70	1,549.40
Total Expenditures	39,408.70	31,209.94
Receipts Over (Under) Expenditures	100,878.51	103,151.85
Unencumbered Cash, Beginning	396,653.30	497,531.81
Unencumbered Cash, Ending	$ 497,531.81	$ 600,683.66

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 179,190.26	$ 164,273.38	$ 212,251.00	$ (47,977.62)
Total Receipts	179,190.26	164,273.38	$ 212,251.00	$ (47,977.62)
Expenditures				
Instruction:				
Employee Benefits	106,955.19	97,385.40	130,655.00	(33,269.60)
Student Support Services:				
Employee Benefits	12,665.08	14,701.57	14,171.00	530.57
Instructional Support Staff:				
Employee Benefits	845.73	91.30	409.00	(317.70)
General Administration:				
Employee Benefits	10,881.45	10,134.05	12,177.00	(2,042.95)
School Administration:				
Employee Benefits	9,837.63	9,583.28	11,010.00	(1,426.72)
Central Services:				
Employee Benefits	8,606.78	7,086.71	9,632.00	(2,545.29)
Operations & Maintenance:				
Employee Benefits	22,022.62	18,344.75	24,641.00	(6,296.25)
Student Transportation Services:				
Employee Benefits	1,328.75	1,455.92	2,790.00	(1,334.08)
Food Service:				
Employee Benefits	6,047.03	5,490.40	6,766.00	(1,275.60)
Total Expenditures	179,190.26	164,273.38	$ 212,251.00	$ (47,977.62)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	178,508.10	178,508.10
Unencumbered Cash, Ending	$ 178,508.10	$ 178,508.10

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Supplies	541.24	0.00
Total Expenditures	541.24	0.00
Receipts Over (Under) Expenditures	(541.24)	0.00
Unencumbered Cash, Beginning	5,430.93	4,889.69
Unencumbered Cash, Ending	$ 4,889.69	$ 4,889.69

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 36,474.56	$ 30,526.19	$ 29,696.00	$ 830.19
Delinquent Tax	503.99	273.84	862.00	(588.16)
Motor Veh./16-20M Veh. Tax	1,661.05	1,764.80	1,678.00	86.80
Recreational Vehicle Tax	28.92	45.15	30.00	15.15
Commercial Vehicle Tax	161.08	150.82	155.00	(4.18)
Local Sources:				
Other Receipts from Local Sources	449.98	2,720.24	5,000.00	(2,279.76)
Total Receipts	39,279.58	35,481.04	$ 37,421.00	$ (1,939.96)
Expenditures				
Community Service Operations	37,000.00	40,000.00	52,000.00	(12,000.00)
Total Expenditures	37,000.00	40,000.00	$ 52,000.00	$ (12,000.00)
Receipts Over (Under) Expenditures	2,279.58	(4,518.96)		
Unencumbered Cash, Beginning	12,648.36	14,927.94		
Unencumbered Cash, Ending	$ 14,927.94	$ 10,408.98		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 52,597.00	$ 0.00
Total Receipts	52,597.00	0.00
Expenditures		
Instruction:		
Salaries	22,972.75	31,876.47
Employee Benefits	3,202.25	23.53
Total Expenditures	26,175.00	31,900.00
Receipts Over (Under) Expenditures	26,422.00	(31,900.00)
Unencumbered Cash, Beginning	(26,422.00)	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (31,900.00)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 11,765.00	$ 0.00
Total Receipts	11,765.00	0.00
Expenditures		
Instruction:		
Salaries	0.00	990.00
Employee Benefits	0.00	60.30
Purchased Professional Services	5,690.00	4,578.70
Total Expenditures	5,690.00	5,629.00
Receipts Over (Under) Expenditures	6,075.00	(5,629.00)
Unencumbered Cash, Beginning	(6,075.00)	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (5,629.00)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 22,172.00	$ 0.00
Total Receipts	22,172.00	0.00
Expenditures		
Instruction:		
Salaries	2,200.00	0.00
Supplies	1,696.06	0.00
Other	279.00	0.00
Student Support Services:		
Salaries	0.00	11,200.00
Supplies	1,500.00	0.00
Property (Equip & Furn)	1,392.98	0.00
Instructional Support Staff:		
Salaries	3,450.00	0.00
Supplies	476.96	0.00
Total Expenditures	10,995.00	11,200.00
Receipts Over (Under) Expenditures	11,177.00	(11,200.00)
Unencumbered Cash, Beginning	(11,177.00)	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (11,200.00)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
US Dept of Education	$ 13,058.00	$ 15,518.00
Total Receipts	13,058.00	15,518.00
Expenditures		
Instruction:		
Property (Equip & Furn)	2,538.02	9,494.75
Total Expenditures	2,538.02	9,494.75
Receipts Over (Under) Expenditures	10,519.98	6,023.25
Unencumbered Cash, Beginning	(12,979.98)	(2,460.00)
Unencumbered Cash, Ending	$ (2,460.00)	$ 3,563.25

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
EXTENDED LEARNING FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Salaries	2.49	0.00
Total Expenditures	2.49	0.00
Receipts Over (Under) Expenditures	(2.49)	0.00
Unencumbered Cash, Beginning	2.49	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
ESSER I GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 20,384.00
Total Receipts	0.00	20,384.00
Expenditures		
Instruction:		
Salaries	0.00	688.00
Employee Benefits	0.00	49.39
Purchased Professional Services	0.00	16,115.10
Supplies	0.00	6,668.79
Student Support Services:		
Supplies	0.00	234.84
Property (Equip & Furn)	0.00	18,808.85
Operations & Maintenance		
Salaries	0.00	1,917.00
Employee Benefits	0.00	148.45
Supplies	0.00	5,268.59
Total Expenditures	0.00	49,899.01
Receipts Over (Under) Expenditures	0.00	(29,515.01)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (29,515.01)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 60,447.97
Total Receipts	0.00	60,447.97
Expenditures		
Instruction:		
Property (Equip & Furn)	0.00	60,447.97
Total Expenditures	0.00	60,447.97
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
ROBERT G. STETLER TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Interest on Idle Funds	$ 3,544.70	$ 378.25
Total Receipts	3,544.70	378.25
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	3,544.70	378.25
Unencumbered Cash, Beginning	155,449.72	158,994.42
Unencumbered Cash, Ending	$ 158,994.42	$ 159,372.67

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Western Plains High School:				
Class of 2015	$ 1,529.60	$ 0.00	$ 150.00	$ 1,379.60
Class of 2019	1,722.58	0.00	1,722.58	0.00
Class of 2020	2,105.40	1,202.37	3,307.77	0.00
Class of 2021	2,471.24	175.00	1,179.14	1,467.10
Class of 2022	0.00	6,713.75	5,330.77	1,382.98
Junior High	5.20	0.00	0.00	5.20
Band	116.13	0.00	0.00	116.13
Pat Nichol Scholarship	0.00	1,140.00	0.00	1,140.00
KAY	916.51	604.44	543.17	977.78
FBLA	108.76	0.00	0.00	108.76
FFA	8,380.27	0.00	1,118.28	7,261.99
Pep Club	788.25	0.00	342.82	445.43
Benevolence Fund	169.67	0.00	0.00	169.67
Robotics	353.75	0.00	0.00	353.75
English Department	40.97	0.00	0.00	40.97
Art Department	224.52	0.00	0.00	224.52
Student Council	448.40	1,945.00	2,110.91	282.49
Speech Club	2,056.28	267.00	833.20	1,490.08
GS Account	5,383.25	2,019.90	624.25	6,778.90
Joann Walker Fund	1,950.00	0.00	1,269.21	680.79
Total Western Plains High School	28,770.78	14,067.46	18,532.10	24,306.14
Western Plains South:				
Eighth Grade	312.35	456.69	61.68	707.36
Junior High Cheerleaders	630.43	0.00	0.00	630.43
Fundraiser	482.95	100.00	0.00	582.95
Booster Club	366.59	0.00	0.00	366.59
Instructional Resources	339.13	6,030.64	3,842.03	2,527.74
Spring Carnival	3,035.69	0.00	0.00	3,035.69
Total Western Plains South	5,167.14	6,587.33	3,903.71	7,850.76
Total Agency Funds	$ 33,937.92	$ 20,654.79	$ 22,435.81	$ 32,156.90

