UNIFIED SCHOOL DISTRICT NO. 303
Ness City, 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. 303, NESS CITY, KANSAS

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

TABLE OF CONTENTS

Item	Page Number
FINANCIAL SECTION	
Auditor's Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-14
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	15-16
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	17-20
Special Purpose Funds	21-46
Bond and Interest Fund	47
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	48
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash -	
District Activity Funds	49-50
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	51-66

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 303
Ness City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 303, Ness City, 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. 303, Ness City, 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. 303, Ness City, 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. 303, Ness City, 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. 303, Ness City, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 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 website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

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

October 11, 2021

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 1.14	$ 0.00
Supplemental General Fund	73,870.04	0.00
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	0.00	0.00
At-Risk Fund	85,069.60	0.00
Bilingual Education Fund	30,212.74	0.00
Capital Outlay Fund	358,683.41	6,888.00
Driver Training Fund	16,671.61	0.00
Food Service Fund	45,658.40	0.00
Professional Development Fund	10,114.20	0.00
Parent Education Fund	997.53	0.00
Special Education Fund	101,215.11	0.00
Career & Postsecondary Education Fund	101,338.34	0.00
Gifts and Grants Fund	9,286.02	350.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	230,472.00	0.00
Textbook Rental Fund	55,544.95	0.00
Recreation Commission Fund	13,931.62	0.00
Recreation Commission Employee Benefit Fund	3,285.17	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	0.00	0.00
Carl Perkins Fund	0.00	0.00
Link Grant Fund	0.02	0.00
ESSER-CARES Grant Fund	(3,394.60)	0.00
ESSER-CARES II Grant Fund	0.00	0.00
ESSER-CARES III Grant Fund	0.00	0.00
District Activity Funds	24,495.48	0.00
Bond and Interest Funds:		
Bond and Interest Fund	0.00	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,157,452.78	$ 7,238.00

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
$ 2,571,889.32	$ 2,571,890.00	$ 0.46	$ 0.00	$ 0.46
706,771.66	705,586.94	75,054.76	0.00	75,054.76
44,675.37	44,675.37	0.00	0.00	0.00
100,000.00	143,316.14	41,753.46	0.00	41,753.46
40,000.00	39,320.08	30,892.66	0.00	30,892.66
331,554.04	227,146.84	469,978.61	0.00	469,978.61
5,586.00	3,920.04	18,337.57	0.00	18,337.57
195,045.36	223,164.64	17,539.12	0.00	17,539.12
36,994.00	22,744.28	24,363.92	0.00	24,363.92
0.00	0.00	997.53	0.00	997.53
337,816.53	333,488.91	105,542.73	0.00	105,542.73
181,250.57	136,823.91	145,765.00	0.00	145,765.00
7,295.22	11,724.31	5,206.93	0.00	5,206.93
278,663.95	278,663.95	0.00	0.00	0.00
0.00	0.00	230,472.00	0.00	230,472.00
32,913.63	13,728.64	74,729.94	0.00	74,729.94
72,422.81	68,643.00	17,711.43	0.00	17,711.43
17,272.16	15,144.00	5,413.33	0.00	5,413.33
48,052.00	48,052.00	0.00	0.00	0.00
7,690.00	7,690.00	0.00	0.00	0.00
11,889.00	11,889.00	0.00	0.00	0.00
43,744.48	43,744.48	0.00	0.00	0.00
1,304.50	1,629.50	(325.00)	0.00	(325.00)
33,121.50	46,672.27	(13,550.75)	0.00	(13,550.75)
57,910.11	56,345.51	(1,830.00)	0.00	(1,830.00)
0.00	34,832.36	(34,832.36)	10,833.00	(23,999.36)
0.00	50,197.00	(50,197.00)	0.00	(50,197.00)
63,650.59	61,316.66	26,829.41	0.00	26,829.41
0.00	0.00	0.00	0.00	0.00
$ 5,227,512.80	$ 5,202,349.83	$ 1,189,853.75	$ 10,833.00	$ 1,200,686.75

Checking Account	$ 252.52
NOW Accounts	1,272,476.49
Petty Cash	1,500.00
Total Cash	1,274,229.01
Agency Funds per Schedule 3	(73,542.26)
Total Reporting Entity (Excluding Agency Funds)	$ 1,200,686.75

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 303, Ness City, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 303 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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

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 and interest bearing checking accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

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

F. REIMBURSED EXPENSES

In accounting for such reimbursements, the District records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting.*

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	Link Grant Fund
Textbook Rental Fund	ESSER-CARES Grant Fund
Title I Fund	ESSER II
Title II-A Fund	ESSER III
Title IV Fund	District Activity Funds
Carl Perkins 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

The District's deposit were under secured during the year in violation of K.S.A. 9-1402 and K.S.A. 9-1405. Management is aware of no other statutory violations for the period covered by the audit.

The Carl Perkins Grant Fund showed a negative ending unencumbered cash balance of $325.00, the Link Grant Fund showed a negative ending unencumbered cash balance of $13,550.75, the ESSER I Grant Fund showed a negative ending unencumbered cash balance of $1,830.00, the ESSER II Grant Fund showed a negative unencumbered cash balance of $34,832.36 and the ESSER III Grant Fund showed a negative ending unencumbered cash balance of $50,197.00 for the year ending 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.

Note 4 - DEPOSITS (Cont'd.)

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.

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

At June 30, 2021 the District's carrying amount of deposits was $1,274,229.01 and the bank balance was $1,650,714.15 The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,500.00 was covered by federal depository insurance, and $1,399,214.15 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 $152,413.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135. the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2021, the statutory limit for the District was $4,887,248.24. The outstanding debt principal represents 3.82% of the District valuation.

Note 7 - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Capital leases payable:				
Science Remodeling and HVAC	0.00%	5/05/2016	$ 2,000,000.00	6/15/2031
Total contractual indebtedness				

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

	06/30/2022	06/30/2023	06/30/2024
Principal:			
Capital leases payable	$ 133,333.00	$ 133,333.00	$ 133,333.00
Total principal	133,333.00	133,333.00	133,333.00
Interest:			
Capital leases payable	0.00	0.00	0.00
Total interest	0.00	0.00	0.00
Total principal and interest	$ 133,333.00	$ 133,333.00	$ 133,333.00

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 1,466,668.00	$ 0.00	$ 133,333.00	$ 1,333,335.00	$ 0.00
$ 1,466,668.00	$ 0.00	$ 133,333.00	$ 1,333,335.00	$ 0.00

06/30/2025	06/30/2026	6/30/2027-06/30/2031	Total
$ 133,333.00	$ 133,333.00	$ 666,670.00	$ 1,333,335.00
133,333.00	133,333.00	666,670.00	1,333,335.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
$ 133,333.00	$ 133,333.00	$ 666,670.00	$ 1,333,335.00

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Pre-School Aged At-Risk	K.S.A. 72-5167	$ 44,675.37
General	Food Service	K.S.A. 72-5167	5,455.39
General	Special Education	K.S.A. 72-5167	229,172.00
Supplemental General	At-Risk	K.S.A. 72-5143	100,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	40,000.00
Supplemental General	Food Service	K.S.A. 72-5143	25,798.67
Supplemental General	Professional Development	K.S.A. 72-5143	35,000.00
Supplemental General	Special Education	K.S.A. 72-5143	100,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	140,000.00

Note 9 - 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 classified employees accrue vacation time at varying rates depending on the number of years employed by the District and is cumulative up to a maximum of 30 days. Employees are not paid for unused vacation time in the event of separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2021.

Sick leave is accumulated at various rates depending on the employees contract cumulative to 90 days. All employees retiring from the District who have been employed for a minimum of 10 years, are 60 years of age and are eligible for KPERS retirement will be paid $50.00 per day for any unused sick leave based upon an agreed computation up to a maximum of 45 days. The potential liability for unused sick leave as of June 30, 2021 and 2020 is $3,875.00 and $0.00, respectively, which is a net change of $3,875.00.

All full time employees are allowed 2 days per year for personal leave. Teachers will be paid $50.00 per day for any unused personal leave paid with the final check of the contract year. Classified employees are not compensated for any unused personal leave and these days are not cumulative, therefore, there is no potential liability for personal leave as of June 30, 2021.

Note 10 - 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.

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 $278,663.95 and $282,000.24 respectively, for the fiscal year ended June 30, 2021 and 2020.

Net Pension Liability . At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,872,883. 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.

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 11 - 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 12 - 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 13 - LEASE COMMITMENTS

Operating Leases:
The District has entered into an operating lease for a postage machine which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $967.68. These expenditures were made from the General Fund.

The District has entered into an operating lease for a copier which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $1,749.52. These expenditures were made from the General Fund.

Note 14 - RELATED PARTY TRANSACTIONS

The District was provided contractual services by D & S Welding, a company for which Andy Fellhoelter, a Board member, is one of the owners. The amount paid during the year was $1,008.14.

The District was provided contractual services by Jason Ratliff, a Board member. The amount paid during the year was $220.00.

Note 15 - 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 16 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 11, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 15 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 2,729,978.00	$ (158,088.00)
Supplemental General Fund	794,500.00	(16,821.00)
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	50,000.00	XXXXXXXX
At-Risk Fund	328,150.00	XXXXXXXX
Bilingual Education Fund	60,212.00	XXXXXXXX
Capital Outlay Fund	850,939.00	XXXXXXXX
Driver Training Fund	21,047.00	XXXXXXXX
Food Service Fund	317,126.00	XXXXXXXX
Professional Development Fund	23,864.00	XXXXXXXX
Parent Education Fund	998.00	XXXXXXXX
Special Education Fund	551,215.00	XXXXXXXX
Career & Postsecondary Education Fund	201,337.00	XXXXXXXX
KPERS Special Retirement Fund	319,506.00	XXXXXXXX
Recreation Commission Fund	90,000.00	XXXXXXXX
Recreation Commission Employee Benefit Fund	43,000.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 0.00	$ 2,571,890.00	$ 2,571,890.00	$ 0.00
0.00	777,679.00	705,586.94	(72,092.06)
0.00	50,000.00	44,675.37	(5,324.63)
0.00	328,150.00	143,316.14	(184,833.86)
0.00	60,212.00	39,320.08	(20,891.92)
0.00	850,939.00	227,146.84	(623,792.16)
0.00	21,047.00	3,920.04	(17,126.96)
0.00	317,126.00	223,164.64	(93,961.36)
0.00	23,864.00	22,744.28	(1,119.72)
0.00	998.00	0.00	(998.00)
0.00	551,215.00	333,488.91	(217,726.09)
0.00	201,337.00	136,823.91	(64,513.09)
0.00	319,506.00	278,663.95	(40,842.05)
0.00	90,000.00	68,643.00	(21,357.00)
0.00	43,000.00	15,144.00	(27,856.00)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 24,265.95	$ 9,714.32	$ 25,000.00	$ (15,285.68)
Local Sources:				
State Aid Reimbursement	907.00	0.00	0.00	0.00
State Aid:				
General State Aid	2,253,435.00	2,333,003.00	2,393,577.00	(60,574.00)
Special Education Aid	203,797.00	229,172.00	311,400.00	(82,228.00)
Total Receipts	2,482,404.95	2,571,889.32	$ 2,729,977.00	$ (158,087.68)
Expenditures				
Instruction:				
Salaries	904,206.80	994,428.83	1,048,464.00	(54,035.17)
Employee Benefits	225,080.50	251,442.14	224,094.00	27,348.14
Purchased Professional Services	386.02	2,665.07	3,250.00	(584.93)
Purchased Property Services	2,250.00	3,627.80	200.00	3,427.80
Other Purchased Services	0.00	5,980.00	5,000.00	980.00
Supplies	61,523.05	73,881.30	58,412.00	15,469.30
Property (Equip & Furn)	15,032.10	16,897.11	4,000.00	12,897.11
Other	36.58	628.15	500.00	128.15
Student Support Services:				
Salaries	47,037.51	25,353.89	51,247.00	(25,893.11)
Employee Benefits	9,888.94	8,432.09	10,275.00	(1,842.91)
Purchased Professional Services	3,507.76	75.00	5,000.00	(4,925.00)
Other Purchased Services	0.00	1,380.82	300.00	1,080.82
Supplies	589.83	436.36	200.00	236.36
Instructional Support Staff:				
Salaries	37,199.74	30,364.42	37,015.00	(6,650.58)
Employee Benefits	13,280.74	9,331.44	16,109.00	(6,777.56)
Purchased Professional Services	725.00	395.00	500.00	(105.00)
Supplies	1,379.46	3,949.22	9,700.00	(5,750.78)
General Administration:				
Salaries	140,053.34	142,263.68	134,055.00	8,208.68
Employee Benefits	29,118.63	29,454.29	21,806.00	7,648.29
Purchased Professional Services	31,388.46	4,960.00	4,500.00	460.00
Purchased Property Services	0.00	25,451.41	23,000.00	2,451.41
Other Purchased Services	66,217.35	75,014.95	75,000.00	14.95
Supplies	3,834.21	4,045.41	6,500.00	(2,454.59)
Other	7,025.37	7,461.54	3,700.00	3,761.54

