CHETOPA – ST. PAUL
UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

For the Fiscal Year Ended June 30, 2021

Regulatory Basis Financial Statement
Independent Auditors' Report with
Regulatory-Required Supplemental Information

CHETOPA – ST. PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Chetopa – St. Paul Unified School District #505
Chetopa, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures, and unencumbered cash - regulatory basis, of Chetopa-St. Paul Unified School District #505 (the District), Chetopa, Kansas as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statement.

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

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District 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 U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021 or changes in financial position and cash flows thereof for the fiscal 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 the District as of June 30, 2021, and the aggregate receipts and expenditures for the fiscal 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 June 30, 2021 summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and expenditures – agency funds – regulatory basis and the schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3 and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the financial statement, however they 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 June 30, 2021 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the required supplementary 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.

Board of Education
Chetopa-St. Paul Unified School District #505
Chetopa, Kansas

The prior year actual column presented in the individual fund schedules of receipts and expenditures – actual and budget – regulatory basis (Schedules 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the prior year financial statement upon which we rendered an unqualified opinion dated February 19, 2021. The prior year 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, Office of Management Analysis and Standards at the following link http://da.ks.gov/ar/muniserv/. Such prior year 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 prior year financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the prior year financial statement or to the prior year financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the prior year comparative information is fairly stated in all material respects in relation to the prior year financial statement as a whole, on the basis of accounting described in Note 1.

Diehl Banwart Bolton CPA's PA

DIEHL, BANWART, BOLTON, CPAs PA

January 26, 2022
Pittsburg, Kansas

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Cancelled Prior Year Encumbrance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ -	$ 3,513,782	$ 3,513,782	$ -	$ 21,195	$ 21,195
Supplemental General	74,957	-	1,287,006	1,268,840	93,123	76,729	169,852
Special Purpose Funds:							
4 Yr Old At Risk	83,595	-	20,909	17,677	86,826	216	87,042
K-12 At Risk	25,164	-	450,600	451,409	24,355	14,017	38,372
Bilingual Education	-	-	1,279	-	1,279	-	1,279
Virtual Education	12,549	-	8,000	10,675	9,873	5,000	14,873
Capital Outlay	1,411,967	-	275,660	112,451	1,575,176	12,180	1,587,356
Driver Education	21,295	-	-	-	21,295	-	21,295
Food Service	89,329	-	259,307	269,553	79,083	535	79,618
Professional Development	43,975	-	3,320	13,938	33,357	-	33,357
Summer School	30,228	-	-	-	30,228	-	30,228
Special Education	299,460	-	577,834	660,762	216,532	1,090	217,623
Career and Postsecondary Education	161,220	-	142,000	190,223	112,996	3,738	116,735
KPERS Special Retirement	-	-	416,281	416,281	-	-	-
Recreation Commission	11,085	-	18,562	9,820	19,827	-	19,827
Contingency Reserve	206,721	-	-	-	206,721	-	206,721
Textbook Rental	119,201	-	1,801	33,990	87,012	30,431	117,443
Title I	-	-	117,913	117,913	-	-	-
Rural Grant	-	-	-	-	-	-	-
Title IIA	-	-	19,118	19,118	-	-	-
Title IV	1	-	15,743	15,743	1	-	1
CARES Act	11,003	-	194,077	249,722	(44,641)	20,125	(24,516)
Kansas Reading Roadmap	(37,821)	-	39,202	-	1,381	-	1,381
TRC Grant	399	-	-	-	399	-	399
Mini-grants	7,583	-	47,457	64,670	(9,630)	198	(9,432)
Aptus Grant	378	-	-	-	378	-	378
District Activity Funds	34,122	-	57,648	56,741	35,029	-	35,029
Bond and Interest Fund	586,914	-	528,723	471,850	643,787	-	643,787
Trust Funds:							
Lessley Scholarship	604	-	-	300	304	-	304
Total Entity (Excluding Agency Funds)	$ 3,193,928	$ -	$ 7,996,222	$ 7,965,456	$ 3,224,694	$ 185,455	$ 3,410,149

