

UNIFIED SCHOOL DISTRICT NUMBER 367
Osawatomie, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

For Year Ended June 30, 2021

Unified School District 367
Osawatomie, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 367
Osawatomie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 367, Osawatomie, Kansas, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 C; 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 controls. 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 C of the financial statement, the financial statement is prepared by the Unified School District Number 367, Osawatomie, 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 C 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 Number 367, Osawatomie, 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 balances of the Unified School District Number 367, Osawatomie, 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 C.

Other Matters - Supplementary Information

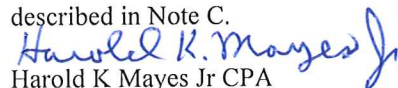
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedule of regulatory basis receipts and expenditures-district activity funds (Schedule 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 accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement. 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Unified School District Number 367, Osawatomie, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated January 4, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 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 statements 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 C.



Harold K Mayes Jr CPA

Agler & Gaeddert, Chartered

Ottawa, Kansas

November 11, 2021

**Unified School District Number 367
Osawatomie, Kansas**

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended June 30, 2021

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>
Governmental type funds			
General Funds			
General	\$ 0	\$ 0	\$ 9,713,084
Supplemental General	66,156	0	3,328,871
Special Purpose Funds			
Adult Education	3,395	0	37,921
Adult Supplementary Education	2,774	0	504,055
At risk - 4 year old	413	0	42,929
At risk - K-12	5,276	0	1,322,935
Virtual Education	0	0	70,000
Capital Outlay	247,989	0	886,909
Driver Training	10,099	0	15,148
Food Service	33,558	0	786,369
Professional Development	1,549	0	55,204
Parent Education Program	0	0	26,340
Special Education	83,720	0	3,265,619
KPERS Special Retirement Contribution	0	0	1,052,364
Career & Postsecondary Education	198	0	145,877
Gifts & Grants	73,340	0	369,671
Carl Perkins Grant	0	0	5,003
Contingency Reserve	100,000	0	200,000
Textbook & Student Materials	22,521	0	118,750
Title I	13,006	0	306,919
Title II A - Teacher Quality	225	0	46,359
21st CCLC	17,012	0	99,613
21st CCLC 2nd Grant	0	0	101,987
ESSER	0	0	0
Cares Act	0	0	111,947
SPARKS	(26,552)	0	237,636
Fees and User Charges	63	0	8,515
Gate Receipts	0	0	37,880
Recreation Commission	32,214	0	62,893
Bond & Interest Fund			
Bond and Interest	910,106	0	1,552,039
Business Fund			
Health Insurance	630,194	0	1,082,796
Trust Funds			
Scholarship & Other Trusts	1,641,287	0	44,452
Total reporting entity (excluding agency funds)	<u>\$ 3,868,543</u>	<u>\$ 0</u>	<u>\$ 25,640,085</u>

Composition of ending cash

Demand Deposits, Money Markets & certificates of deposit		Time Deposits	
First Option Bank	\$ 4,328,503	Edward Jones	\$ 207,027
		First Option	102,732
		Landmark	19,747

The accompanying notes are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 9,713,084	\$ 0	\$ 711,445	\$ 711,445
3,152,167	242,860	7,385	250,245
40,495	821	305	1,126
453,878	52,951	4,046	56,997
36,772	6,570	13,150	19,720
1,316,255	11,956	70,757	82,713
66,770	3,230	0	3,230
296,557	838,341	0	838,341
18,266	6,981	292	7,273
771,659	48,268	43,323	91,591
37,122	19,631	0	19,631
26,340	0	0	0
3,029,928	319,411	4,508	323,919
1,052,364	0	0	0
127,607	18,468	22,414	40,882
264,927	178,084	0	178,084
5,003	0	60	60
11,517	288,483	11,517	300,000
73,310	67,961	784	68,745
319,925	0	47,142	47,142
46,584	0	3,218	3,218
116,625	0	154	154
100,953	1,034	15	1,049
497,322	(497,322)	0	(497,322)
111,947	0	0	0
211,084	0	0	0
8,548	30	0	30
37,880	0	0	0
84,848	10,259	0	10,259
1,389,918	1,072,227	0	1,072,227
973,104	739,886	60,255	800,141
68,404	1,617,335	0	1,617,335
<u>\$ 24,461,164</u>	<u>\$ 5,047,465</u>	<u>\$ 1,000,770</u>	<u>\$ 6,048,235</u>

Composition of ending cash - continued

Governmental investments

Edward Jones \$ 374,570
First Option 1,144,244

Total cash

and investments \$ 6,176,823

Less Agency funds

Per Schedule 3 128,588

\$ 6,048,235

The accompanying notes are an integral part of this statement.

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2021

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 367 is a municipal corporation governed by an elected seven-member board. As required by generally accepted accounting principles, these financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

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

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

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

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

Business Fund – funds financed in whole or in part by fees charged to users of goods or services (i.e. enterprise and internal service funds, etc.).

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

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

NOTE 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations 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 mentioned above.

Unified School District Number 367, Osawatomie, Kansas has approved a resolution that it 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.

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2021**

NOTE D. 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 was one budget amendment 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 for Qualifying Budget Credits – Municipalities 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, 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 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 the following special purpose funds, capital projects fund, business fund and trust funds:

Carl Perkins	Contingency Reserve	Textbook & Student Materials
Title I	Title IIA – Teacher Quality	21 st CCLC
21 st CCLC 2 nd Grant	ESSER Fund	Cares Act
Sparks		

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2021**

NOTE E. DEPOSITS AND INVESTMENTS – Continued

such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds.

In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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 bank deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's bank deposits was \$4,658,009 and the bank balance was \$4,105,187. The bank balance was held by three institutions resulting in a reduced concentration of credit risk. Of the bank balance, \$579,506 was covered by federal depository insurance, and \$3,525,681 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The rating of the District's investments is noted below. Fair values are based upon quoted market values as of June 30, 2021. As of June 30, 2021, the District had the following investments and maturities.

Investment Type	Cost	Fair Value	1--2	2+	Rating
First Option					
Government Bonds	\$ 30,676	\$ 30,887	\$ 0	\$ 30,887	AAA
Government Bonds	1,115,487	1,113,357	0	1,113,357	NR
Edward Jones					
Government Bonds	61,242	59,012	0	59,012	NR
Government Bonds	10,945	11,671	0	11,671	NR
Government Bonds	320,266	303,887	0	303,887	NR
	<u>\$ 1,538,616</u>	<u>\$ 1,518,814</u>	<u>\$ 0</u>	<u>\$ 1,518,814</u>	

Interest Rate Risk – Per Kansas statutes, maturities of investments shall not exceed two years. A majority of the District's investment maturities are greater than 5 years.

