

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
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December 13, 2021

Board of Education
Unified School District No. 473
Chapman, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash balances (the financial statement) of the Unified School District No. 473 (the District) 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including 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 previous paragraph, the financial statement referred to above does not present fairly, in accordance 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 or 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 the District 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 Regulatory-Required 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 as a whole. The summary of regulatory basis expenditures-actual and budget and non-budgeted funds, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash - activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General Fund	\$ -	\$ -	\$ 8,616,192	\$ 8,616,192	\$ -	\$ 71,243	\$ 71,243
Supplemental General Fund	135,629	-	2,558,538	2,561,672	132,495	5,279	137,774
Special Purpose Funds							
At-Risk (K-12) Fund	105,262	-	869,000	863,496	110,766	249	111,015
Bilingual Education Fund	17,832	-	512	1,395	16,949	-	16,949
Capital Outlay Fund	2,004,705	-	1,083,438	585,566	2,502,577	1,635	2,504,212
Driver Education Fund	42,663	-	17,562	30,320	29,905	-	29,905
Food Service Fund	68,798	-	822,158	745,646	145,310	36,478	181,788
Professional Development Fund	12,390	-	17,031	7,947	21,474	-	21,474
Parent Education Fund	70	-	51,542	51,542	70	15,062	15,132
Special Education Fund	160,711	-	2,001,100	2,015,291	146,520	-	146,520
Vocational Education Fund	95,377	-	363,871	363,193	96,055	3,318	99,373
KPERS Special Retirement Contribution Fund	-	-	949,165	949,165	-	-	-
Gifts and Grants Fund	35,101	-	13,293	34,395	13,999	-	13,999
Federal Funds	(18,819)	-	627,375	608,556	-	6,735	6,735
Student Materials Revolving Fund	243,498	-	121,145	105,016	259,627	51,939	311,566
Contingency Reserve Fund	654,090	-	19,257	-	673,347	-	673,347
Bond and Interest Fund	1,056,344	-	617,656	677,825	996,175	-	996,175
District Activity	520	-	201,567	200,324	1,763	-	1,763
Total Reporting Entity (Excluding Agency Funds)	\$ 4,614,171	\$ -	\$ 18,950,402	\$ 18,417,541	\$ 5,147,032	\$ 191,938	\$ 5,338,970

(Continued)

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

Composition of Cash

Astra Bank	
Checking Account	\$ 347,373
Savings Accounts	2,428,758
Certificate of Deposit	1,000,000
Exchange Bank	
Savings Accounts	1,137,316
Dickinson County Bank	
Checking Account	7,491
Money Market	504,300
Total Cash	<u>\$ 5,425,238</u>
Less: Agency funds per Schedule 3	<u>(86,268)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 5,338,970</u></u>

STATEMENT 1
(CONTINUED)

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 1: Summary of Significant Accounting Policies

Unified School District No. 473 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of \$109,783 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

The *Kansas Municipal Audit and Accounting Guide* (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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds, which are used to record the District's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, and limitations. The following types of funds comprise the financial activities of the District.

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

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

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

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

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and this 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 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.

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 statements 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, with disbursements being adjusted for 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 budget expenditure authority lapses at year end.

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

Student Materials Revolving	District Activity
Contingency Reserve	

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

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 2: Deposits and Investments

The District maintains a cash and investment pool that is available for use by all funds. The District held no investments during the year, only deposits with allowable financial institutions. All interest earned during the year on idle funds was credited to the capital outlay fund as allowed by Kansas statutes.

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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.

At June 30, 2021, the carrying amount of the District's deposits was \$5,425,238. The bank balance was \$5,586,747. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balances, \$750,000 was secured by FDIC insurance and the remaining \$4,836,747 was collateralized by pledged securities with a fair market value of \$5,683,404 held under joint custody receipts issued by a third-party bank in the school district's name and a letter of credit for \$500,000. Each third-party bank holding the pledged securities is independent of the pledging bank.

Note 3: In-Substance Receipt in Transit

The District received \$468,974 in General State Aid and \$75,047 in Supplemental General State Aid subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 4: 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.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 4: Defined Benefit Pension Plan (Continued)

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.

