

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)  
GODDARD, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2021**



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## INDEPENDENT AUDITORS' REPORT

### Board of Education

**Unified School District No. 265, Sedgwick County, Kansas (Goddard)**  
**Goddard, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 auditors' 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

## **Board of Education**

### **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

#### *Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

#### *Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of **June 30, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information 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 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 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.

**Board of Education****Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated January 29, 2021. The 2020 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2021, on our consideration of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control over financial reporting and compliance.

***BFR CPA, LLC***

BFR CPA, LLC

December 17, 2021

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	Payable	Balance
General Fund	\$ 0	\$ 0	\$ 38,319,660	\$ 38,319,660	\$ 0	\$ 200,829	\$ 200,829
Special Purpose Funds							
Supplemental General	545,811	0	12,729,293	12,688,718	586,386	3,900	590,286
Preschool-Aged At-Risk	35,000	0	257,255	267,255	25,000	91	25,091
At Risk (K-12)	95,000	0	2,023,152	2,043,152	75,000	118	75,118
Bilingual Education	25,000	0	231,567	241,567	15,000	0	15,000
Virtual Education	20,000	0	147,670	152,670	15,000	0	15,000
Capital Outlay	2,534,037	0	4,773,585	5,363,411	1,944,211	751,290	2,695,501
Driver Training	215,745	0	151,601	127,507	239,839	0	239,839
Food Service	672,460	0	2,788,324	2,734,229	726,555	35,461	762,016
Professional Development	57,648	0	13,219	35,867	35,000	945	35,945
Parent Education	50,000	0	116,014	126,014	40,000	19,254	59,254
Summer School	7,500	0	53,095	55,595	5,000	0	5,000
Special Education	1,480,151	0	11,324,878	10,593,485	2,211,544	54,330	2,265,874
Career and Postsecondary Education	65,000	0	1,171,301	1,186,301	50,000	37,197	87,197
Cost of Living	0	0	0	0	0	0	0
KPERS Contribution	0	0	4,794,796	4,794,796	0	0	0
Federal Funds	(125,424)	0	963,896	2,835,933	(1,997,461)	59,710	(1,937,751)
Gifts and Grants	19,526	0	1,252	(192,724)	213,502	49,575	263,077
Contingency Reserve	1,000,000	0	0	505,108	494,892	505,108	1,000,000
Textbook Rental	886,212	0	701,086	344,745	1,242,553	23,077	1,265,630
District Activity	259,091	0	339,653	316,596	282,148	0	282,148
Debt Service Funds							
Bond and Interest	11,747,033	0	11,463,108	11,221,191	11,988,950	0	11,988,950
Special Assessment	124,822	0	47,108	47,556	124,374	0	124,374
Capital Projects	2,845,618	0	363	2,845,981	0	0	0
	<u>\$ 22,560,230</u>	<u>\$ 0</u>	<u>\$ 92,411,876</u>	<u>\$ 96,654,613</u>	<u>\$ 18,317,493</u>	<u>\$ 1,740,885</u>	<u>\$ 20,058,378</u>

Composition of Cash:

Checking Accounts	\$ 9,758,721
Sweep Account	10,070,253
Investments	831,274
	<u>20,660,248</u>
Agency Funds	(601,870)
	<u>\$ 20,058,378</u>

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

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Unified School District No. 265** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Goddard, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

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-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Projects 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.

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2021.

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

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

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

Federal Funds  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook Rental Fund

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 2 - In Substance Receipt in Transit:**

The District received \$2,501,947 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 3 - Defined Benefit Pension Plan:**

Plan description

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

Contributions

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

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

Senate Substitute for House Bill 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.

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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 \$4,794,796 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$48,569,952. 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 this financial statement.

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

**Note 4 - Contingencies:**

Grant Programs

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

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. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 5 - Postemployment Benefits:**

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

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 6 - Subsequent Events:**

The District has evaluated subsequent events through December 17, 2021, the date which the financial statement was available to be issued.

Subsequent to June 30, 2021, the District entered into a noncancelable equipment lease for buses. Terms of the lease agreement calls for sixty monthly payments of \$30,778.53 commencing October 8, 2021.

**Note 7 - Deposits and Investments:**

As of June 30, 2021, the District had the following investments and maturities:

Investment Type	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 831,274	S&P AA+AF/SLT

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

K.S.A. 12-1675 limits the District's 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 rating of the District's investments is noted above.

*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:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	100%

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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%. All deposits were legally secured at June 30, 2021.

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

At June 30, 2021, the District's carrying amount of deposits was \$19,828,974 and the bank balance was \$20,129,465. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$3,705,672 was covered by federal depository insurance and the remaining \$16,423,793 was collateralized with securities held by the pledging financial institutions' 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 to be adequately secured.

At June 30, 2021, the District had invested \$831,274 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**Note 8 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:										Total
	Preschool- Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Development	Parent Education	Summer School	Special Education	Career and Postsecondary Education	
General Fund	\$ 257,255	\$ 1,323,152	\$ 181,567	\$ 146,360	\$ 5,000	\$ 11,576	\$ 36,045	\$ 53,095	\$ 6,074,915	\$ 1,109,017	\$ 9,197,982
Supplemental General Fund	0	700,000	50,000	0	0	0	0	0	3,301,938	0	4,051,938
	<u>\$ 257,255</u>	<u>\$ 2,023,152</u>	<u>\$ 231,567</u>	<u>\$ 146,360</u>	<u>\$ 5,000</u>	<u>\$ 11,576</u>	<u>\$ 36,045</u>	<u>\$ 53,095</u>	<u>\$ 9,376,853</u>	<u>\$ 1,109,017</u>	<u>\$ 13,249,920</u>

**Note 9 - Capital Projects:**

At year-end, capital project authorization compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
School Buildings Renovations and Improvements	<u>\$ 53,940,098</u>	<u>\$ 53,940,098</u>