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

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2021

NOTE E. DEPOSITS AND INVESTMENTS – Continued

<u>Investments</u>	<u>Percentage of Investments</u>
First Option	75%
Edward Jones	25%

NOTE F. LONG-TERM DEBT

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds:				
Refunding Series 2012 A	3.00% to 3.50%	03/15/12	\$ 4,475,000	09/01/2025
Series 2013 A	2.00% to 5.00%	07/16/13	4,015,000	09/01/2028
Refunding Series 2017-A	3.00%	12/28/2017	2,865,000	09/01/2028
Refunding Series 2021-A	3.00%	03/03/2021	5,670,000	09/01/2025
Capital Leases:				
Pool Project	2.45%	8/27/2015	1,500,000	8/1/2025
First Option Buses	3.45%	7/18/2018	684,458	10/1/2024

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

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Expense</u>
G. O. Bonds:						
Refunding Series 2012 A	\$ 7,045,000	\$ 0	\$ 7,045,000	\$ (7,045,000)	\$ 0	\$ 136,443
Series 2013 A	615,000	0	0	0	615,000	30,750
Refunding Series 2017-A	2,770,000	0	25,000	(25,000)	2,745,000	82,725
Refunding Series 2021-A	0	5,670,000	0	5,670,000	5,670,000	0
G. O. Bonds Subtotal	10,430,000	5,670,000	7,070,000	(1,400,000)	9,030,000	249,918
Capital Leases:						
Pool Project	868,443	0	149,373	(149,373)	719,070	20,368
First Option Buses	492,470	0	91,806	(91,806)	400,664	17,273
			0			
Capital leasee Subtotal	1,360,913	0	241,179	(241,179)	1,119,734	37,641
Total Long-Term Debt	\$ 11,790,913	\$ 5,670,000	\$ 7,311,179	\$ (1,641,179)	\$ 10,149,734	\$ 287,559

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2021

NOTE F. LONG-TERM DEBT - continued

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

	June 30,						
	2022	2023	2024	2025	2026	2027-2031	Total
Principal							
G. O. bonds	\$ 1,140,000	\$ 1,115,000	\$ 1,145,000	\$ 1,180,000	\$ 1,215,000	\$ 3,235,000	\$ 9,030,000
Capital leases	248,117	255,216	262,522	270,036	83,843	0	1,119,734
Total principal	1,388,117	1,370,216	1,407,522	1,450,036	1,298,843	3,235,000	10,149,734
Interest							
G. O. bonds	265,155	232,275	198,375	163,500	127,575	166,525	1,153,405
Capital leases	30,700	23,603	16,295	8,782	1,027	0	80,407
Total interest	295,855	255,878	214,670	172,282	128,602	166,525	1,233,812
Total principal & interest	\$ 1,683,972	\$ 1,626,094	\$ 1,622,192	\$ 1,622,318	\$ 1,427,445	\$ 3,401,525	\$ 11,383,546

The District is subject to statutes of the State of Kansas, which limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible 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 \$7,776,264. The District is currently under this limit.

Defeasance of Debt

The District has defeased certain outstanding debt obligations by placing the proceeds of bonds in a trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account and the defeased bonds are not included in the District's financial statements. On June 30, 2021, the following outstanding bonds are considered defeased:

General Obligation Bond Series 2013 A	\$2,130,000
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Operating Leases

The District has entered into operating lease agreements for the use of a Mail machine, an ice machine, RICOH machines, and Toshiba copiers as allowed by state law.

Rental expense under these operating lease was as follows for the year ended June 30, 2021.

<u>Lease Description</u>	<u>Amount</u>
Mail Machine	\$ 3,927
Ice Machine	3,000
RICOH	18,084
Toshiba copiers	10,669
Total	\$ 35,680

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2021**

NOTE F. LONG-TERM DEBT - continued

Operating Leases - continued

Future lease obligations are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 25,217
2023	22,217
2024	22,217
2025	18,290
2026	<u>7,621</u>
Total	\$ <u>95,563</u>

NOTE G. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$463,324 for general fund and \$156,122 for supplemental general subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 these receipt were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	At-Risk - 4 Year Olds	K.S.A. 72-6478	\$ 42,930
General Fund	At-Risk K-12	K.S.A. 72-6478	868,592
General Fund	Food Service	K.S.A. 72-6478	606
General Fund	Capital Outlay	K.S.A. 72-6478	100,000
General Fund	Special Education	K.S.A. 72-6478	2,042,374
General Fund	Vocational Education	K.S.A. 72-6478	145,877
General Fund	Contingency Reserve	K.S.A. 72-6478	200,000
General Fund	Professional Development	K.S.A. 72-6478	51,232
General Fund	Vitural Education	K.S.A. 72-6478	70,000
Supplemental General	Parent Education	K.S.A. 72-6478	26,340
Supplemental General	Special Education	K.S.A. 72-6478	1,054,953
Supplemental General	At-Risk K-12	K.S.A. 72-6478	454,343

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Health Insurance

During the year ended June 30, 2021, employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 2013. There are currently two plans employees can choose from. For both plans, the District's contribution per employee is \$480 per month for a single policy, \$635 per month for employee plus spouse, \$635 per month for employee plus child, and \$740 per month for a family policy. All District employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Humana, a commercial insurer licensed or eligible to

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2021**

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Health Insurance - continued

do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$60,000 and with aggregate stop-loss insurance at 90% of annualized expected claims.

Incurred but not reported claims: Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

	Balance July 1, 2020		Claims		Payments		Balance June 30, 2021
Incurred but not reported claims	\$ 30,239		\$ 973,103		\$ 1,003,342		\$ 60,255

Other Post Employment Benefits: The District makes available to qualified retired employees an employer-sponsored group health care benefit plan upon written application filed with the Clerk of the District. The District payment toward the group health insurance cost for the retiree equals the amount paid on behalf of full time teachers of the District. Participation in the Retiree Group Health Insurance Plan is voluntary. The amount paid by the District for year ended June 30, 2021 was \$32,802.

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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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.

Flexible Benefit Plan: The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently benefits offered through the Plan involve insurance coverage.

Compensated Absences: All full-time non-certified personnel receive five days vacation after a year of service and an additional day thereafter for each year of service with a maximum accumulation of 20 days. Upon retirement or leaving the District, the accumulated vacation pay is payable. At June 30, 2021, the District has not estimated the cost of accumulated vacation pay. The District's policy regarding sick pay permits employees to accumulate sick leave at the rate of one sick day per month up to a total accumulation of 130 days. An employee shall be paid \$50 per day for every sick day over 30 that he has accumulated at retirement. The cost of accumulated sick pay is not recorded until paid out. At June 30, 2021, the District has not estimated the cost of accumulated sick pay.

As of June 30, 2021, the estimated amount of liability for the vested portion of unused sick leave and accumulated vacation leave has not been calculated. Unpaid vacation and sick pay amounts are not accrued in the accompanying financial statements.

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.

**Unified School District Number 367
Osawatomie, Kansas**

NOTES TO FINANCIAL STATEMENT
June 30, 2021

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description - The Unified School District Number 367, Kansas 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 <http://www.kpers.org> or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, 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 dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,052,364 for the year ended June 30, 2021.

Unified School District Number 367
Osawatomie, Kansas

NOTES TO FINANCIAL STATEMENT
June 30, 2021

NOTE J. DEFINED BENEFIT PENSION PLAN –continued

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported for KPERS was \$11,715,617. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 <http://www.kpers.org> or can be obtained as described above.

NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year's budget. The second half is due May 20 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

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

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit.

COVID-19: On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of corona virus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce.

**Unified School District Number 367
Osawatomie, Kansas**

**NOTES TO FINANCIAL STATEMENT
June 30, 2021**

NOTE L. OTHER INFORMATION – continued

Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The District received \$237,636 from the County. CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

The District will receive additional funding under ESSER 2 and 3 in the next fiscal year to cover costs associated with COVID-19

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through November 11, 2021, the date the financial statements were available to be issued. As a result of that evaluation the District has noted that the effects of Covid-19 on operations and funding appears to be significant but the final outcome has not been fully determined.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

Unified School District Number 367
Osawatomie, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
BUDGETED FUNDS ONLY
For Year Ended June 30, 2021

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Budget Credits</u>
General Funds			
General	\$ 10,000,825	\$ (264,959)	\$ 76,926
Supplemental General	3,306,432	(114,808)	0
Special Purpose Funds			
Adult Education	60,831	0	0
Adult Supplementary	701,002	0	0
At Risk - 4 Year Old	90,412	0	0
At Risk - K-12	1,615,000	0	0
Virtual Education	70,000	0	0
Capital Outlay	1,060,336	0	0
Driver Training	37,598	0	0
Food Service	884,539	0	0
Professional Development	59,049	0	0
Parent Education Program	26,340	0	0
Special Education	3,233,898	0	0
KPERS Special Retirement Contribution	1,293,401	0	0
Vocational Education	205,342	0	0
Gifts and Grants	533,340	0	0
Recreation Commission	84,848	0	0
Bond and Interest Funds			
Bond and Interest	<u>1,389,918</u>	<u>0</u>	<u>0</u>
	\$ <u><u>24,653,111</u></u>	\$ <u><u>(379,767)</u></u>	\$ <u><u>76,926</u></u>

See Independent Auditor's Report.

