

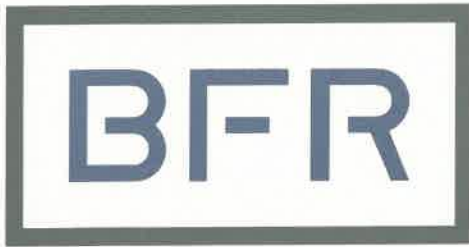
**UNIFIED SCHOOL DISTRICT NO. 396
DOUGLASS, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2021**



UNIFIED SCHOOL DISTRICT NO. 396
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JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 396
Douglass, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 396, Douglass, 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 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. 396**

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. 396, Douglass, Kansas**, 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. 396, Douglass, Kansas**, 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. 396, Douglass, Kansas**, as of **June 30, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award 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*. 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. 396**

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 August 31, 2020. 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.

BFR CPA, LLC

BFR CPA, LLC
September 28, 2021

UNIFIED SCHOOL DISTRICT NO. 396
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	and Accounts Payable	Balance
General Fund	\$ 1	\$ 0	\$ 5,396,568	\$ 5,396,569	\$ 0	\$ 11,898	\$ 11,898
Special Purpose Funds							
Supplemental General	57,811	0	1,778,403	1,782,807	53,407	650	54,057
Preschool-Aged At-Risk	0	0	34,091	34,091	0	0	0
At Risk (K-12)	0	0	550,000	550,000	0	4	4
Bilingual Education	0	0	8,735	8,735	0	39	39
Virtual Education	0	0	39,217	29,217	10,000	0	10,000
Capital Outlay	297,594	0	511,980	468,203	341,371	27,185	368,556
Driver Training	23,033	0	9,004	7,929	24,108	2	24,110
Food Service	16,293	0	458,399	451,387	23,305	0	23,305
Professional Development	5,099	0	30,177	30,935	4,341	0	4,341
Special Education	24,264	0	1,018,045	1,017,309	25,000	592	25,592
Career and Postsecondary Education	0	0	272,386	272,386	0	19	19
KPERS Contribution	0	0	623,445	623,445	0	0	0
Recreation Commission	2,230	0	39,103	39,380	1,953	0	1,953
Federal Funds	(15,502)	0	276,817	261,315	0	24,311	24,311
Gifts and Grants	11,383	0	19,405	19,430	11,358	1,000	12,358
Contingency Reserve	427,154	0	0	106,451	320,703	95,540	416,243
Textbook Rental	3,505	0	35,409	12,861	26,053	0	26,053
District Activity Funds	13,619	0	67,001	65,587	15,033	0	15,033
Bond and Interest	1,452,237	0	1,096,643	997,938	1,550,942	0	1,550,942
	<u>\$ 2,318,721</u>	<u>\$ 0</u>	<u>\$ 12,264,828</u>	<u>\$ 12,175,975</u>	<u>\$ 2,407,574</u>	<u>\$ 161,240</u>	<u>\$ 2,568,814</u>

Composition of Cash:

Checking Accounts
Agency Funds

2,623,867
(55,053)
\$ 2,568,814

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

UNIFIED SCHOOL DISTRICT NO. 396
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 396 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Douglass, 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.

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. 396
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 was one budget amendment 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 \$274,973 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. 396
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 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. 396
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 \$623,445 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 \$6,839,135. 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 or can be obtained as described above.

Note 4 - Compensated Absences:

Vacation

Full time twelve-month employees earn vacation time at the rate of ten days per year. Employees with ten years of service will receive 15 days of vacation. Employees working less than full time and twelve months are not eligible for vacation pay. Requests to use vacation must be made at least two weeks in advance and must be approved by the employee's director and the Superintendent. The maximum vacation carry-over will be limited to 5 days. Upon leaving the District the employee shall be paid for accumulated vacation time at the employee's regular rate of pay.

Sick Leave

Full-time employees will be credited with ten days of sick leave on the first day of employment; thereafter employees will receive ten additional days at the beginning of each fiscal year. Twelve-month employees will be credited with twelve days of paid leave on the first day of employment; thereafter employees will receive twelve days for each fiscal year. Part-time employees will be credited with a proration of ten days on the first day of employment; thereafter employees will receive a proration of ten additional days. Unused sick leave will be allowed to accumulate to 80 days.