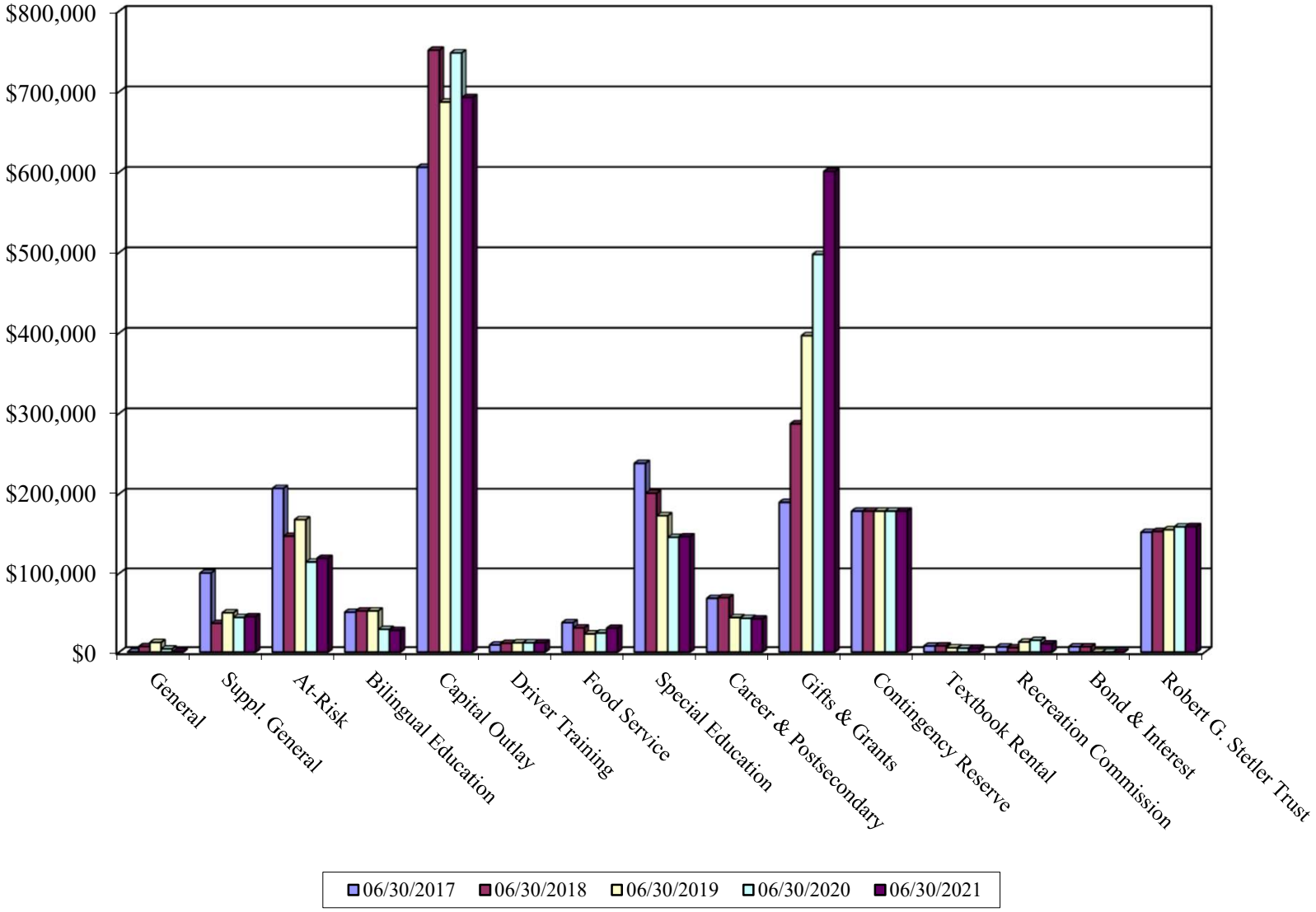
UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Western Plains High School:			
Annual	$ 6,224.34	$ 0.00	$ 2,786.00
Journalism	3,217.27	0.00	590.00
Memorial	234.72	0.00	0.00
Athletics	6,313.98	0.00	8,143.00
Total Western Plains High School	15,990.31	0.00	11,519.00
Western Plains South:			
Athletics	1,070.87	0.00	52.60
Journalism	147.04	0.00	0.00
Activity	78.47	0.00	6.25
Total Western Plains South	1,296.38	0.00	58.85
Total District Activity Funds	$ 17,286.69	$ 0.00	$ 11,577.85

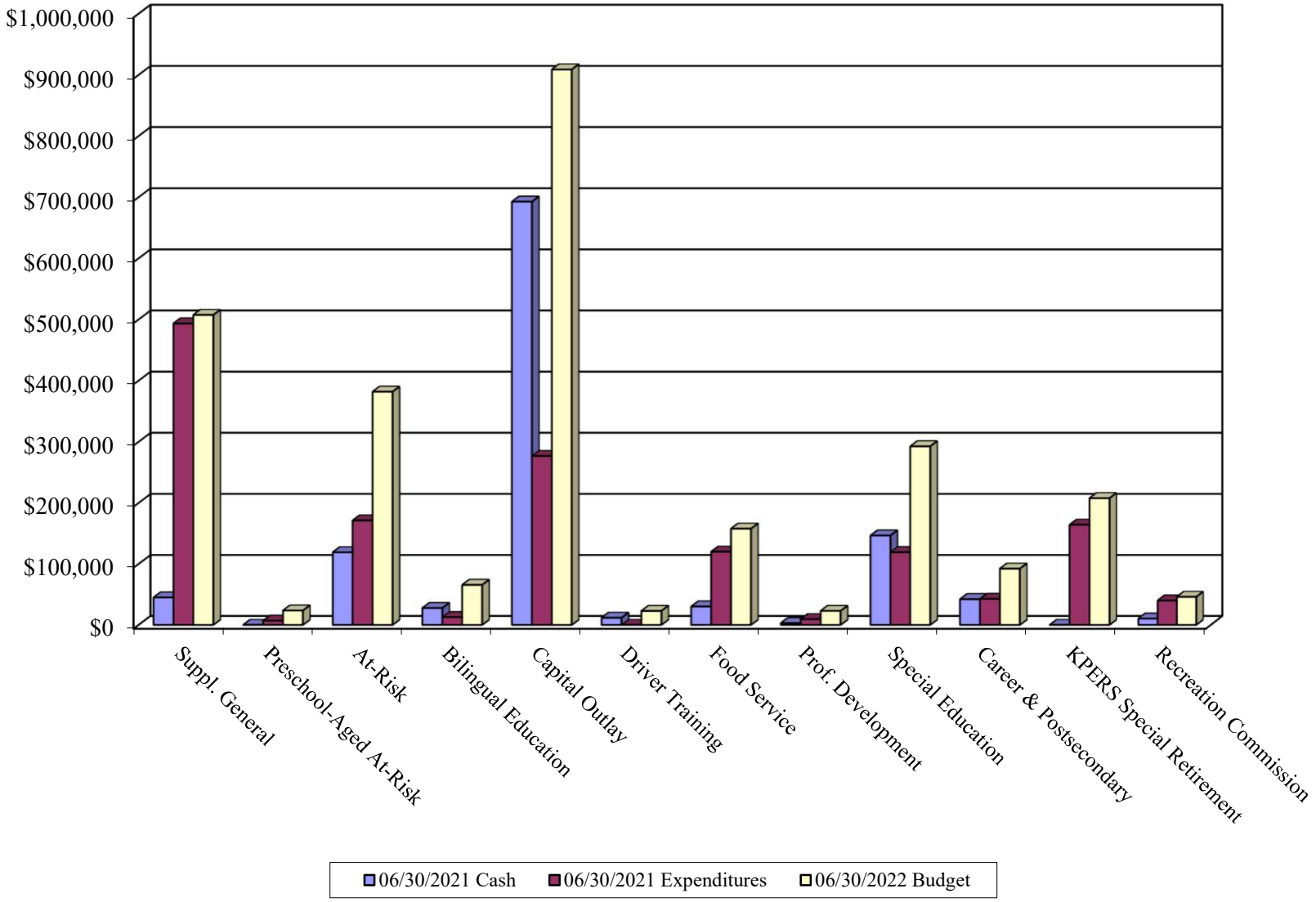
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 2,304.38	$ 6,705.96	$ 0.00	$ 6,705.96
2,449.00	1,358.27	0.00	1,358.27
0.00	234.72	0.00	234.72
10,880.86	3,576.12	0.00	3,576.12
15,634.24	11,875.07	0.00	11,875.07
0.00	1,123.47	0.00	1,123.47
0.00	147.04	0.00	147.04
735.55	(650.83)	0.00	(650.83)
735.55	619.68	0.00	619.68
$ 16,369.79	$ 12,494.75	$ 0.00	$ 12,494.75