Schedule 1

	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$	9,812,792	\$ 9,713,084	\$ (99,708)
	3,191,624	3,152,167	(39,457)
	60,831	40,495	(20,336)
	701,002	453,878	(247,124)
	90,412	36,772	(53,640)
	1,615,000	1,316,255	(298,745)
	70,000	66,770	(3,230)
	1,060,336	296,557	(763,779)
	37,598	18,266	(19,332)
	884,539	771,659	(112,880)
	59,049	37,122	(21,927)
	26,340	26,340	0
	3,233,898	3,029,928	(203,970)
	1,293,401	1,052,364	(241,037)
	205,342	127,607	(77,735)
	533,340	264,927	(268,413)
	84,848	84,848	0
	<u>1,389,918</u>	<u>1,389,918</u>	<u>0</u>
\$	<u>24,350,270</u>	\$ <u>21,878,957</u>	\$ <u>(2,471,313)</u>

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Mineral Production tax	\$ 293	\$ 0	\$ 0	0
Reimbursed Expenses	61,194	71,483	0	71,483
State Sources				
Evidence Based Reading Program	3,009	0	0	0
Mentor Teacher	5,942	5,443	0	5,443
Equalization Aid	7,747,353	7,862,902	8,128,003	(265,101)
Special Education Aid	1,841,061	1,773,256	1,892,822	(119,566)
Total cash receipts	9,658,852	9,713,084	10,020,825	(307,741)
Expenditures				
Instruction				
Salaries	3,464,285	3,011,582	3,460,524	(448,942)
Employee Benefits	696,684	609,003	750,000	(140,997)
Other Purchased Services	72	640	0	640
Supplies	98,955	71,973	100,000	(28,027)
Student Support Services				
Salaries	244,253	332,826	240,000	92,826
Employee Benefits	31,813	49,032	35,000	14,032
Supplies	2,785	10,189	0	10,189
Other Purchased Services	479	0	0	0
Instruction Support Staff				
Salaries	223,744	172,184	240,000	(67,816)
Employee Benefits	45,084	38,587	50,000	(11,413)
Supplies	6,267	4,935	0	4,935
General Administration				
Salaries	392,409	363,033	370,000	(6,967)
Employee Benefits	126,809	115,218	130,000	(14,782)
Purchased Professional Services	154,805	194,885	100,000	94,885
Other Purchased Services	130,585	134,995	140,000	(5,005)
Supplies	5,385	3,906	10,000	(6,094)
School Administration				
Salaries	616,658	617,948	595,000	22,948
Employee Benefits	122,364	125,463	125,000	463
Supplies	3,024	3,955	4,000	(45)
Other Support Services				
Salaries	123,107	163,938	130,000	33,938
Employee Benefits	20,463	20,772	21,000	(228)
Other Purchased Services	171	265	0	265
Supplies	1,054	906	2,000	(1,094)

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Expenditures (continued)				
Student Activities	\$ 59,501	\$ 82,592	\$ 0	\$ 82,592
Operations and Maintenance (Trans)				
Purchased Property Services	43,084	62,646	45,000	17,646
Operating Transfers				
Special Education	1,960,454	2,042,374	1,892,822	149,552
At Risk (K-12)	717,239	868,592	1,165,479	(296,887)
At Risk (4 yr. old)	60,000	42,930	85,000	(42,070)
Capital Outlay	(121)	100,000	0	100,000
Food Service	0	606	0	606
Virtual Education	0	70,000	70,000	0
Career & Postsecondary Education	172,440	145,877	200,000	(54,123)
Professional Development	35,000	51,232	40,000	11,232
Contingency Reserve	100,000	200,000	0	200,000
Adjustment to comply with				
legal maximum	0	0	(264,959)	264,959
Legal general fund budget & expenditures	<u>9,658,852</u>	<u>9,713,084</u>	<u>9,735,866</u>	<u>(22,782)</u>
Adjustments for qualifying				
budget credits	<u>0</u>	<u>0</u>	<u>76,926</u>	<u>(76,926)</u>
 Total expenditures	 <u>9,658,852</u>	 <u>9,713,084</u>	 <u>\$ 9,812,792</u>	 <u>\$ (99,708)</u>
 Receipts over (under) expenditures	 0	 0		
 Unencumbered cash (deficit), July 1	 <u>0</u>	 <u>0</u>		
 Unencumbered cash (deficit), June 30	 <u>\$ 0</u>	 <u>\$ 0</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatimie, Kansas**

Schedule 2b

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 1,032,847	\$ 1,054,527	\$ 1,023,165	\$ 31,362
Delinquent	29,635	47,166	38,136	9,030
County Sources				
Motor Vehicle	115,760	137,165	122,698	14,467
Recreational Vehicle	2,703	3,594	2,704	890
Commercial Vehicle	0	0	3,137	(3,137)
State Sources				
Supplemental State Aid	2,113,766	2,086,419	2,188,527	(102,108)
Total cash receipts	3,294,711	3,328,871	\$ 3,378,367	\$ (49,496)
Expenditures				
Instruction				
Supplies	64,984	86,216	\$ 71,377	\$ 14,839
Property	7,604	35,252	15,000	20,252
Operations and Maintenance				
Salaries	349,095	449,456	365,000	84,456
Employee Benefits	95,208	100,937	97,000	3,937
Purchased Professional Services	0	12,504	40,000	(27,496)
Purchased Property Services	108,378	274,738	20,000	254,738
Supplies	533,044	468,273	560,000	(91,727)
Property (Equip)	3,882	10,185	0	10,185
Student Transportation Services				
Supervisor Salaries	32,926	34,276	35,000	(724)
Employee Benefits	3,456	3,456	7,000	(3,544)
Equipment	141,796	0	100,000	(100,000)
Vehicle Operating Services				
Salaries	173,778	76,703	175,000	(98,297)
Employee Benefits	24,560	15,103	25,000	(9,897)
Motor Fuel	24,607	10,296	30,000	(19,704)
Other	15,497	19,024	0	19,024
Vehicle Services & Maintenance Services				
Purchased Professional Services	6,174	5,441	25,000	(19,559)
Supplies	21,324	14,671	0	14,671

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2b

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		<u>Variance</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Expenditures (continued)				
Operating Transfers				
Special Education	\$ 1,147,535	\$ 1,054,953	\$ 1,270,000	\$ (215,047)
Parent Education Program	0	0	26,340	(26,340)
Vocational Education	26,340	26,340	0	26,340
At risk k-12	454,343	454,343	444,715	9,628
Adjustment to comply with				
legal maximum	<u>0</u>	<u>0</u>	<u>(114,808)</u>	<u>114,808</u>
Legal general fund budget & expenditures	<u>3,234,531</u>	<u>3,152,167</u>	<u>\$ 3,191,624</u>	<u>\$ (39,457)</u>
Receipts over (under) expenditures	60,180	176,704		
Unencumbered cash, July 1	<u>5,976</u>	<u>66,156</u>		
Unencumbered cash, June 30	<u>\$ 66,156</u>	<u>\$ 242,860</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		
	2020			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
State Sources				
Adult Basic Aid	\$ 51,546	\$ 37,921	\$ 60,000	\$ (22,079)
Total cash receipts	<u>51,546</u>	<u>37,921</u>	<u>\$ 60,000</u>	<u>\$ (22,079)</u>
Expenditures				
Instruction				
Salaries	40,059	31,716	\$ 42,541	\$ (10,825)
Employee Benefits	8,739	6,215	10,557	(4,342)
Other Purchased Services	185	0	7,176	(7,176)
Supplies	0	0	557	(557)
Other	<u>0</u>	<u>2,564</u>	<u>0</u>	<u>2,564</u>
Total expenditures	<u>48,983</u>	<u>40,495</u>	<u>\$ 60,831</u>	<u>\$ (20,336)</u>
Receipts over (under) expenditures	2,563	(2,574)		
Unencumbered cash, July 1	<u>832</u>	<u>3,395</u>		
Unencumbered cash, June 30	<u>\$ 3,395</u>	<u>\$ 821</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2d