**Note 10 - Reimbursed Expenditures:**

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

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 11 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 12 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Lease purchase payments are due monthly.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
2012 Series	2.00 - 3.00	3/1/12	\$ 9,865,000	10/1/25
2013 Series	2.00	2/1/13	\$ 7,695,000	10/1/24
2015 Series	3.00	12/1/15	\$ 9,285,000	10/1/25
2016-A Series	4.00 - 5.00	4/6/16	\$ 18,555,000	10/1/28
2016-B Series	3.00 - 5.00	4/27/16	\$ 37,135,000	10/1/29
2017-A Series	3.00 - 5.00	6/29/17	\$ 44,015,000	10/1/34
2018-A Series	3.00 - 3.25	5/22/18	\$ 7,985,000	10/1/34
2019-A Series Capital Outlay	4.00	11/6/19	\$ 5,200,000	10/1/24
2020-A Series	3.00	12/9/20	\$ 5,710,000	10/1/25
<b>Lease Purchase</b>				
20 School Buses	1.78	6/22/16	\$ 1,851,346	5/22/21
7 School Buses	3.23	9/5/18	\$ 914,644	9/5/23
Replacement Turf	2.76	6/5/19	\$ 940,255	6/5/24
Chromebooks	2.53	6/25/19	\$ 787,050	6/25/22
Technology Equipment	1.25	10/23/20	\$ 190,419	9/23/23
School Buses	1.25	11/30/20	\$ 335,268	10/30/25

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
2012 Series	\$ 7,105,000	\$ 0	\$ 7,105,000	\$ 0	\$ 98,584
2013 Series	2,420,000	0	460,000	1,960,000	43,800
2015 Series	9,060,000	0	50,000	9,010,000	271,050
2016-A Series	16,930,000	0	1,670,000	15,260,000	770,325
2016-B Series	37,135,000	0	2,710,000	34,425,000	1,615,850
2017-A Series	44,015,000	0	560,000	43,455,000	1,494,050
2018-A Series	7,985,000	0	75,000	7,910,000	249,925
2019-A Series Capital Outlay	5,200,000	0	1,005,000	4,195,000	187,900
2020-A Series	0	5,710,000	0	5,710,000	53,293
	<u>129,850,000</u>	<u>5,710,000</u>	<u>13,635,000</u>	<u>121,925,000</u>	<u>4,784,777</u>
<b>Lease Purchase</b>					
20 School Buses	351,332	0	351,332	0	3,135
7 School Buses	611,382	0	181,244	430,138	17,323
Replacement Turf	762,427	0	182,799	579,628	18,742
Chromebooks	531,302	0	262,294	269,008	10,414
Technology Equipment	0	186,741	46,021	140,720	1,584
School Buses	0	324,504	42,058	282,446	2,644
	<u>2,256,443</u>	<u>511,245</u>	<u>1,065,748</u>	<u>1,701,940</u>	<u>53,842</u>
	<u>\$ 132,106,443</u>	<u>\$ 6,221,245</u>	<u>\$ 14,700,748</u>	<u>\$ 123,626,940</u>	<u>\$ 4,838,619</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	
2022	\$ 7,930,000	\$ 770,018	\$ 8,700,018	\$ 4,534,525	\$ 33,325	\$ 4,567,850	\$ 13,267,868
2023	8,265,000	514,109	8,779,109	4,232,975	16,526	4,249,501	13,028,610
2024	8,720,000	329,219	9,049,219	3,911,700	4,886	3,916,586	12,965,805
2025	9,120,000	66,302	9,186,302	3,561,825	752	3,562,577	12,748,879
2026	8,440,000	22,292	8,462,292	3,214,900	60	3,214,960	11,677,252
2027 - 2031	46,770,000	0	46,770,000	9,680,950	0	9,680,950	56,450,950
2032 - 2035	32,680,000	0	32,680,000	1,926,950	0	1,926,950	34,606,950
	<u>\$ 121,925,000</u>	<u>\$ 1,701,940</u>	<u>\$ 123,626,940</u>	<u>\$ 31,063,825</u>	<u>\$ 55,549</u>	<u>\$ 31,119,374</u>	<u>\$ 154,746,314</u>

**REGULATORY REQUIRED  
SUPPLEMENTAL INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 40,638,539	\$ (2,318,879)	\$ 0	\$ 38,319,660	\$ 38,319,660	\$ 0
Special Purpose Funds						
Supplemental General	13,332,579	(643,861)	0	12,688,718	12,688,718	0
Preschool-Aged At-Risk	275,000	0	0	275,000	267,255	(7,745)
At Risk (K-12)	3,000,000	0	0	3,000,000	2,043,152	(956,848)
Bilingual Education	260,000	0	0	260,000	241,567	(18,433)
Virtual Education	527,500	0	0	527,500	152,670	(374,830)
Capital Outlay	6,700,000	0	0	6,700,000	5,363,411	(1,336,589)
Driver Training	175,000	0	0	175,000	127,507	(47,493)
Food Service	3,200,000	0	0	3,200,000	2,734,229	(465,771)
Professional Development	175,000	0	0	175,000	35,867	(139,133)
Parent Education	135,000	0	0	135,000	126,014	(8,986)
Summer School	150,000	0	0	150,000	55,595	(94,405)
Special Education	10,875,000	0	0	10,875,000	10,593,485	(281,515)
Career and Postsecondary Education	1,350,000	0	0	1,350,000	1,186,301	(163,699)
Cost of Living	7,946	0	0	7,946	0	(7,946)
KPERS Contribution	5,477,724	0	0	5,477,724	4,794,796	(682,928)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,835,933	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	(192,724)	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	505,108	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	344,745	XXXXXXXXXX
District Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	316,596	XXXXXXXXXX
Debt Service Funds						
Bond and Interest	11,230,545	0	0	11,230,545	11,221,191	(9,354)
Special Assessment	75,000	0	0	75,000	47,556	(27,444)
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,845,981	XXXXXXXXXX
	<u>\$ 97,584,833</u>	<u>\$ (2,962,740)</u>	<u>\$ 0</u>	<u>\$ 94,622,093</u>	<u>\$ 96,654,613</u>	<u>\$ (4,623,119)</u>