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 \$949,165 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 \$9,908,231. 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.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 5: Other Post Employment Benefits

Sick Leave

Certified Employees – Ten days of sick leave shall be granted to all full-time teachers after they have worked one day of their annual contract. Such sick leave entitlement shall accumulate up to a maximum of 70 days of unused sick leave. Teachers who are employed less than full-time shall be entitled to sick leave benefits based upon the following formula: the number of days or amount of time employed over a full employment year times the foregoing benefits received by full-time teachers. Termination of employment automatically cancels all sick leave benefits.

Teachers shall be compensated for their unused sick leave upon their retirement. Teacher disability or death while employed shall also be grounds for compensation. KPERS guidelines will be used to determine retirement and disability eligibility. Compensation will be determined as follows: a) 10 through 14 years of service with the District; \$5.00 per day, up to a maximum of 70 days, b) 15 years of service and over with the District, \$10.00 per day, up to a maximum of 70 days. Because so many events have to be met for unused sick leave to be paid, no accrual is made for unused sick leave.

Noncertified Employees – The Board shall allow one day of sick leave after three days service is performed and one additional day of sick leave for each full month of service completed, but accumulated unused sick leave shall not exceed seven times one year's maximum sick leave accumulation.

There shall be no payment for unused sick leave when an employee ceases employment with the District. Upon death or retirement only, employees shall be compensated for their unused sick leave whether upon KPERS or because of disability as follows: for 10-14 years of service with the District, the compensation shall be \$5.00 per day, up to the maximum allowable sick leave accumulation, except that those employees who work less than an eight hour day will be paid in proportion to the number of hours worked.

For 15 or more years of service with the District, the compensation shall be \$10.00 per day, up to the maximum allowable sick leave accumulation, except that those employees who work less than an eight hour day will be paid in proportion to the number of hours worked.

Vacation Leave

All full-time employees who are employed on a twelve-month basis may be granted a paid vacation each year. Vacation time for employees is two weeks per year for employees with 1-14 years of service. Employees with 15 years or more service receive 15 days (3 weeks) paid vacation. The Superintendent and the Administrative Assistant receive three weeks of vacation. If vacation leave is not taken by end of current year earned, it will be lost. No accrual for vacation leave value occurs.

Personal Leave

Each full-time teacher shall be allowed two days of personal leave for any reason which the teacher believes to be more important than being in the classroom.

Personal leave shall be allowed in the same manner for teachers who are employed less than full time but in proportion to the time employed. Personal leave may accumulate for a limit of two years not to exceed four days in any contract year. No accrual for unused personal leave is made and would not be material to the financial statement.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 6: Defined Contribution Pension Plan

The District contributes to the District Retirement Plan (DRP), a defined contribution plan, for its administrators and certified employees. DRP is administered by Baybridge.

Benefit terms, including contribution requirements, for DRP are established and may be amended by the Board of Education. For each employee in the pension plan, the District is required to match employee contributions based on the Retiree Group Level, and deposit it to an individual employee account. Employees are permitted to make contributions to the pension plan, up to applicable Internal Revenue Code limits.

Retiree Group	Match Ratio	Term
Eligible to retire 2020/2021 to 2023/2024	4 to 1 up to \$50 per month	Through Year 8
Eligible to retire 2020/2021 to 2023/2024	1 to 1 up to \$50 per month	After Year 8 and Through Remainder of Employment
Eligible to retire 2024/2025 to 2028/2029	2 to 1 up to \$50 per month	Through Year 12
Eligible to retire 2024/2025 to 2028/2029	1 to 1 up to \$50 per month	After Year 12 and Through Remainder of Employment
Eligible to retire 2029/2030 and new hires	1 to 1 up to \$50 per month	Duration of Employment

For the year ended June 30, 2021, employee contributions totaled \$60,803 and the District recognized pension expense of \$60,803.

Employees are immediately vested in their own contributions and earnings on those contributions and become vested in the District contributions and earnings on District contributions based on a 15 year vesting schedule of creditable service with the District. Nonvested District contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. For the year ended June 30, 2020, there were no forfeitures.

Employer matching contributions are subject to the following vesting schedule:

Years of Employment	Vested Percentage
1 - 5 years	0%
6 years	10%
7 years	20%
8 years	30%
9 years	40%
10 years	50%
11 years	60%
12 years	70%
13 years	80%
14 years	90%
15 years	100%

Note 7: Retirement Benefits

The District provides an early retirement program for certain eligible employees. Those eligible under this program may receive benefits up to five years. Payments for retired employees under this plan were \$54,375 for the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 8: Interfund Transfers

The District made the following operating transfers during 2021. The transfers were approved by the Board of Education.