SPECIAL PURPOSE FUNDS
ADULT SUPPLEMENTARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Tuition and Program Fees	\$ 448,719	\$ 384,924	\$ 600,000	\$ (215,076)
Miscellaneous	83,669	119,131	100,000	19,131
Total cash receipts	532,388	504,055	<u>700,000</u>	<u>(195,945)</u>
Expenditures				
Instruction				
Salaries	161,762	130,471	\$ 161,002	\$ (30,531)
Employee Benefits	32,461	22,292	32,000	(9,708)
Purchased Professional & Technical	9,203	72	10,000	(9,928)
Other Purchased Services	14,384	25,620	10,000	15,620
Supplies	10,879	44,917	12,000	32,917
Equipment	467	147	0	147
Other	476	625	0	625
Student Support Services				
Salaries	161,552	16,667	120,000	(103,333)
Employee Benefits	18,807	1,686	20,000	(18,314)
Other Purchased Services	1,168	307	2,000	(1,693)
Supplies	5,107	4,660	6,000	(1,340)
Property	2,100	15,393	5,000	10,393
Instructional Support Staff				
Salaries	66,739	175,305	50,000	125,305
Employee Benefits	8,932	13,632	8,000	5,632
School Administration				
Property	3,781	1,135	5,000	(3,865)
Operations and Maintenance				
Purchased Property Services	23,631	949	250,000	(249,051)
Supplies	9,652	0	10,000	(10,000)
Total expenditures	531,101	453,878	<u>701,002</u>	<u>(247,124)</u>
Receipts over (under) expenditures	1,287	50,177		
Unencumbered cash, July 1	1,487	2,774		
Unencumbered cash, June 30	\$ <u>2,774</u>	\$ <u>52,951</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
AT RISK - 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash Receipts				
Local Sources				
Miscellaneous	\$ 0	\$ 0	\$ 5,000	\$ 0
Operating Transfers				
General	<u>60,000</u>	<u>42,929</u>	<u>85,000</u>	<u>(42,071)</u>
Total cash receipts	<u>60,000</u>	<u>42,929</u>	<u>\$ 90,000</u>	<u>\$ (42,071)</u>
Expenditures				
Instruction				
Salaries	48,947	25,708	\$ 68,331	\$ (42,623)
Employee Benefits	11,053	11,064	20,200	(9,136)
Supplies	<u>0</u>	<u>0</u>	<u>1,881</u>	<u>(1,881)</u>
Total expenditures	<u>60,000</u>	<u>36,772</u>	<u>\$ 90,412</u>	<u>\$ (53,640)</u>
Receipts over (under) expenditures	0	6,157		
Unencumbered cash, July 1	<u>413.00</u>	<u>413</u>		
Unencumbered cash, June 30	<u>\$ 413</u>	<u>\$ 6,570</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
AT RISK - K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Operating Transfers				
General	\$ 717,239	\$ 868,592	\$ 1,165,479	\$ (296,887)
Supplemental General	454,343	454,343	444,715	9,628
Total cash receipts	<u>1,171,582</u>	<u>1,322,935</u>	<u>\$ 1,610,194</u>	<u>\$ (287,259)</u>
Expenditures				
Instruction				
Salaries	831,834	996,130	\$ 1,205,479	\$ (209,349)
Employee Benefits	145,352	164,561	155,000	9,561
Purchased Professional Services	36,157	42,951	50,000	(7,049)
Supplies	26,842	37,380	59,521	(22,141)
Student Support Services				
Salaries	105,493	0	125,000	(125,000)
Employee Benefits	18,452	0	20,000	(20,000)
Instructional Support				
Purchased Professional Services	0	2,760	0	2,760
School Administration				
Salaries	1,889	0	0	0
Employee Benefits	378	0	0	0
Student Transportation Services				
Salaries	0	56,456	0	56,456
Other	<u>0</u>	<u>16,017</u>	<u>0</u>	<u>16,017</u>
Total expenditures	<u>1,166,397</u>	<u>1,316,255</u>	<u>\$ 1,615,000</u>	<u>\$ (298,745)</u>
Receipts over (under) expenditures	5,185	6,680		
Unencumbered cash, July 1	<u>91</u>	<u>5,276</u>		
Unencumbered cash, June 30	\$ <u>5,276</u>	\$ <u>11,956</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash Receipts				
Operating Transfers				
General	\$ <u>0</u>	\$ <u>70,000</u>	\$ <u>70,000</u>	\$ <u>0</u>
Total cash receipts	<u>0</u>	<u>70,000</u>	<u><u>70,000</u></u>	<u><u>0</u></u>
Expenditures				
Instruction				
Salaries	<u>0</u>	<u>66,770</u>	\$ <u>70,000</u>	\$ <u>(3,230)</u>
Total expenditures	<u>0</u>	<u>66,770</u>	<u><u>70,000</u></u>	<u><u>(3,230)</u></u>
Receipts over (under) expenditures	0	3,230		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>3,230</u></u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 407,448	\$ 430,261	\$ 389,423	\$ 40,838
Delinquent	11,706	18,695	15,064	3,631
Motor Vehicle	45,985	51,393	47,186	4,207
Recreational Vehicle	1,102	1,388	1,040	348
Commercial Vehicle	1,408	1,478	1,206	272
Idle Funds Interest	48,216	11,429	90,000	(78,571)
Other Revenue	5,425	6,100	0	6,100
State Sources				
State Aid	265,175	266,165	266,615	(450)
Operating Transfers				
General	(121)	100,000	0	100,000
Total cash receipts	<u>786,344</u>	<u>886,909</u>	<u>\$ 810,534</u>	<u>\$ 76,375</u>
Expenditures				
Instruction				
Property	78,007	0	\$ 90,635	\$ (90,635)
Student Support Services				
Property	0	108,786	0	108,786
Instructional Support Staff				
Property	2,018	0	0	0
General Administration				
Supplies	0	0	35,701	(35,701)
Property	24,385	0	0	0
Central Services				
Other Expense	22	0	0	0
Operations and Maintenance				
Salaries	111,969	0	0	0
Purchased Professional Services	75,528	0	76,000	(76,000)
Purchased Property Services	291,388	175,844	514,000	(338,156)
Property	62,882	11,927	264,000	(252,073)
Other Support Services				
Equipment	<u>1,130</u>	<u>0</u>	<u>80,000</u>	<u>(80,000)</u>
Total expenditures	<u>647,329</u>	<u>296,557</u>	<u>\$ 1,060,336</u>	<u>\$ (763,779)</u>
Receipts over (under) expenditures	139,015	590,352		
Unencumbered cash, July 1	<u>108,974</u>	<u>247,989</u>		
Unencumbered cash, June 30	<u>\$ 247,989</u>	<u>\$ 838,341</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
 DRIVER TRAINING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended June 30, 2021
 (With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Other Revenue	\$ 7,800	\$ 10,150	\$ 20,000	\$ (9,850)
State Sources				
State Safety Aid	8,450	4,998	7,500	(2,502)
Total cash receipts	<u>16,250</u>	<u>15,148</u>	<u>\$ 27,500</u>	<u>\$ (12,352)</u>
Expenditures				
Instruction				
Salaries	8,280	7,625	\$ 14,999	\$ (7,374)
Employee Benefits	961	1,669	2,200	(531)
Purchased Professional Services	0	7,350	0	7,350
Supplies	4,054	580	5,000	(4,420)
Equipment	0	204	199	5
Vehicle Operations and Maintenance				
Purchased Professional Services	0	77	14,000	(13,923)
Motor fuel	61	761	1,200	(439)
Total expenditures	<u>13,356</u>	<u>18,266</u>	<u>\$ 37,598</u>	<u>\$ (19,332)</u>
Receipts over (under) expenditures	2,894	(3,118)		
Unencumbered cash, July 1	<u>7,205</u>	<u>10,099</u>		
Unencumbered cash, June 30	<u>\$ 10,099</u>	<u>\$ 6,981</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Student Receipts Lunch & Breakfast	\$ 101,659	\$ 1,062	\$ 136,150	\$ (135,088)
Adult and Student Sales	14,060	8,295	33,300	(25,005)
Miscellaneous	44,949	6,364	50,000	(43,636)
State Sources				
Equalization Aid	6,341	6,461	5,420	1,041
Federal Sources				
Child Nutrition Programs	693,639	763,581	549,958	213,623
Operating Transfers				
General	0	606	90,000	(89,394)
Total cash receipts	<u>860,648</u>	<u>786,369</u>	<u>\$ 864,828</u>	<u>\$ (78,459)</u>
Expenditures				
Operations & Maintenance				
Purchased Property Services	11,823	5,384	\$ 15,039	\$ (9,655)
Supplies	270	0	0	0
Food Service Operation				
Salaries	356,271	280,394	324,500	(44,106)
Employee Benefits	70,520	64,284	65,000	(716)
Supplies	386,885	388,311	450,000	(61,689)
Property	4,298	33,286	10,000	23,286
Other	0	0	20,000	(20,000)
Total expenditures	<u>830,067</u>	<u>771,659</u>	<u>\$ 884,539</u>	<u>\$ (112,880)</u>
Receipts over (under) expenditures	30,581	14,710		
Unencumbered cash, July 1	<u>2,977</u>	<u>33,558</u>		
Unencumbered cash, June 30	<u>\$ 33,558</u>	<u>\$ 48,268</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		<u>Variance</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash Receipts				
Local Sources				
Other Reimbursements	\$ 7,337	\$ 3,972	\$ 10,000	\$ (6,028)
State Sources				
State Aid	0	0	7,500	(7,500)
Operating Transfers				
General	<u>35,000</u>	<u>51,232</u>	<u>40,000</u>	<u>11,232</u>
Total cash receipts	<u>42,337</u>	<u>55,204</u>	<u>\$ 57,500</u>	<u>\$ (2,296)</u>
Expenditures				
Instruction Support Staff				
Salaries	20,267	0	\$ 24,000	\$ (24,000)
Purchased Professional Services	5,683	18,562	7,549	11,013
Other Purchased Services	20,788	12,701	2,500	10,201
Supplies	1,014	3,016	25,000	(21,984)
Central Services				
Salaries	<u>0</u>	<u>2,843</u>	<u>0</u>	<u>2,843</u>
Total expenditures	<u>47,752</u>	<u>37,122</u>	<u>\$ 59,049</u>	<u>\$ (21,927)</u>
Receipts over (under) expenditures	(5,415)	18,082		
Unencumbered cash, July 1	<u>6,964</u>	<u>1,549</u>		
Unencumbered cash, June 30	<u>\$ 1,549</u>	<u>\$ 19,631</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 21