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 15,766	\$ 0	\$ 0	\$ 0
State Sources	37,411,175	38,319,660	40,638,539	(2,318,879)
	<u>37,426,941</u>	<u>38,319,660</u>	<u>\$ 40,638,539</u>	<u>\$ (2,318,879)</u>
Expenditures				
Instruction	12,642,207	12,705,489	\$ 13,124,248	\$ (418,759)
Student Support Services	1,717,010	1,816,203	1,787,526	28,677
Instructional Support Staff	1,435,188	1,328,733	1,437,613	(108,880)
General Administration	787,400	834,239	838,335	(4,096)
School Administration	2,740,184	2,831,501	2,854,075	(22,574)
Central Services	1,208,559	1,339,339	1,129,218	210,121
Operations & Maintenance	5,566,539	6,064,289	5,930,592	133,697
Student Transportation Services	2,365,213	2,198,220	2,664,083	(465,863)
Other Supplemental Services	0	875	0	875
Community Services Operations	0	2,790	0	2,790
Transfers	8,964,641	9,197,982	10,872,849	(1,674,867)
Adjustment to Comply with Legal Max	0	0	(2,318,879)	2,318,879
	<u>37,426,941</u>	<u>38,319,660</u>	<u>\$ 38,319,660</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,119,646	\$ 3,991,850	\$ 3,676,796	\$ 315,054
County Sources	702,626	643,310	605,120	38,190
State Sources	7,926,800	8,094,133	8,504,852	(410,719)
	<u>12,749,072</u>	<u>12,729,293</u>	<u>\$12,786,768</u>	<u>\$ (57,475)</u>
Expenditures				
Instruction	7,637,876	8,630,370	\$ 8,356,579	\$ 273,791
General Administration	6,362	6,410	11,000	(4,590)
Transfers	4,959,992	4,051,938	4,965,000	(913,062)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(643,861)</u>	<u>643,861</u>
	<u>12,604,230</u>	<u>12,688,718</u>	<u>\$12,688,718</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	144,842	40,575		
Unencumbered Cash, Beginning	400,969	545,811		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 545,811</u>	<u>\$ 586,386</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 254,753	\$ 257,255	\$ 260,000	\$ (2,745)
	<u>254,753</u>	<u>257,255</u>	<u>\$ 260,000</u>	<u>\$ (2,745)</u>
Expenditures				
Instruction	254,753	267,255	\$ 266,618	\$ 637
Operations & Maintenance	<u>0</u>	<u>0</u>	<u>8,382</u>	<u>(8,382)</u>
	<u>254,753</u>	<u>267,255</u>	<u>\$ 275,000</u>	<u>\$ (7,745)</u>
Receipts Over (Under) Expenditures	0	(10,000)		
Unencumbered Cash, Beginning	35,000	35,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,000</u>	<u>\$ 25,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 35,000	\$ (35,000)
Transfers	<u>2,076,926</u>	<u>2,023,152</u>	<u>2,962,849</u>	<u>(939,697)</u>
	<u>2,076,926</u>	<u>2,023,152</u>	<u>\$ 2,997,849</u>	<u>\$ (974,697)</u>
Expenditures				
Instruction	1,807,166	1,777,434	\$ 2,718,927	\$ (941,493)
Student Support Services	70,436	69,943	73,762	(3,819)
Instructional Support Staff	957	633	0	633
School Administration	150,001	146,680	158,003	(11,323)
Operations & Maintenance	<u>47,411</u>	<u>48,462</u>	<u>49,308</u>	<u>(846)</u>
	<u>2,075,971</u>	<u>2,043,152</u>	<u>\$ 3,000,000</u>	<u>\$ (956,848)</u>
Receipts Over (Under) Expenditures	955	(20,000)		
Unencumbered Cash, Beginning	94,045	95,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 95,000</u>	<u>\$ 75,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 15,000	\$ (15,000)
Transfers	218,703	231,567	230,000	1,567
	<u>218,703</u>	<u>231,567</u>	<u>\$ 245,000</u>	<u>\$ (13,433)</u>
Expenditures				
Instruction	218,703	241,567	\$ 260,000	\$ (18,433)
	<u>218,703</u>	<u>241,567</u>	<u>\$ 260,000</u>	<u>\$ (18,433)</u>
Receipts Over (Under) Expenditures	0	(10,000)		
Unencumbered Cash, Beginning	25,000	25,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25,000</u>	<u>\$ 15,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,087	\$ 1,310	\$ 2,500	\$ (1,190)
Transfers	86,249	146,360	525,000	(378,640)
	<u>87,336</u>	<u>147,670</u>	<u>\$ 527,500</u>	<u>\$ (379,830)</u>
Expenditures				
Instruction	23,488	24,541	\$ 453,500	\$ (428,959)
Student Support Services	14,465	18,751	15,000	3,751
School Administration	32,005	40,316	37,500	2,816
Central Services	17,378	21,407	21,500	(93)
Other Support Services	0	47,655	0	47,655
	<u>87,336</u>	<u>152,670</u>	<u>\$ 527,500</u>	<u>\$ (374,830)</u>
Receipts Over (Under) Expenditures	0	(5,000)		
Unencumbered Cash, Beginning	20,000	20,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>\$ 15,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 8,028,283	\$ 2,895,442	\$ 2,363,228	\$ 532,214
County Sources	378,735	412,426	384,910	27,516
State Sources	1,392,955	1,465,717	1,465,783	(66)
	<u>9,799,973</u>	<u>4,773,585</u>	<u>\$ 4,213,921</u>	<u>\$ 559,664</u>
Expenditures				
Instruction	759,125	1,189,826	\$ 1,000,000	\$ 189,826
Instructional Support Services	204,924	307,830	1,000,000	(692,170)
Central Services	1,223,339	1,359,055	1,500,000	(140,945)
Operations & Maintenance	330,873	467,638	400,000	67,638
Transportation	1,040,862	495,322	1,300,000	(804,678)
Facility Acquisition & Construction Services	5,640,566	333,840	307,100	26,740
Debt Services	153,135	1,209,900	1,192,900	17,000
	<u>9,352,824</u>	<u>5,363,411</u>	<u>\$ 6,700,000</u>	<u>\$ (1,336,589)</u>
Receipts Over (Under) Expenditures	447,149	(589,826)		
Unencumbered Cash, Beginning	2,086,888	2,534,037		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,534,037</u>	<u>\$ 1,944,211</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 37,450	\$ 126,305	\$ 100,000	\$ 26,305
State Sources	51,480	25,296	33,750	(8,454)
	<u>88,930</u>	<u>151,601</u>	<u>\$ 133,750</u>	<u>\$ 17,851</u>
Expenditures				
Instruction	77,484	84,270	\$ 140,000	\$ (55,730)
Vehicle Operations, Maintenance Services	19,741	43,237	35,000	8,237
	<u>97,225</u>	<u>127,507</u>	<u>\$ 175,000</u>	<u>\$ (47,493)</u>
Receipts Over (Under) Expenditures	(8,295)	24,094		
Unencumbered Cash, Beginning	224,040	215,745		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 215,745</u>	<u>\$ 239,839</u>		