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Professional Development Fund	K.S.A. 72-6478	\$ 15,000
General Fund	Vocational Education Fund	K.S.A. 72-6478	85,000
General Fund	Parent Education Fund	K.S.A. 72-6478	17,194
General Fund	Special Education Fund	K.S.A. 72-6478	1,933,370
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	19,257
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	315,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	512
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	26,577
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6478	244,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	554,000
Total Transfers			<u><u>\$ 3,209,910</u></u>

Note 9: Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Note 10: Commitments and Contingencies

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

The District's general obligation bond issues are subject to the arbitrage provisions of Section 148 of the Internal Revenue Code. These provisions include the potential for rebates to the Federal Government of the earnings on the bond proceeds in excess of the yield on the bonds. The amounts of any future rebates due on other bonds or temporary notes have not been determined.

Note 11: 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; natural disasters and other events for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 12: Other Information

Fund with a Deficit Unencumbered Cash Balance. Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following fund had expenses in excess of budgeted amounts as of June 30, 2021: CARES fund. This fund is financed by a Federal governmental agency and is expecting reimbursement of qualifying grant expenditures. Therefore, this falls under the exception noted above.

Note 13: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 14: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$413,662 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note 15 Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2021:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds Series 2016	2.00 - 4.00%	3/30/2019	\$ 6,035,000	9/1/2029	\$ 5,625,000	\$ -	\$ 485,000	\$ 5,140,000	\$ 191,325
Total General Obligation Bonds					<u>\$ 5,625,000</u>	<u>\$ -</u>	<u>\$ 485,000</u>	<u>\$ 5,140,000</u>	<u>\$ 191,325</u>

Current maturities of general obligation bonds and interest for the next five years and in five year increments through maturity are as follows

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>Total</u>
General Obligation Bonds							
Principal	\$ 500,000	\$ 515,000	\$ 530,000	\$ 545,000	\$ 565,000	\$ 2,485,000	\$ 5,140,000
Interest	176,550	161,325	145,650	126,800	104,600	194,550	909,475
Total	<u>\$ 676,550</u>	<u>\$ 676,325</u>	<u>\$ 675,650</u>	<u>\$ 671,800</u>	<u>\$ 669,600</u>	<u>\$ 2,679,550</u>	<u>\$ 6,049,475</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
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)
Funds						
General Funds						
General	\$ 8,846,929	\$ (340,520)	\$ 109,783	\$ 8,616,192	\$ 8,616,192	\$ -
Supplemental General	2,671,695	(110,023)	-	2,561,672	2,561,672	-
Special Purpose Funds						
At-Risk (K-12) Fund	863,498	-	-	863,498	863,496	(2)
Bilingual Education Fund	8,655	-	-	8,655	1,395	(7,260)
Capital Outlay Fund	1,894,112	-	-	1,894,112	585,566	(1,308,546)
Driver Education Fund	30,732	-	-	30,732	30,320	(412)
Food Service Fund	764,413	-	-	764,413	745,646	(18,767)
Professional Development Fund	27,426	-	-	27,426	7,947	(19,479)
Parent Education Fund	57,522	-	-	57,522	51,542	(5,980)
Special Education Fund	2,085,780	-	-	2,085,780	2,015,291	(70,489)
Vocational Education Fund	365,929	-	-	365,929	363,193	(2,736)
KPERs Special Retirement Contribution Fund	1,135,639	-	-	1,135,639	949,165	(186,474)
Gifts and Grants Fund	43,775	-	-	43,775	34,395	(9,380)
Federal Funds	599,983	-	-	599,983	608,556	8,573
Debt Service Fund						
Bond and Interest Fund	677,825	-	-	677,825	677,825	-
Total Funds	\$ 20,073,913	\$ (450,543)	\$ 109,783	\$ 19,733,153	\$ 18,112,201	\$ (1,620,952)