SPECIAL PURPOSE FUNDS
PARENT EDUCATION PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash Receipts				
Operating Transfers				
Supplemental General	\$ 26,340	\$ 26,340	\$ 26,340	\$ 0
Expenditures				
Student Support Services				
Other Purchased Services	26,340	26,340	\$ 26,340	\$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Other	\$ 0	\$ 131,251	\$ 0	\$ 131,251
Federal Sources				
Medicaid	0	37,041	0	37,041
Operating Transfers				
General	1,960,454	2,042,374	1,892,822	149,552
Supplemental General	1,147,535	1,054,953	1,270,000	(215,047)
Total cash receipts	<u>3,107,989</u>	<u>3,265,619</u>	<u>\$ 3,162,822</u>	<u>\$ 102,797</u>
Expenditures				
Instruction				
Salaries	42,400	16,199	\$ 0	\$ 16,199
Employee Benefits	3,214	3,572	0	3,572
Purchased Professional Services	52,098	53,578	65,078	(11,500)
Payments to Special Education COOP	2,714,871	2,704,145	2,920,000	(215,855)
Supplies	7,544	3,543	7,500	(3,957)
Vehicle Operating Services				
Salaries	181,734	204,235	0	204,235
Employee Benefits	20,719	22,536	0	22,536
Other Purchased Services	0	6,162	0	6,162
Motor Fuel	15,306	15,958	33,320	(17,362)
Equipment	201	0	0	0
Supervision				
Salaries	0	0	185,000	(185,000)
Employee Benefits	0	0	23,000	(23,000)
Total expenditures	<u>3,038,087</u>	<u>3,029,928</u>	<u>\$ 3,233,898</u>	<u>\$ (203,970)</u>
Receipts over (under) expenditures	69,902	235,691		
Unencumbered cash, July 1	<u>13,818</u>	<u>83,720</u>		
Unencumbered cash, June 30	<u>\$ 83,720</u>	<u>\$ 319,411</u>		

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended June 30, 2021
 (With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
State Sources				
KPERS	\$ 1,141,572	\$ 1,052,364	\$ 1,293,401	\$ (241,037)
Total cash receipts	<u>1,141,572</u>	<u>1,052,364</u>	<u>\$ 1,293,401</u>	<u>\$ (241,037)</u>
Expenditures				
Instruction				
Employee Benefits	662,112	610,371	\$ 750,173	\$ (139,802)
Student Support				
Employee Benefits	79,910	73,665	90,538	(16,873)
Instructional Support				
Employee Benefits	45,663	42,095	51,736	(9,641)
General Administration				
Employee Benefits	57,079	52,618	64,671	(12,053)
School Administration				
Employee Benefits	79,910	73,665	90,538	(16,873)
Other Supplemental Services				
Employee Benefits	34,247	31,571	38,802	(7,231)
Operations and Maintenance				
Employee Benefits	68,494	63,142	77,604	(14,462)
Student Transportation Services				
Employee Benefits	45,663	42,095	51,736	(9,641)
Food Services				
Employee Benefits	<u>68,494</u>	<u>63,142</u>	<u>77,603</u>	<u>(14,461)</u>
Total expenditures	<u>1,141,572</u>	<u>1,052,364</u>	<u>\$ 1,293,401</u>	<u>\$ (241,037)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2o

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
State Sources				
State Aid	\$ 16,212	\$ 0	\$ 0	\$ 0
Miscellaneous	1,500	0	5,000	(5,000)
Operating Transfers				
General	172,440	145,877	200,000	(54,123)
Total cash receipts	190,152	145,877	<u>205,000</u>	<u>(59,123)</u>
Expenditures				
Instruction Support Staff				
Salaries	113,293	87,979	\$ 130,842	\$ (42,863)
Employee Benefits	36,144	19,877	40,000	(20,123)
Purchased Professional Services	3,795	174	12,000	(11,826)
Other Purchased Services	1,050	0	0	0
Supplies	1,673	1,370	2,500	(1,130)
Property	0	0	20,000	(20,000)
Other	11,162	0	0	0
Student Transportation Services				
Salaries	21,670	16,913	0	16,913
Employee Benefits	1,658	1,294	0	1,294
Total expenditures	190,445	127,607	<u>205,342</u>	<u>(77,735)</u>
Receipts over (under) expenditures	(293)	18,270		
Unencumbered cash, July 1	491	198		
Unencumbered cash, June 30	\$ <u>198</u>	\$ <u>18,468</u>		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2p