Composition of Cash	
District Checking Accounts	$ 3,372,119
Activity Checking Accounts	281,218
Activity and Scholarship Certificates of Deposit	11,000
Petty Cash	1,500
Total Cash	3,665,837
Agency Funds per Schedule 3	(255,688)
Total Reporting Entity	$ 3,410,149

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

CHETOPA – ST. PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Chetopa – St. Paul Unified School District #505, Chetopa, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting policies generally accepted in the United States of America.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #505 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a related municipal entity in this financial statement.

Basis of Presentation - Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the Unified School District #505:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Fund - to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Trust Fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (ie. Pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting – (Continued)

Agency Funds – funds used to report assets held by the District in a purely custodial capacity.

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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) 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 fiscal year on or before August 1.
2. Publication in the local newspaper of the proposed budget and a notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the fiscal year ending June 30, 2021. The General Fund and Supplemental General Fund budgets were reduced to the legal maximum by the Kansas Department of Education.

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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments of 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

Legal operating budgets are not required in the following special purpose funds: Contingency Reserve, Textbook Rental, Title I, Rural Grant, Title II-A, Title IV, CARES Act, TRC Grant, Kansas Reading Roadmap Grant, Mini-Grants, Aptus Grant, or District Activity or Trust funds.

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.

Cash and Investments

Cash and investments include money market checking accounts, and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury and the Kansas Municipal Investment Pool.

Compensated Absences

Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 20 days a year. Employees are allowed to accumulate and carry forward unused vacation benefits.

Employees can accrue 10-12 days of sick leave each year. Up to 80 days of unused sick days may be accumulated and carried over. Upon retirement certified staff with more than 5 years experience with the District are paid for accumulated sick leave at the rate of ranging from 25-100% of the substitute teacher pay rate based upon their years of service to the District. The current substitute rate is $90 per day.

The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

Based upon the above criteria the District has not determined a liability for vacation or sick pay.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement has been prepared in order to show compliance with the cash basis and budget laws of Kansas. The negative cash balances in the Mini-grants and CARES Act Funds are not a cash basis violation as these are reimbursement grants. As this statement and the regulatory required schedules show, there were no apparent violations of the cash basis and budget laws of Kansas.

3. CASH IN BANK AND DEPOSITORY SECURITY

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.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. As detailed in the table below and in Note 2, the District's deposits were not legally secured as required on June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was $3,665,837 and the bank balance was $3,901,841. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $353,085 was covered by federal depository insurance, $3,548,756 was collateralized by securities with a market value of $3,754,621 held by the pledging financial institutions' agents in the District's name.

FINANCIAL INSTITUTIONS

RISK CATEGORIES	CHETOPA STATE BANK	EXCHANGE STATE BANK	TOTALS
(1) FDIC Insurance	$ 251,500	$ 101,585	$ 353,085
(1) Collateralized with pledged securities held in the District's account	-	-	-
(2) Collateralized with pledged securities in Bank's account	3,548,756	-	3,548,756
(3) Uncollateralized	-	-	-
TOTAL BANK BALANCES	$ 3,800,256	$ 101,585	$ 3,901,841
Total Market Value of Pledged Securities	$ 3,754,621	$ -	$ 3,754,621

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $241,170 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.

5. PENSION PLAN

General Information about the 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 publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for 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.

5. PENSION PLAN (Continued)

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 $416,281 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 $4,496,534. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

7. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the grant 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.