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Student activities	\$ 35,459	\$ 18,611	\$ -	\$ 18,611
Reimbursed expenditures	90,956	91,172	-	91,172
State Sources				
General state aid	8,117,217	8,491,135	7,469,278	1,021,857
Mineral production tax	20	22	20	2
Special education aid	-	-	1,350,372	(1,350,372)
Federal Sources				
Federal aid	27,259	15,252	27,259	(12,007)
Total Cash Receipts	<u>\$ 8,270,911</u>	<u>\$ 8,616,192</u>	<u>\$ 8,846,929</u>	<u>\$ (230,737)</u>
EXPENDITURES				
Instruction	\$ 3,872,440	\$ 3,806,603	\$ 4,328,712	\$ (522,109)
Student support services	227,513	231,751	239,957	(8,206)
Instructional support staff	36,893	23,823	71,300	(47,477)
General administration	249,226	244,954	279,296	(34,342)
School administration	255,851	249,917	286,316	(36,399)
Central services	214,279	222,232	222,446	(214)
Operations and maintenance	763,622	853,513	722,617	130,896
Student transportation	441,910	481,054	414,855	66,199
Other support services	9,317	8,906	12,700	(3,794)
District activities	101,582	106,118	-	106,118
Facility acquisition and construction	-	2,500	-	2,500
Transfers out	2,098,278	2,384,821	2,268,730	116,091
Adjustments to comply with legal max	-	-	(340,520)	340,520
Adjustment for Qualifying Budget Credits	-	-	109,783	(109,783)
Total Expenditures	<u>\$ 8,270,911</u>	<u>\$ 8,616,192</u>	<u>\$ 8,616,192</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem tax	\$ 1,313,870	\$ 1,374,196	\$ 26,563	\$ 1,347,633
Delinquent tax	18,151	15,026	13,469	1,557
County Sources				
Motor vehicle tax	166,541	141,040	118,752	22,288
Recreational vehicle tax	3,447	2,998	2,433	565
Commercial vehicle tax	5,905	7,013	5,452	1,561
State Sources				
General state aid	970,359	1,018,265	1,061,999	(43,734)
Other Sources				
Transfers in	-	-	100,000	(100,000)
Total Cash Receipts	<u>\$ 2,478,273</u>	<u>\$ 2,558,538</u>	<u>\$ 1,328,668</u>	<u>\$ 1,229,870</u>
EXPENDITURES				
Instruction	\$ 540	\$ 3,434	\$ 10,400	\$ (6,966)
Student support services	62,506	68,806	66,399	2,407
Instructional support staff	244,133	236,698	257,085	(20,387)
School administration	517,903	540,352	530,106	10,246
Central services	27,505	29,743	69,778	(40,035)
Operations and maintenance	468,161	465,629	509,706	(44,077)
Student transportation	396,968	367,588	422,499	(54,911)
Other support services	35,237	24,333	-	24,333
Transfers out	748,616	825,089	805,722	19,367
Adjustment to comply with legal max	-	-	(110,023)	110,023
Total Expenditures	<u>\$ 2,501,569</u>	<u>\$ 2,561,672</u>	<u>\$ 2,561,672</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (23,296)	\$ (3,134)		
UNENCUMBERED CASH - BEGINNING	<u>158,925</u>	<u>135,629</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 135,629</u>	<u>\$ 132,495</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfers in	\$ 685,116	\$ 869,000	\$ 770,000	\$ 99,000
EXPENDITURES				
Instruction	\$ 676,679	\$ 863,496	\$ 860,498	\$ 2,998
Instructional support staff	-	-	3,000	(3,000)
Total Expenditures	<u>\$ 676,679</u>	<u>\$ 863,496</u>	<u>\$ 863,498</u>	<u>\$ (2)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,437	\$ 5,504		
UNENCUMBERED CASH - BEGINNING	<u>96,825</u>	<u>105,262</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 105,262</u>	<u>\$ 110,766</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over Under
		Actual	Budget	(Under)
CASH RECEIPTS				
Transfers in	\$ 500	\$ 512	\$ 1,603	\$ (1,091)
EXPENDITURES				
Instruction	\$ 1,432	\$ 1,395	\$ 8,655	\$ (7,260)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (932)	\$ (883)		
UNENCUMBERED CASH - BEGINNING	18,764	17,832		
UNENCUMBERED CASH - ENDING	\$ 17,832	\$ 16,949		