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Donations	\$ 198,619	\$ 314,402	\$ 400,000	\$ (85,598)
Federal Sources				
Grant	58,681	55,269	60,000	(4,731)
State Sources				
State Aid	9,563	0	0	0
Total cash receipts	266,863	369,671	\$ 460,000	\$ (90,329)
Expenditures				
Instruction				
Salaries	51,642	54,500	\$ 63,340	\$ (8,840)
Employee Benefits	1,039	0	0	0
Supplies	0	26,449	0	26,449
General Administration				
Supplies	231,203	177,978	470,000	(292,022)
Student Activities				
Miscellaneous	9,563	0	0	0
Other	0	6,000	0	6,000
Total expenditures	293,447	264,927	\$ 533,340	\$ (268,413)
Receipts over (under) expenditures	(26,584)	104,744		
Unencumbered cash, July 1	99,924	73,340		
Unencumbered cash, June 30	\$ 73,340	\$ 178,084		

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2g

SPECIAL PURPOSE FUNDS
CARL PERKINS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Reimbursements	\$ 20,589	\$ 5,003
Total Receipts	<u>20,589</u>	<u>5,003</u>
Expenditures		
Instruction		
Salaries	2,000	4,000
Employee Benefits	154	307
Purchased Professional Services	0	167
Professional Development	4,113	0
Supplies	<u>14,322</u>	<u>529</u>
Total expenditures	<u>20,589</u>	<u>5,003</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Operating Transfers		
General	\$ <u>100,000</u>	\$ <u>200,000</u>
Expenditures		
Operations & Maintenance		
Utilities	<u>0</u>	<u>11,517</u>
Receipts over (under) expenditures	100,000	188,483
Unencumbered cash, July 1	<u>0</u>	<u>100,000</u>
Unencumbered cash, June 30	\$ <u><u>100,000</u></u>	\$ <u><u>288,483</u></u>

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2s

SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIALS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Local Sources		
Fees	\$ <u>82,767</u>	\$ <u>118,750</u>
Total Receipts	<u>82,767</u>	<u>118,750</u>
Expenditures		
Instruction		
Supplies	60,808	73,310
Support Services		
Supplies	<u>(20)</u>	<u>0</u>
Total expenditures	<u>60,788</u>	<u>73,310</u>
Receipts over (under) expenditures	21,979	45,440
Unencumbered cash, July 1	<u>542</u>	<u>22,521</u>
Unencumbered cash, June 30	\$ <u><u>22,521</u></u>	\$ <u><u>67,961</u></u>

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2t

SPECIAL PURPOSE FUNDS
TITLE I
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 290,880	\$ 306,919
Total Receipts	<u>290,880</u>	<u>306,919</u>
Expenditures		
Instruction		
Salaries	227,537	251,601
Employee Benefits	24,760	37,979
Purchased Professional Services	6,143	0
Supplies	18,265	17,947
Other Purchased Services	1,169	400
Student Transportation		
Other Purchased Services	<u>0</u>	<u>11,998</u>
Total expenditures	<u>277,874</u>	<u>319,925</u>
Receipts over (under) expenditures	13,006	(13,006)
Unencumbered cash, July 1	<u>0</u>	<u>13,006</u>
Unencumbered cash, June 30	\$ <u><u>13,006</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2u

SPECIAL PURPOSE FUNDS
TITLE II A - TEACHER QUALITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 39,196	\$ 46,359
Total Receipts	<u>39,196</u>	<u>46,359</u>
Expenditures		
Instruction		
Salaries	39,196	46,584
Employee Benefits	<u>(225)</u>	<u>0</u>
Total expenditures	<u>38,971</u>	<u>46,584</u>
Receipts over (under) expenditures	225	(225)
Unencumbered cash, July 1	<u>0</u>	<u>225</u>
Unencumbered cash, June 30	\$ <u><u>225</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2v

SPECIAL PURPOSE FUNDS
21ST CCLC
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 101,613	\$ 99,613
Total Receipts	<u>101,613</u>	<u>99,613</u>
Expenditures		
Instruction		
Salaries	64,971	84,927
Employee Benefits	4,980	7,528
Purchased Professional Services	6,749	5,204
Other Purchased Services	875	(565)
Supplies	<u>7,026</u>	<u>19,531</u>
Total expenditures	<u>84,601</u>	<u>116,625</u>
Receipts over (under) expenditures	17,012	(17,012)
Unencumbered cash, July 1	<u>0</u>	<u>17,012</u>
Unencumbered cash, June 30	\$ <u><u>17,012</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2w

SPECIAL PURPOSE FUNDS
21ST CCLC 2nd Grant
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 0	\$ 101,987
Total Receipts	<u>0</u>	<u>101,987</u>
Expenditures		
Instruction		
Salaries	0	56,431
Employee Benefits	0	4,674
Purchased Professional Services	0	(20,171)
Supplies	<u>0</u>	<u>60,019</u>
Total expenditures	<u>0</u>	<u>100,953</u>
Receipts over (under) expenditures	0	1,034
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 1,034</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2x

SPECIAL PURPOSE FUNDS
ESSER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 0	\$ 0
Total Receipts	<u>0</u>	<u>0</u>
Expenditures		
Instruction		
Salaries	0	383,813
Benefits	0	25,830
Supplies	0	540
Other Purchased Services	0	30,625
Student Support Services		
Salaries	0	23,671
Instructional Support Staff		
Salaries	0	3,292
General Administration		
Purchased Professional Services	0	2,632
Student Administration		
Salaries	0	4,578
Central Services		
Salaries	0	3,236
Operations and Maintenance		
Salaries	0	2,797
Student Transportation Services		
Salaries	0	4,801
Food Service		
Salaries	<u>0</u>	<u>11,507</u>
Total expenditures	<u>0</u>	<u>497,322</u>
Receipts over (under) expenditures	0	(497,322)
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>(497,322)</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2y

SPECIAL PURPOSE FUNDS
CARES ACT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 112,306	\$ 111,947
Total Receipts	<u>112,306</u>	<u>111,947</u>
Expenditures		
Instruction		
Salaries	0	38,651
Benefits	0	2,399
Supplies	101,493	69,476
Other	10,232	0
Operations and Maintenance		
Supplies	282	1,421
Vehicle Operating Services		
Supplies	<u>299</u>	<u>0</u>
Total expenditures	<u>112,306</u>	<u>111,947</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2z

SPECIAL PURPOSE FUNDS
SPARKS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Federal Sources		
Grants	\$ 0	\$ 237,636
Total Receipts	<u>0</u>	<u>237,636</u>
Expenditures		
Instruction		
Supplies	8,391	85,836
Other	474	48,289
Operations and Maintenance		
Supplies	3,035	70,064
Vehicle Operating Services		
Supplies	429	0
Food Service Operations		
Salaries	9,400	5,298
Supplies	419	1,433
Other	<u>4,404</u>	<u>164</u>
Total expenditures	<u>26,552</u>	<u>211,084</u>
Receipts over (under) expenditures	(26,552)	26,552
Unencumbered cash, July 1	<u>0</u>	<u>(26,552)</u>
Unencumbered cash, June 30	\$ <u><u>(26,552)</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2aa

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	\$ 50,929	\$ 53,783	\$ 48,670	\$ 5,113
Delinquent	1,456	2,336	1,883	453
Other	146	160	0	160
County sources				
Recreational Vehicle	138	173	130	43
Commercial Vehicle	176	185	151	34
Motor Vehicle Taxes	5,598	6,256	5,888	368
Total cash receipts	<u>58,443</u>	<u>62,893</u>	<u>\$ 56,722</u>	<u>\$ 6,171</u>
Expenditures				
Community Service Operation				
Community Services Operations	<u>37,943</u>	<u>84,848</u>	<u>\$ 84,848</u>	<u>\$ 0</u>
Total expenditures	<u>37,943</u>	<u>84,848</u>	<u>\$ 84,848</u>	<u>\$ 0</u>
Receipts over (under) expenditures	20,500	(21,955)		
Unencumbered cash, July 1	<u>11,714</u>	<u>32,214</u>		
Unencumbered cash, June 30	<u>\$ 32,214</u>	<u>\$ 10,259</u>		