8. TRANSFERS

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Special Education	KSA 72-5147	$ 555,254
General	4 Year Old at Risk	KSA 72-5154	12,000
General	K-12 At Risk	KSA 72-5153	346,000
General	Career & Postsecondary Education	KSA 72-5162	92,000
General	Virtual Education	KSA 72-3715	1,000
General	Bilingual Education	KSA 72-3613	920

8. **TRANSFERS** (Continued)

FROM	TO	STATUTORY AUTHORITY	AMOUNT
Supplemental General	Food Service	KSA 72-5164	45,000
Supplemental General	Special Education	KSA 72-3422	15,815
Supplemental General	K-12 At Risk	KSA 72-5153	104,600
Supplemental General	Career & Postsecondary Education	KSA 72-3355	50,000
Supplemental General	4 Year Old at Risk	KSA 72-5154	8,909
Supplemental General	Virtual Education	KSA 72-3715	7,000
Supplemental General	Bilingual Education	KSA 72-3613	359

9. POST EMPLOYMENT BENEFITS

Participation in Group Health Insurance Plan

As provided by K.S.A. 12-5050, the District allows retirees to participate in the group health insurance plan until they reach age 65. 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 premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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. There is no cost to the District under this program.

Early Retirement Incentive

For certified staff retiring at the end of the June 30, 2021 fiscal year, the Board offered to continue paying the same employer health insurance benefit until the earlier of age 65 or five years, or a three-year cash benefit of $6,000 per year. The anticipated future costs are listed below:

Fiscal Year Ended	Costs
June 30, 2022	$ 50,652
June 30, 2023	42,652
June 30, 2024	40,122
June 30, 2025	30,000
June 30, 2026	30,000
	$ 193,426

10. SUBSEQUENT EVENTS

Events subsequent to June 30, 2021 have been evaluated through January 26, 2022 the report release date of the financial statements. Beginning in March 2020, the District's operations were impacted and they continue to be impacted by the COVID-19 virus. Although the overall impacts are unknown, they are expected to be material. There are no subsequent events requiring recognition in these financial statements or no other subsequent events disclosed in the notes to the financial statements.

11. LONG TERM DEBT

Schedules detailing the changes in long term debt and the maturities of long term debt are included.

Schedule of Changes in Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Refunding Bonds									
Series 2014	2.0-4.0%	6/26/2014	3,835,000	10/1/2030	$ 3,425,000	$ -	$ 230,000	$ 3,195,000	$ 117,050
Series 2016	3.00%	5/19/2016	4,160,000	10/1/2037	4,160,000	-	-	4,160,000	124,800
					$ 7,585,000	$ -	$ 230,000	$ 7,355,000	$ 241,850

Schedule of Maturities in Long-Term Debt

Fiscal Years Ending June 30,	2022	2023	2024	2025	2026	2027 2031	2032 2036	2037 2041	Totals
PRINCIPAL									
General Obligation Bonds									
Series 2014	$ 240,000	$ 255,000	$ 270,000	$ 290,000	$ 310,000	$ 1,830,000	$ -	$ -	$ 3,195,000
Series 2016	-	-	-	-	-	-	2,200,000	1,960,000	4,160,000
Total Principal	240,000	255,000	270,000	290,000	310,000	1,830,000	2,200,000	1,960,000	7,355,000
INTEREST									
General Obligation Refunding									
Series 2014	112,350	106,125	98,250	89,125	78,625	186,600	-	-	671,075
Series 2016	124,800	124,800	124,800	124,800	124,800	624,000	420,750	40,650	1,709,400
Total Interest	237,150	230,925	223,050	213,925	203,425	810,600	420,750	40,650	2,380,475
Total Principal and Interest	$ 477,150	$ 485,925	$ 493,050	$ 503,925	$ 513,425	$ 2,640,600	$ 2,620,750	$ 2,000,650	$ 9,735,475