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED JUNE 30, 2021**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,311,132	\$ 142,603	\$ 1,654,350	\$ (1,511,747)
State Sources	26,281	28,735	28,000	735
Federal Sources	1,188,205	2,611,986	974,591	1,637,395
Transfers	17,415	5,000	25,000	(20,000)
	<u>2,543,033</u>	<u>2,788,324</u>	<u>\$ 2,681,941</u>	<u>\$ 106,383</u>
Expenditures				
Operations & Maintenance	37,866	10,128	\$ 0	\$ 10,128
Food Service Operation	<u>2,622,112</u>	<u>2,724,101</u>	<u>3,200,000</u>	<u>(475,899)</u>
	<u>2,659,978</u>	<u>2,734,229</u>	<u>\$ 3,200,000</u>	<u>\$ (465,771)</u>
Receipts Over (Under) Expenditures	(116,945)	54,095		
Unencumbered Cash, Beginning	789,405	672,460		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 672,460</u>	<u>\$ 726,555</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 23,898	\$ 1,643	\$ 26,250	\$ (24,607)
Transfers	125,682	11,576	135,000	(123,424)
	<u>149,580</u>	<u>13,219</u>	<u>\$ 161,250</u>	<u>\$ (148,031)</u>
Expenditures				
Instructional Support Staff	119,711	35,867	\$ 175,000	\$ (139,133)
	<u>119,711</u>	<u>35,867</u>	<u>\$ 175,000</u>	<u>\$ (139,133)</u>
Receipts Over (Under) Expenditures	29,869	(22,648)		
Unencumbered Cash, Beginning	27,779	57,648		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,648</u>	<u>\$ 35,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Parent Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 80,370	\$ 79,969	\$ 80,370	\$ (401)
Transfers	37,601	36,045	50,000	(13,955)
	<u>117,971</u>	<u>116,014</u>	<u>\$ 130,370</u>	<u>\$ (14,356)</u>
Expenditures				
Instruction	116,279	119,949	\$ 135,000	\$ (15,051)
Student Support Services	3,675	6,065	0	6,065
	<u>119,954</u>	<u>126,014</u>	<u>\$ 135,000</u>	<u>\$ (8,986)</u>
Receipts Over (Under) Expenditures	(1,983)	(10,000)		
Unencumbered Cash, Beginning	51,983	50,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 50,000</u>	<u>\$ 40,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Summer School Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 57,483	\$ 53,095	\$ 150,000	\$ (96,905)
	<u>57,483</u>	<u>53,095</u>	<u>\$ 150,000</u>	<u>\$ (96,905)</u>
Expenditures				
Instruction	54,983	55,595	\$ 150,000	\$ (94,405)
	<u>54,983</u>	<u>55,595</u>	<u>\$ 150,000</u>	<u>\$ (94,405)</u>
Receipts Over (Under) Expenditures	2,500	(2,500)		
Unencumbered Cash, Beginning	5,000	7,500		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,500</u>	<u>\$ 5,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 95,775	\$ 1,851,340	\$ 30,000	\$ 1,821,340
Federal Sources	0	96,685	275,000	(178,315)
Transfers	10,175,563	9,376,853	10,500,000	(1,123,147)
	<u>10,271,338</u>	<u>11,324,878</u>	<u>\$10,805,000</u>	<u>\$ 519,878</u>
Expenditures				
Instruction	9,043,223	9,711,189	\$ 9,877,500	\$ (166,311)
Student Support Services	0	0	206,000	(206,000)
Instructional Support	65,835	249,574	67,500	182,074
General Administration	0	1,455	0	1,455
Operations & Maintenance	0	90,319	0	90,319
Student Transportation Serv	495,235	540,948	724,000	(183,052)
	<u>9,604,293</u>	<u>10,593,485</u>	<u>\$10,875,000</u>	<u>\$ (281,515)</u>
Receipts Over (Under) Expenditures	667,045	731,393		
Unencumbered Cash, Beginning	813,106	1,480,151		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,480,151</u>	<u>\$ 2,211,544</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 219,326	\$ 35,052	\$ 275,000	\$ (239,948)
State Sources	27,761	0	0	0
Federal Sources	43,153	27,232	50,000	(22,768)
Transfers	874,258	1,109,017	1,000,000	109,017
	<u>1,164,498</u>	<u>1,171,301</u>	<u>\$ 1,325,000</u>	<u>\$ (153,699)</u>
Expenditures				
Instruction	1,136,737	1,186,301	\$ 1,320,000	\$ (133,699)
Student Transportation Services	27,761	0	30,000	(30,000)
	<u>1,164,498</u>	<u>1,186,301</u>	<u>\$ 1,350,000</u>	<u>\$ (163,699)</u>
Receipts Over (Under) Expenditures	0	(15,000)		
Unencumbered Cash, Beginning	65,000	65,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 65,000</u>	<u>\$ 50,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 4,834,708	\$ 4,794,796	\$ 5,477,724	\$ (682,928)
	<u>4,834,708</u>	<u>4,794,796</u>	<u>\$ 5,477,724</u>	<u>\$ (682,928)</u>
Expenditures				
Instruction	2,996,552	2,971,815	\$ 3,395,093	\$ (423,278)
Student Support Services	235,450	233,507	266,765	(33,258)
Instructional Support Staff	193,389	191,792	219,109	(27,317)
General Administration	77,355	76,717	87,644	(10,927)
School Administration	394,512	391,255	446,982	(55,727)
Central Services	100,078	99,252	113,389	(14,137)
Operations & Maintenance	401,764	398,447	455,199	(56,752)
Student Transportation Services	271,711	269,467	307,848	(38,381)
Food Service Operation	163,897	162,544	185,695	(23,151)
	<u>4,834,708</u>	<u>4,794,796</u>	<u>\$ 5,477,724</u>	<u>\$ (682,928)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Bond and Interest Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,474,465	\$ 4,798,977	\$ 4,522,436	\$ 276,541
County Sources	809,955	914,819	845,015	69,804
State Sources	5,829,433	5,749,312	5,751,865	(2,553)
Federal Tax Credit	424,565	0	0	0
	<u>11,538,418</u>	<u>11,463,108</u>	<u>\$11,119,316</u>	<u>\$ 343,792</u>
Expenditures				
Debt Service	<u>11,230,666</u>	<u>11,221,191</u>	<u>\$11,230,545</u>	<u>\$ (9,354)</u>
	<u>11,230,666</u>	<u>11,221,191</u>	<u>\$11,230,545</u>	<u>\$ (9,354)</u>
Receipts Over (Under) Expenditures	307,752	241,917		
Unencumbered Cash, Beginning	11,439,281	11,747,033		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$11,747,033</u>	<u>\$11,988,950</u>		