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem tax	\$ 701,064	\$ 719,382	\$ 668,910	\$ 50,472
Delinquent tax	4,245	5,601	7,160	(1,559)
Interest on idle funds	43,157	18,172	47,041	(28,869)
Reimbursements	543	180	-	180
Other	52,650	23,394	54,192	(30,798)
County Sources				
Motor vehicle tax	35,798	76,630	63,711	12,919
Recreational vehicle tax	288	947	1,305	(358)
Commercial vehicle tax	2,614	3,752	2,925	827
Other	-	-	42,109	(42,109)
State Sources				
General state aid	170,859	189,373	189,819	(446)
Federal Sources				
Federal aid	43,228	46,007	-	46,007
Total Cash Receipts	<u>\$ 1,054,446</u>	<u>\$ 1,083,438</u>	<u>\$ 1,077,172</u>	<u>\$ 6,266</u>
EXPENDITURES				
Instruction	\$ 53,510	\$ 170,719	\$ 275,657	\$ (104,938)
School administration	-	-	3,000	(3,000)
Central services	8,670	-	10,000	(10,000)
Operations and maintenance	250,900	203,605	918,505	(714,900)
Student transportation	-	-	142,000	(142,000)
Facility acquisition and construction	7,909	211,242	24,450	186,792
Building repair and remodeling	-	-	520,500	(520,500)
Total Expenditures	<u>\$ 320,989</u>	<u>\$ 585,566</u>	<u>\$ 1,894,112</u>	<u>\$ (1,308,546)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 733,457	\$ 497,872		
UNENCUMBERED CASH - BEGINNING	<u>1,271,248</u>	<u>2,004,705</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 2,004,705</u>	<u>\$ 2,502,577</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 6,800	\$ 14,400	\$ 11,250	\$ 3,150
State Sources				
General state aid	6,500	3,162	4,500	(1,338)
Total Cash Receipts	<u>\$ 13,300</u>	<u>\$ 17,562</u>	<u>\$ 15,750</u>	<u>\$ 1,812</u>
EXPENDITURES				
Instruction	\$ 541	\$ 27,975	\$ 27,492	\$ 483
Instructional support staff	-	-	200	(200)
Operations and maintenance	567	2,345	3,040	(695)
Total Expenditures	<u>\$ 1,108</u>	<u>\$ 30,320</u>	<u>\$ 30,732</u>	<u>\$ (412)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,192	\$ (12,758)		
UNENCUMBERED CASH - BEGINNING	<u>30,471</u>	<u>42,663</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 42,663</u>	<u>\$ 29,905</u>		

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Food service	\$ 222,812	\$ 45,050	\$ 261,908	\$ (216,858)
Other	4,490	8,472	1,000	7,472
State Sources				
General state aid	6,608	7,457	4,236	3,221
Federal Sources				
Federal aid	379,359	761,179	400,325	360,854
Other Sources				
Transfers in	83,000	-	80,000	(80,000)
Total Cash Receipts	<u>\$ 696,269</u>	<u>\$ 822,158</u>	<u>\$ 747,469</u>	<u>\$ 74,689</u>
EXPENDITURES				
Instructional support staff	\$ 10,686	\$ 2,602	\$ -	\$ 2,602
Operations and maintenance	-	653	13,050	(12,397)
Food service	658,577	742,391	751,363	(8,972)
Total Expenditures	<u>\$ 669,263</u>	<u>\$ 745,646</u>	<u>\$ 764,413</u>	<u>\$ (18,767)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27,006	\$ 76,512		
UNENCUMBERED CASH - BEGINNING	<u>41,792</u>	<u>68,798</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 68,798</u>	<u>\$ 145,310</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ -	\$ 188	\$ -	\$ 188
State Sources				
General state aid	2,132	1,843	6,000	(4,157)
Other Sources				
Transfers in	13,000	15,000	13,000	2,000
Total Cash Receipts	<u>\$ 15,132</u>	<u>\$ 17,031</u>	<u>\$ 19,000</u>	<u>\$ (1,969)</u>
EXPENDITURES				
Instruction	\$ -	\$ 78	\$ -	\$ 78
Instructional support staff	15,883	7,869	27,426	(19,557)
Total Expenditures	<u>\$ 15,883</u>	<u>\$ 7,947</u>	<u>\$ 27,426</u>	<u>\$ (19,479)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (751)	\$ 9,084		
UNENCUMBERED CASH - BEGINNING	<u>13,141</u>	<u>12,390</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 12,390</u>	<u>\$ 21,474</u>		