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Funds:						
General	$ 3,827,688	$ (328,953)	$ 15,047	$ 3,513,782	$ 3,513,782	$ -
Supplemental General	1,269,945	(74,747)	73,642	1,268,840	1,268,840	-
Special Purpose Funds:						
4 Yr Old At Risk	153,595	-	-	153,595	17,677	(135,918)
K-12 At Risk	666,164	-	-	666,164	451,409	(214,755)
Bilingual Education	-	-	-	-	-	-
Virtual Education	22,549	-	-	22,549	10,675	(11,874)
Capital Outlay	1,646,018	-	-	1,646,018	112,451	(1,533,567)
Driver Education	-	-	-	-	-	-
Food Service	356,868	-	-	356,868	269,553	(87,315)
Professional Development	49,225	-	-	49,225	13,938	(35,287)
Summer School	30,228	-	-	30,228	-	(30,228)
Special Education	1,024,460	-	-	1,024,460	660,762	(363,698)
Career and Postsecondary Education	411,220	-	-	411,220	190,223	(220,997)
KPERS Special Retirement	502,751	-	-	502,751	416,281	(86,470)
Recreation Commission	27,000	-	-	27,000	9,820	(17,180)
Bond and Interest Fund	472,050	-	-	472,050	471,850	(200)
	10,459,761					