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Special Assessment Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 33,927	\$ 39,595	\$ 37,327	\$ 2,268
County Sources	2,118	7,513	6,944	569
	<u>36,045</u>	<u>47,108</u>	<u>\$ 44,271</u>	<u>\$ 2,837</u>
Expenditures				
Facilities Acquisition	47,553	47,556	\$ 75,000	\$ (27,444)
	<u>47,553</u>	<u>47,556</u>	<u>\$ 75,000</u>	<u>\$ (27,444)</u>
Receipts Over (Under) Expenditures	(11,508)	(448)		
Unencumbered Cash, Beginning	136,330	124,822		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 124,822</u>	<u>\$ 124,374</u>		

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 309,500	\$ 963,896
	<u>309,500</u>	<u>963,896</u>
Expenditures		
Instruction	383,460	1,741,570
Student Support Services	10,880	233,722
Central Services	29,325	419,455
Operations & Maintenance	6,040	115,621
Student Transportation Serv	4,859	293,536
Other Support Services	0	30,139
Food Service Operation	360	1,890
	<u>434,924</u>	<u>2,835,933</u>
Receipts Over (Under) Expenditures	(125,424)	(1,872,037)
Unencumbered Cash, Beginning	0	(125,424)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (125,424)</u>	<u>\$ (1,997,461)</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 37,754	\$ 0
State Sources	11,000	0
Federal Sources	9,748	1,252
	<u>58,502</u>	<u>1,252</u>
Expenditures		
Instruction	789	(195,311)
General Administration	58,136	(386)
Food Service Operations	10,025	2,973
	<u>68,950</u>	<u>(192,724)</u>
Receipts Over (Under) Expenditures	(10,448)	193,976
Unencumbered Cash, Beginning	29,974	19,526
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 19,526</u>	<u>\$ 213,502</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Contingency Reserve Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Operations & Maintenance	<u>0</u>	<u>505,108</u>
	<u>0</u>	<u>505,108</u>
Receipts Over (Under) Expenditures	0	(505,108)
Unencumbered Cash, Beginning	1,000,000	1,000,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,000,000</u>	<u>\$ 494,892</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 699,376	\$ 701,086
	<u>699,376</u>	<u>701,086</u>
Expenditures		
Instruction	123,913	344,402
Student Support Services	0	343
	<u>123,913</u>	<u>344,745</u>
Receipts Over (Under) Expenditures	575,463	356,341
Unencumbered Cash, Beginning	310,749	886,212
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 886,212</u>	<u>\$ 1,242,553</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Proceeds	\$         0	\$         342
Interest	<u>179,342</u>	<u>21</u>
	<u>179,342</u>	<u>363</u>
 Expenditures		
Bond Projects	<u>16,509,190</u>	<u>2,845,981</u>
	<u>16,509,190</u>	<u>2,845,981</u>
 Receipts Over (Under) Expenditures	(16,329,848)	(2,845,618)
 Unencumbered Cash, Beginning	19,175,466	2,845,618
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 2,845,618</u>	<u>\$ 0</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard High School				
Student Council	\$ 3,956	\$ 872	\$ 3,017	\$ 1,811
Art Activity	725	1,254	1,257	722
Band Activity	2,612	3,166	3,662	2,116
Book Club	9	0	0	9
Business Professionals of America	738	455	380	813
Candy Machines	2,776	3,203	5,940	39
Cheerleaders-Freshmen	732	14,728	11,761	3,699
Junior Varsity Cheerleaders	6,646	16,764	18,030	5,380
Cheerleaders-Varsity	10,139	18,356	22,890	5,605
Counseling Services	5,346	4,069	4,950	4,465
Drama Club	1,709	1,195	1,264	1,640
Dramatics	2,603	1,881	4,270	214
Dance Team	2,314	12,575	9,606	5,283
Freshman Class	75	299	12	362
GHS News-Broadcasting	905	560	296	1,169
FACS-FCCLA	1,549	300	999	850
FACS-Culinary Arts	1,539	0	0	1,539
Forensics	35	0	0	35
Junior Class	400	0	0	400
KAY	758	2,967	3,473	252
Multi Language Club	325	0	0	325
Musical	2,239	600	436	2,403
NSDA	357	0	68	289
	<u>48,487</u>	<u>83,244</u>	<u>92,311</u>	<u>39,420</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard High School (Continued)				
National Honor Society	1,154	2,379	2,314	1,219
Orchestra	2,500	492	612	2,380
Outloud	464	0	0	464
GHS Ambassadors	559	0	58	501
Powerlifting Club	4,169	756	796	4,129
Prom	9,069	0	3,602	5,467
Quill & Scroll	0	9,896	12,174	(2,278)
Scholars Bowl	305	30	30	305
School Store	832	136	414	554
Science Club	1,118	0	0	1,118
Science Club-OWLS	517	0	0	517
Science Recycle	1,016	0	80	936
Senior Class	514	461	684	291
Sophomore Class	305	0	89	216
Spanish Club	98	0	0	98
Spirit Club	215	0	0	215
Student Services	287	375	611	51
Tri-M	1,546	46	100	1,492
Vocal Music	7,335	7,502	9,243	5,594
Vocal Music Trip	0	16,829	16,829	0
Yearbook	4,172	9,985	13,548	609
Sales Tax	0	11,882	10,727	1,155
Interest Income	0	68	0	68
GHS Misc.	449	0	0	449
AP Grant	207	0	0	207
Pathways Church	2,408	435	1,521	1,322
KS Beef	83	0	0	83
Target	390	0	390	0
Safe	3,822	1,901	2,395	3,328
FACS Grant	347	0	0	347
	92,368	146,417	168,528	70,257