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	174,961.78	189,136.81	165,541.00	23,595.81
Employee Benefits	27,549.00	30,545.96	25,500.00	5,045.96
Purchased Professional Services	1,189.36	800.00	2,500.00	(1,700.00)
Other Purchased Services	9,169.92	4,841.40	17,500.00	(12,658.60)
Supplies	10,838.79	10,354.80	13,000.00	(2,645.20)
Other	0.00	50.38	50.00	0.38
Central Services:				
Salaries	32,813.28	29,741.25	31,968.00	(2,226.75)
Employee Benefits	2,818.60	1,606.17	3,533.00	(1,926.83)
Purchased Professional Services	0.00	361.31	0.00	361.31
Operations & Maintenance:				
Salaries	132,913.52	130,040.67	133,402.00	(3,361.33)
Employee Benefits	22,126.95	37,232.16	25,600.00	11,632.16
Purchased Professional Services	90.00	405.80	200.00	205.80
Purchased Property Services	276.01	47.95	1,100.00	(1,052.05)
Other Purchased Services	538.00	467.00	400.00	67.00
Supplies	1,667.68	1,486.34	1,200.00	286.34
Vehicle Operating Services:				
Salaries	46,269.31	50,537.13	50,000.00	537.13
Employee Benefits	3,664.30	3,776.73	5,563.00	(1,786.27)
Other Purchased Services	37,681.00	38,892.00	33,394.00	5,498.00
Supplies	22,200.40	20,813.51	30,000.00	(9,186.49)
Vehicle Maintenance Services:				
Purchased Property Services	19,292.43	19,359.78	24,000.00	(4,640.22)
Supplies	22.11	17.17	0.00	17.17
Other Student Transportation Services:				
Purchased Property Services	1,978.55	3,953.07	2,500.00	1,453.07
Other	0.00	199.93	200.00	(0.07)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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.)				
Operating Transfers:				
To Preschool-Aged At-Risk	25,000.00	44,675.37	50,000.00	(5,324.63)
To Capital Outlay	55,785.62	0.00	0.00	0.00
To Food Service	0.00	5,455.39	20,000.00	(14,544.61)
To Special Education	253,797.00	229,172.00	350,000.00	(120,828.00)
Adjustment to Comply with Legal Max			(158,088.00)	158,088.00
Legal General Fund Budget	2,482,405.00	2,571,890.00	$ 2,571,890.00	$ 0.00
Receipts Over (Under) Expenditures	(0.05)	(0.68)		
Unencumbered Cash, Beginning	1.19	1.14		
Unencumbered Cash, Ending	$ 1.14	$ 0.46		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 739,724.60	$ 644,930.56	$ 658,163.00	$ (13,232.44)
Delinquent Tax	8,141.74	5,070.74	1,688.00	3,382.74
Motor Veh./16-20M Veh. Tax	46,006.40	49,699.48	53,263.00	(3,563.52)
Recreational Vehicle Tax	679.51	831.98	756.00	75.98
Commercial Vehicle Tax	6,966.34	6,238.90	6,340.00	(101.10)
Local Sources:				
Reimbursements	420.00	0.00	0.00	0.00
Total Receipts	801,938.59	706,771.66	$ 720,210.00	$ (13,438.34)
Expenditures				
Instruction:				
Salaries	0.00	0.00	19,500.00	(19,500.00)
Purchased Professional Services	5,294.50	0.00	7,369.00	(7,369.00)
Supplies	6,899.30	0.00	30,131.00	(30,131.00)
Other	453.00	452.99	0.00	452.99
School Administration:				
Purchased Property Services	0.00	899.00	0.00	899.00
Operations & Maintenance:				
Purchased Property Services	44,984.40	61,240.11	35,000.00	26,240.11
Supplies	170,922.29	202,196.17	169,000.00	33,196.17
Operating Transfers:				
To At-Risk	220,420.00	100,000.00	243,500.00	(143,500.00)
To Bilingual Education	50,000.00	40,000.00	30,000.00	10,000.00
To Food Service	72,528.51	25,798.67	100,000.00	(74,201.33)
To Professional Development	20,000.00	35,000.00	10,000.00	25,000.00
To Special Education	50,000.00	100,000.00	100,000.00	0.00
To Career & Postsecondary Education	130,000.00	140,000.00	50,000.00	90,000.00
Adjustment to Comply with Legal Max			(16,821.00)	16,821.00
Total Expenditures	771,502.00	705,586.94	$ 777,679.00	$ (72,092.06)
Receipts Over (Under) Expenditures	30,436.59	1,184.72		
Unencumbered Cash, Beginning	43,433.45	73,870.04		
Unencumbered Cash, Ending	$ 73,870.04	$ 75,054.76		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
PRE-SCHOOL 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	$ 25,000.00	$ 44,675.37	$ 50,000.00	$ (5,324.63)
Total Receipts	25,000.00	44,675.37	$ 50,000.00	$ (5,324.63)
Expenditures				
Instruction:				
Salaries	25,000.00	41,494.23	45,000.00	(3,505.77)
Employee Benefits	0.00	3,181.14	0.00	3,181.14
Supplies	0.00	0.00	5,000.00	(5,000.00)
Total Expenditures	25,000.00	44,675.37	$ 50,000.00	$ (5,324.63)
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. 303, NESS CITY, 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 Supplemental General	$ 220,420.00	$ 100,000.00	$ 243,500.00	$ (143,500.00)
Total Receipts	220,420.00	100,000.00	$ 243,500.00	$ (143,500.00)
Expenditures				
Instruction:				
Salaries	204,735.58	138,325.28	307,350.00	(169,024.72)
Employee Benefits	20,126.68	4,839.38	20,800.00	(15,960.62)
Supplies	0.00	151.48	0.00	151.48
Total Expenditures	224,862.26	143,316.14	$ 328,150.00	$ (184,833.86)
Receipts Over (Under) Expenditures	(4,442.26)	(43,316.14)		
Unencumbered Cash, Beginning	89,511.86	85,069.60		
Unencumbered Cash, Ending	$ 85,069.60	$ 41,753.46		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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 Supplemental General	$ 50,000.00	$ 40,000.00	$ 30,000.00	$ 10,000.00
Total Receipts	50,000.00	40,000.00	$ 30,000.00	$ 10,000.00
Expenditures				
Instruction:				
Salaries	26,801.96	36,264.97	59,376.00	(23,111.03)
Employee Benefits	102.11	2,905.11	300.00	2,605.11
Supplies	270.00	150.00	536.00	(386.00)
Total Expenditures	27,174.07	39,320.08	$ 60,212.00	$ (20,891.92)
Receipts Over (Under) Expenditures	22,825.93	679.92		
Unencumbered Cash, Beginning	7,386.81	30,212.74		
Unencumbered Cash, Ending	$ 30,212.74	$ 30,892.66		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 309,820.79	$ 271,465.83	$ 272,633.00	$ (1,167.17)
Delinquent Tax	4,285.97	2,219.63	694.00	1,525.63
Motor Veh./16-20M Veh. Tax	23,357.57	22,220.90	23,823.00	(1,602.10)
Recreational Vehicle Tax	339.32	366.70	338.00	28.70
Commercial Vehicle Tax	3,295.52	2,639.44	2,836.00	(196.56)
Local Sources:				
Interest on Idle Funds	3,289.09	1,293.29	3,000.00	(1,706.71)
Other Receipts from Local Sources	84,355.00	31,348.25	200,000.00	(168,651.75)
Operating Transfers:				
From General	55,785.62	0.00	0.00	0.00
Total Receipts	484,528.88	331,554.04	$ 503,324.00	$ (171,769.96)
Expenditures				
Instruction:				
Supplies	25,781.95	15,265.39	33,414.00	(18,148.61)
Property (Equip & Furn)	10,924.20	21,082.45	20,000.00	1,082.45
Student Support Services:				
Supplies	0.00	0.00	20,000.00	(20,000.00)
Property (Equip & Furn)	0.00	0.00	20,000.00	(20,000.00)
Instructional Support Staff:				
Supplies	0.00	0.00	25,000.00	(25,000.00)
General Administration:				
Supplies	319.98	0.00	10,000.00	(10,000.00)
Property (Equip & Furn)	3,383.47	4,609.14	50,000.00	(45,390.86)
School Administration:				
Supplies	0.00	0.00	10,000.00	(10,000.00)
Property (Equip & Furn)	35.00	84.50	30,000.00	(29,915.50)
Central Services:				
Property (Equip & Furn)	3,233.74	437.97	5,000.00	(4,562.03)
Operations & Maintenance:				
Purchased Property Services	4,073.75	4,646.44	200,000.00	(195,353.56)
Other Purchased Services	0.00	0.00	58,652.00	(58,652.00)
Property (Equip & Furn)	1,936.49	1,281.17	20,000.00	(18,718.83)
Transportation:				
Property (Equip & Buses)	45,434.28	0.00	50,000.00	(50,000.00)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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)
Facility Acquis. & Constr. Services:				
Site Improvement	133,333.00	133,333.00	133,333.00	0.00
Building Improvements	99,649.88	24,854.66	50,000.00	(25,145.34)
Other	190,961.72	21,552.12	115,540.00	(93,987.88)
Total Expenditures	519,067.46	227,146.84	$ 850,939.00	$ (623,792.16)
Receipts Over (Under) Expenditures	(34,538.58)	104,407.20		
Unencumbered Cash, Beginning	393,221.99	358,683.41		
Prior Year Cancelled Encumbrances	0.00	6,888.00		
Unencumbered Cash, Ending	$ 358,683.41	$ 469,978.61		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 3,054.00	$ 3,750.00	$ 2,500.00	$ 1,250.00
State Aid:				
State Safety Aid	1,690.00	1,836.00	1,875.00	(39.00)
Total Receipts	4,744.00	5,586.00	$ 4,375.00	$ 1,211.00
Expenditures				
Instruction:				
Salaries	1,950.00	3,200.00	4,500.00	(1,300.00)
Employee Benefits	158.56	259.55	291.00	(31.45)
Other	44.00	48.00	10,687.00	(10,639.00)
Operations & Maintenance:				
Property (Equip & Buses)	100.00	0.00	5,000.00	(5,000.00)
Vehicle Operations, Maint. Services:				
Supplies	48.08	412.49	569.00	(156.51)
Total Expenditures	2,300.64	3,920.04	$ 21,047.00	$ (17,126.96)
Receipts Over (Under) Expenditures	2,443.36	1,665.96		
Unencumbered Cash, Beginning	14,228.25	16,671.61		
Unencumbered Cash, Ending	$ 16,671.61	$ 18,337.57		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 42,824.41	$ 12,254.25	$ 50,333.00	$ (38,078.75)
State Aid:				
State Food Assistance	1,705.20	1,718.34	1,211.00	507.34
Federal Aid:				
Child Nutrition Program	97,639.50	149,818.71	99,923.00	49,895.71
Operating Transfers:				
From General	0.00	5,455.39	20,000.00	(14,544.61)
From Supplemental General	72,528.51	25,798.67	100,000.00	(74,201.33)
Total Receipts	214,697.62	195,045.36	$ 271,467.00	$ (76,421.64)
Expenditures				
Operations & Maintenance:				
Purchased Property Services	0.00	0.00	3,500.00	(3,500.00)
Other Purchased Services	5,443.17	4,989.81	8,707.00	(3,717.19)
Property (Equip & Furn)	0.00	0.00	1,300.00	(1,300.00)
Food Service Operation:				
Salaries	89,305.42	92,933.23	120,000.00	(27,066.77)
Employee Benefits	19,053.48	24,557.30	28,100.00	(3,542.70)
Food & Supplies	95,015.70	84,536.57	150,519.00	(65,982.43)
Property (Equip & Furn)	451.86	14,944.04	4,000.00	10,944.04
Other	1,428.18	1,203.69	1,000.00	203.69
Total Expenditures	210,697.81	223,164.64	$ 317,126.00	$ (93,961.36)
Receipts Over (Under) Expenditures	3,999.81	(28,119.28)		
Unencumbered Cash, Beginning	41,658.59	45,658.40		
Unencumbered Cash, Ending	$ 45,658.40	$ 17,539.12		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 1,167.00	$ 1,994.00	$ 3,750.00	$ (1,756.00)
Operating Transfers:				
From Supplemental General	20,000.00	35,000.00	10,000.00	25,000.00
Total Receipts	21,167.00	36,994.00	$ 13,750.00	$ 23,244.00
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	2,390.00	0.00	2,400.00	(2,400.00)
Other Purchased Services	10,971.09	22,511.60	21,464.00	1,047.60
Supplies	0.00	24.68	0.00	24.68
Other	3,897.17	208.00	0.00	208.00
Total Expenditures	17,258.26	22,744.28	$ 23,864.00	$ (1,119.72)
Receipts Over (Under) Expenditures	3,908.74	14,249.72		
Unencumbered Cash, Beginning	6,205.46	10,114.20		
Unencumbered Cash, Ending	$ 10,114.20	$ 24,363.92		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
SUMMER SCHOOL 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				
None	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Receipts	0.00	0.00	$ 0.00	$ 0.00
Expenditures				
Instruction				
Salaries	0.00	0.00	998.00	(998.00)
Total Expenditures	0.00	0.00	$ 998.00	$ (998.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	997.53	997.53		
Unencumbered Cash, Ending	$ 997.53	$ 997.53		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 6,795.25	$ 7,164.53	$ 0.00	$ 7,164.53
Federal Sources:				
Federal Aid	0.00	1,480.00	0.00	1,480.00
Operating Transfers:				
From General	253,797.00	229,172.00	350,000.00	(120,828.00)
From Supplemental General	50,000.00	100,000.00	100,000.00	0.00
Total Receipts	310,592.25	337,816.53	$ 450,000.00	$ (112,183.47)
Expenditures				
Instruction:				
Salaries	8,735.22	9,644.68	50,809.00	(41,164.32)
Employee Benefits	25.20	36.37	10.00	26.37
Purchased Professional Services	0.00	822.32	415.00	407.32
Other Purchased Services				
Assessments	82,018.26	85,400.00	85,400.00	0.00
Flow-thru	203,797.00	229,172.00	399,045.00	(169,873.00)
Other	0.00	3,301.28	100.00	3,201.28
Supplies	365.34	422.96	400.00	22.96
Other	185.66	859.81	0.00	859.81
Operations & Maintenance:				
Purchased Property Services	744.40	890.84	800.00	90.84
Supplies	1,913.23	2,938.65	2,213.00	725.65
Vehicle Operating Services:				
Salaries	0.00	0.00	7,000.00	(7,000.00)
Employee Benefits	0.00	0.00	23.00	(23.00)
Supplies	0.00	0.00	5,000.00	(5,000.00)
Total Expenditures	297,784.31	333,488.91	$ 551,215.00	$ (217,726.09)
Receipts Over (Under) Expenditures	12,807.94	4,327.62		
Unencumbered Cash, Beginning	88,407.17	101,215.11		
Unencumbered Cash, Ending	$ 101,215.11	$ 105,542.73		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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				
Local Sources:				
Other Receipts from Local Sources	$ 80.00	$ 41,250.57	$ 50,000.00	$ (8,749.43)
Operating Transfers:				
From Supplemental General	130,000.00	140,000.00	50,000.00	90,000.00
Total Receipts	130,080.00	181,250.57	$ 100,000.00	$ 81,250.57
Expenditures				
Instruction:				
Salaries	63,366.84	95,458.08	177,837.00	(82,378.92)
Employee Benefits	6,188.51	7,561.60	10,500.00	(2,938.40)
Purchased Professional Services	200.00	648.00	0.00	648.00
Other Purchased Services	1,385.58	6,544.00	2,000.00	4,544.00
Supplies	7,107.71	7,102.94	11,000.00	(3,897.06)
Property (Equip & Furn)	219.95	0.00	0.00	0.00
Other	48,231.72	17,895.44	0.00	17,895.44
Operations & Maintenance:				
Purchased Property Services	498.22	1,613.85	0.00	1,613.85
Total Expenditures	127,198.53	136,823.91	$ 201,337.00	$ (64,513.09)
Receipts Over (Under) Expenditures	2,881.47	44,426.66		
Unencumbered Cash, Beginning	98,456.87	101,338.34		
Unencumbered Cash, Ending	$ 101,338.34	$ 145,765.00		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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:		
Interest on Idle Funds	$ 0.69	$ 0.22
Grants & Donations	51,824.00	7,295.00
State Aid:		
Safe & Secure Schools Grant	5,455.00	0.00
Total Receipts	57,279.69	7,295.22
Expenditures		
Instruction:		
Property (Equip & Furn)	46,736.09	11,724.31
Facility Acquis. & Contr. Services:		
Other	5,455.00	0.00
Total Expenditures	52,191.09	11,724.31
Receipts Over (Under) Expenditures	5,088.60	(4,429.09)
Unencumbered Cash, Beginning	4,197.42	9,286.02
Prior Year Cancelled Encumbrances	0.00	350.00
Unencumbered Cash, Ending	$ 9,286.02	$ 5,206.93