SUPPLEMENTARY INFORMATION

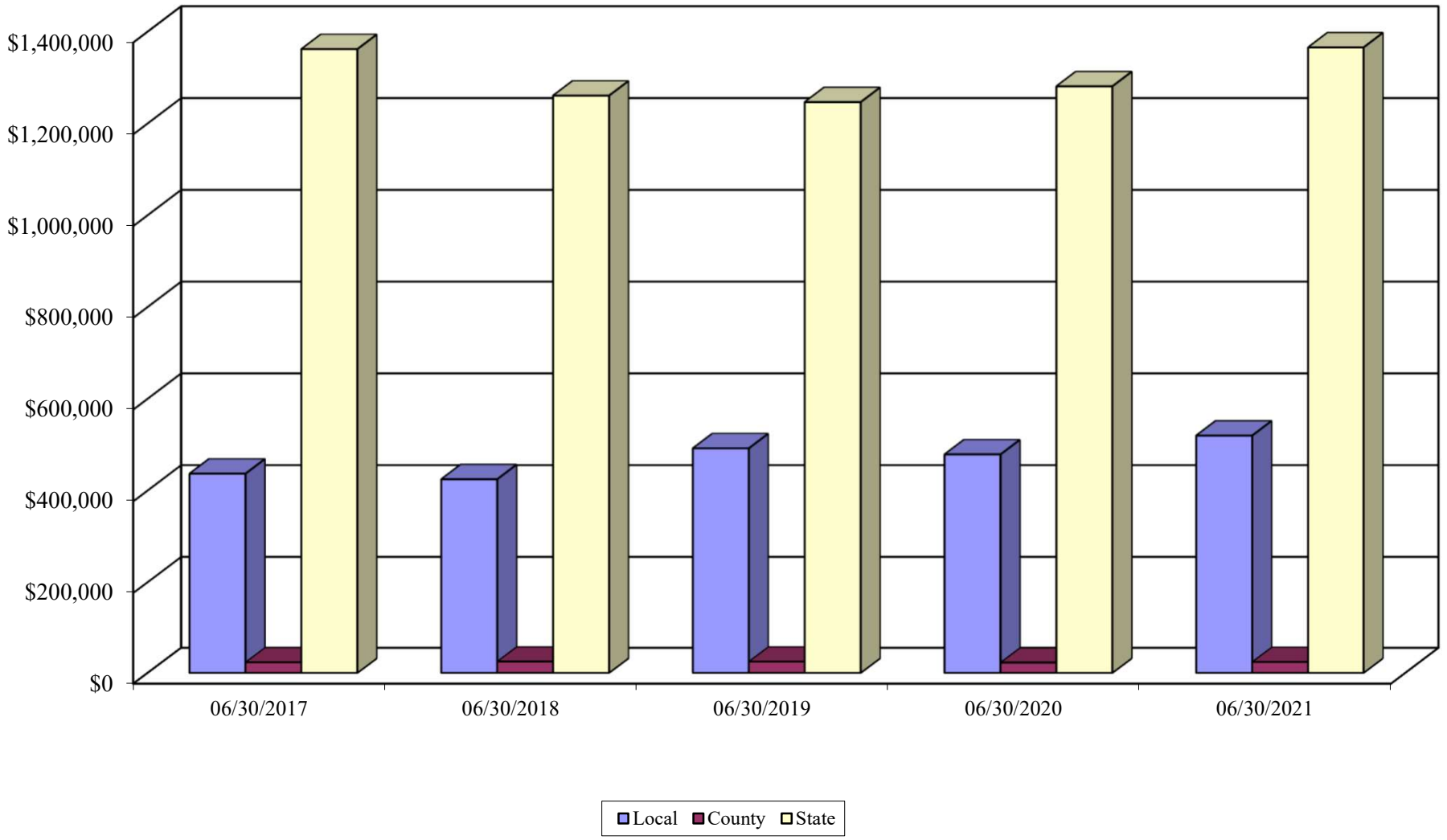
Unified School District No. 106
Bazine & Ransom, Kansas
Unencumbered Cash Balances - Selected Funds



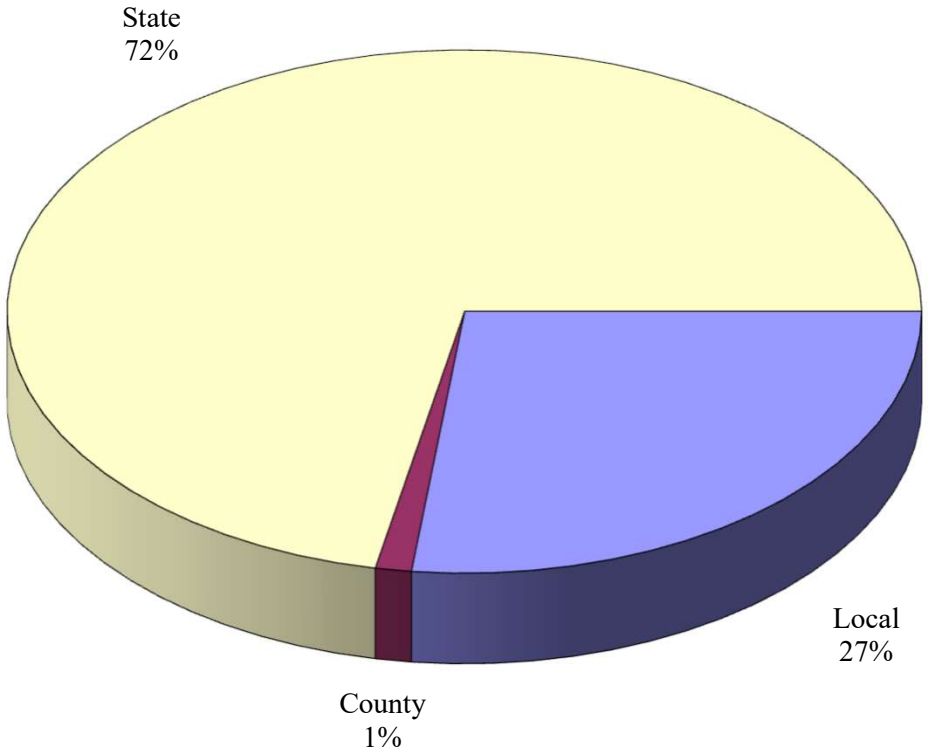
Unified School District No. 106
Bazine & Ransom, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Receipts