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Eisenhower High School				
Student Council	3,384	5,082	5,312	3,154
Art Activity	1,737	0	249	1,488
Band Activity	1,207	768	333	1,642
Band-Trip Account	567	10,466	0	11,033
Orchestra Trip	899	0	0	899
Book Club	708	515	206	1,017
BPA	17,335	3,357	3,819	16,873
Candy Machines	2,970	2,447	3,963	1,454
Cheerleaders-Varsity	3,700	18,371	17,519	4,552
Chess	26	0	0	26
Counseling	711	0	368	343
Drama Club	(2,451)	3,762	1,252	59
Dramatics	335	174	317	192
Drill Team	4,113	9,472	11,752	1,833
GSA Club	30	0	0	30
Circle of Friends	285	0	138	147
EHS News	2,446	0	0	2,446
FACS-FCCLA	(517)	1,047	1,071	(541)
FACS-Culinary Arts	1,878	353	79	2,152
Forensics	11	0	0	11
KAY	342	277	423	196
EHS Livestream	1,050	0	0	1,050
Musical	5,101	888	2,239	3,750
Musical Theatre	800	0	0	800
National Forensics League	63	0	0	63
National Honor Society	2,741	1,825	3,221	1,345
Newspaper	762	175	300	637
Orchestra	2,213	5,148	1,577	5,784
Outloud	8,101	0	4,103	3,998
EHS Ambassadors	1,815	757	938	1,634
Powerlifting	0	1,760	1,138	622
Prom	693	14,523	11,875	3,341
	<u>63,055</u>	<u>81,167</u>	<u>72,192</u>	<u>72,030</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Eisenhower High School (Continued)				
Science Club	5	0	0	5
Science Club-Earth Day	19	0	0	19
Science Honors Biology	20	465	438	47
Science Recycle	1,368	0	0	1,368
Senior Class	53	0	0	53
Spanish Club	258	0	0	258
Spirit Club	387	0	360	27
Student Services	6,629	2,070	4,215	4,484
Tri-M	790	0	0	790
Vocal Music	1,141	2,009	2,271	879
Vocal Music Trip	566	30,275	28,104	2,737
Yearbook	17,988	34,617	12,834	39,771
Sales Tax	0	10,470	10,470	0
Interest Income	591	121	712	0
Miscellaneous Gift/Grant	7,840	3,072	3,219	7,693
Pathway Church	4,248	375	122	4,501
Kansas Beef Council	519	0	171	348
Target	2,006	0	231	1,775
Science Grant-Scribner	453	(1)	0	452
Instrumental Music	4,320	0	0	4,320
Safe Law	4,379	2,300	3,145	3,534
GAP Grant	616	0	340	276
Student Pantry	79	0	0	79
	<u>117,330</u>	<u>166,940</u>	<u>138,824</u>	<u>145,446</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Goddard Middle School</b>				
Student Council	5,374	0	1,061	4,313
Band Activity	6,512	20	1,436	5,096
Vending Machines	1,338	1,243	591	1,990
Cheerleaders	6,431	15,617	18,660	3,388
Circle of Friends	303	0	0	303
Orchestra	3,582	2,947	788	5,741
Student Services	508	1,870	684	1,694
Vocal Music	4,982	0	241	4,741
Yearbook	3,790	6,173	4,586	5,377
Sales Tax	0	2,397	2,397	0
Interest Income	0	17	17	0
Miscellaneous	1,565	500	0	2,065
Pathway	333	650	282	701
	<u>34,718</u>	<u>31,434</u>	<u>30,743</u>	<u>35,409</u>
<b>Eisenhower Middle School</b>				
Student Council	4,469	321	772	4,018
Band Activity	6,738	880	2,053	5,565
Vending Machines	149	1,500	1,500	149
Cheerleaders	1,955	1,951	1,840	2,066
Circle of Friends	289	0	0	289
Orchestra Activity	1,997	171	1,081	1,087
Student Services	1,476	40	0	1,516
Vocal Music	3,488	7	168	3,327
Yearbook	5,146	7,919	9,246	3,819
Misc Activities	816	0	0	816
Sales Tax	156	1,510	1,666	0
Interest Income	34	15	0	49
Misc. Gift/Grant Account	1,828	3,641	2,595	2,874
Pathway	1,366	250	40	1,576
KS Beef	6	301	0	307
Instrumental Gift Account	162	0	0	162
	<u>30,075</u>	<u>18,506</u>	<u>20,961</u>	<u>27,620</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Challenger Intermediate School				
Band Boosters	2,133	11	0	2,144
Candy/Pop Machines	1,935	2,607	2,819	1,723
Orchestra	25	0	0	25
School Store	872	0	0	872
Science Club	(28)	28	0	0
Student Services	1,704	4,049	4,281	1,472
Yearbook	1,077	4,732	3,970	1,839
Sales Tax	2	409	306	105
Interest Income	77	6	77	6
Miscellaneous Grant	22	7,930	7,951	1
Pathway Grant	2,343	250	1,234	1,359
Box Tops	89	51	80	60
	<u>10,251</u>	<u>20,073</u>	<u>20,718</u>	<u>9,606</u>
Discovery Intermediate School				
Band Boosters	11	0	0	11
Orchestra Trip	1,290	0	0	1,290
Dart t-shirts	1,385	873	1,028	1,230
Garden Club	4,515	0	0	4,515
Orchestra	331	0	0	331
Student Services	9,623	2,134	2,549	9,208
Yearbook	3,353	3,235	3,794	2,794
Sales Tax	11	281	116	176
Interest Income	145	12	1	156
Misc Grant	1,118	2,417	2,262	1,273
Pathway	2,618	290	1,054	1,854
Science Day Grant	85	0	0	85
Box Tops	306	15	200	121
	<u>24,791</u>	<u>9,257</u>	<u>11,004</u>	<u>23,044</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Earhart Elementary School</b>				
Teacher Donation	0	222	0	222
Student Services	979	838	845	972
Yearbook	3,152	941	40	4,053
Activities	2,952	1,080	797	3,235
Interest Income	1	10	8	3
Miscellaneous Grant	112	4,253	4,253	112
Pathway Grant	772	1,316	1,028	1,060
Walmart Grant	247	0	124	123
Box Tops	2,081	169	1,276	974
	<u>10,296</u>	<u>8,829</u>	<u>8,371</u>	<u>10,754</u>
<b>Clark Davidson Elementary School</b>				
Student Services	16,192	2,159	2,709	15,642
Memory Books	2,990	791	1,972	1,809
Miscellaneous Activities	2,981	0	1,746	1,235
Sales Tax	0	1	1	0
Interest Income	74	13	87	0
Miscellaneous Grant	40	2,536	2,433	143
Pathway Grant	2,444	250	1,144	1,550
Target	1,375	0	491	884
Walmart Grant	829	1,000	55	1,774
PTLW-Science	130	0	0	130
	<u>27,055</u>	<u>6,750</u>	<u>10,638</u>	<u>23,167</u>
<b>Oak Street Elementary School</b>				
Pop Machine	117	120	91	146
Student Services	2,962	961	206	3,717
Interest Income	0	2	2	0
Misc.	877	2,000	1,987	890
Pathway	1,214	250	282	1,182
	<u>5,170</u>	<u>3,333</u>	<u>2,568</u>	<u>5,935</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Goddard Academy				
Graduation	1,427	1,440	1,430	1,437
Pop/Candy Machine	2,686	2,427	1,326	3,787
Cappuccino Sales	114	0	0	114
Sales Tax	0	68	68	0
Miscellaneous Grant	680	960	463	1,177
Pathway	2,104	500	79	2,525
Power ACA	202	0	119	83
Pwr Panther	479	0	0	479
FFF Grant	138	0	94	44
	<u>7,830</u>	<u>5,395</u>	<u>3,579</u>	<u>9,646</u>
Explorer Elementary School				
Activity Other	4,302	4,813	4,891	4,224
Student Services	1,343	1,706	2,276	773
Yearbooks	5,437	3,293	2,509	6,221
Miscellaneous Activities	32	0	0	32
Sales Tax	268	247	515	0
Interest Income	7	2	0	9
Pathway Church	386	250	69	567
Target Grant	0	1,016	1,357	(341)
Library Grant	106	1,000	980	126
Exp Grant	495	0	0	495
	<u>12,376</u>	<u>12,327</u>	<u>12,597</u>	<u>12,106</u>
Apollo Elementary School				
Student Services	1,190	7,900	6,410	2,680
Misc Activities	0	0	1,000	(1,000)
Interest Income	2	1	2	1
Misc Grant	1,052	2,244	2,339	957
Pathway	200	250	393	57
Kroger Grant	1,899	1,618	2,307	1,210
Box Tops/Target	606	261	544	323
	<u>4,949</u>	<u>12,274</u>	<u>12,995</u>	<u>4,228</u>
Payroll Clearing	<u>(82,833)</u>	<u>292,033</u>	<u>(15,452)</u>	<u>224,652</u>
Total Agency Funds	<u>\$ 294,376</u>	<u>\$ 733,568</u>	<u>\$ 426,074</u>	<u>\$ 601,870</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Goddard High School							
Athletics-Activities	\$ 12,424	\$ 0	\$ 81,503	\$ 65,951	\$ 27,976	\$ 0	\$ 27,976
Activities-Music	0	0	393	393	0	0	0
Activities-Student Athletic Pass	1,043	0	3,630	0	4,673	0	4,673
Athletics-Gate Change	3,500	0	0	1,544	1,956	0	1,956
Baseball	2,430	0	11,476	8,419	5,487	0	5,487
Basketball-Boys	0	0	8,465	3,368	5,097	0	5,097
Basketball-Girls	0	0	4,977	4,829	148	0	148
Bowling	2,468	0	6,112	2,640	5,940	0	5,940
Cross Country	94	0	0	92	2	0	2
Football	6,660	0	15,923	17,753	4,830	0	4,830
Golf-Boys	856	0	6,477	7,440	(107)	0	(107)
Golf-Girls	606	0	755	894	467	0	467
Soccer-Boys	242	0	360	338	264	0	264
Soccer-Girls	544	0	346	70	820	0	820
Softball	2,675	0	6,965	3,839	5,801	0	5,801
Tennis	158	0	989	989	158	0	158
Track	3,074	0	8,141	3,019	8,196	0	8,196
Volleyball	819	0	492	1,195	116	0	116
Wrestling	9,372	0	1,393	6,367	4,398	0	4,398
	<u>46,965</u>	<u>0</u>	<u>158,397</u>	<u>129,140</u>	<u>76,222</u>	<u>0</u>	<u>76,222</u>