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2bb

BOND AND INTEREST FUNDS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local sources				
Ad valorem property	\$ 552,686	\$ 618,598	\$ 560,689	\$ 57,909
Delinquent	16,414	26,318	20,472	5,846
Other	1,871	3,359	0	3,359
County sources				
Motor vehicle	67,002	65,992	61,988	4,004
Recreational Vehicle	1,635	1,833	1,366	467
Commercial Vehicle	1,896	1,988	1,584	404
State sources				
Equalization aid	835,749	833,951	833,951	0
Total cash receipts	<u>1,477,253</u>	<u>1,552,039</u>	<u>\$ 1,480,050</u>	<u>\$ 71,989</u>
Expenditures				
Debt service				
Bond principal	1,120,000	1,140,000	\$ 1,140,000	\$ 0
Interest	<u>272,768</u>	<u>249,918</u>	<u>249,918</u>	<u>0</u>
Total expenditures	<u>1,392,768</u>	<u>1,389,918</u>	<u>\$ 1,389,918</u>	<u>\$ 0</u>
Receipts over (under) expenditures	84,485	162,121		
Unencumbered cash, July 1	<u>825,621</u>	<u>910,106</u>		
Unencumbered cash, June 30	<u>\$ 910,106</u>	<u>\$ 1,072,227</u>		

See Independent Auditor's Report

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2cc

BUSINESS FUNDS
HEALTH INSURANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended June 30, 2021
(With Comparative Actual totals for the Prior Year Ended June 30, 2020)

	<u>2020</u>	<u>2021</u>
Cash Receipts		
Other		
Premiums	\$ 1,308,434	\$ 1,082,796
Expenditures		
Claims and Administrative Services	<u>1,047,792</u>	<u>973,104</u>
Receipts over (under) expenditures	260,642	109,692
Unencumbered cash, July 1	<u>369,552</u>	<u>630,194</u>
Unencumbered cash, June 30	\$ <u><u>630,194</u></u>	\$ <u><u>739,886</u></u>

See Independent Auditor's Report

Unified School District Number 367
Osawatomie, Kansas

Schedule 2dd

TRUST FUNDS
SCHOLARSHIP FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For Year Ended June 30, 2021

Scholarship Trust Funds	Balance Beginning of year	Gifts, Interest & Principal	Scholarship Disbursements	Balance End of year
Carter Development Fund	\$ 16,623	\$ (183)	\$ 200	\$ 16,240
K. R. Johnson Scholarship	2,600	480	1,000	2,080
Rae Lynn Jones Scholarship	225	1,002	750	477
Twin Rivers Jazz Band Scholarship	12,969	(141)	250	12,578
USD 367 Food Service Scholarship	7,784	(77)	1,000	6,707
Mac Steele Scholarship	5,760	4,924	350	10,334
Slayman/Elks School	16	0	0	16
Nadine Weber Memorial Scholarship	30,125	(307)	3,000	26,818
Silas/Hattie Whiteford Trust Scholarship	93,194	(137)	4,079	88,978
Whiteford Education Foundation	2,057	(14)	1,000	1,043
Hawkins Scholarship	102,186	(1,127)	1,000	100,059
Cindy Schwarz Scholarship	607	0	0	607
Osawatomie VFW Scholarship	10,832	136	750	10,218
Class of 1974	7,278	(76)	500	6,702
Class of 1967	3,600	2,063	1,000	4,663
Anon Demolay	459	197	200	456
Julie Taylor Scholarship	7,013	(73)	500	6,440
Derrick Jensen	2,866	74	500	2,440
Architecture Engineer Scholarship	63,583	(663)	4,000	58,920
Appenfeller Memorial Scholarship	11,196	129	500	10,825
Harold D Barnhart Memorial Scholarship	65,000	1,291	2,000	64,291
H. Dean Brown Memorial Scholarship	395	(2)	250	143
Sarah Ingle	3,983	(42)	300	3,641
William & Nadine Eddy Scholarship	13,999	(153)	300	13,546
George & Ann Graham Scholarship	81,078	805	1,400	80,483
Lois Hanna Kinkead Memorial Scholarship	26,619	(291)	550	25,778
Roy & Mary McDaniel Scholarship	14,430	238	300	14,368
John Vasquez Memorial Scholarship	26,003	(284)	550	25,169
VFW Auxiliary Scholarship	3,757	(39)	200	3,518
Robert J. Wagers Memorial Scholarship	47,984	(524)	1,000	46,460
Bruce Waggoner Memorial Scholarship	20,088	159	500	19,747
Bertha & Irvin Walter Memorial Scholarship	14,224	141	230	14,135
Marie Cherry Memorial Scholarship	7,111	(77)	200	6,834
Frank & Jackie Platt Memorial Scholarship	15,000	(161)	600	14,239
Andrew Workman Scholarship	14,060	(154)	300	13,606
ONEA Teacher Scholarship	5,863	1,829	620	7,072
Melvin Stockwell Scholarship	19,813	(216)	500	19,097
Cavinee Scholarship	26,036	(10)	525	25,501
John/Arlene Shaw	73,554	(809)	1,000	71,745
Rotary Archie Parks Scholarship	51,903	40	2,000	49,943
Marilyn Winegar Scholarship	15,498	(168)	500	14,830
ONEA Teachers Scholarship	14,986	24	0	15,010
Royce Bray Scholarship	603,374	(5,507)	22,000	575,867
Lurene Swenson Memorial Scholarship	4,905	(55)	0	4,850
Dick Booe Scholarship	1,916	(18)	350	1,548

See Independent Auditor's Report.

**Unified School District Number 367
Osawatomie, Kansas**

Schedule 2dd

TRUST FUNDS
SCHOLARSHIP FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For Year Ended June 30, 2021

Scholarship Trust Funds	Balance Beginning of year	Gifts, Interest & Principal	Scholarship Disbursements	Balance End of year
Adams Family Scholarship	\$ 4,581	\$ (48)	\$ 300	\$ 4,233
Partners in Education	14,767	1,342	1,200	14,909
Frank & Rosie Bowker	8,363	1,284	3,500	6,147
Robert Kitchen Memorial	2,528	(28)	0	2,500
Joe Fenoughty	76	998	150	924
Lambert-Goodwin	55,830	(612)	1,000	54,218
Rickman	0	2,667	0	2,667
Paul L. & Ida M. Trump Scholarship	0	35,951	4,500	31,451
Dustin Eaks	2,590	674	1,000	2,264
Total Trust Funds	\$ 1,641,287	\$ 44,452	\$ 68,404	\$ 1,617,335

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 3

AGENCY FUNDS
SCHOOL ACTIVITY FUNDS
CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
For the Year Ended June 30, 2021