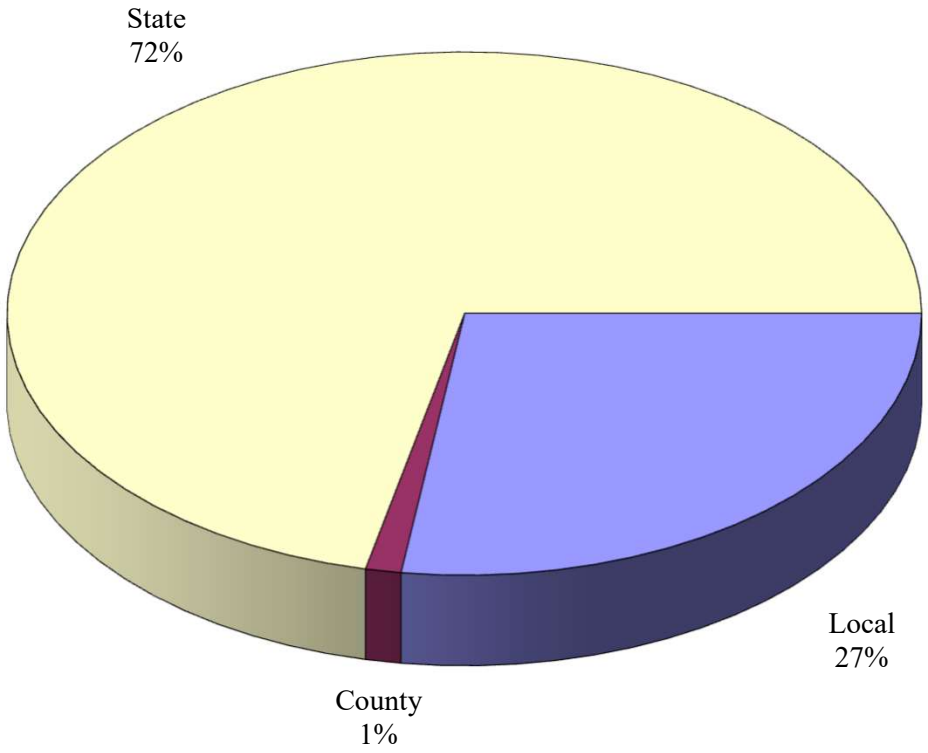


Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Receipts



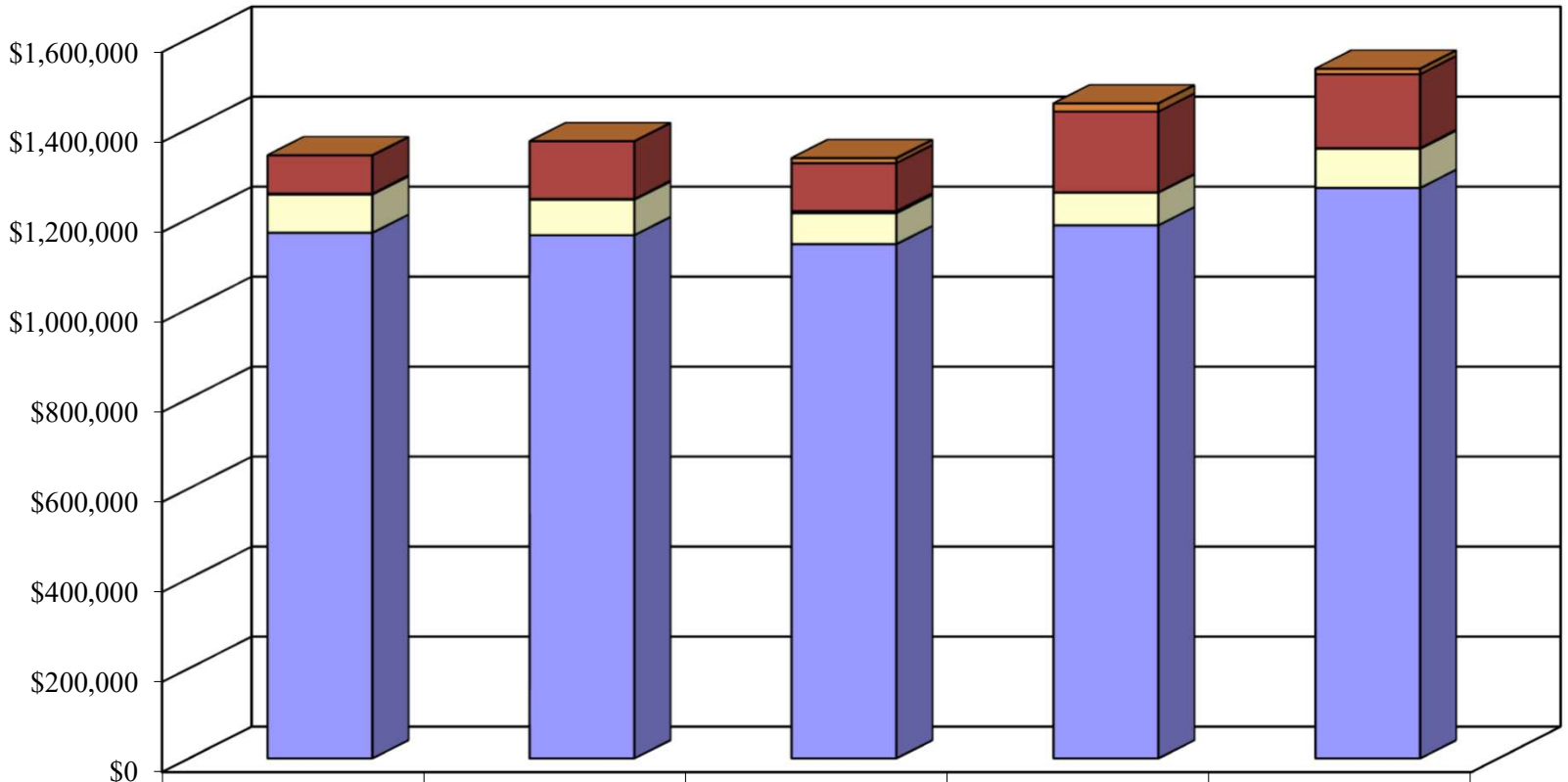
06/30/2020

Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Receipts



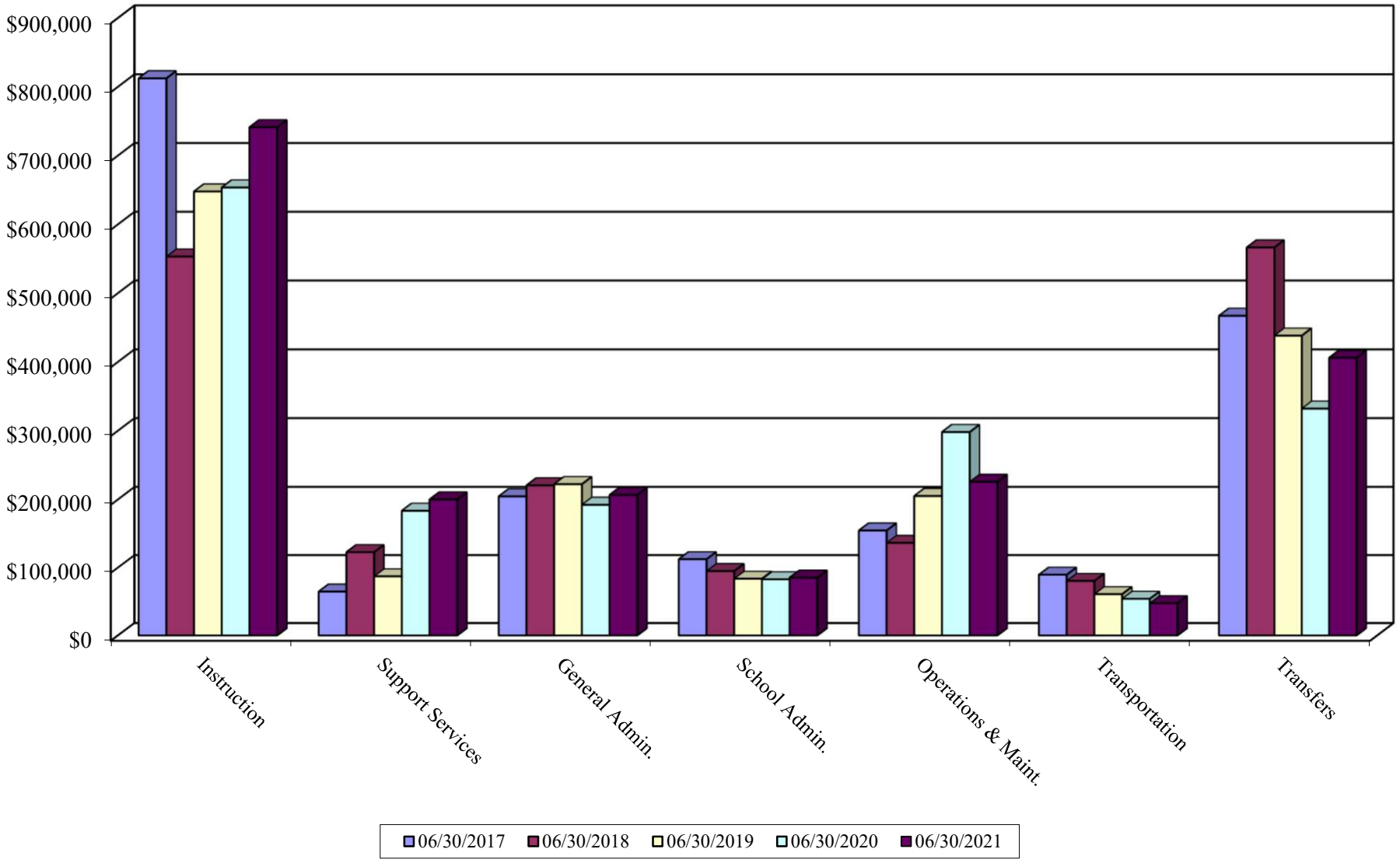
06/30/2021

Unified School District No. 106
Bazine & Ransom, Kansas
State Aid

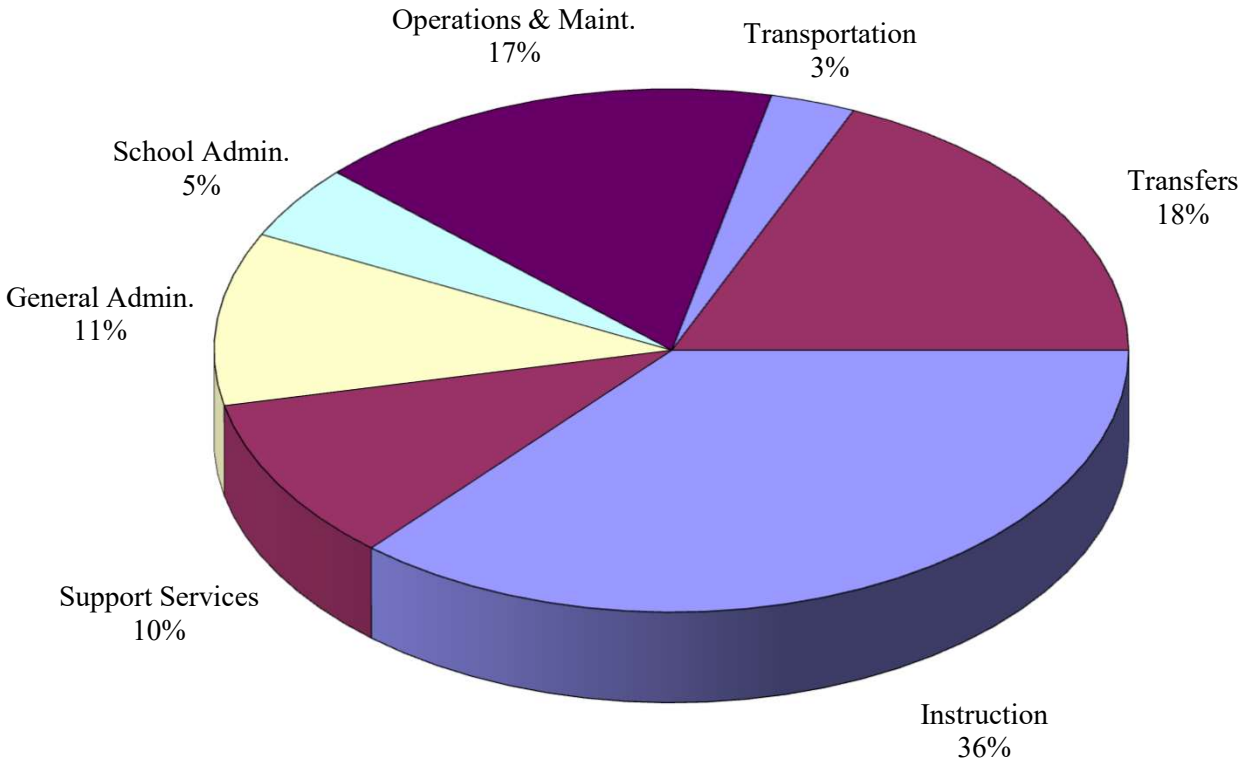


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	95	0	11,034	18,121	12,000
KPERS Special Retirement	85,167	128,226	106,820	179,190	164,273
Prof. Development	0	0	1,821	0	0
Food Assistance	649	609	649	850	1,642
Safety Aid	1,280	1,024	2,058	0	0
Special Education	84,954	78,839	68,633	72,563	86,928
General	1,168,321	1,162,978	1,143,151	1,184,959	1,268,011

Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures

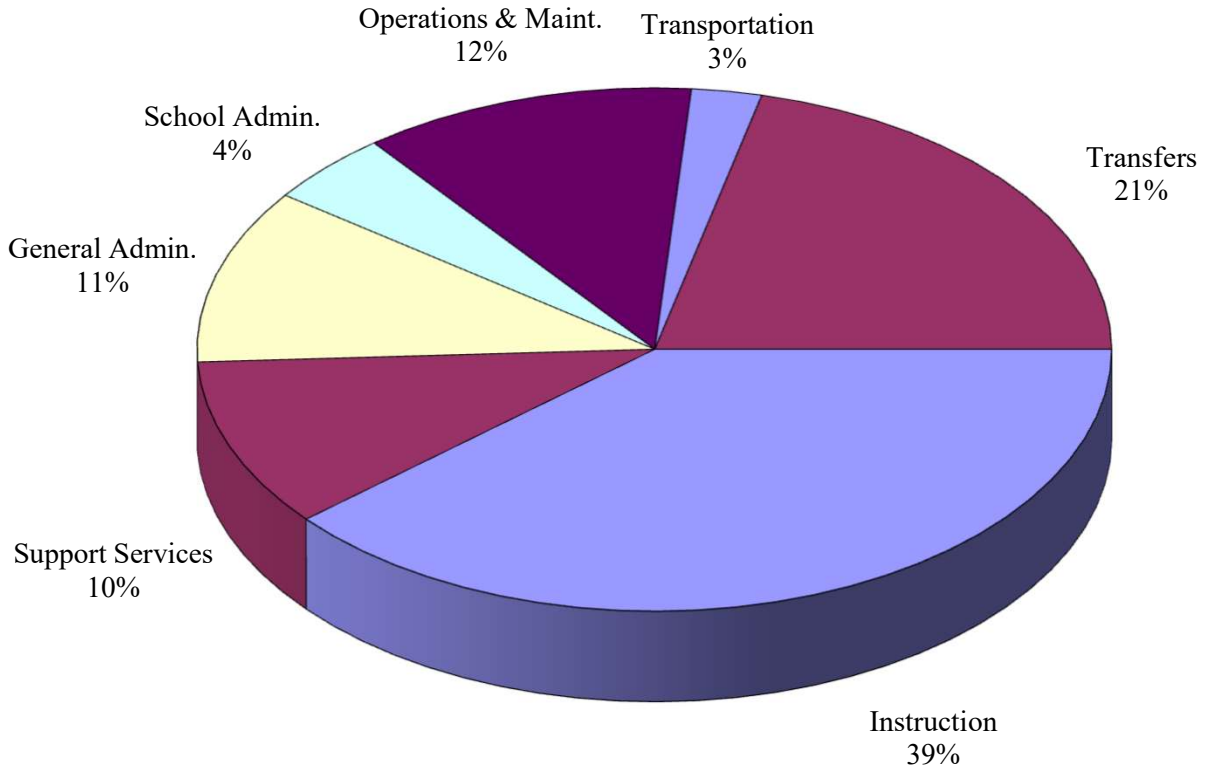


Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures



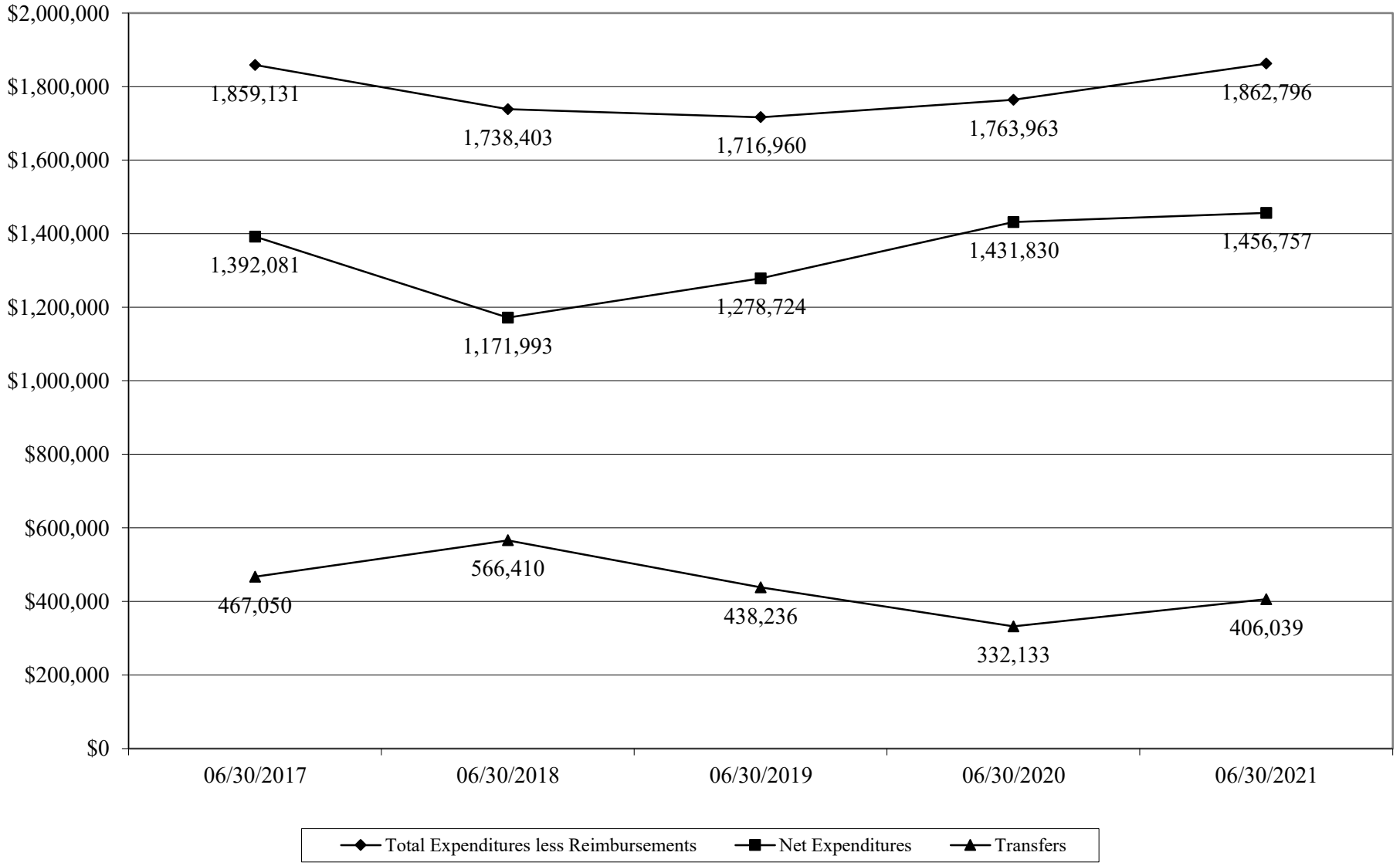
06/30/2020

Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures

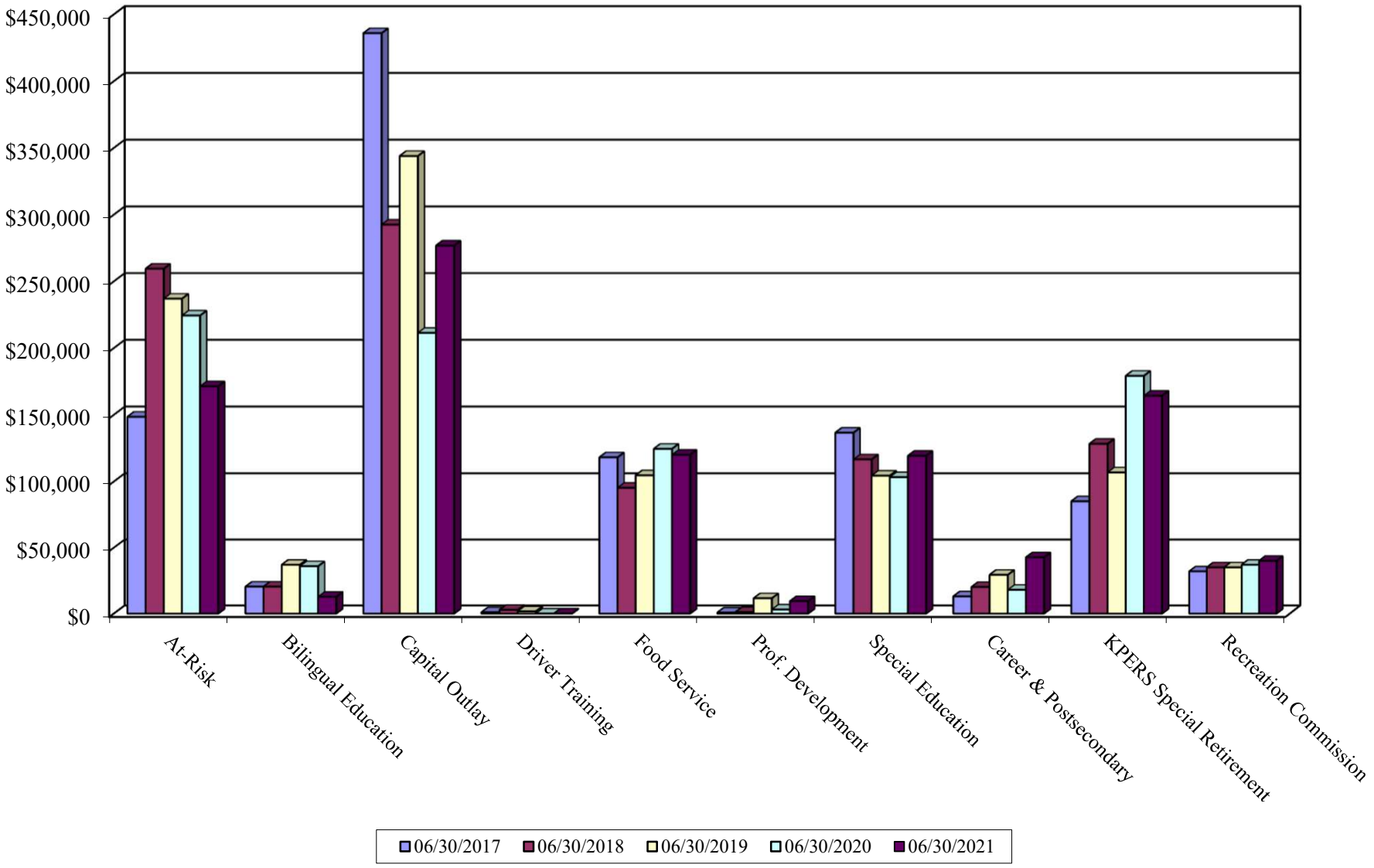


06/30/2021

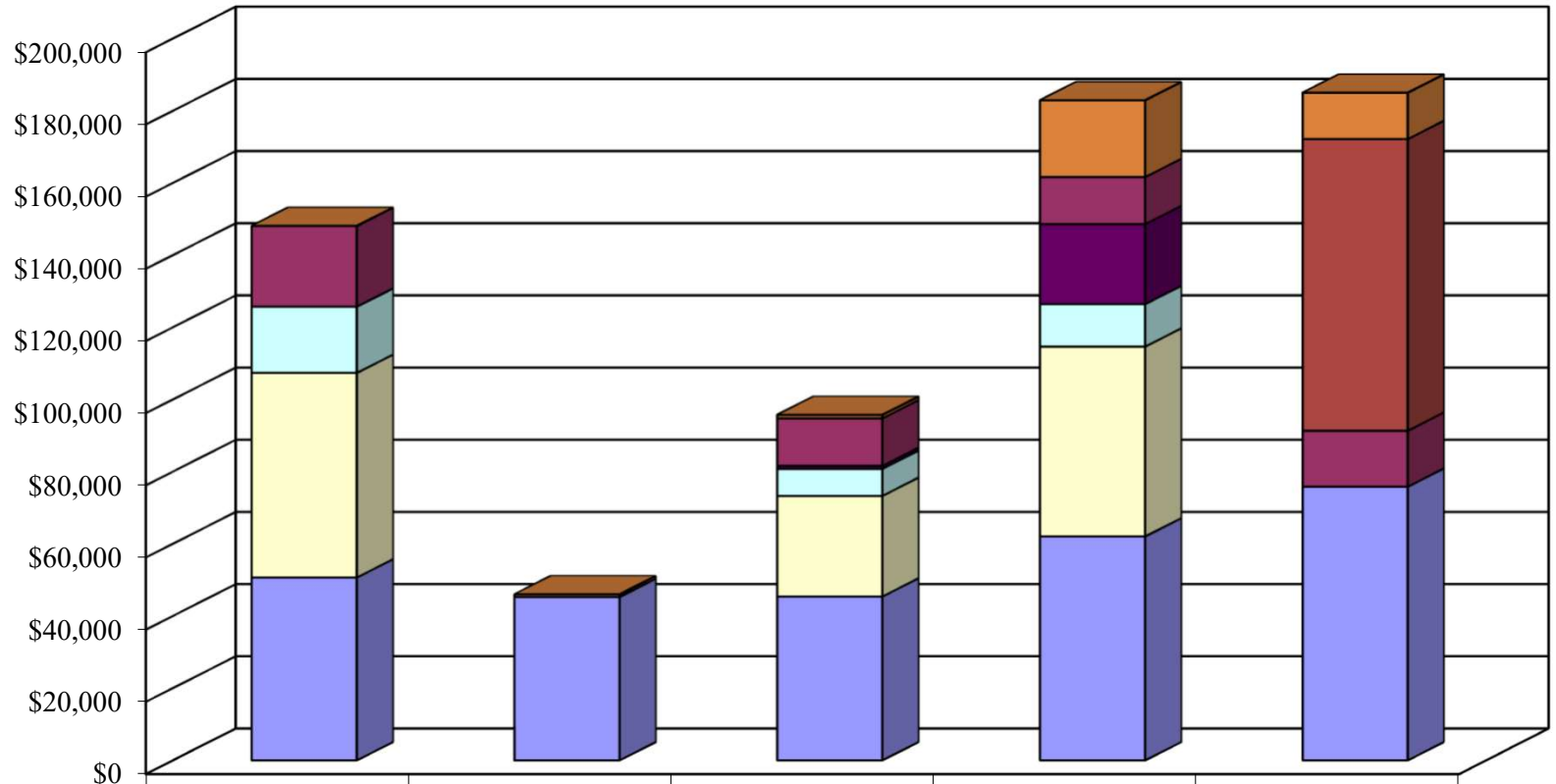
Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 106
Bazine & Ransom, Kansas
Special Purpose Fund Expenditures - Selected Funds