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Eisenhower High School							
Athletics-Activities	76,366	0	72,574	77,189	71,751	0	71,751
Activities-Music	0	0	499	499	0	0	0
Activities	0	0	800	800	0	0	0
Track Timing System	5,100	0	6,150	2,731	8,519	0	8,519
KSHAA Music Entries	128	0	291	0	419	0	419
Athletics-Gate Change	3,000	0	600	600	3,000	0	3,000
Baseball	2,859	0	11,029	5,310	8,578	0	8,578
Basketball-Boys	1,984	0	2,128	2,710	1,402	0	1,402
Basketball-Girls	654	0	3,870	4,440	84	0	84
Bowling	1,707	0	298	386	1,619	0	1,619
Cross Country	3	0	984	679	308	0	308
Football	770	0	27,413	25,200	2,983	0	2,983
Golf-Boys	205	0	6,414	1,971	4,648	0	4,648
Golf-Girls	510	0	698	805	403	0	403
Soccer-Boys	1,230	0	2,157	1,782	1,605	0	1,605
Soccer-Girls	1,789	0	0	0	1,789	0	1,789
Softball	1,205	0	1,469	653	2,021	0	2,021
Tennis-Boys	224	0	45	32	237	0	237
Tennis-Girls	100	0	600	470	230	0	230
Volleyball	2,297	0	104	0	2,401	0	2,401
Wrestling	2,537	0	880	162	3,255	0	3,255
	<u>102,668</u>	<u>0</u>	<u>139,003</u>	<u>126,419</u>	<u>115,252</u>	<u>0</u>	<u>115,252</u>