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	\$ -	\$ -	\$ 5,000	\$ (5,000)
State Sources				
General state aid	34,348	34,348	34,348	-
Other Sources				
Transfers in	17,316	17,194	18,174	(980)
Total Cash Receipts	<u>\$ 51,664</u>	<u>\$ 51,542</u>	<u>\$ 57,522</u>	<u>\$ (5,980)</u>
EXPENDITURES				
Student support services	\$ 51,455	\$ 51,482	\$ 56,522	\$ (5,040)
Instructional support staff	209	60	1,000	(940)
Total Expenditures	<u>\$ 51,664</u>	<u>\$ 51,542</u>	<u>\$ 57,522</u>	<u>\$ (5,980)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	<u>70</u>	<u>70</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 70</u>	<u>\$ 70</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 21,963	\$ 23,986	\$ 22,960	\$ 1,026
Federal Sources				
Federal aid	-	17,167	17,167	-
Other Sources				
Transfers in	1,750,962	1,959,947	1,894,675	65,272
Total Cash Receipts	<u>\$ 1,772,925</u>	<u>\$ 2,001,100</u>	<u>\$ 1,934,802</u>	<u>\$ 66,298</u>
EXPENDITURES				
Instruction	\$ 1,716,461	\$ 1,898,314	\$ 1,951,489	\$ (53,175)
Transportation	107,291	116,977	134,291	(17,314)
Total Expenditures	<u>\$ 1,823,752</u>	<u>\$ 2,015,291</u>	<u>\$ 2,085,780</u>	<u>\$ (70,489)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (50,827)	\$ (14,191)		
UNENCUMBERED CASH - BEGINNING	<u>211,538</u>	<u>160,711</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 160,711</u>	<u>\$ 146,520</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
CASH RECEIPTS				
Local Sources				
Reimbursed expenses	\$ 10,907	\$ 10,120	\$ 30,979	\$ (20,859)
State Sources				
General state aid	21,445	-	-	-
Federal Sources				
Federal aid	25,112	24,751	1,345	23,406
Other Sources				
Transfers in	297,000	329,000	297,000	32,000
Total Cash Receipts	<u>\$ 354,464</u>	<u>\$ 363,871</u>	<u>\$ 329,324</u>	<u>\$ 34,547</u>
EXPENDITURES				
Instruction	\$ 321,516	\$ 360,345	\$ 362,029	\$ (1,684)
Instructional support services	552	1,565	3,600	(2,035)
Operations and maintenance	-	-	300	(300)
Student transportation	-	147	-	147
Other support services	-	1,136	-	1,136
Total Expenditures	<u>\$ 322,068</u>	<u>\$ 363,193</u>	<u>\$ 365,929</u>	<u>\$ (2,736)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ 32,396	\$ 678		
UNENCUMBERED CASH - BEGINNING	<u>62,981</u>	<u>95,377</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 95,377</u>	<u>\$ 96,055</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
CASH RECEIPTS				
State Sources				
General state aid	\$ 1,030,432	\$ 949,165	\$ 1,135,639	\$ (186,474)
EXPENDITURES				
Instruction	\$ 630,084	\$ 575,889	\$ 704,096	\$ (128,207)
Student support services	41,090	40,428	45,426	(4,998)
Instructional support staff	33,515	29,468	45,426	(15,958)
General administration	17,123	16,104	11,356	4,748
School administration	98,713	93,682	102,207	(8,525)
Central services	26,670	24,576	22,713	1,863
Operations and maintenance	59,577	59,020	68,138	(9,118)
Student transportation services	87,729	80,285	90,851	(10,566)
Food service	35,931	29,713	45,426	(15,713)
Total Expenditures	\$ 1,030,432	\$ 949,165	\$ 1,135,639	\$ (186,474)
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Local Sources				
Other	\$ 14,138	\$ 13,293	\$ 12,000	\$ 1,293
State Sources				
General state aid	20,298	-	-	-
Total Cash Receipts	<u>\$ 34,436</u>	<u>\$ 13,293</u>	<u>\$ 12,000</u>	<u>\$ 1,293</u>
EXPENDITURES				
Instruction	\$ 412	\$ 11,557	\$ 34,300	\$ (22,743)
Student support services	-	-	1,200	(1,200)
Instructional support staff	13	-	25	(25)
General administration	250	-	250	(250)
Operations and maintenance	6,794	5,685	6,800	(1,115)
Student transportation services	-	-	1,200	(1,200)
Other support services	-	17,153	-	17,153
Total Expenditures	<u>\$ 7,469</u>	<u>\$ 34,395</u>	<u>\$ 43,775</u>	<u>\$ (9,380)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 26,967	\$ (21,102)		
UNENCUMBERED CASH - BEGINNING	<u>8,134</u>	<u>35,101</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 35,101</u>	<u>\$ 13,999</u>		