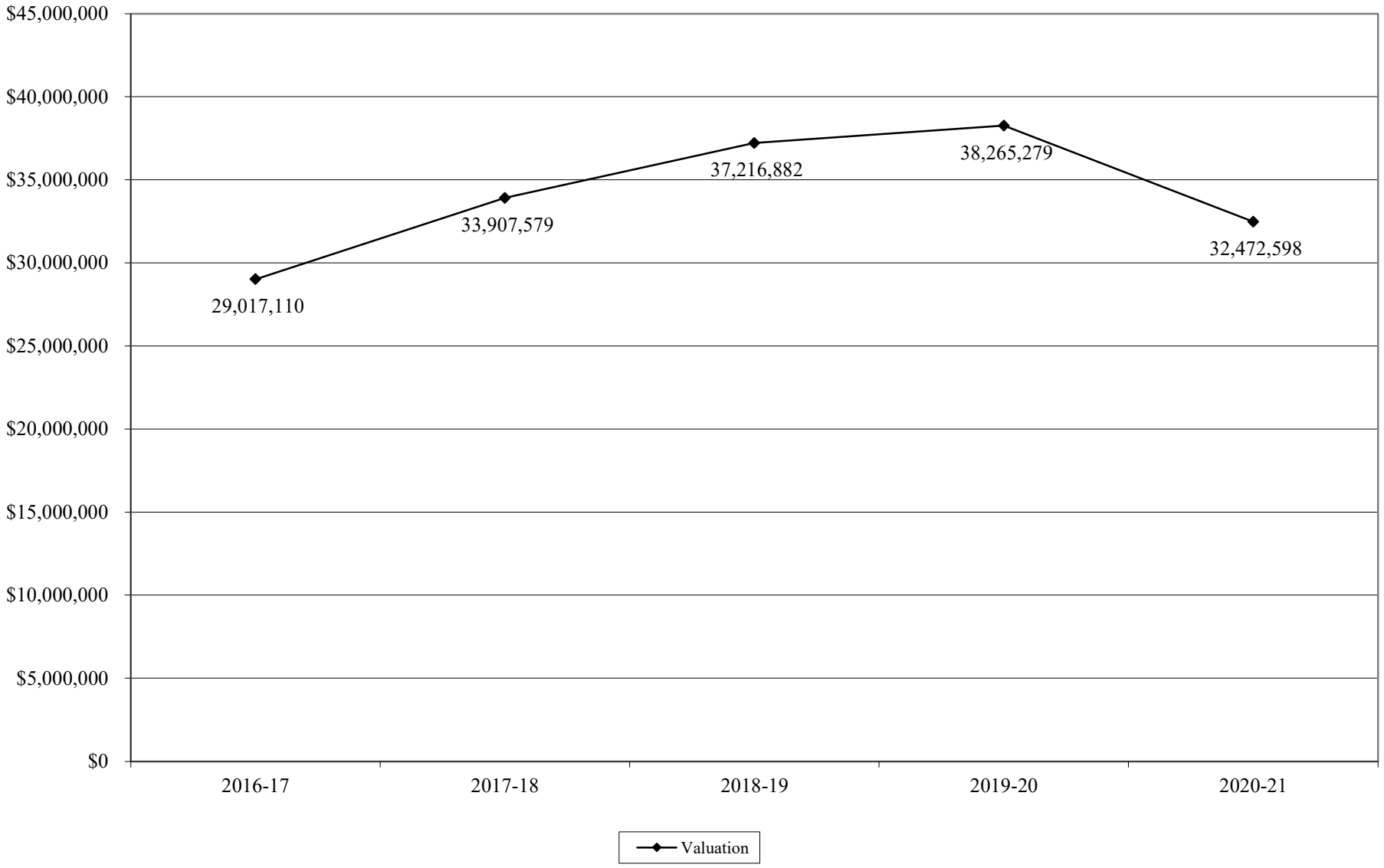


Unified School District No. 106
Bazine & Ransom, Kansas
Federal Aid

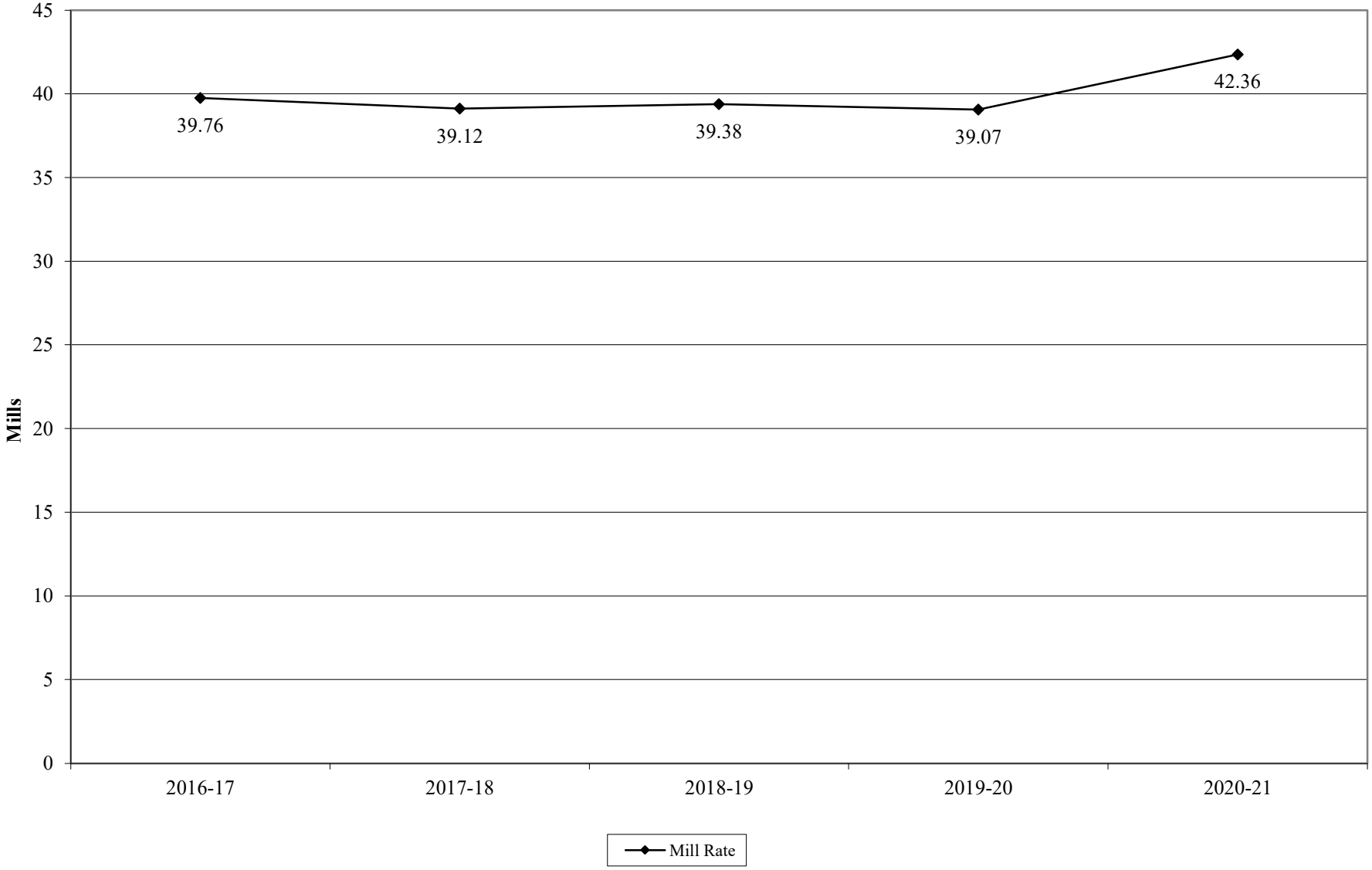


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	0	718	957	21,258	12,827
ESSER/SPARKS	0	0	0	0	80,832
REAP Grant	22,363	0	13,171	13,058	15,518
Title IV	0	0	828	22,172	0
Title II	18,340	0	7,484	11,765	0
Title I	56,705	0	27,887	52,597	0
Child Nutrition	50,672	45,266	45,398	62,055	75,820

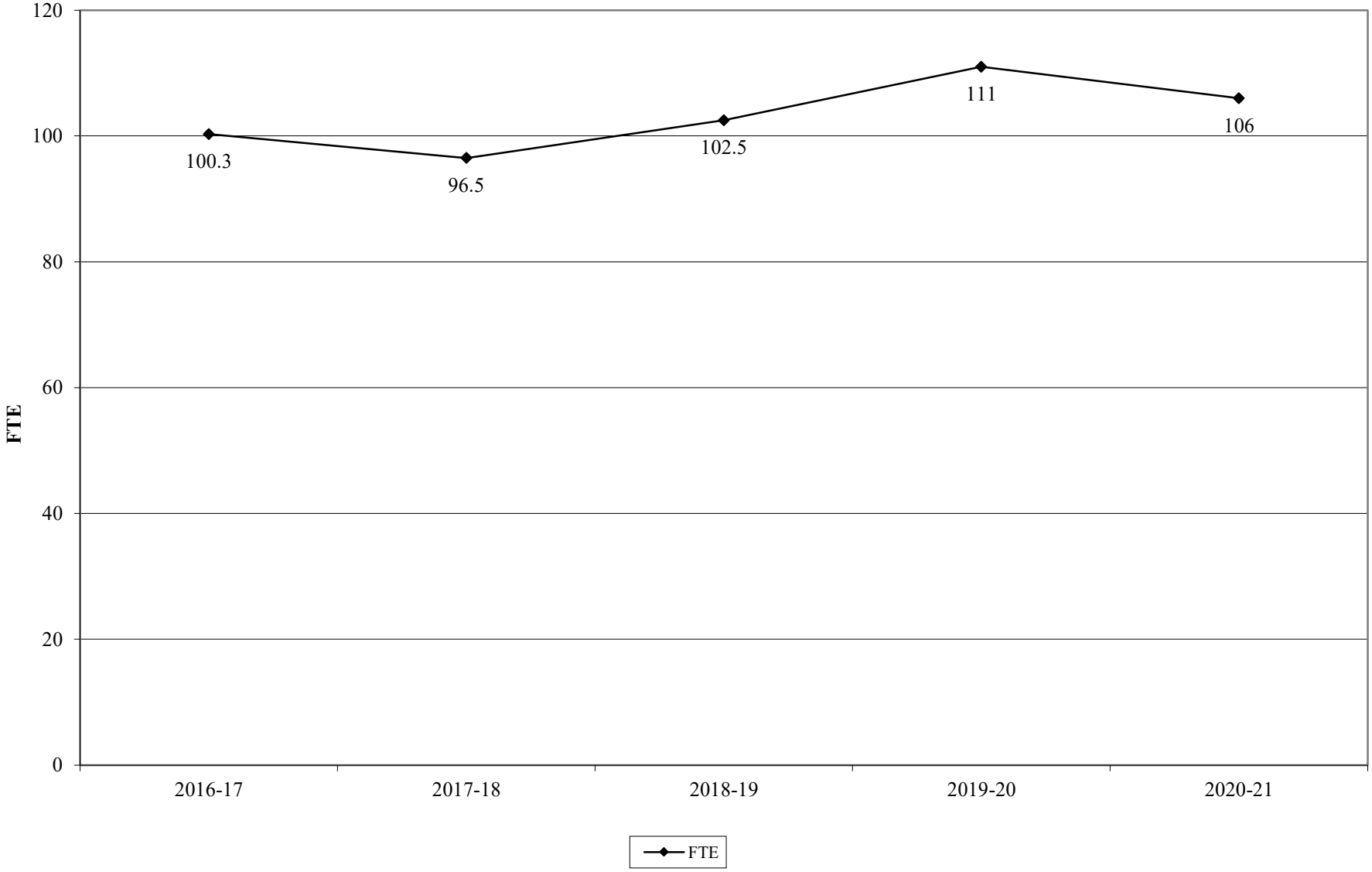
Unified School District No. 106
Bazine & Ransom, Kansas
Valuation



Unified School District No. 106
Bazine & Ransom, Kansas
Mill Rate



Unified School District No. 106
Bazine & Ransom, Kansas
FTE



Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund
Expenditures per Pupil