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Eisenhower Middle School Athletics	57,928	0	18,801	31,261	45,468	0	45,468
Goddard Middle School Athletics	51,530	0	23,452	29,776	45,206	0	45,206
Total District Activity Funds	<u>\$ 259,091</u>	<u>\$ 0</u>	<u>\$ 339,653</u>	<u>\$ 316,596</u>	<u>\$ 282,148</u>	<u>\$ 0</u>	<u>\$ 282,148</u>

## **FEDERAL AWARD INFORMATION**



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

**INDEPENDENT AUDITORS' REPORT**

**Board of Education**

**Unified School District No. 265, Sedgwick County, Kansas (Goddard)  
Goddard, Kansas**

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 statement of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s basic financial statement, and have issued our report thereon dated December 17, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *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 statement, we considered **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

**Board of Education****Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

***BFR CPA, LLC***

BFR CPA, LLC

December 17, 2021



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

**INDEPENDENT AUDITORS' REPORT**

**Board of Education**

**Unified School District No. 265, Sedgwick County, Kansas (Goddard)  
Goddard, Kansas**

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s major federal programs for the year ended **June 30, 2021**. **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. 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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s compliance.

## **Board of Education**

### **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**

#### Opinion on Each Major Federal Program

In our opinion, **Unified School District No. 265, Sedgwick County, Kansas (Goddard)** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2021**.

#### Report on Internal Control Over Compliance

Management of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)** 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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'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 **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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.

**BFR CPA, LLC**

BFR CPA, LLC

December 17, 2021

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	\$ 127,837				
Summer Food Service Program for Children	10.559	2,484,149				
		<u>2,611,986</u>	<u>\$ 0</u>	<u>\$ 2,611,986</u>	<u>\$ 2,611,986</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	272,888	(68,497)	272,888	274,454	(70,063)
Career and Technical Education - Basic Grants to States	84.048	27,232	0	27,232	27,232	0
Advance Placement Program	84.330	0	5,393	0	0	5,393
English Language Acquisition State Grants	84.365	14,292	(1,434)	14,292	12,858	0
Supporting Effective Instruction State Grants	84.367	34,185	(4,029)	34,185	127,139	(96,983)
Student Support and Academic Enrichment Program	84.424	20,803	0	20,803	19,525	1,278
Covid-19 Education Stabilization Fund	84.425D	5,537,183	(51,464)	362,063	2,142,292	(1,831,693)
		<u>5,906,583</u>	<u>(120,031)</u>	<u>731,463</u>	<u>2,603,500</u>	<u>(1,992,068)</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	1,252	0	1,252	1,252	0
<u>(Passes Through Sedgwick County)</u>						
Department of the Treasury						
Covid-19 Coronavirus Relief Fund	21.019	356,350	0	356,350	356,350	0
Total Federal Awards		<u>\$ 8,876,171</u>	<u>\$ (120,031)</u>	<u>\$ 3,701,051</u>	<u>\$ 5,573,088</u>	<u>\$ (1,992,068)</u>

The accompanying notes are an integral part of this schedule.

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. 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).

**Note 2 - Indirect Cost Rate:**

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.



**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, expresses an unmodified opinion on the major federal programs.
6. There were no audit findings relative to the major federal award programs for **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**.
7. The programs tested as major programs were:

Covid-19 Education Stabilization Fund	84.425D
Covid-19 Coronavirus Relief Fund	21.019
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Unified School District No. 265, Sedgwick County, Kansas (Goddard)**, was determined not to be a low-risk auditee.

**UNIFIED SCHOOL DISTRICT NO. 265, SEDGWICK COUNTY, KANSAS (GODDARD)  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

There are no prior audit findings.