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 282,000.24	$ 278,663.95	$ 319,506.00	$ (40,842.05)
Total Receipts	282,000.24	278,663.95	$ 319,506.00	$ (40,842.05)
Expenditures				
Instruction:				
Employee Benefits	185,704.18	180,328.85	228,006.00	(47,677.15)
Student Support Services:				
Employee Benefits	6,189.45	4,986.79	8,000.00	(3,013.21)
Instructional Support Staff:				
Employee Benefits	5,172.36	5,056.38	5,000.00	56.38
General Administration:				
Employee Benefits	21,653.35	20,998.35	23,000.00	(2,001.65)
School Administration:				
Employee Benefits	26,761.44	25,806.65	23,000.00	2,806.65
Central Services:				
Employee Benefits	5,055.91	5,665.75	4,000.00	1,665.75
Operations & Maintenance:				
Employee Benefits	18,395.16	16,885.95	20,000.00	(3,114.05)
Student Transportation Services:				
Employee Benefits	4,109.08	4,663.03	4,000.00	663.03
Food Service:				
Employee Benefits	8,959.31	14,272.20	4,500.00	9,772.20
Total Expenditures	282,000.24	278,663.95	$ 319,506.00	$ (40,842.05)
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. 303, NESS CITY, 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	230,472.00	230,472.00
Unencumbered Cash, Ending	$ 230,472.00	$ 230,472.00

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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		
Local Sources:		
Fees (Rental)	$ 1,820.00	$ 8,113.10
Fines	771.61	46.25
Rental Fees & Books	16,591.89	11,144.75
Miscellaneous	11,485.73	13,609.53
Total Receipts	30,669.23	32,913.63
Expenditures		
Instruction:		
Supplies	19,947.00	61.14
Instructional Support Staff:		
Supplies	17,679.68	13,667.50
Total Expenditures	37,626.68	13,728.64
Receipts Over (Under) Expenditures	(6,957.45)	19,184.99
Unencumbered Cash, Beginning	62,502.40	55,544.95
Unencumbered Cash, Ending	$ 55,544.95	$ 74,729.94

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 57,757.77	$ 66,367.76	$ 67,425.00	$ (1,057.24)
Delinquent Tax	1,046.17	453.08	131.00	322.08
Other Revenue from Local Source	0.00	0.00	6,957.00	(6,957.00)
Motor Veh./16-20M Veh. Tax	5,836.77	5,013.49	5,498.00	(484.51)
Recreational Vehicle Tax	84.86	79.80	78.00	1.80
Commercial Vehicle Tax	823.93	508.68	654.00	(145.32)
Total Receipts	65,549.50	72,422.81	$ 80,743.00	$ (8,320.19)
Expenditures				
Community Service Operations	59,514.00	68,643.00	90,000.00	(21,357.00)
Total Expenditures	59,514.00	68,643.00	$ 90,000.00	$ (21,357.00)
Receipts Over (Under) Expenditures	6,035.50	3,779.81		
Unencumbered Cash, Beginning	7,896.12	13,931.62		
Unencumbered Cash, Ending	$ 13,931.62	$ 17,711.43		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
RECREATION COMMISSION EMPLOYEE BENEFIT 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	$ 35,188.49	$ 15,092.01	$ 16,071.00	$ (978.99)
Delinquent Tax	259.87	213.89	81.00	132.89
Other Revenue from Local Source	0.00	0.00	25,000.00	(25,000.00)
Motor Veh./16-20M Veh. Tax	1,185.63	1,652.91	1,689.00	(36.09)
Recreational Vehicle Tax	17.14	30.19	24.00	6.19
Commercial Vehicle Tax	165.13	283.16	201.00	82.16
Total Receipts	36,816.26	17,272.16	$ 43,066.00	$ (25,793.84)
Expenditures				
Community Service Operations	36,870.00	15,144.00	43,000.00	(27,856.00)
Total Expenditures	36,870.00	15,144.00	$ 43,000.00	$ (27,856.00)
Receipts Over (Under) Expenditures	(53.74)	2,128.16		
Unencumbered Cash, Beginning	3,338.91	3,285.17		
Unencumbered Cash, Ending	$ 3,285.17	$ 5,413.33		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	$ 41,201.00	$ 48,052.00
Total Receipts	41,201.00	48,052.00
Expenditures		
Instruction:		
Salaries	36,540.14	42,076.01
Employee Benefits	3,828.86	3,185.99
Supplies	0.00	2,550.00
Other	832.00	240.00
Total Expenditures	41,201.00	48,052.00
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. 303, NESS CITY, 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	$ 8,421.00	$ 7,690.00
Total Receipts	8,421.00	7,690.00
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	7,147.00	6,465.00
Other Purchased Services	1,274.00	1,225.00
Total Expenditures	8,421.00	7,690.00
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. 303, NESS CITY, 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	$ 11,565.00	$ 11,889.00
Total Receipts	11,565.00	11,889.00
Expenditures		
Instruction:		
Salaries	9,056.00	1,894.00
Purchased Professional Services	1,149.03	0.00
Other Purchased Services	1,359.97	0.00
Instructional Support Staff:		
Purchased Professional Services	0.00	9,995.00
Total Expenditures	11,565.00	11,889.00
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. 303, NESS CITY, 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 Department of Education	$ 11,784.52	$ 43,744.48
Total Receipts	11,784.52	43,744.48
Expenditures		
Instruction:		
Purchased Professional Services	0.00	2,650.00
Purchased Property Services	475.00	0.00
Property (Equip & Furn)	11,309.52	0.00
Instructional Support Staff:		
Purchased Property Services	0.00	507.36
Property (Equip & Furn)	0.00	40,587.12
Total Expenditures	11,784.52	43,744.48
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. 303, NESS CITY, KANSAS
CARL PERKINS 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:		
Other Receipts from Local Sources	$ 465.00	$ 654.50
Federal Sources:		
Federal Aid	0.00	650.00
Total Receipts	465.00	1,304.50
Expenditures		
Instruction:		
Other Purchased Services	465.00	0.00
Property (Equip & Furn)	0.00	1,304.50
Instructional Support Staff:		
Purchased Professional Services	0.00	325.00
Total Expenditures	465.00	1,629.50
Receipts Over (Under) Expenditures	0.00	(325.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (325.00)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
LINK 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		
Local Sources:		
Other Rev from Local Sources	$ 58,681.01	$ 33,121.50
Total Receipts	58,681.01	33,121.50
Expenditures		
Instruction:		
Salaries	23,676.10	19,499.99
Supplies	30,759.52	13,286.31
Other	4,245.37	13,885.97
Total Expenditures	58,680.99	46,672.27
Receipts Over (Under) Expenditures	0.02	(13,550.77)
Unencumbered Cash, Beginning	0.00	0.02
Unencumbered Cash, Ending (See Note 3)	$ 0.02	$ (13,550.75)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
ESSER-CARES 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	$ 23,245.00	$ 57,910.11
Total Receipts	23,245.00	57,910.11
Expenditures		
Instruction:		
Salaries	12,795.00	0.00
Supplies	994.60	0.00
Other	12,850.00	0.00
Instructional Staff Support:		
Supplies	0.00	32,776.44
Operations & Maintenance:		
Supplies	0.00	23,569.07
Total Expenditures	26,639.60	56,345.51
Receipts Over (Under) Expenditures	(3,394.60)	1,564.60
Unencumbered Cash, Beginning	0.00	(3,394.60)
Unencumbered Cash, Ending (See Note 3)	$ (3,394.60)	$ (1,830.00)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
ESSER-CARES II 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		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Salaries	0.00	8,491.20
Employee Benefits	0.00	101.76
Supplies	0.00	739.42
Furniture/Equipment	0.00	13,485.00
Operations & Maintenance:		
Purchased Property Services	0.00	12,014.98
Total Expenditures	0.00	34,832.36
Receipts Over (Under) Expenditures	0.00	(34,832.36)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (34,832.36)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
ESSER-CARES III 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		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Purchased Professional Services	0.00	10,791.00
Supplies	0.00	39,406.00
Total Expenditures	0.00	50,197.00
Receipts Over (Under) Expenditures	0.00	(50,197.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (50,197.00)