Upon retirement (at minimum age of 55) the employee shall receive termination pay at the rate of sixty dollars per day for all accumulated sick leave up to a maximum of forty days.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid, since the likelihood of ever having to pay these maximum amounts is not anticipated or a probable event.

UNIFIED SCHOOL DISTRICT NO. 396
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 5 - Postemployment Benefits:

The District sponsors an IRC 403(b) defined contribution retirement plan. The plan covers each administrator, teacher, and classified employee. Participants are vested based on years of service and a vested percentage ranging from 0% for 1-5 years of service to 100% after 15 years of service with percentage increase by 10% for each year of service starting with the 6th year of service. The District's contribution is \$500 per contract year for each classified employee working a minimum of 3 base hours per day, \$1,000 per contract year for those employees with a bachelor's degree in the area in which they are employed, a district director, teacher or administrator. Contributions will be prorated for employees who work less than full-time or less than a full contract year. Eligible employees may voluntarily contribute from their salary an amount of their choosing to their employee paid account. Voluntary contributions may not exceed the amount allowed by Federal and State laws.

The District allows employees to take early retirement and collect annual payments subject to certain eligibility requirements. Eligible employees can retire anytime up to age 65 and collect early retirement benefits. Employees must choose between the Defined Contribution 403(b) Retirement and the Early Retirement plans. The employee must apply for the early phase out option by April 1, 2021.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid \$37,687 for postemployment benefits for five former employees under the early retirement plan and \$75,359 for current employees under the Defined Benefit Retirement Plan.

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.

Note 6 - 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.

UNIFIED SCHOOL DISTRICT NO. 396
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 7 - 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.

Note 8 - Deposits:

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

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

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.

At June 30, 2021, the District's carrying amount of deposits was \$2,623,867 and the bank balance was \$2,796,073. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$300,416 was covered by federal depository insurance and the remaining \$2,495,657 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 9 - 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	Special Education	Career and Postsecondary Education	
General Fund	\$ 20,683	\$ 254,713	\$ 4,343	\$ 39,217	\$ 0	\$ 0	\$ 960,096	\$ 114,420	\$ 1,393,472
Supplemental									
General Fund	13,408	295,287	4,392	0	403	24,591	36,511	155,415	530,007
	<u>\$ 34,091</u>	<u>\$ 550,000</u>	<u>\$ 8,735</u>	<u>\$ 39,217</u>	<u>\$ 403</u>	<u>\$ 24,591</u>	<u>\$ 996,607</u>	<u>\$ 269,835</u>	<u>\$ 1,923,479</u>

UNIFIED SCHOOL DISTRICT NO. 396
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 10 - Subsequent Events:

The District has evaluated subsequent events through September 28, 2021, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

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

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds				
2015 Series	2.00	6/1/15	\$ 3,415,000	9/1/20
2016 Series	2.25 - 3.00	6/1/16	\$ 8,990,000	9/1/34

Changes in long-term 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>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds					
2015 Series	\$ 745,000	\$ 0	\$ 745,000	\$ 0	\$ 7,450
2016 Series	8,990,000	0	0	8,990,000	245,488
	<u>\$ 9,735,000</u>	<u>\$ 0</u>	<u>\$ 745,000</u>	<u>\$ 8,990,000</u>	<u>\$ 252,938</u>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2022	\$ 535,000	\$ 237,462	\$ 772,462
2023	550,000	221,188	771,188
2024	565,000	204,463	769,463
2025	580,000	187,287	767,287
2026	595,000	169,662	764,662
2027 - 2031	3,240,000	629,113	3,869,113
2032 - 2035	2,925,000	177,394	3,102,394
	<u>\$ 8,990,000</u>	<u>\$ 1,826,569</u>	<u>\$ 10,816,569</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	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	\$ 5,499,297	\$ (120,846)	\$ 18,118	\$ 5,396,569	\$ 5,396,569	\$ 0
Special Purpose Funds						
Supplemental General	1,826,297	(43,490)	0	1,782,807	1,782,807	0
Preschool-Aged At-Risk	68,517	0	0	68,517	34,091	(34,426)
At Risk (K-12)	550,000	0	0	550,000	550,000	0
Bilingual Education	11,058	0	0	11,058	8,735	(2,323)
Virtual Education	29,572	0	0	29,572	29,217	(355)
Capital Outlay	773,220	0	0	773,220	468,203	(305,017)
Driver Training	16,490	0	0	16,490	7,929	(8,561)
Food Service	475,000	0	0	475,000	451,387	(23,613)
Professional Development	46,398	0	0	46,398	30,935	(15,463)
Special Education	1,025,870	0	0	1,025,870	1,017,309	(8,561)
Career and Postsecondary Education	272,386	0	0	272,386	272,386	0
KPERs Contribution	716,081	0	0	716,081	623,445	(92,636)
Recreation Commission	39,380	0	0	39,380	39,380	0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	261,315	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	19,430	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	106,451	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	12,861	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	65,587	XXXXXXXXXX
Bond and Interest	998,138	0	0	998,138	997,938	(200)
	<u>\$ 12,347,704</u>	<u>\$ (164,336)</u>	<u>\$ 18,118</u>	<u>\$ 12,201,486</u>	<u>\$ 12,175,975</u>	<u>\$ (491,155)</u>

UNIFIED SCHOOL DISTRICT NO. 396
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	\$ 10,849	\$ 18,117	\$ 0
State Sources	5,313,100	5,378,451	5,499,297
	<u>5,323,949</u>	<u>5,396,568</u>	<u>\$ 5,499,297</u>
Expenditures			
Instruction	2,350,405	2,386,405	\$ 2,362,968
Student Support Services	171,639	64,560	176,910
Instructional Support Staff	164,869	170,774	169,557
General Administration	188,865	193,368	188,633
School Administration	405,211	422,118	419,321
Central Services	169,886	138,569	123,301
Operations & Maintenance	447,780	430,529	460,126
Student Transportation Services	211,717	189,152	215,893
Other Support Services	2,811	4,688	2,811
Community Services Operations	2,523	2,934	2,523
Transfers	1,208,242	1,393,472	1,377,254
Adjustment to Comply with Legal Max	0	0	(120,846)
Adjustment for Qualifying Budget Credits	0	0	18,118
	<u>5,323,948</u>	<u>5,396,569</u>	<u>\$ 5,396,569</u>
Receipts Over (Under) Expenditures	1	(1)	
Unencumbered Cash, Beginning	0	1	
Prior Year Canceled Encumbrances	0	0	
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 0</u>	

UNIFIED SCHOOL DISTRICT NO. 396
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 <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 541,267	\$ 562,516	\$ 527,892	\$ 34,624
County Sources	84,821	78,456	75,417	3,039
State Sources	<u>1,170,626</u>	<u>1,137,431</u>	<u>1,165,177</u>	<u>(27,746)</u>
	<u>1,796,714</u>	<u>1,778,403</u>	<u>\$ 1,768,486</u>	<u>\$ 9,917</u>
Expenditures				
Instruction	811,833	883,124	\$ 863,120	\$ 20,004
Student Support Services	21,751	22,980	27,910	(4,930)
Instructional Support Staff	88,410	88,340	91,214	(2,874)
General Administration	8,040	8,330	8,399	(69)
School Administration	31,467	44,793	32,845	11,948
Central Services	96,978	97,950	100,240	(2,290)
Operations & Maintenance	106,127	93,823	110,502	(16,679)
Student Transportation Services	12,410	13,460	13,043	417
Transfers	619,800	530,007	579,024	(49,017)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(43,490)</u>	<u>43,490</u>
	<u>1,796,816</u>	<u>1,782,807</u>	<u>\$ 1,782,807</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(102)	(4,404)		
Unencumbered Cash, Beginning	57,913	57,811		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,811</u>	<u>\$ 53,407</u>		

UNIFIED SCHOOL DISTRICT NO. 396
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)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 33,075	\$ 34,091	\$ 68,517	\$ (34,426)
	<u>33,075</u>	<u>34,091</u>	<u>\$ 68,517</u>	<u>\$ (34,426)</u>
Expenditures				
Instruction	33,075	34,091	68,517	\$ (34,426)
	<u>33,075</u>	<u>34,091</u>	<u>\$ 68,517</u>	<u>\$ (34,426)</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. 396
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 (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 453,062	\$ 550,000	\$ 550,000	\$ 0
	<u>453,062</u>	<u>550,000</u>	<u>\$ 550,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	388,335	367,413	\$ 394,050	\$ (26,637)
Student Support Services	<u>64,727</u>	<u>182,587</u>	<u>155,950</u>	<u>26,637</u>
	<u>453,062</u>	<u>550,000</u>	<u>\$ 550,000</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. 396
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)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 8,560	\$ 8,735	\$ 11,058	\$ (2,323)
	<u>8,560</u>	<u>8,735</u>	<u>\$ 11,058</u>	<u>\$ (2,323)</u>
Expenditures				
Instruction	<u>8,560</u>	<u>8,735</u>	<u>\$ 11,058</u>	<u>\$ (2,323)</u>
	<u>8,560</u>	<u>8,735</u>	<u>\$ 11,058</u>	<u>\$ (2,323)</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. 396
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 <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Transfers	\$ 8,187	\$ 39,217 \$ 34,919	\$ 4,298
	<u>8,187</u>	<u>39,217</u> <u>\$ 34,919</u>	<u>\$ 4,298</u>
Expenditures			
Instruction	<u>20,508</u>	<u>29,217</u> \$ 29,572	\$ (355)
	<u>20,508</u>	<u>29,217</u> <u>\$ 29,572</u>	<u>\$ (355)</u>
Receipts Over (Under) Expenditures	(12,321)	10,000	
Unencumbered Cash, Beginning	12,321	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 10,000</u>	

UNIFIED SCHOOL DISTRICT NO. 396
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 <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 785,413	\$ 311,122 \$ 274,679	\$ 36,443
County Sources	35,053	36,665 35,236	1,429
State Sources	156,561	149,193 150,712	(1,519)
Federal Sources	21,648	15,000 15,000	0
	<u>998,675</u>	<u>511,980</u> <u>\$ 475,627</u>	<u>\$ 36,353</u>
Expenditures			
Instruction	56,250	60,129 \$ 139,758	\$ (79,629)
Operations & Maintenance	615,739	376,240 473,462	(97,222)
Student Transportation Services	74,461	24,672 130,000	(105,328)
Facility Acquisition & Construction Services	233,211	7,162 30,000	(22,838)
	<u>979,661</u>	<u>468,203</u> <u>\$ 773,220</u>	<u>\$ (305,017)</u>
Receipts Over (Under) Expenditures	19,014	43,777	
Unencumbered Cash, Beginning	278,580	297,594	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 297,594</u>	<u>\$ 341,371</u>	

UNIFIED SCHOOL DISTRICT NO. 396
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>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 6,200	\$ 5,740 \$ 9,200	\$ (3,460)
State Sources	2,730	3,264 3,450	(186)
	<u> 8,930</u>	<u> 9,004 \$ 12,650</u>	<u> (3,646)</u>
Expenditures			
Instruction	5,161	7,448 \$ 14,990	\$ (7,542)
Vehicle Operations, Maintenance Services	456	481 1,500	(1,019)
	<u> 5,617</u>	<u> 7,929 \$ 16,490</u>	<u> (8,561)</u>
Receipts Over (Under) Expenditures	3,313	1,075	
Unencumbered Cash, Beginning	19,720	23,033	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u> \$ 23,033</u>	<u> \$ 24,108</u>	

UNIFIED SCHOOL DISTRICT NO. 396
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>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 112,154	\$ 22,965 \$ 141,463	\$ (118,498)
State Sources	3,176	3,750 4,178	(428)
Federal Sources	184,422	431,281 336,402	94,879
Transfers	24,580	403 64,656	(64,253)
	<u>324,332</u>	<u>458,399 \$ 546,699</u>	<u>\$ (88,300)</u>
Expenditures			
Food Service Operation	<u>357,669</u>	<u>451,387 \$ 475,000</u>	<u>\$ (23,613)</u>
	<u>357,669</u>	<u>451,387 \$ 475,000</u>	<u>\$ (23,613)</u>
Receipts Over (Under) Expenditures	(33,337)	7,012	
Unencumbered Cash, Beginning	49,630	16,293	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 16,293</u>	<u>\$ 23,305</u>	

UNIFIED SCHOOL DISTRICT NO. 396
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>		
	Prior Year			Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
State Sources	\$ 5,148	\$ 5,586	\$ 7,247	\$ (1,661)
Transfers	<u>34,414</u>	<u>24,591</u>	<u>34,052</u>	<u>(9,461)</u>
	<u>39,562</u>	<u>30,177</u>	<u>\$ 41,299</u>	<u>\$ (11,122)</u>
Expenditures				
Instructional Support Staff	<u>38,364</u>	<u>30,935</u>	<u>\$ 46,398</u>	<u>\$ (15,463)</u>
	<u>38,364</u>	<u>30,935</u>	<u>\$ 46,398</u>	<u>\$ (15,463)</u>
Receipts Over (Under) Expenditures	1,198	(758)		
Unencumbered Cash, Beginning	3,901	5,099		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,099</u>	<u>\$ 4,341</u>		

UNIFIED SCHOOL DISTRICT NO. 396
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	\$ 13,607	\$ 9,121 \$ 0	\$ 9,121
Federal Sources	0	12,317 0	12,317
Transfers	1,009,605	996,607 1,021,606	(24,999)
	<u>1,023,212</u>	<u>1,018,045</u> <u>\$ 1,021,606</u>	<u>\$ (3,561)</u>
Expenditures			
Instruction	976,711	973,855 \$ 980,465	\$ (6,610)
Student Transportation Services	42,404	43,454 45,405	(1,951)
	<u>1,019,115</u>	<u>1,017,309</u> <u>\$ 1,025,870</u>	<u>\$ (8,561)</u>
Receipts Over (Under) Expenditures	4,097	736	
Unencumbered Cash, Beginning	20,167	24,264	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 24,264</u>	<u>\$ 25,000</u>	

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
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(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				
Federal Sources	\$ 6,190	\$ 2,551	\$ 8,000	\$ (5,449)
Transfers	254,059	269,835	264,386	5,449
	<u>260,249</u>	<u>272,386</u>	<u>\$ 272,386</u>	<u>\$ 0</u>
Expenditures				
Instruction	258,012	271,806	\$ 269,886	\$ 1,920
Instructional Support Staff	2,237	580	2,500	(1,920)
	<u>260,249</u>	<u>272,386</u>	<u>\$ 272,386</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. 396
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>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
State Sources	\$ 662,118	\$ 623,445 \$ 716,081	\$ (92,636)
	<u>662,118</u>	<u>623,445</u> <u>\$ 716,081</u>	<u>\$ (92,636)</u>
Expenditures			
Instruction	409,189	403,993 \$ 463,792	\$ (59,799)
Student Support Services	30,457	29,302 33,376	(4,074)
Instructional Support Staff	29,795	28,678 33,398	(4,720)
General Administration	19,864	17,456 20,301	(2,845)
School Administration	54,294	51,746 59,287	(7,541)
Central Services	30,457	23,691 26,896	(3,205)
Operations & Maintenance	59,591	43,018 50,016	(6,998)
Student Transportation Services	23,836	19,950 22,677	(2,727)
Food Service Operation	4,635	5,611 6,338	(727)
	<u>662,118</u>	<u>623,445</u> <u>\$ 716,081</u>	<u>\$ (92,636)</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. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
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REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Recreation Commission Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 33,273	\$ 34,520	\$ 33,091
County Sources	4,384	4,583	4,401
	<u>37,657</u>	<u>39,103</u>	<u>\$ 1,429</u>
		<u>\$ 37,492</u>	<u>\$ 1,611</u>
Expenditures			
Community Services Operations	<u>36,830</u>	<u>39,380</u>	<u>\$ 0</u>
	<u>36,830</u>	<u>39,380</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	827	(277)	
Unencumbered Cash, Beginning	1,403	2,230	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 2,230</u>	<u>\$ 1,953</u>	

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
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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>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 538,060	\$ 556,248 \$ 533,733	\$ 22,515
County Sources	63,755	70,085 67,342	2,743
State Sources	500,617	470,310 470,310	0
	<u>1,102,432</u>	<u>1,096,643</u> <u>\$ 1,071,385</u>	<u>\$ 25,258</u>
Expenditures			
Debt Service	<u>977,487</u>	<u>997,938</u> \$ 998,138	\$ (200)
	<u>977,487</u>	<u>997,938</u> <u>\$ 998,138</u>	<u>\$ (200)</u>
Receipts Over (Under) Expenditures	124,945	98,705	
Unencumbered Cash, Beginning	1,327,292	1,452,237	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 1,452,237</u>	<u>\$ 1,550,942</u>	

UNIFIED SCHOOL DISTRICT NO. 396
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	\$ 104,865	\$ 276,817
	<u>104,865</u>	<u>276,817</u>
Expenditures		
Instruction	113,979	228,441
Student Support Services	571	12,681
School Administration	0	12,199
Operations & Maintenance	5,817	7,994
	<u>120,367</u>	<u>261,315</u>
Receipts Over (Under) Expenditures	(15,502)	15,502
Unencumbered Cash, Beginning	0	(15,502)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (15,502)</u>	<u>\$ 0</u>

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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	\$ 14,671	\$ 19,405
State Sources	6,691	0
	<u>21,362</u>	<u>19,405</u>
Expenditures		
Instruction	13,178	10,866
Student Support Services	599	5,597
Instructional Support Services	489	995
Operations & Maintenance	80	80
Donations	3,523	1,892
Food Service Operations	621	0
	<u>18,490</u>	<u>19,430</u>
Receipts Over (Under) Expenditures	2,872	(25)
Unencumbered Cash, Beginning	8,511	11,383
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 11,383</u>	<u>\$ 11,358</u>

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REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	0	10,911
Operations & Maintenance	<u>0</u>	<u>95,540</u>
	<u>0</u>	<u>106,451</u>
Receipts Over (Under) Expenditures	0	(106,451)
Unencumbered Cash, Beginning	427,154	427,154
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 427,154</u>	<u>\$ 320,703</u>

UNIFIED SCHOOL DISTRICT NO. 396
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	\$ 29,787	\$ 35,409
Transfers	2,500	0
	<u>32,287</u>	<u>35,409</u>
Expenditures		
Instruction	109,305	12,184
Instructional Support Staff	600	677
	<u>109,905</u>	<u>12,861</u>
Receipts Over (Under) Expenditures	(77,618)	22,548
Unencumbered Cash, Beginning	81,123	3,505
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 3,505</u>	<u>\$ 26,053</u>

UNIFIED SCHOOL DISTRICT NO. 396
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
Douglass Schools				
Chorus	\$ 311	\$ 0	\$ 311	\$ 0
Band Fundraising	2,235	280	764	1,751
Weightlifting	191	585	330	446
Yearbook Fundraising	0	143	143	0
Boys Basketball Fundraising	921	2,430	3,105	246
Cheer-Football	723	305	871	157
Cheer-Basketball	636	197	738	95
Softball Fundraising	332	273	311	294
HS Cheerleading	32	4,184	3,543	673
Football Fundraising	1,660	5,018	4,017	2,661
Chorus Fundraising	4,005	2,088	994	5,099
Musical	9,665	3,104	1,899	10,870
Madrigals	1,188	608	516	1,280
Spirit Club	487	95	24	558
Clay Target Shooting Club	3,459	3,221	2,642	4,038
Stem Club	65	40	0	105
Art Club	485	75	61	499
Forensics Fundraising	607	0	28	579
Entrepreneur Class	158	185	0	343
Baseball Fundraising	210	73	178	105
BASS Club	10	210	202	18
FCCLA	545	1,240	1,075	710
Students For The Cure	89	3,113	3,114	88
SADD	1,574	805	2,130	249
Tennis-Boys	455	97	91	461
Tennis-Girls	312	156	394	74
Track Fundraising	563	989	1,303	249
Cross Country Fundraising	0	673	30	643
	<u>30,918</u>	<u>30,187</u>	<u>28,814</u>	<u>32,291</u>

UNIFIED SCHOOL DISTRICT NO. 396
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
Douglass Schools				
Class of 2022	2,642	2,513	2,891	2,264
Class of 2021	2,750	6,407	8,721	436
Class of 2025	20	0	0	20
Class of 2020	709	0	0	709
Class of 2024	0	2,288	467	1,821
Class of 2023	960	1,180	510	1,630
Honor Society	688	0	400	288
FBLA	572	20	36	556
Gifted Classes	180	0	0	180
Scholars Bowl Fund	99	106	11	194
Kay	936	282	800	418
Student Council	308	1,611	1,678	241
Student Lounge	1,257	3,493	4,003	747
Student Activity	22	446	240	228
Creative Writing	49	0	0	49
Wrestling Fundraising	1,707	1,212	2,257	662
Volleyball Fundraising	4,441	82	958	3,565
Girls Basketball	30	806	30	806
Elm 5th Grade	181	0	0	181
MS Activity	398	0	215	183
MS Honor Society	2,712	1,584	806	3,490
MS Girls Basketball	1,515	0	30	1,485
MS Cheerleaders	384	582	632	334
CPL/HOA Basketball	60	0	0	60
	<u>53,538</u>	<u>52,799</u>	<u>53,499</u>	<u>52,838</u>
District Memorial	<u>325</u>	<u>2,640</u>	<u>750</u>	<u>2,215</u>
Total Agency Funds	<u>\$ 53,863</u>	<u>\$ 55,439</u>	<u>\$ 54,249</u>	<u>\$ 55,053</u>

UNIFIED SCHOOL DISTRICT NO. 396
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
HS Petty Cash	\$ 0	\$ 0	\$ 1,000	\$ 1,000	\$ 0	\$ 0	\$ 0
General Athletic	0	0	121	0	121	0	121
HS Athletics	0	0	31,437	31,437	0	0	0
HS Athletic Fundraising	2,819	0	5,965	5,378	3,406	0	3,406
Concessions	796	0	8,452	9,113	135	0	135
Special Education	1,070	0	0	0	1,070	0	1,070
Elem Activity	898	0	0	0	898	0	898
Elem Courtesy Fund	1,619	0	1,097	822	1,894	0	1,894
Elem Staff Pop Fund	23	0	114	75	62	0	62
Elem Staff Activity	75	0	0	1	74	0	74
Elem Library	2,431	0	2,445	2,006	2,870	0	2,870
MS Activity	0	0	2,013	2,013	0	0	0
HS Coffee Sales	137	0	84	151	70	0	70
MS Courtesy	995	0	200	283	912	0	912
MS Athletics	0	0	7,595	6,974	621	0	621
MS Library	3	0	32	0	35	0	35
Vending	1,286	0	199	327	1,158	0	1,158
Interest	335	0	48	326	57	0	57
Staff Courtesy Fund	474	0	462	396	540	0	540
Student Courtesy Fund	658	0	787	374	1,071	0	1,071
Sales Tax	0	0	4,950	4,911	39	0	39
Total District Activity Funds	<u>\$ 13,619</u>	<u>\$ 0</u>	<u>\$ 67,001</u>	<u>\$ 65,587</u>	<u>\$ 15,033</u>	<u>\$ 0</u>	<u>\$ 15,033</u>

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal 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						
National School Lunch Program	10.555	\$ 76,718				
Special Milk Program for Children	10.556	47				
Summer Food Service Program for Children	10.559	354,516				
		<u>431,281</u>	<u>\$ 0</u>	<u>\$ 431,281</u>	<u>\$ 431,281</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	76,162	0	76,162	76,162	0
Supporting Effective Instruction State Grants	84.367	14,143	0	14,143	14,143	0
Student Support and Academic Enrichment Program	84.424	13,522	0	13,522	13,522	0
Education Stabilization Fund	84.425	60,664	(15,502)	76,166	60,664	0
		<u>164,491</u>	<u>(15,502)</u>	<u>179,993</u>	<u>164,491</u>	<u>0</u>
<u>(Passes Through Kansas Department of Health and Environment)</u>						
Environmental Protection Agency						
Diesel Emissions Reduction Act - State Grants	66.040	15,000	0	15,000	15,000	0
<u>(Passes Through South Central Kansas Education Service Center (Orion))</u>						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	2,551	0	2,551	2,551	0
<u>(Passes Through Butler County)</u>						
Department of The Treasury						
Coronavirus Relief Fund	21.019	109,141	0	109,141	109,141	0
Total Federal Awards		<u>\$ 722,464</u>	<u>\$ (15,502)</u>	<u>\$ 737,966</u>	<u>\$ 722,464</u>	<u>\$ 0</u>