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ -	$ -	$ -	$ -
Delinquent tax	-	-	-	-
Mineral tax	2	-	-	-
Other	17,478	15,047	-	15,047
State Sources				
General aid	3,239,857	3,058,783	3,237,688	(178,905)
Supplemental General aid	-	-	-	-
Capital Outlay aid	-	-	-	-
Special education aid	424,721	439,952	590,000	(150,048)
KPERS aid	-	-	-	-
Operating transfer from:				
Contingency Reserve	-	-		-
Total Cash Receipts	3,682,058	3,513,782	$ 3,827,688	$ (313,906)
Expenditures				
Instruction	1,357,188	1,573,329	$ 1,523,563	$ 49,766
Support Services				
Student Support	-	-	-	-
Instructional Support	189,059	158,668	150,000	8,668
General Administration	126,128	117,380	116,305	1,075
School Administration	59,881	65,447	62,315	3,132
Operations and Maintenance	381,453	392,651	420,000	(27,349)
Transportation	138,174	133,105	161,000	(27,895)
Central Services	63,473	66,027	64,505	1,522
Operating transfers to Other Funds				
4 Yr Old At Risk	30,000	12,000	70,000	(58,000)
K-12 At Risk	427,000	346,000	500,000	(154,000)
Virtual Education	5,000	1,000	10,000	(9,000)
Bilingual Education	-	920	-	920
Special Education	574,702	555,254	600,000	(44,746)
Career and Postsecondary Education	150,000	92,000	150,000	(58,000)
Professional Development	35,000	-	-	-
Food Service	5,000	-	-	-
Textbook Rental	40,000	-	-	-
Capital Outlay	100,000	-	-	-
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(328,953)	328,953
Adjustment for Reimbursed Expenses			15,047	(15,047)
Total Expenditures Subject to Budget	3,682,058	3,513,782	$ 3,513,782	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 360,081	$ 325,344	$ 263,505	$ 61,839
Delinquent tax	17,711	15,804	13,646	2,158
Motor vehicle tax	65,834	55,000	49,576	5,424
Mineral Tax	69	60	-	60
Reimbursements	97,629	73,642	-	73,642
Miscellaneous	-	-	-	-
State Sources				
Supplemental aid	869,378	817,157	868,261	(51,104)
Operating Transfer from Other Funds				
General Fund		-	-	-
Total Cash Receipts	1,410,702	1,287,006	$ 1,194,988	$ 92,018
Expenditures				
Instruction	393,066	419,593	$ 327,445	$ 92,148
Support Services				
Student Support	82,176	128,089	88,500	39,589
Instructional Support	6,527	9,327	6,500	2,827
General Administration	130,637	138,269	130,500	7,769
School Administration	192,608	187,297	191,000	(3,703)
Operations and Maintenance	112,122	131,408	110,000	21,408
Transportation	-	-	-	-
Other Support Services	45,204	23,175	-	23,175
Operating transfers to Other Funds				
Virtual Education	-	7,000	-	7,000
Textbook Rental	10,000	-	-	-
Bilingual Education	-	359	-	359
Food Service	45,967	45,000	50,000	(5,000)
Special Education	123,562	15,815	125,000	(109,185)
4 Yr Old At Risk	20,000	8,909	-	8,909
K-12 At Risk	131,817	104,600	141,000	(36,400)
Career and Postsecondary Education	80,000	50,000	100,000	(50,000)
Adjustments to Budget				
Adjustment for Reimbursed Expenses			73,642	(73,642)
Adjustment to Comply with Legal Maximum Budget			(74,747)	74,747
Total Expenditures Subject to Budget	1,373,686	1,268,840	$ 1,268,840	$ -
Receipts Over (Under) Expenditures	37,016	18,166		
Unencumbered Cash, Beginning	37,941	74,957		
Unencumbered Cash, Ending	$ 74,957	$ 93,123		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
4 YR OLD AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	20,000	12,000	-	
Supplemental General Fund	30,000	8,909	70,000	(61,091)
Total Cash Receipts	50,000	20,909	$ 70,000	$ (61,091)
Expenditures				
Instruction	54,194	17,677	$ 153,595	$ (135,918)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	54,194	17,677	$ 153,595	$ (135,918)
Receipts Over (Under) Expenditures	(4,194)	3,232		
Unencumbered Cash, Beginning	87,789	83,595		
Unencumbered Cash, Ending	$ 83,595	$ 86,826		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
K-12 AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
Supplemental General Fund	131,817	104,600	141,000	(36,400)
General Fund	427,000	346,000	500,000	(154,000)
Total Cash Receipts	558,817	450,600	$ 641,000	$ (190,400)
Expenditures				
Instruction	557,345	451,409	$ 661,164	$ (209,755)
Instructional Support	1,216	-	5,000	(5,000)
Total Expenditures Subject to Budget	558,561	451,409	$ 666,164	$ (214,755)
Receipts Over (Under) Expenditures	256	(809)		
Unencumbered Cash, Beginning	24,908	25,164		
Unencumbered Cash, Ending	$ 25,164	$ 24,355		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
BINLINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	-	920	-	920
Supplemental General Fund	-	359	-	359
Total Cash Receipts	-	1,279	$ -	$ 1,279
Expenditures				
Instruction	-	-	$ -	$ -
Instructional Support	-	-	-	$ -
School Administration	-	-	-	-
Total Expenditures Subject to Budget	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	1,279		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 1,279		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General Fund	5,000	1,000	10,000	(9,000)
Supplemental General Fund	-	7,000	-	7,000
Total Cash Receipts	5,000	8,000	$ 10,000	$ (2,000)
Expenditures				
Instruction	5,577	10,675	$ 22,549	$ (11,874)
Instructional Support	-	-	-	$ -
School Administration	-	-	-	-
Total Expenditures Subject to Budget	5,577	10,675	$ 22,549	$ (11,874)
Receipts Over (Under) Expenditures	(577)	(2,675)		
Unencumbered Cash, Beginning	13,126	12,549		
Unencumbered Cash, Ending	$ 12,549	$ 9,873		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 130,193	$ 136,182	$ 118,012	$ 18,170
Delinquent tax	4,385	5,789	4,870	919
Motor vehicle tax	21,755	23,351	22,646	705
Mineral tax	25	25	-	25
Interest on idle funds	2,862	1,494	-	1,494
Miscellaneous	14,007	20,366	-	20,366
State Sources				
State Aid	88,444	88,452	88,523	(71)
Operating Transfer from Other Funds				
General Fund	100,000	-	-	-
Total Cash Receipts	361,671	275,660	$ 234,051	$ 41,609
Expenditures				
Instruction	8,494	19,397	$ 200,000	$ (180,603)
Support Services				
Operations and Maintenance	47,626	80,274	546,018	(465,744)
Transportation	17,664	-	300,000	(300,000)
Facility Acquisition and Construction	132,292	12,780	600,000	(587,220)
Total Expenditures Subject to Budget	206,076	112,451	$ 1,646,018	$ (1,533,567)
Receipts Over (Under) Expenditures	155,595	163,209		
Unencumbered Cash, Beginning	1,256,372	1,411,967		
Unencumbered Cash, Ending	$ 1,411,967	$ 1,575,176		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
User Charges	$ -	$ -	$ -	$ -
State Sources				
State aid	-	-	-	-
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts		-	$ -	$ -
Expenditures				
Instruction	-	-	$ -	$ -
Support Services				
Student Support	-	-	-	$ -
Operations and Maintenance		-	-	-
Total Expenditures Subject to Budget	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	21,295	21,295		
Unencumbered Cash, Ending	$ 21,295	$ 21,295		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Food Receipts	$ 33,361	$ 9,089	$ 57,067	$ (47,978)
Interest on idle funds	-	-	-	-
Other	2,337	212	-	212
State Sources				
State Aid	1,809	2,158	1,960	198
Federal Sources				
Child nutrition aid	170,374	190,887	158,512	32,375
Fresh fruits and vegetables aid	3,288	11,961	-	11,961
Other federal aid	-	-	-	-
Operating Transfer from Other Funds				
General Fund	5,000	-	-	-
Supplemental General Fund	45,967	45,000	50,000	(5,000)
Total Cash Receipts	262,136	259,307	$ 267,539	$ (8,232)
Expenditures				
Support Services				
Operations and Maintenance	250,619	269,553	$ 356,868	$ (87,315)
Total Expenditures Subject to Budget	250,619	269,553	$ 356,868	$ (87,315)
Receipts Over (Under) Expenditures	11,517	(10,246)		
Unencumbered Cash, Beginning	77,812	89,329		
Unencumbered Cash, Ending	$ 89,329	$ 79,083		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State Aid	3,283	3,320	5,250	(1,930)
Operating Transfer from Other Funds				
General Fund	35,000	-	-	-
Supplemental General Fund	-	-	-	-
Total Cash Receipts	38,283	3,320	$ 5,250	$ (1,930)
Expenditures				
Support Services				
Instructional Support Staff	23,908	13,938	$ 49,225	$ (35,287)
Other Supplemental Services	-	-	-	-
Total Expenditures Subject to Budget	23,908	13,938	$ 49,225	$ (35,287)
Receipts Over (Under) Expenditures	14,375	(10,618)		
Unencumbered Cash, Beginning	29,600	43,975		
Prior Year Cancelled Encumbrance	-	-		
Unencumbered Cash, Ending	$ 43,975	$ 33,357		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
SUMMER SCHOOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State Aid	-	-	-	-
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	-	$ 30,228	$ (30,228)
Support Services	-	-	-	-
Total Expenditures Subject to Budget	-	-	$ 30,228	$ (30,228)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	30,228	30,228		
Unencumbered Cash, Ending	$ 30,228	$ 30,228		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Interest on Idle Funds	$ -	$ -	$ -	$ -
Miscellaneous	32,805	-	-	-
Federal Sources				
Federal aid	-	6,765	-	6,765
Operating Transfer from Other Funds				
Supplemental General Fund	123,562	15,815	125,000	
General Fund	574,702	555,254	600,000	(44,746)
Total Cash Receipts	731,069	577,834	$ 725,000	$ (37,981)
Expenditures				
Instruction	599,345	595,542	$ 923,460	$ (327,918)
Support Services				
Instructional Support	-	-	-	-
Transportation	58,010	65,220	101,000	(35,780)
Total Expenditures Subject to Budget	657,355	660,762	$ 1,024,460	$ (363,698)
Receipts Over (Under) Expenditures	73,714	(82,928)		
Unencumbered Cash, Beginning	225,746	299,460		
Unencumbered Cash, Ending	$ 299,460	$ 216,532		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
CAREER AND POSTSECONDARY EDUCATION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ -	$ -
State Sources				
State aid	21,010	-	-	-
Federal Sources				
Federal aid	-	-	-	-
Operating Transfer from Other Funds				
Supplemental General Fund	80,000	50,000	150,000	(100,000)
General Fund	150,000	92,000	100,000	(8,000)
Total Cash Receipts	251,010	142,000	$ 250,000	$ (108,000)
Expenditures				
Instruction	191,681	190,223	$ 396,220	$ (205,997)
Support Services				
Transportation	6,774	-	15,000	(15,000)
Total Expenditures Subject to Budget	198,455	190,223	$ 411,220	$ (220,997)
Receipts Over (Under) Expenditures	52,555	(48,223)		
Unencumbered Cash, Beginning	108,665	161,220		
Unencumbered Cash, Ending	$ 161,220	$ 112,996		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 424,442	$ 416,281	$ 502,751	$ (86,470)
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Total Cash Receipts	424,442	416,281	$ 502,751	$ (86,470)
Expenditures				
Instruction	326,821	320,536	$ 365,042	$ (44,506)
Student Support	8,489	8,326	12,403	(4,077)
Instructional Support	8,489	8,326	19,143	(10,817)
General Administration	12,733	12,488	15,000	(2,512)
School Administration	21,222	20,814	28,040	(7,226)
Central Services	4,244	4,163	7,280	(3,117)
Operations and Maintenance	16,978	16,651	24,940	(8,289)
Trasnportation	12,733	12,488	15,400	(2,912)
Food Service	12,733	12,488	15,503	(3,015)
Total Expenditures Subject to Budget	424,442	416,281	$ 502,751	$ (86,470)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
RECREATION COMMISSION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 9,364	$ 16,402	$ 14,284	$ 2,118
Delinquent tax	42	332	331	1
Motor vehicle tax	1,352	1,825	2,397	(572)
Mineral tax	3	3	-	3
Interest on idle funds	-	-	-	-
Miscellaneous	-	-	5,000	(5,000)
Total Cash Receipts	10,761	18,562	$ 22,012	$ (3,450)
Expenditures				
Community Service Operations	8,846	9,820	$ 27,000	$ (17,180)
Total Expenditures Subject to Budget	8,846	9,820	$ 27,000	$ (17,180)
Receipts Over (Under) Expenditures	1,915	8,742		
Unencumbered Cash, Beginning	9,170	11,085		
Unencumbered Cash, Ending	$ 11,085	$ 19,827		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Operating transfer from General Fund	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	260,721	206,721
Unencumbered Cash, Ending	$ 260,721	$ 206,721

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Local Sources		
Textbook rental	$ 1,920	$ 1,801
Operating Transfers from Other Funds		
General Fund	40,000	-
Supplemental General Fund	10,000	-
Total Cash Receipts	51,920	1,801
Expenditures		
Instruction	15,380	33,990
Total Expenditures	15,380	33,990
Receipts Over (Under) Expenditures	36,540	(32,189)
Unencumbered Cash, Beginning	82,661	119,201
Unencumbered Cash, Ending	$ 119,201	$ 87,012

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Federal Sources		
Federal aid	$ 125,719	$ 117,913
Total Cash Receipts	125,719	117,913
Expenditures		
Instruction	120,716	113,796
General Administration	5,003	4,117
Total Expenditures	125,719	117,913
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
RURAL GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Federal Sources		
Federal aid	$ 44,464	$ -
Total Cash Receipts	44,464	-
Expenditures		
Instruction	44,464	-
Total Expenditures	44,464	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TITLE II A FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Federal Sources		
Federal aid	$ 21,308	$ 19,118
Total Cash Receipts	21,308	19,118
Expenditures		
Instruction	21,308	19,118
Total Expenditures	21,308	19,118
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TITLE IV
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Federal Sources		
Federal aid	$ 14,830	$ 15,743
Total Cash Receipts	14,830	15,743
Expenditures		
Instruction	14,829	15,743
Total Expenditures	14,829	15,743
Receipts Over (Under) Expenditures	1	-
Unencumbered Cash, Beginning	-	1
Unencumbered Cash, Ending	$ 1	$ 1