<u>Fund</u>	<u>Balance</u> <u>Beginning of Year</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>End of year</u>
Student Organization Accounts				
O.H.S. Concessions	\$ 546	\$ 13,736	\$ 13,974	\$ 308
Catering Club	1,002	0	320	682
Elementary Yearbook Club	3,606	4,980	3,391	5,195
Yearbook Club O.H.S.	3,181	9,195	5,474	6,902
Yearbook Club O.M.S.	1,189	2,060	149	3,100
Journalism Club	2,840	94	94	2,840
Washington DC Club	14,582	51,267	55,590	10,259
Fellowship Christian Athletes	157	0	0	157
Art Club	183	0	0	183
O.M.S. Concessions	5,324	3,347	4,513	4,158
Lady Trojan Basketball	21	260	219	62
BB Club O.H.S.	772	138	0	910
Band Club O.H.S.	300	950	567	683
O.M.S. Band	856	0	352	504
O.M.S. Cheerleaders	390	0	0	390
Choir O.H.S.	3,022	1,253	1,956	2,319
Class of 2018	0	17	17	0
Class of 2020	(402)	1,722	17	1,303
Class of 2021	1,441	3,729	5,170	0
Class of 2022	1,433	1,450	1,533	1,350
Class of 2023	212	790	244	758
Class of 2024	0	520	37	483
Trojan Faculty Club	1,236	268	463	1,041
Faculty Club O.H.S.	1,286	2,547	3,343	490
FCCLA	1,053	2,260	1,616	1,697
O.M.S. Ambassadors	1,511	0	0	1,511
O.M.S. Reading Club	231	0	0	231
O.H.S. National Honor Soc	610	360	69	901
O.H.S. FBLA	169	565	327	407
O.H.S. Kays	2,808	1,526	764	3,570
O.H.S. STUCO	1,991	2,430	2,935	1,486
O.H.S. Science Club	13,404	3,387	10,153	6,638
O.H.S. STAC	930	12,081	1,828	11,183
O.M.S. Faculty Club	348	3,741	3,518	571
O.M.S. STAC	2,127	15,544	13,630	4,041
2nd Grade Economics	128	0	0	128
Spanish Club	2,426	2,150	4,576	0
Swenson School STAC	7,813	1,685	1,896	7,602
Swenson School Faculty Club	183	200	0	383
O.H.S. Flag Corps	324	0	0	324
O.M.S. Drama Club	54	0	0	54
SADD Club	1,966	34	0	2,000
O.M.S. SADD	551	0	0	551
After Prom	26,898	4,542	25,591	5,849
OHS Spirit Squad	5,049	9,623	13,742	930

See Independent Auditor's Report.

Unified School District Number 367
Osawatomie, Kansas

Schedule 3

AGENCY FUNDS
SCHOOL ACTIVITY FUNDS
CASH RECEIPTS, CASH DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2021

<u>Fund</u>	<u>Balance</u> <u>Beginning of Year</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>End of year</u>
Student Organization Accounts - continued				
Trojan STAC	\$ 4,514	\$ 2,109	\$ 1,238	\$ 5,385
Adult Ed Vending	716	0	0	716
IA Student Organization	0	40	2	38
FFA Club	1,365	1,390	830	1,925
Baseball Club	6	2,601	2,254	353
Wrestling Club	45	0	0	45
Watch D.O.G.S.	71	0	0	71
Football Club	790	0	0	790
Softball Club	77	798	797	78
Cross Country Club	104	138	138	104
Other	242	400	727	(85)
HS Volleyball Club	628	770	1,264	134
Oz Envy Club	19,198	17,261	11,624	24,835
Swim Club	95	529	559	65
	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 141,602	\$ 184,487	\$ 197,501	\$ 128,588
	<hr/>	<hr/>	<hr/>	<hr/>

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Unified School District Number 367
Osawatomie, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
For the Year Ended June 30, 2021

<u>Fund</u>	Balance <u>Beginning of Year</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance <u>End of Year</u>
Fees and User Charges				
Sales Tax	\$ 11	\$ 6,950	\$ 6,950	\$ 11
C/A Ind. Arts Club O.H.S.	0	983	983	0
C/A Now Account	<u>52</u>	<u>582</u>	<u>615</u>	<u>19</u>
	<u>63</u>	<u>8,515</u>	<u>8,548</u>	<u>30</u>
Gate Receipts				
Athletics	<u>0</u>	<u>37,880</u>	<u>37,880</u>	<u>0</u>
 Total all Schools	 \$ <u>63</u>	 \$ <u>46,395</u>	 \$ <u>46,428</u>	 \$ <u>30</u>

See Independent Auditor's Report.

Unified School District Number 367
Osawatimie, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2021

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Grantor's Number	Program Revenue Amount	Program Expenditure Amount
<u>U.S. Department of Agriculture</u>				
<u>Pass Through Kansas Department of Education</u>				
Child Nutrition Cluster				
National School Lunch Program (NSLP)	10.555	N/A	\$ 140,255	\$ 140,255
Summer Food Service Program for Child.	10.559	N/A	623,326	623,326
Total Child Nutrition Cluster			763,581	763,581
TOTAL DEPARTMENT OF AGRICULTURE			763,581	763,581
<u>U.S. Department of Education</u>				
<u>Pass Through Kansas Department of Education</u>				
Title I Grants	84.010	DO367	284,548	297,554
Improving Teacher Quality State Grants	84.367	DO367	46,359	46,584
Student Support & Academic				
Enrichment Program	84.424	N/A	22,371	22,371
ESSER I COVID-19	84.425	N/A	28,019	28,019
ESSER I COVID-19	84.425	N/A	111,947	111,947
ESSER 2	84.425	N/A	0	497,322
Title IV 21st CCLC	84.287	N/A	99,613	116,625
Title IV 21st CCLC	84.287	N/A	101,987	100,953
Carl D Perkins	84.048	N/A	5,003	5,003
TOTAL DEPARTMENT OF EDUCATION			699,847	1,226,378
			1,463,428	1,989,959
<u>U.S. Department of the Treasury</u>				
<u>Pass Through Miami County, Kansas</u>				
Coronavirus Relief Funds	21.019	N/A	237,636	211,084
<u>U.S. Department of Health and Human Services</u>				
<u>Pass Through Kansas Department of Education</u>				
Temporary Assistance for Needy				
Families (TANF)	93.558	N/A	27,250	27,250
TOTAL FEDERAL AWARDS			\$ 1,728,314	\$ 2,228,293

There were no amounts that were passed through to subrecipients.

See Independent Auditor's Report.
See accompanying notes.

Unified School District Number 367
Osawatomie, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2021

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2021.

NOTE D. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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

Board of Education
Unified School district Number 367
Osawatomie, KS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Unified School District Number 367, Osawatomie, KS, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's regulatory basis financial statements, and have issued our report thereon dated November 11, 2021. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-01 that we consider to be a material weakness.

Compliance and Other Matters

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

District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 11, 2021

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

Board of Education
Unified School district Number 367
Osawatomie, KS

Report on Compliance for Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-01 that we consider to be a material weakness

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
November 11, 2021

**Unified School District Number 367
Osawatomie, Kansas**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited was prepared in accordance with GAAP:	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
10.555,10.559	Child Nutrition Cluster	\$ 763,581
84.425	ESSER I COVID-19	28,019
84.425	ESSER I COVID-19	111,947
84.425	ESSER 2	497,322

Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 750,000</u>
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Auditee qualified as a low-risk auditee?	<u>No</u>
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Prior Year Schedule of Findings and Questioned Costs	Yes
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**Unified School District Number 367
Osawatomie, Kansas**

**PRIOR YEAR SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2021**

Finding 2020-01

Grants affected 10.553, 10.555, 10.559

- Criteria:** Bank reconciliations should be performed on a timely basis and bank accounts reconciled to the general ledger.
- Condition:** Bank reconciliations for the year ended June 30, 2020 were not completed until months after the year-end and at times did not reconcile to the general ledger.
- Cause:** The District has implemented a new software and staff did not have the proper training on the software. Furthermore, the software is not designed for the basis of accounting used by the District making the transition from the former software to this one even more difficult.
- Effect:** As a result of the above bank reconciliations were not performed on a timely basis.
- Recommendation:** The District should consider proper training on the new software system and have staff perform the bank reconciliations timely and have the reconciliations reviewed by Board of Education on a monthly basis.
- Follow up** The District has allocated additional district staff, with public accounting experience, to perform monthly bank reconciliations.
- The bank reconciliations for the current year were done on a timely basis.