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
None	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Receipts	0.00	0.00	0.00	0.00
Expenditures				
Close Fund to Capital Outlay	59,056.51	0.00	0.00	0.00
Total Expenditures	59,056.51	0.00	$ 0.00	$ 0.00
Receipts Over (Under) Expenditures	(59,056.51)	0.00		
Unencumbered Cash, Beginning	59,056.51	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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
Class of 2020	$ 883.38	$ (583.50)	$ 299.88	$ 0.00
Class of 2021	1,721.27	(102.67)	1,618.60	0.00
Class of 2022	3,579.51	1,324.60	2,823.17	2,080.94
Class of 2023	2,173.16	328.14	0.00	2,501.30
Class of 2024	0.00	792.47	0.00	792.47
Elementary	2,438.00	0.00	0.00	2,438.00
N Club	27,675.56	6,468.12	7,742.18	26,401.50
FFA	4,295.15	27,599.30	23,042.33	8,852.12
FCCLA	635.58	0.00	414.60	220.98
National Honor Society	130.21	123.72	157.20	96.73
KAYS	1,492.78	30.00	80.00	1,442.78
Pep Club	2,290.22	3,834.75	3,116.77	3,008.20
Special Education	586.61	901.83	744.39	744.05
Student Council	2,050.55	3,573.67	3,107.27	2,516.95
Student Trips	3,022.44	0.00	0.00	3,022.44
Year Book	8,187.69	6,594.66	5,835.08	8,947.27
Sales Tax	66.35	2,509.13	1,831.09	744.39
Skills Chapter	9,382.14	350.00	0.00	9,732.14
Total Agency Funds	$ 70,610.60	$ 53,744.22	$ 50,812.56	$ 73,542.26

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

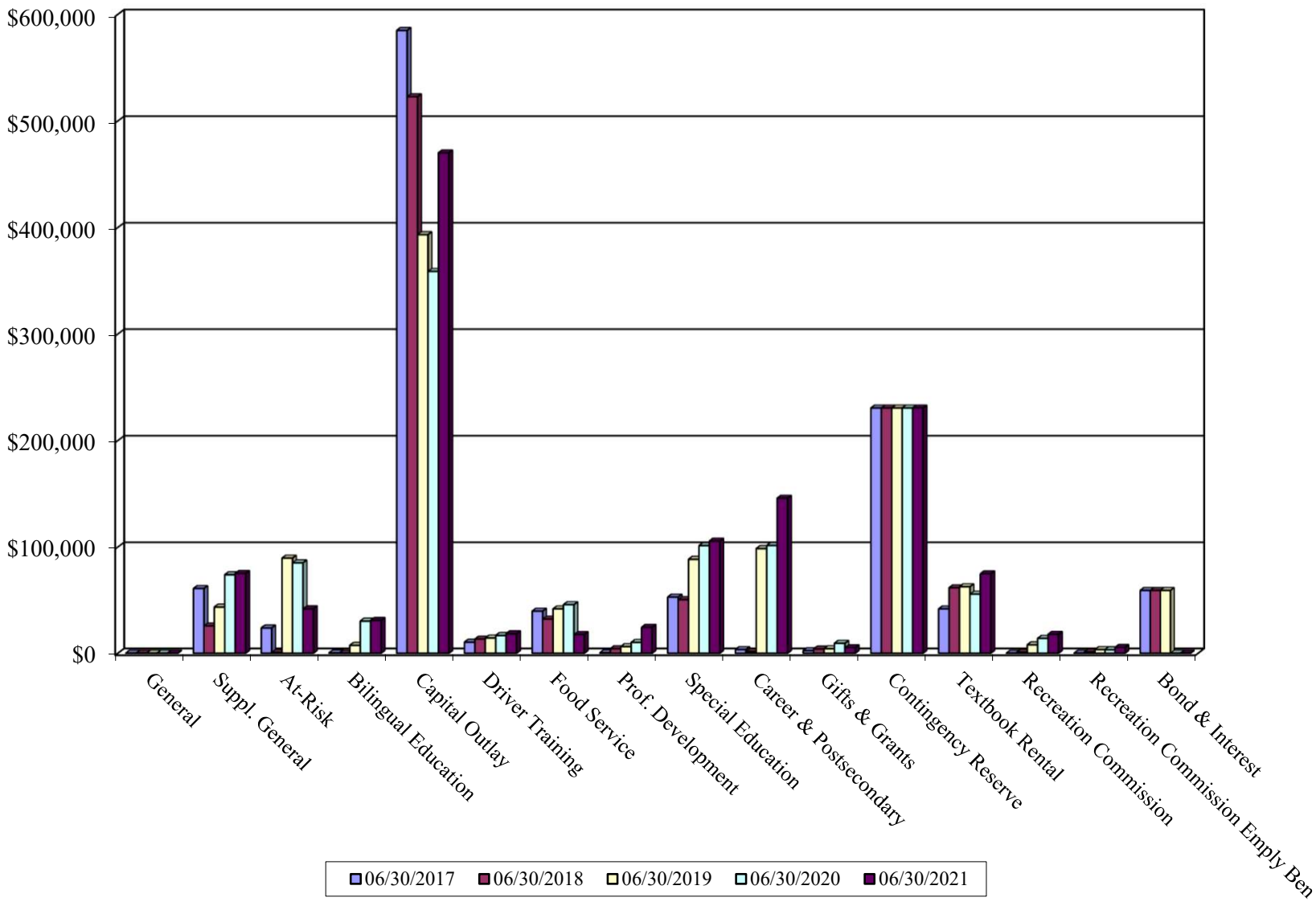
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	$ 7,766.01	$ 0.00	$ 52,737.99
Total Gate Receipts	7,766.01	0.00	52,737.99
School Projects:			
High School:			
Concessions	1,036.47	0.00	6,025.19
Awards	15.16	0.00	1,452.67
Band Trip	5,589.46	0.00	1,616.74
Scholars Bowl	385.46	0.00	818.00
School Play	3,195.56	0.00	0.00
Speech/Drama	7.36	0.00	500.00
Scholarships	6,500.00	0.00	500.00
Total School Projects	16,729.47	0.00	10,912.60
Total District Activity Funds	$ 24,495.48	$ 0.00	$ 63,650.59

Schedule 4

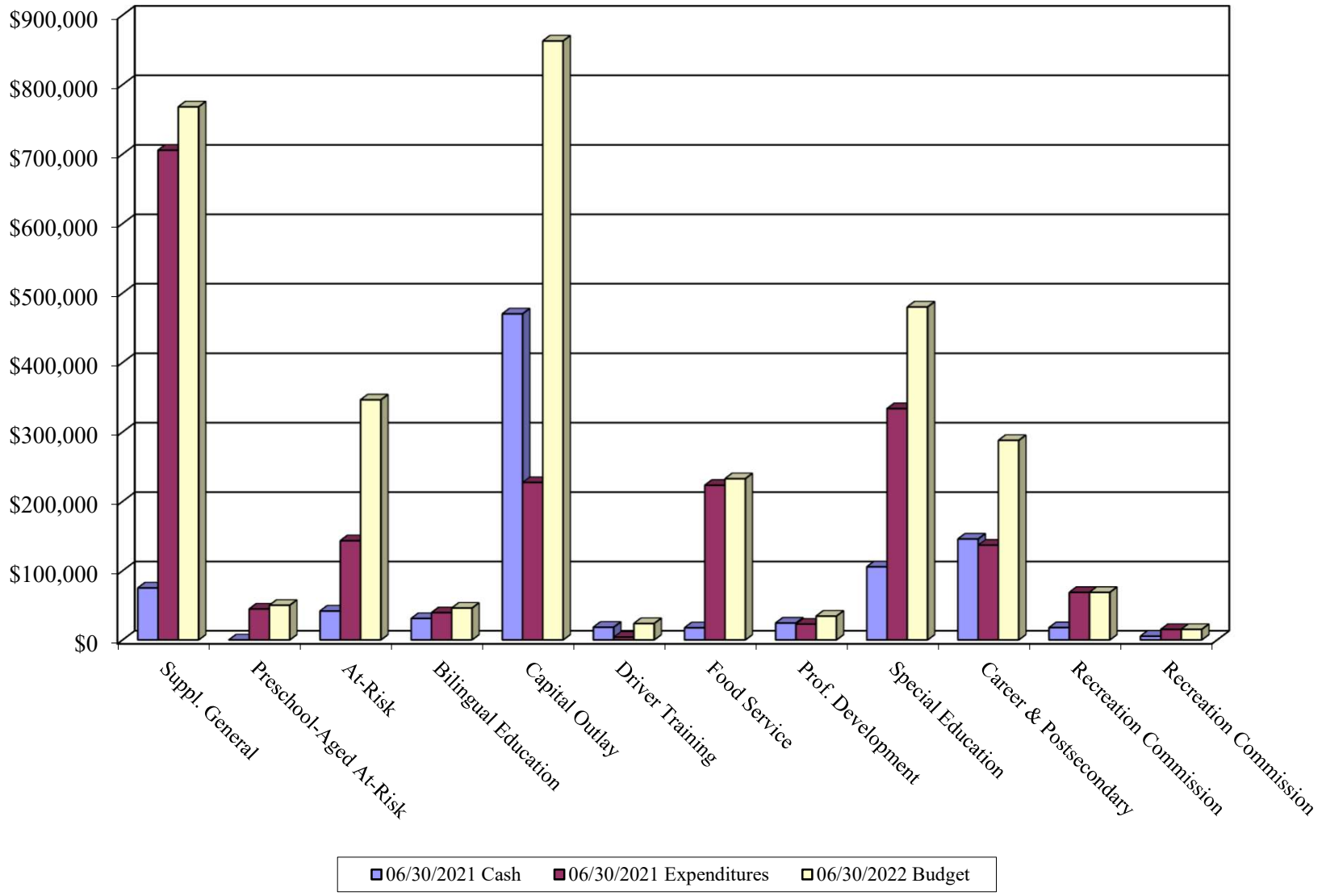
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 51,789.32	$ 8,714.68	$ 0.00	$ 8,714.68
51,789.32	8,714.68	0.00	8,714.68
6,586.16	475.50	0.00	475.50
1,365.60	102.23	0.00	102.23
0.00	7,206.20	0.00	7,206.20
775.97	427.49	0.00	427.49
649.61	2,545.95	0.00	2,545.95
150.00	357.36	0.00	357.36
0.00	7,000.00	0.00	7,000.00
9,527.34	18,114.73	0.00	18,114.73
$ 61,316.66	$ 26,829.41	$ 0.00	$ 26,829.41

SUPPLEMENTARY INFORMATION

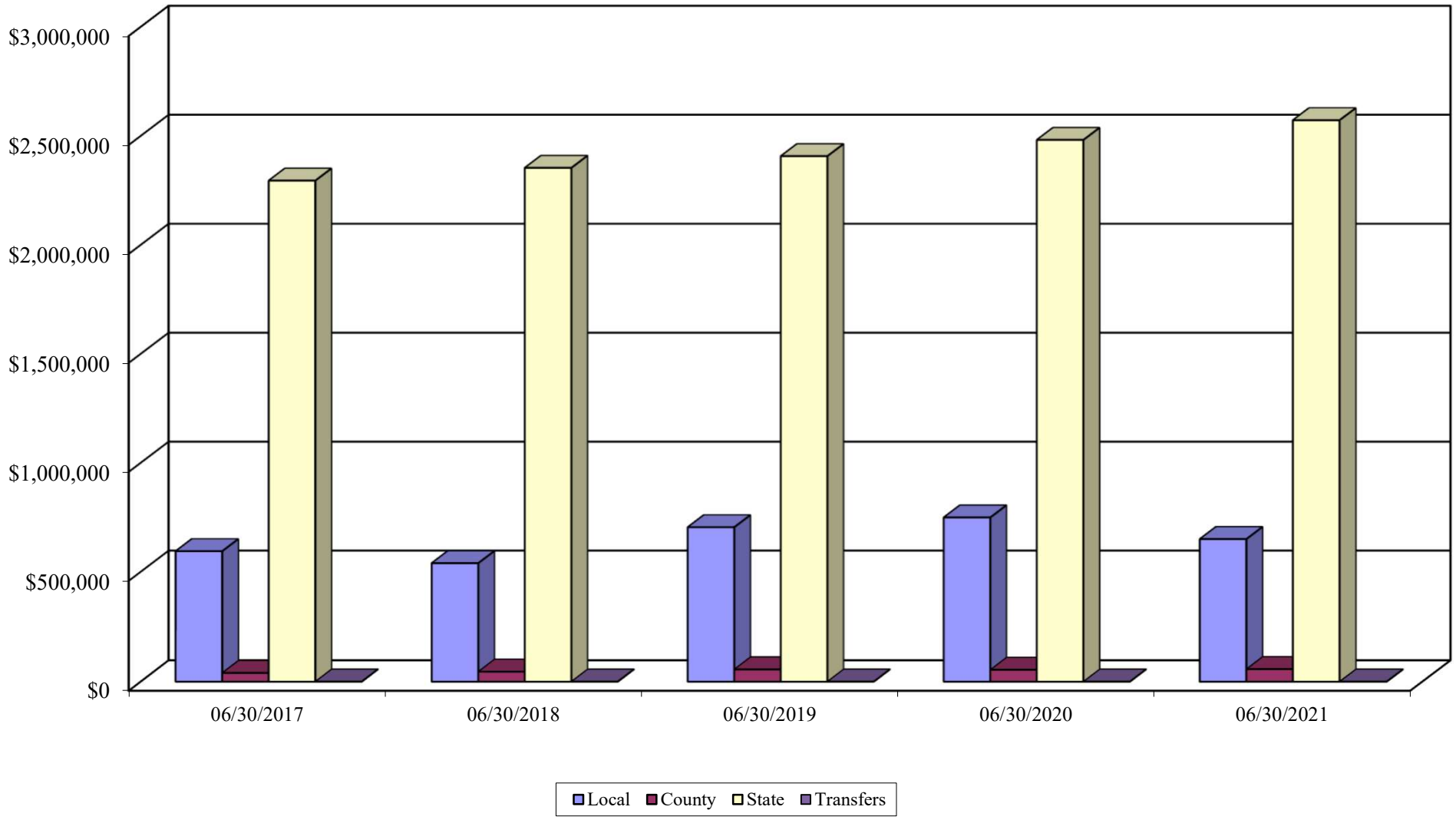
Unified School District No. 303
Ness City, Kansas
Unencumbered Cash Balances - Selected Funds



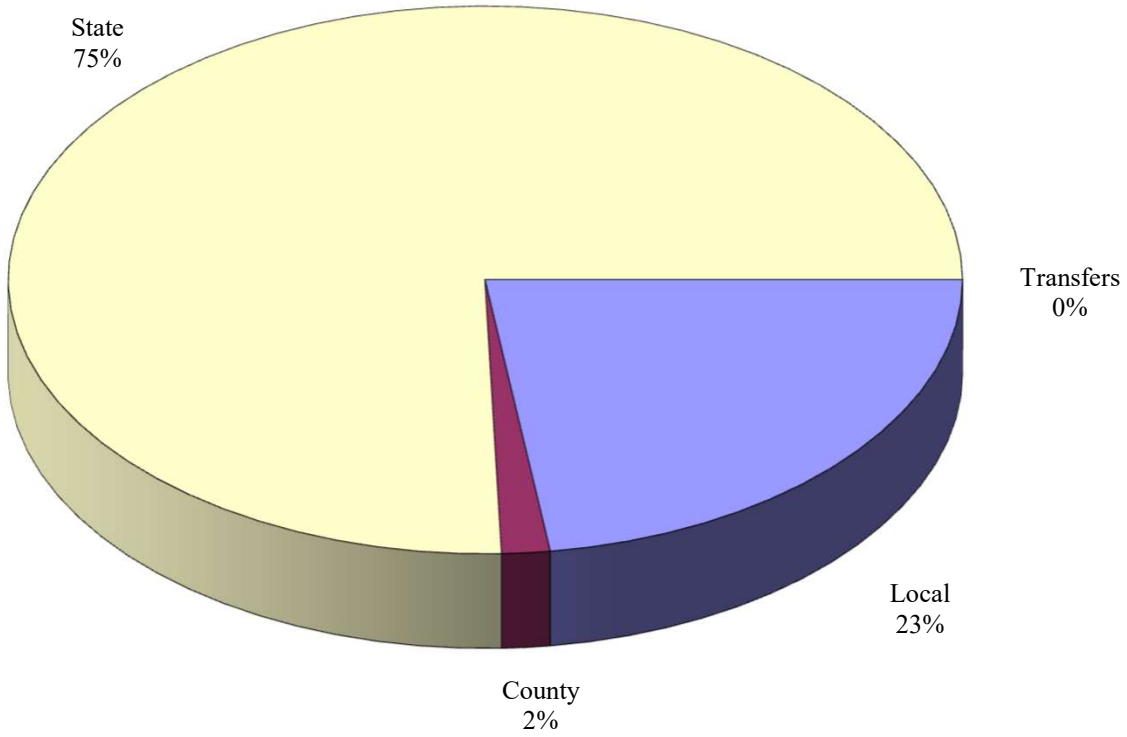
Unified School District No. 303
Ness City, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Receipts

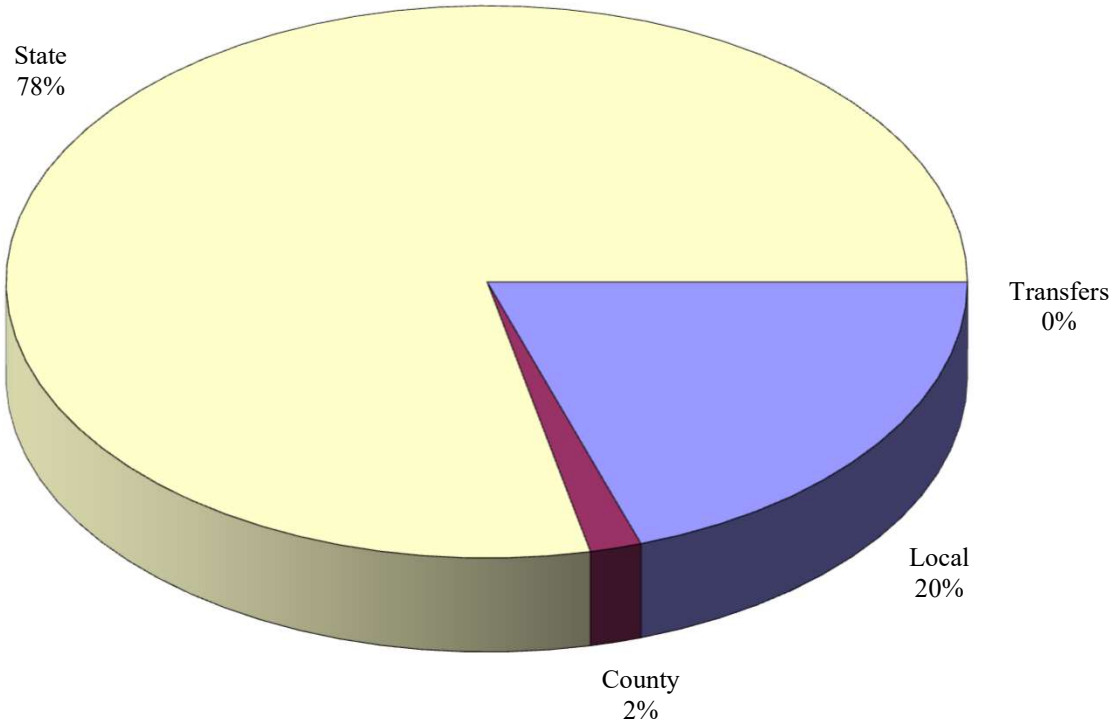


Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Receipts



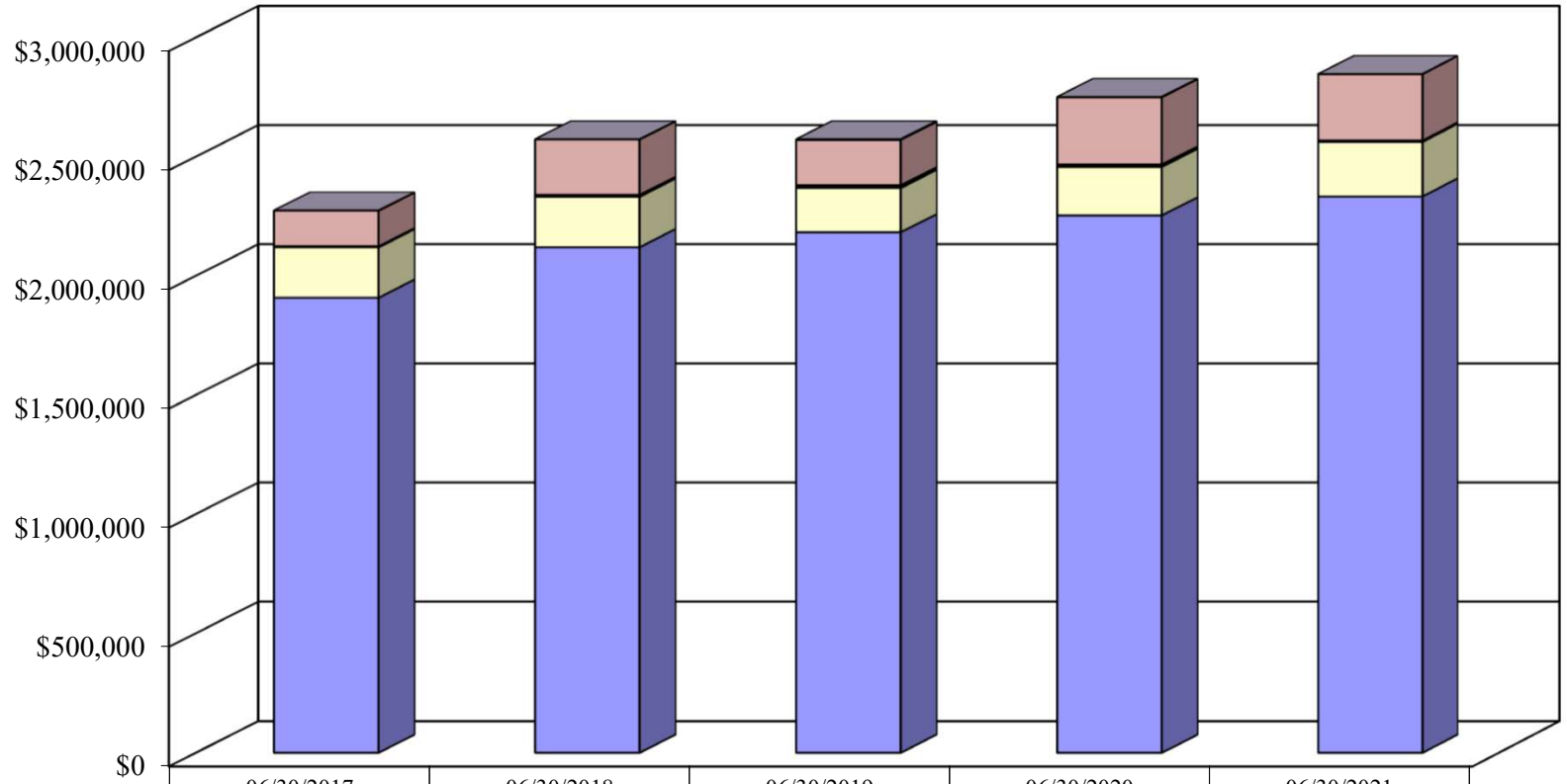
06/30/2020

Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Receipts



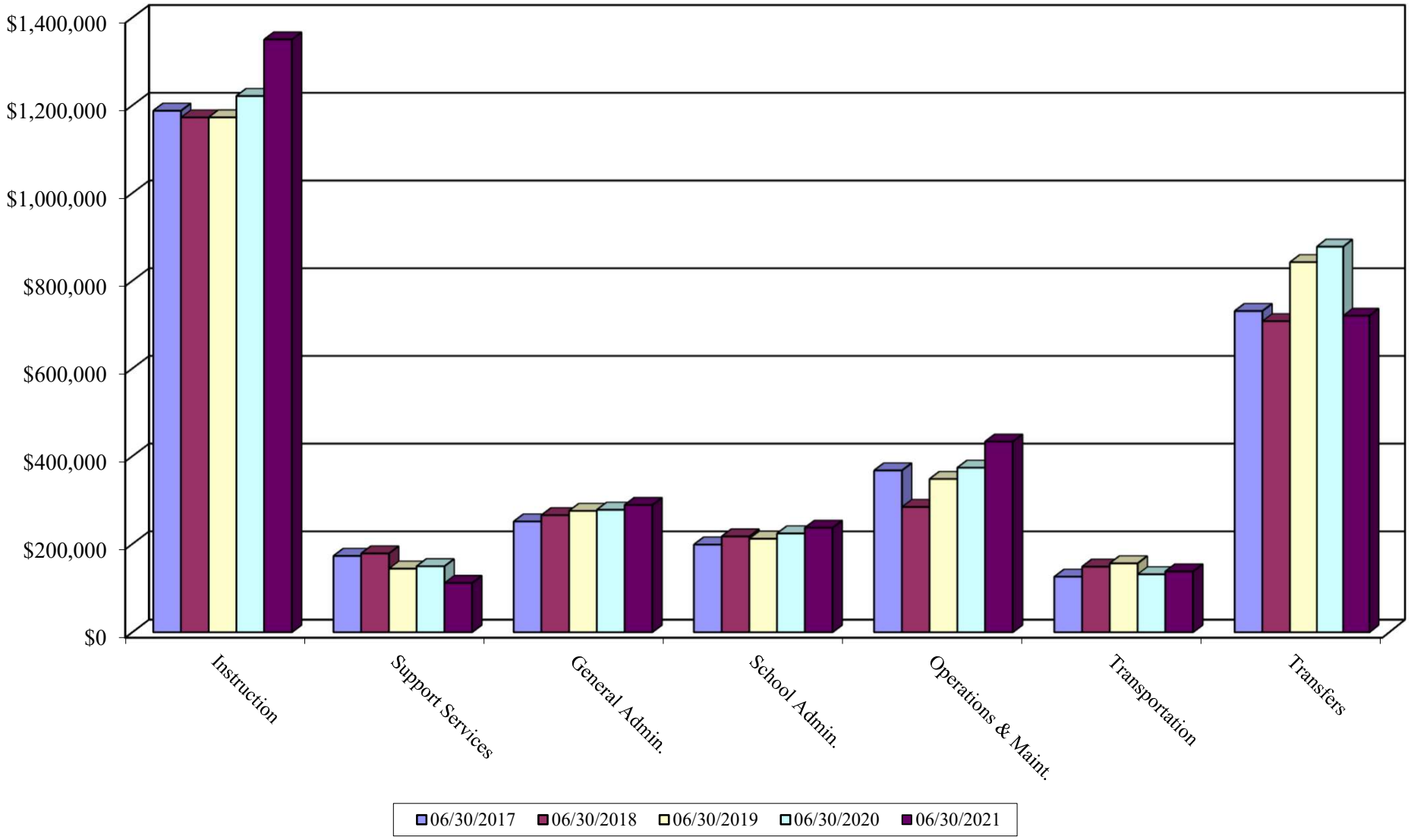
06/30/2021

Unified School District No. 303
Ness City, Kansas
State Aid

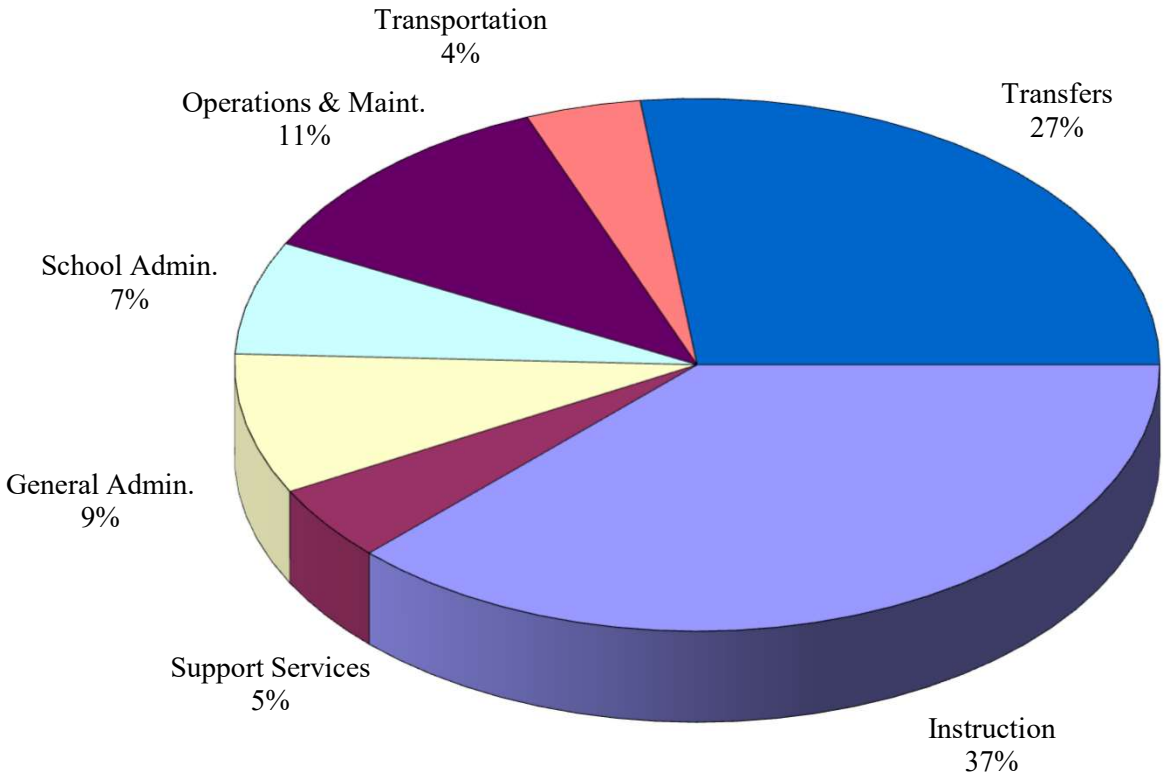


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	250	0	2,268	1,017	0
KPERS Special Retirement	149,640	232,328	189,926	282,000	278,664
Safe & Secure Schools	0	0	5,234	5,455	0
Prof. Development	0	4,224	1,776	1,167	1,994
Food Assistance	1,769	1,593	1,521	1,705	1,718
Safety Aid	2,304	2,304	3,234	1,690	1,836
Special Education	211,626	211,782	185,739	203,797	229,172
General	1,908,229	2,120,273	2,182,812	2,253,435	2,333,003

Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures

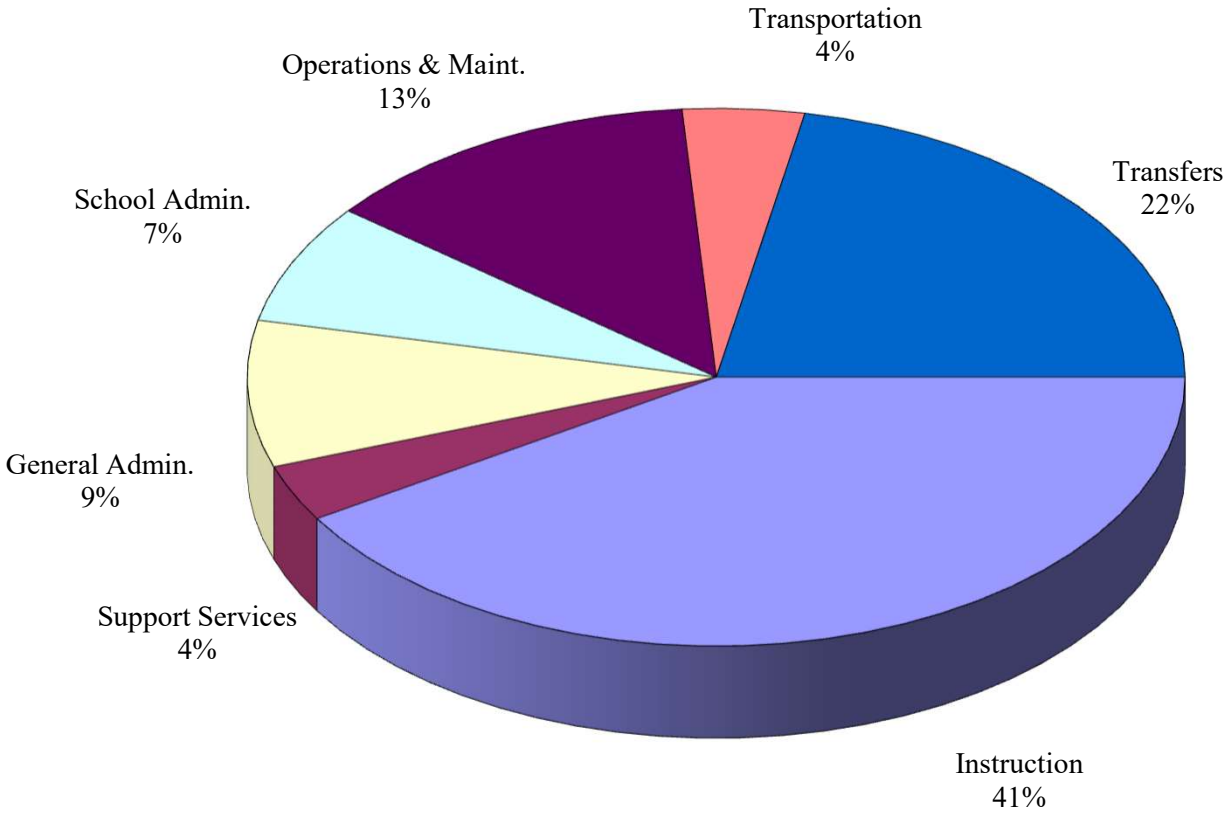


Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures



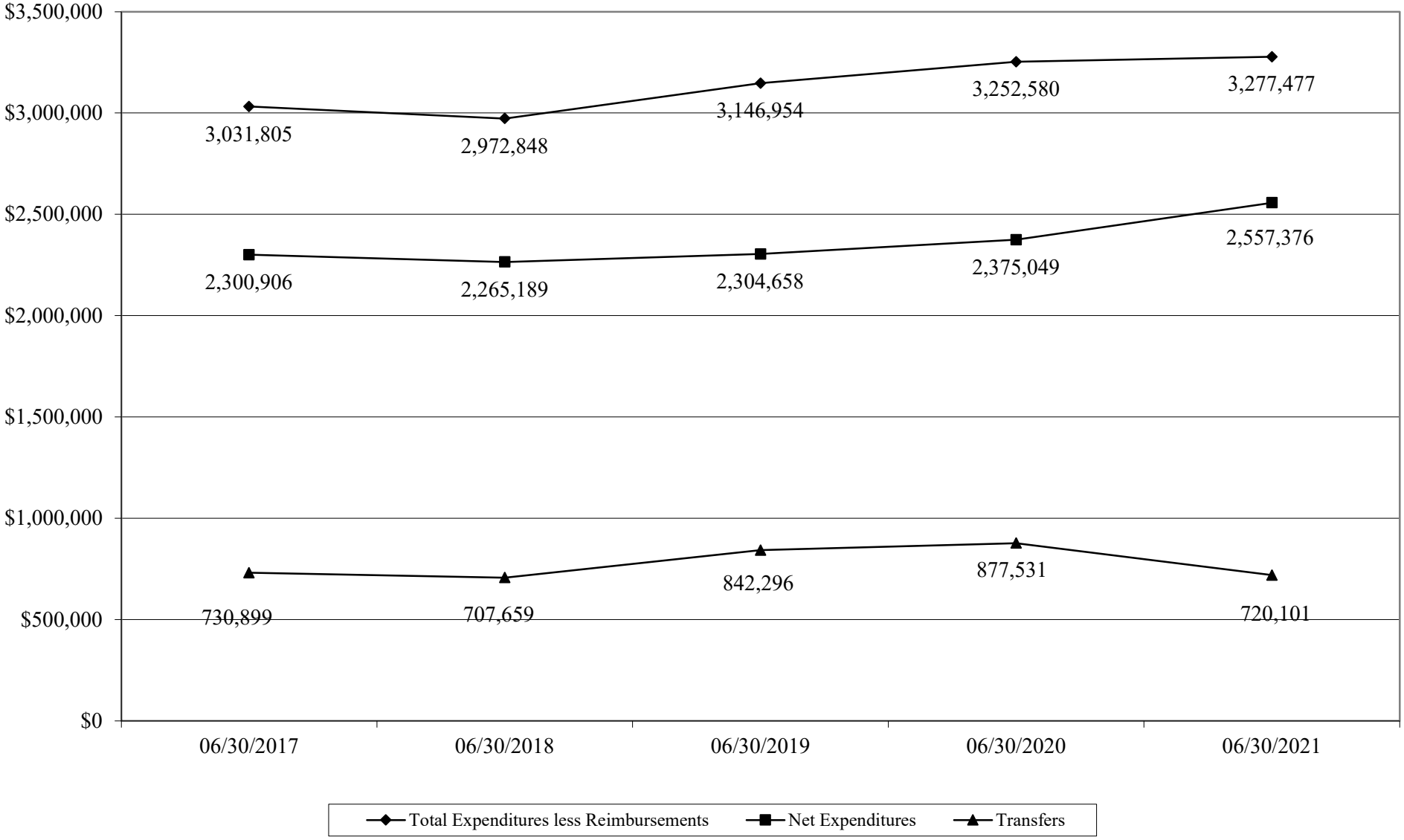
06/30/2020

Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures

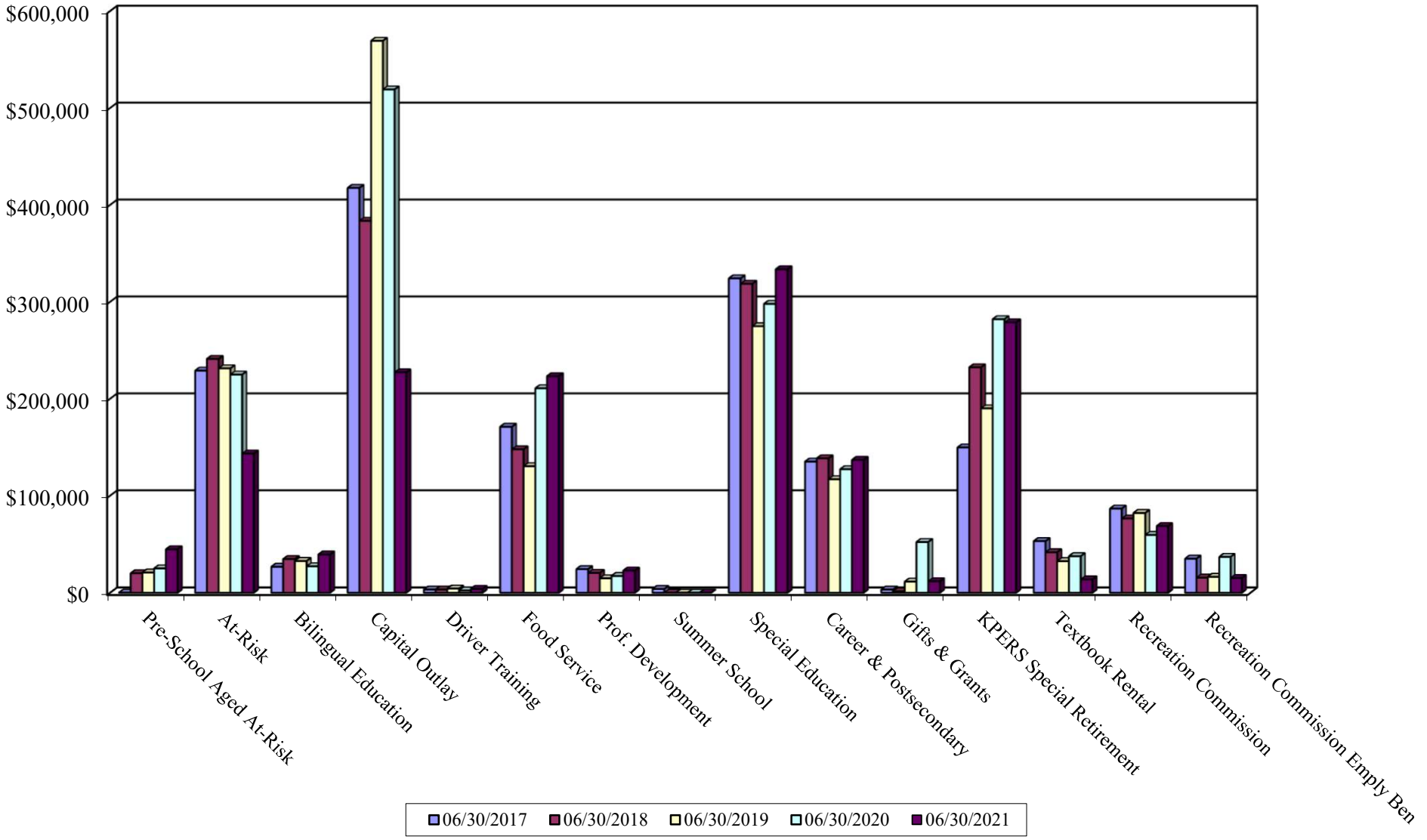


06/30/2021

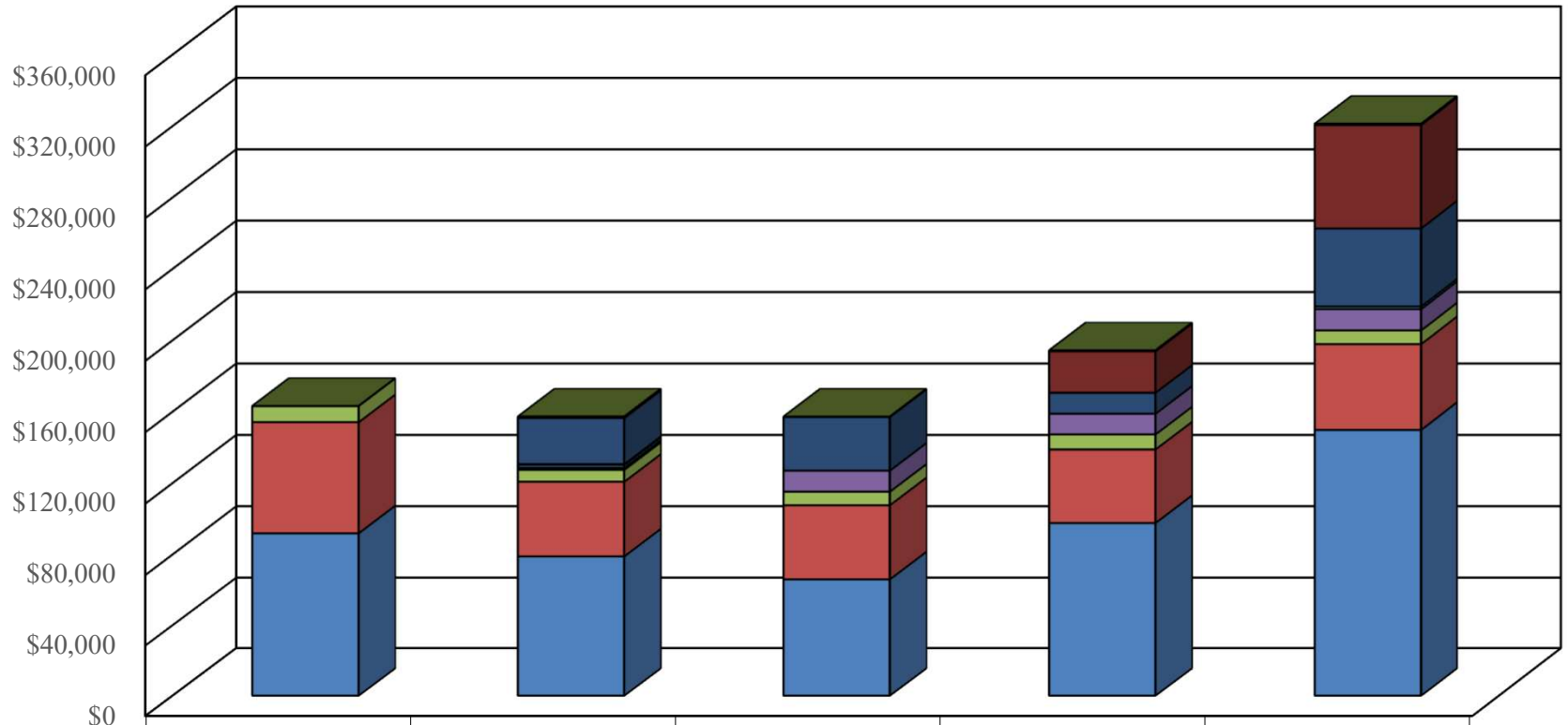
Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 303
Ness City, Kansas
Special Purpose Fund Expenditures - Selected Funds

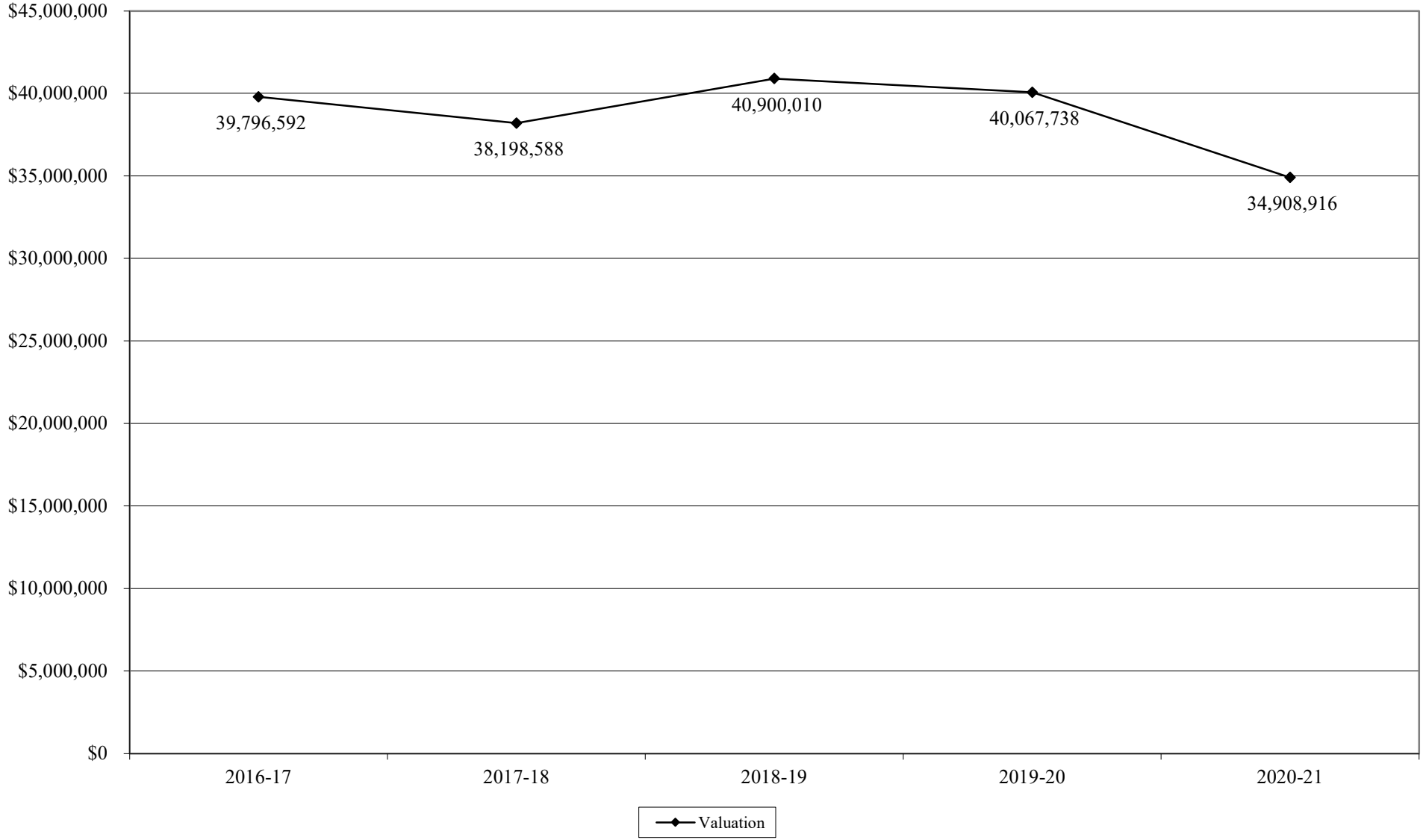


Unified School District No. 303
Ness City, Kansas
Federal Aid

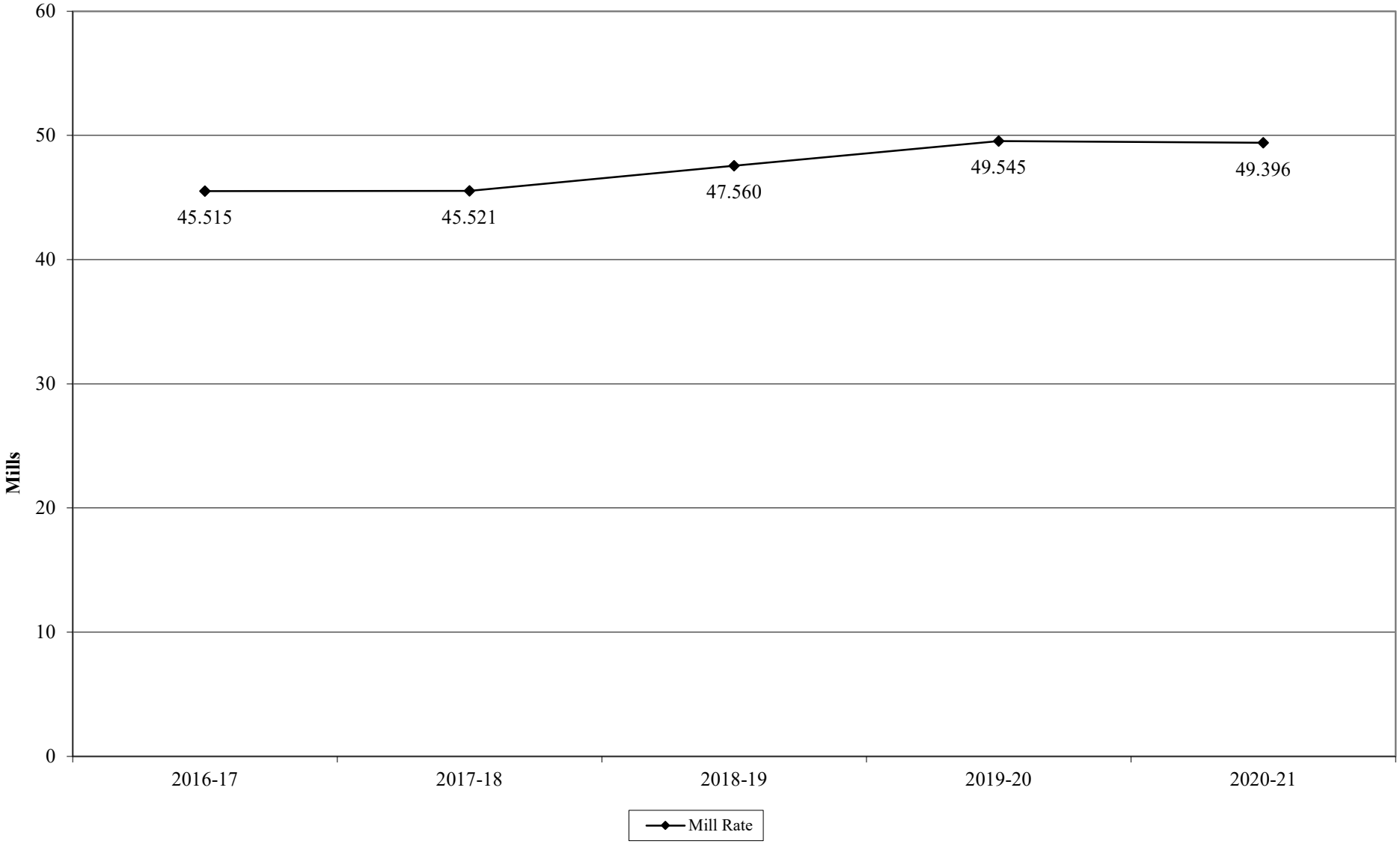


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	0	800	200	465	655
ESSER-CARES-SPARKS	0	0	0	23,245	57,910
REAP Grant	0	25,846	30,067	11,785	43,744
Career & Tech Ed	0	505	0	0	0
Special Education	0	1,522	0	0	1,480
Title IV	0	1,181	11,768	11,565	11,889
Title II	9,053	6,634	7,567	8,421	7,690
Title I	62,236	41,822	41,545	41,201	48,052
Child Nutrition	91,861	78,920	66,059	97,640	149,819

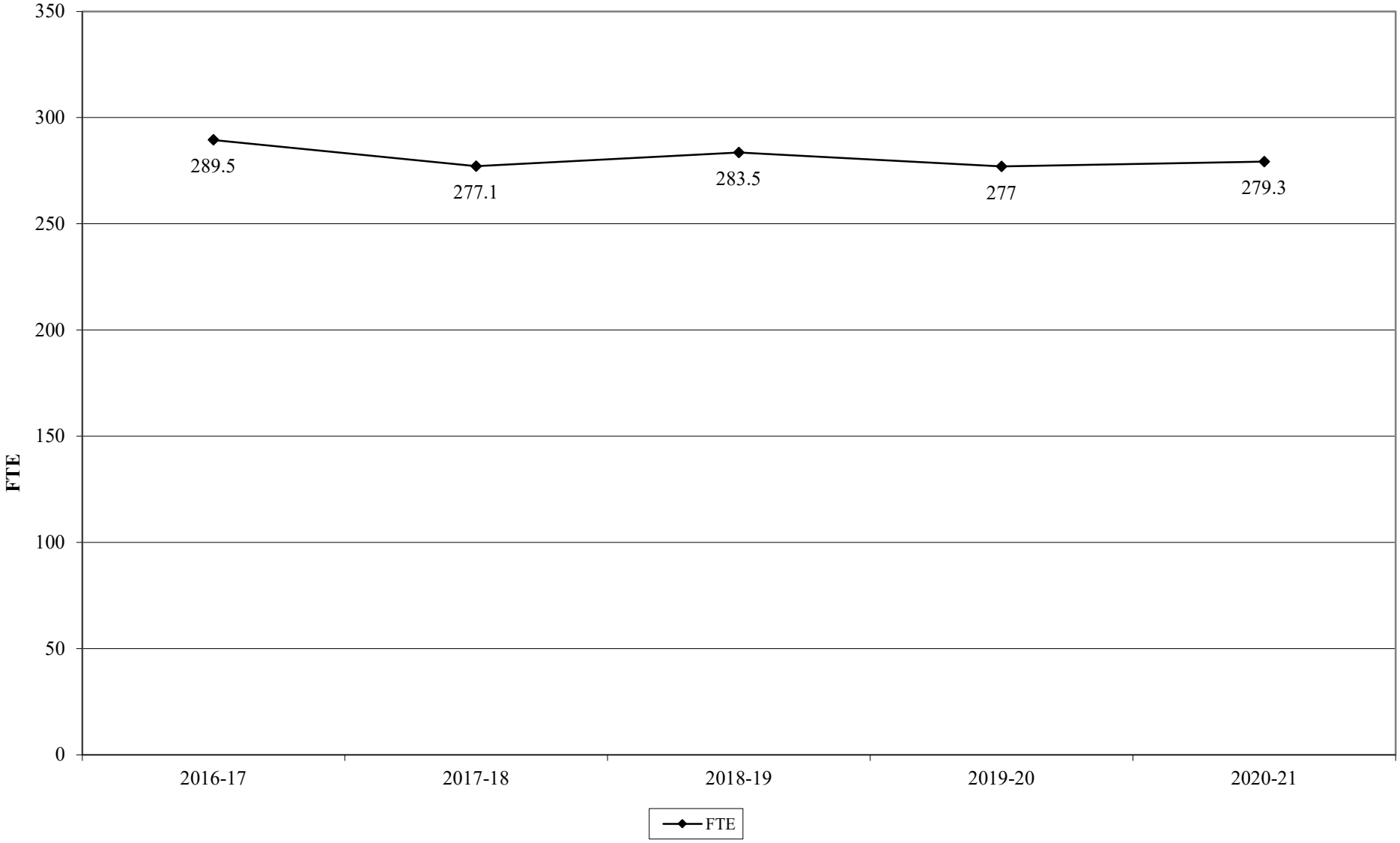
Unified School District No. 303
Ness City, Kansas
Valuation



Unified School District No. 303
Ness City, Kansas
Mill Rate



Unified School District No. 303
Ness City, Kansas
FTE



Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund
Expenditures per Pupil