**UNIFIED SCHOOL DISTRICT NO. 473
FEDERAL FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - ACTUAL AND BUDGET**
Regulatory Basis
For the Year Ended June 30, 2021

	Title I	Title I Carryover	Title II	Title IV	CARES	Total Actual	Budget	Variance Over (Under)
CASH RECEIPTS								
Federal aid	\$ 163,066	\$ 1,500	\$ 32,083	\$ 17,064	\$ 413,662	\$ 627,375	\$ 618,802	\$ 8,573
EXPENDITURES								
Instruction	\$ 161,866	\$ 1,500	\$ 32,083	\$ 14,066	\$ 111,883	\$ 321,398	\$ 491,383	\$ (169,985)
Student support services	-	-	-	2,998	9,345	12,343	-	12,343
Instructional support staff	1,200	-	-	-	1,500	2,700	-	2,700
Operations and maintenance	-	-	-	-	265,434	265,434	97,100	168,334
Student transportation	-	-	-	-	6,681	6,681	-	6,681
Other support services	-	-	-	-	-	-	11,500	(11,500)
Total Expenditures	<u>\$ 163,066</u>	<u>\$ 1,500</u>	<u>\$ 32,083</u>	<u>\$ 17,064</u>	<u>\$ 394,843</u>	<u>\$ 608,556</u>	<u>\$ 599,983</u>	<u>\$ 8,573</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 18,819	\$ 18,819	\$ 18,819	\$ -
UNENCUMBERED CASH - BEGINNING	-	-	-	-	(18,819)	(18,819)	-	(18,819)
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,819</u>	<u>\$ (18,819)</u>

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
STUDENT MATERIALS REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Actual
CASH RECEIPTS		
Local Sources		
Student activities	\$ 13,667	\$ 19,629
Other	50,743	54,422
Reimbursed expenditures	44,684	47,094
Total Cash Receipts	<u>\$ 109,094</u>	<u>\$ 121,145</u>
 EXPENDITURES		
Instruction	<u>\$ 79,967</u>	<u>\$ 105,016</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 29,127	 \$ 16,129
 UNENCUMBERED CASH - BEGINNING	 <u>214,371</u>	 <u>243,498</u>
 UNENCUMBERED CASH - ENDING	 <u><u>\$ 243,498</u></u>	 <u><u>\$ 259,627</u></u>

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Actual
CASH RECEIPTS		
Transfers in	\$ -	\$ 19,257
EXPENDITURES		
Capital outlay	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 19,257
UNENCUMBERED CASH - BEGINNING	654,090	654,090
UNENCUMBERED CASH - ENDING	<u>\$ 654,090</u>	<u>\$ 673,347</u>

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
CASH RECEIPTS				
Local Sources				
Ad valorem tax	\$ 481,713	\$ 470,307	\$ 438,339	\$ 31,968
Delinquent tax	5,326	4,995	4,934	61
Other	10	3,000		
County Sources				
Motor vehicle tax	48,974	51,065	43,001	8,064
Recreational vehicle tax	1,011	1,084	881	203
Commercial vehicle tax	2,010	2,561	1,974	587
State Sources				
General state aid	162,570	84,644	84,644	-
Total Cash Receipts	<u>\$ 701,614</u>	<u>\$ 617,656</u>	<u>\$ 573,773</u>	<u>\$ 40,883</u>
EXPENDITURES				
Principal	\$ 470,000	\$ 485,000	\$ 485,000	\$ -
Interest	207,373	191,325	191,325	-
Miscellaneous	1,200	1,500	1,500	-
Total Expenditures	<u>\$ 678,573</u>	<u>\$ 677,825</u>	<u>\$ 677,825</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 23,041	\$ (60,169)		
UNENCUMBERED CASH - BEGINNING	<u>1,033,303</u>	<u>1,056,344</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 1,056,344</u>	<u>\$ 996,175</u>		