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
CARES ACT
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Federal Sources		
Federal aid	$ 20,000	$ 194,077
Total Cash Receipts	20,000	194,077
Expenditures		
Instruction	8,997	222,232
Operations and Maintenance	-	27,490
Total Expenditures	8,997	249,722
Receipts Over (Under) Expenditures	11,003	(55,644)
Unencumbered Cash, Beginning	-	11,003
Unencumbered Cash, Ending	$ 11,003	$ (44,641)

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
KANSAS READING ROADMAP
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Local sources		
Miscellaneous	$ -	$ -
Federal Sources		
Kansas Reading Roadmap Grant	82,460	39,202
Save the Children Grant	13,124	-
Total Cash Receipts	95,584	39,202
Expenditures		
Program expenditures	110,651	-
Total Expenditures	110,651	-
Receipts Over (Under) Expenditures	(15,067)	39,202
Unencumbered Cash, Beginning	(22,754)	(37,821)
Unencumbered Cash, Ending	$ (37,821)	$ 1,381

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TRC GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Local sources		
Grants	$ -	$ -
Federal aid	-	-
Total Cash Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	399	399
Unencumbered Cash, Ending	$ 399	$ 399

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
MINI-GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Local Sources		
Grants	$ 750	$ 4,310
Federal Sources		
Federal aid	-	13,147
State Sources		
Pre-K Pilot Grant	-	30,000
Total Cash Receipts	750	47,457
Expenditures		
Grant Expenditures	526	64,670
Total Expenditures	526	64,670
Receipts Over (Under) Expenditures	224	(17,213)
Unencumbered Cash, Beginning	4,391	7,583
Cancelled Prior Year Encumbrance	2,968	-
Unencumbered Cash, Ending	$ 7,583	$ (9,630)

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
APTUS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Local Sources		
Grants	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Program Expenditures	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	378	378
Unencumbered Cash, Ending	$ 378	$ 378

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 130,439	$ 160,476	$ 139,411	$ 21,065
Delinquent tax	7,665	7,783	4,700	3,083
Motor vehicle tax	23,662	33,039	33,360	(321)
Mineral tax	24	30	2,445	(2,415)
Interest on idle funds	1,057	129	-	129
Other	30,000	30,000	-	30,000
State Sources				
State aid	292,000	297,266	297,266	-
Total Cash Receipts	484,847	528,723	$ 477,182	$ 51,541
Expenditures				
Debt Service				
Principal	210,000	230,000	$ 230,000	$ -
Interest	246,250	241,850	241,850	-
Other	-	-	200	(200)
Total Expenditures Subject to Budget	456,250	471,850	$ 472,050	$ (200)
Receipts Over (Under) Expenditures	28,597	56,873		
Unencumbered Cash, Beginning	558,317	586,914		
Unencumbered Cash, Ending	$ 586,914	$ 643,787		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
LESSLEY SCHOLARSHIP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal 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		
Local Sources		
Donations	$ 300	$ -
Interest	-	-
Total Cash Receipts	300	-
Expenditures		
Scholarships	-	300
Total Expenditures	-	300
Receipts Over (Under) Expenditures	300	(300)
Unencumbered Cash, Beginning	304	604
Unencumbered Cash, Ending	$ 604	$ 304

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
St Paul School	$ 70,204	$ 84,205	$ 75,336	$ 79,073
Chetopa School	107,549	137,108	68,042	176,615
Totals	$ 177,753	$ 221,313	$ 143,378	$ 255,688

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2020
St Paul School	$ 32,558	$ 42,020	$ 42,923	$ 31,654	$ -	$ 31,654
Chetopa School	1,564	15,628	13,818	3,375	-	3,375
Totals	$ 34,122	$ 57,648	$ 56,741	$ 35,029	$ -	$ 35,029