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
Student Organization Funds				
Blue Ridge Elementary	\$ 1,256	\$ 318	\$ -	\$ 1,574
Enterprise Elementary	6,742	1,650	951	7,441
Rural Center Elementary	3,434	11,588	10,934	4,088
Chapman Elementary	6,767	19,677	23,524	2,920
Chapman Middle School	28,156	12,339	15,468	25,027
Chapman High School	53,088	208,552	204,851	56,789
Payroll Clearing	(11,571)	-	-	(11,571)
Total Student Organizational Funds	<u>\$ 87,872</u>	<u>\$ 254,124</u>	<u>\$ 255,728</u>	<u>\$ 86,268</u>

UNIFIED SCHOOL DISTRICT NO. 473

Chapman, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts				
High School	\$ -	\$ 13,904	\$ 13,904	\$ -
School Projects				
Blue Ridge Elementary	\$ 50	\$ 6,473	\$ 6,473	\$ 50
Enterprise Elementary	50	4,709	4,709	50
Rural Center Elementary	50	4,692	4,692	50
Chapman Elementary	100	86,249	84,907	1,442
Chapman Middle School	150	54,090	54,090	150
Chapman High School	120	31,450	31,549	21
Total School Projects	<u>\$ 520</u>	<u>\$ 187,663</u>	<u>\$ 186,420</u>	<u>\$ 1,763</u>
Total Activity Funds	<u>\$ 520</u>	<u>\$ 201,567</u>	<u>\$ 200,324</u>	<u>\$ 1,763</u>



December 13, 2021

Board of Education
Unified School District No. 473
Chapman, Kansas

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statement Performed in Accordance with *Government Auditing Standards***

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Chapman Unified School District No. 473 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 13, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

December 13, 2021
Board of Education
Unified School District No. 473
(Continued)

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



December 13, 2021

Board of Education
Unified School District No. 473
Chapman, Kansas

**Independent Auditor's Report on Compliance for Each
Major Federal Program and Report on Internal Control Over
Compliance in Accordance with the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited the compliance of Chapman Unified School District No. 473 (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	<u>Federal CFDA Number</u>		<u>Pass-Thru Entity Identifying Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Dept. of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster					
Food Assistance - Lunch	10.555	*	DO473	\$ 101,949	\$ -
Food Assistance - Summer Food	10.559	*	DO473	643,698	-
Total Child Nutrition Cluster				<u>\$ 745,647</u>	<u>\$ -</u>
U.S. Dept. of Education					
Passed through State Department of Education					
Title I	84.010		DO473	\$ 164,566	\$ -
Career & Technical Education	84.048		DO473	1,465	-
Title IIA Fund	84.367		DO473	32,083	-
Student Support & Academic Enrichment	84.424		DO473	17,064	-
COVID-19 - Elementary and Secondary					
School Emergency Relief	84.425D		DO473	145,225	-
Impact Aid	84.041		DO473	47,633	-
Total U.S. Dept. of Education				<u>\$ 408,036</u>	<u>\$ -</u>
TOTAL FEDERAL ASSISTANCE				<u><u>\$ 1,153,683</u></u>	<u><u>\$ -</u></u>

* Major Program

NOTE A: BASIS OF PRESENTATION

This schedule is prepared on a basis of accounting that demonstrates compliance with the cash basis. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE B: INDIRECT COST RATE

The District does not allocate indirect costs to its federal award program. Accordingly, use of the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414, is not applicable.

NOTE C: NON-CASH ASSISTANCE, INSURANCE, AND LOANS

The District did not receive or expend any federal awards in the form of non-cash assistance, insurance, loans or loan guarantees, including interest subsidies during the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 473
Chapman, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Food Assistance - Lunch	10.555
Food Assistance - Summer Food	10.559

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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NOTE: Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status changed by the U.S. Office of Management and Budget (OMB). Specifically, the auditee status changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported