# UNIFIED SCHOOL DISTRICT #245
# LEROY-GRIDLEY, KANSAS

For the Fiscal Year Ended June 30, 2021

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

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**

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*Diehl*
*Banwart*
*Bolton*
*Certified Public Accountants PA*

## INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #245
LeRoy, Kansas 66857

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Unified School District #245, LeRoy-Gridley, 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 statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on 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.

Board of Education
Unified School District #245
LeRoy, Kansas 66857

**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" paragraphs, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #245, LeRoy-Gridley, Kansas as of June 30, 2021 or changes in financial position or cash flows thereof for the fiscal year then ended.

**Unmodified Opinion on Regulatory Basis of Accounting**
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Unified School District #245, LeRoy-Gridley, Kansas 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 Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic 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; and Schedule of Receipts and Disbursements – All Agency Funds, Regulatory Basis and Schedule of Receipts, Expenditures and Unencumbered Cash, District Activity Funds, Regulatory Basis (Schedules 1 through 4 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is 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.

**Prior Year Comparative Numbers**
The 2020 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2020 financial statement upon which we rendered an unmodified opinion dated July 22, 2020. The 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

DIEHL, BANWART, BOLTON CPAs PA

Diehl, Banwart, Bolton, CPAs, PA

July 28, 2021
Fort Scott, Kansas

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance June 30, 2021 |
|---|---|---|---|---|---|---|
| General Funds | | | | | | |
| General Fund | $ 542.63 | $ 2,257,144.37 | $ 2,257,354.57 | $ 332.43 | $ 220,577.28 | $ 220,909.71 |
| Supplemental General | 53,949.28 | 693,506.47 | 687,915.00 | 59,540.75 | 63,542.89 | 123,083.64 |
| Special Purpose Funds | | | | | | |
| At Risk | 30,000.00 | 199,052.00 | 151,179.02 | 77,872.98 | 11,634.80 | 89,507.78 |
| Special Capital Outlay | 428,405.46 | 211,946.41 | 296,161.17 | 344,190.70 | 27,281.20 | 371,471.90 |
| Driver Training | 29,243.04 | 1,700.00 | - | 30,943.04 | - | 30,943.04 |
| Food Service | 84,498.84 | 176,746.31 | 201,011.98 | 60,233.17 | 8,864.02 | 69,097.19 |
| Professional Development | 53,282.93 | 13,724.15 | 12,281.38 | 54,725.70 | - | 54,725.70 |
| Parent Education | 13,140.00 | - | - | 13,140.00 | - | 13,140.00 |
| Special Education | 203,515.22 | 512,090.81 | 413,705.42 | 301,900.61 | - | 301,900.61 |
| Gifts and Grants | 383,148.04 | 168,501.67 | 99,401.98 | 452,247.73 | - | 452,247.73 |
| Career & Postsecondary Education | 36,578.47 | 550.00 | 13,488.71 | 23,639.76 | - | 23,639.76 |
| Title I | - | 35,687.00 | 35,687.00 | - | 3,855.67 | 3,855.67 |
| Title II A | - | 6,950.00 | 6,950.00 | - | - | - |
| KPERS Retirement | - | 213,217.07 | 213,217.07 | - | - | - |
| Contingency Reserve | 174,491.27 | - | - | 174,491.27 | - | 174,491.27 |
| Textbook Rental | 22,838.86 | 26,707.31 | 11,329.54 | 38,216.63 | - | 38,216.63 |
| Gate Receipts | 10,612.05 | 13,517.49 | 15,590.05 | 8,539.49 | - | 8,539.49 |
| Doug Schift Trust | - | 125,000.00 | - | 125,000.00 | - | 125,000.00 |
| CARES CRF Grant | - | 176,028.00 | 171,855.42 | 4,172.58 | - | 4,172.58 |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,524,246.09 | $ 4,832,069.06 | $ 4,587,128.31 | $ 1,769,186.84 | $ 335,755.86 | $ 2,104,942.70 |

| Composition of Cash: | | |
|---|---|---|
| | Checking and Money Market Accounts | $ 1,753,530.89 |
| | Activty Funds accounts | 276,561.09 |
| | Certificates of Deposit-board accounts | 138,764.28 |
| | Total Cash | 2,168,856.26 |
| | Agency Funds (Schedule 3) | (63,913.56) |
| | Total Reporting Entity (Excluding Agency Funds) | $ 2,104,942.70 |

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

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Unified School District #245, LeRoy-Gridley, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District #245, LeRoy-Gridley, Kansas (the municipality) and related municipal entities. Management has determined that there are no related municipal activities that are or should be included 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 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 fund – 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.
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

Regulatory Basis of Accounting and Departures 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 for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of 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), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding 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. The General Fund and Supplemental General Fund budgets were reduced to the legal maximum budget after the final audited enrollment by the State. There were no budget amendments this year.

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

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

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 cash disbursements, accounts payable and encumbrances with disbursements being adjusted for prior years' 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.

A legal operating budget is not required for fiduciary funds and the following special revenue funds:

- Grant Fund (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)
- Textbook Rental Fund (K.S.A. 72-8250)

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.

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

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.

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Compensated Absences

All regular full-time employees are eligible for discretionary leave benefits. Employees accrue discretionary leave at the rate of 12 days per year to a maximum of 60 days. Upon death or termination of employment, employees or beneficiaries are paid for any unused sick leave at a rate of $50.00 for each day of sick leave accumulated. Employees are also paid $50 for each day of discretionary pay earned in excess of 60 days but not taken during the current fiscal year. 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.

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

Compensated Absences (Continued)

In accordance with the above criteria, the District has determined a liability for accrued discretionary pay totaling $59,713 as of June 30, 2021. However, the liability is not shown as a current liability, inasmuch as it is not expected to be paid from current resources.

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government 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.

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 and regulatory-required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas, except as follows:

- Securities pledged by one of the District's banks was not sufficient to cover deposits at the bank as discussed in Note 3 in apparent violation off K.S.A. 9-1402

## 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statue 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.

## 3. DEPOSITS AND INVESTMENTS (Continued)

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, but has limited the investments to time deposits at the local bank.

*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%. The District does not have any "peak periods" designated.

At June 30, 2021 the District's deposits and investments were in money market accounts and certificates of deposit in financial institutions. The carrying amount of deposits was $2,168,856.26 and the bank balance was $2,060,274.18. The bank balance was held by two banks resulting in some diversification of credit risk. Of the bank balance, $500,000.00 was covered by federal depository insurance, and the remaining $1,182,326.44 was collateralized with securities totaling $1,612,322.60 held by the pledging financial institutions' agents in the District's name, and $377,947.74 was unsecured.

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

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

## 4. DEFINED BENEFIT PENSION PLAN (Continued)

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 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 $213,217 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 $2,327,358. 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, 2019. 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.

## 5. 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; employee's health and life; and natural disasters. The District manages these various risks of loss by purchasing insurance policies.

## 6. 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 granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

## 7. INTERFUND TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statutes. Operating transfers were as follows:

| From Fund | To Fund | Regulatory Authority | Amount |
|---|---|---|---|
| General | At Risk | KSA 72-6428 | $ 130,000.00 |
| General | Special Education | KSA 72-6428 | 482,090.81 |
| General | Food Service | KSA 72-6428 | 40,000.00 |
| Supplemental General | Professional Development | KSA 72-6428 | 11,683.15 |
| Supplemental General | Special Education | KSA 72-6428 | 30,000.00 |
| Supplemental General | Food Service | KSA 72-6428 | 24,279.00 |
| Supplemental General | At Risk | KSA 72-6428 | 69,052.00 |

## 8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $123,251 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.

## 9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2021 through July 28, 2021, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**

# REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2021

**Schedule 1**

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
Summary of 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 Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|---|
| General Fund | $ 2,301,862.00 | $ (82,699.00) | $ 38,191.57 | $ 2,257,354.57 | $ 2,257,354.57 | $ - |
| Special Purpose Funds | | | | | | |
| Supplemental General | 713,351.00 | (25,436.00) | - | 687,915.00 | 687,915.00 | - |
| At Risk | 269,052.00 | - | - | 269,052.00 | 151,179.02 | (117,872.98) |
| Special Capital Outlay | 636,165.00 | - | - | 636,165.00 | 296,161.17 | (340,003.83) |
| Driver Training | 31,118.00 | - | - | 31,118.00 | - | (31,118.00) |
| Food Service | 324,069.00 | - | - | 324,069.00 | 201,011.98 | (123,057.02) |
| Professional Developmen | 56,735.00 | - | - | 56,735.00 | 12,281.38 | (44,453.62) |
| Special Education | 574,380.00 | - | - | 574,380.00 | 413,705.42 | (160,674.58) |
| Parent Education | 13,140.00 | - | - | 13,140.00 | - | (13,140.00) |
| Career & Postsec Ed | 36,579.00 | - | - | 36,579.00 | 13,488.71 | (23,090.29) |
| KPERS Retirement | 248,367.00 | - | - | 248,367.00 | 213,217.07 | (35,149.93) |
| | $ 5,204,818.00 | | | | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Interest on Idle Funds | $ - | $ - | $ - | $ - |
| Other | 19,973.96 | 37,710.57 | - | 37,710.57 |
| State Sources | | | | |
| General Aid | 1,891,459.00 | 1,974,971.00 | 2,059,507.00 | (84,536.00) |
| Special Education Aid | 227,428.00 | 243,647.00 | 242,000.00 | 1,647.00 |
| Special Education Reimbursement | - | - | - | - |
| Other State Aid | 523.00 | 481.00 | - | 481.00 |
| Severance | 544.79 | 334.80 | - | 334.80 |
| Federal Sources | | | | |
| Federal Aid | - | - | - | - |
| Total Receipts | 2,139,928.75 | 2,257,144.37 | $ 2,301,507.00 | $ (44,362.63) |
| Expenditures | | | | |
| Instruction | 866,382.45 | 902,297.17 | $ 929,982.00 | $ (27,684.83) |
| Support Services | | | | |
| Student Support | 52,058.26 | 61,557.92 | 59,850.00 | 1,707.92 |
| General Administration | 77,865.97 | 80,518.38 | 93,250.00 | (12,731.62) |
| School Administration | 106,904.70 | 125,681.98 | 120,510.00 | 5,171.98 |
| Central Services | 14,020.28 | 15,422.82 | 18,120.00 | (2,697.18) |
| Operations and Maintenance | 124,545.11 | 142,308.64 | 144,150.00 | (1,841.36) |
| Transportation | 333,319.25 | 277,476.85 | 356,000.00 | (78,523.15) |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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) |
| Expenditures (Continued) | | | | |
| Operating Transfers to Other Funds | | | | |
| Special Capital Outlay | $ - | $ - | $ - | $ - |
| At Risk | 120,416.00 | 130,000.00 | 130,000.00 | - |
| Driver Training | - | - | | - |
| Food Service | 86,633.94 | 40,000.00 | 100,000.00 | (60,000.00) |
| Professional Development | - | - | | - |
| Special Education | 347,428.00 | 482,090.81 | 350,000.00 | 132,090.81 |
| Parent Education | 10,000.00 | - | | - |
| Career and Postsecondary Educatio | - | - | | - |
| Contingency Reserve | - | - | - | - |
| Adjustment to Comply with Legal Maximum Budget | - | - | (82,699.00) | 82,699.00 |
| Legal General Fund Budget | 2,139,573.96 | 2,257,354.57 | 2,219,163.00 | 38,191.57 |
| Adjustments for Qualifying Budget Credits | | | | |
| Reimbursements & Fed Grants | - | - | 38,191.57 | (38,191.57) |
| Total Expenditures | 2,139,573.96 | 2,257,354.57 | $ 2,257,354.57 | $ - |
| Receipts Over(Under) Expenditures | 354.79 | (210.20) | | |
| Unencumbered Cash, Beginning | 187.84 | 542.63 | | |
| Unencumbered Cash, Ending | $ 542.63 | $ 332.43 | | |

# UNIFIED SCHOOL DISTRICT #245
# LEROY-GRIDLEY, 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 | Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Property Tax | $ 594,363.52 | $ 607,966.67 | $ 571,887.00 | $ 36,079.67 |
| Delinquent Tax | 6,573.32 | 13,743.78 | 9,203.00 | 4,540.78 |
| County Sources | | | | |
| Motor Vehicle Tax | 59,284.95 | 60,170.02 | 57,120.00 | 3,050.02 |
| State Sources | | | | |
| General Aid | 20,404.00 | 11,626.00 | 12,056.00 | (430.00) |
| Total Receipts | 680,625.79 | 693,506.47 | $ 650,266.00 | $ 43,670.47 |
| Expenditures | | | | |
| Instruction | 307,928.66 | 258,831.43 | $ 306,273.00 | $ (47,441.57) |
| Support Services | | | | |
| Student Support | 9,513.89 | - | 10,385.00 | (10,385.00) |
| Instructional Support | 29,249.71 | 29,547.61 | 30,025.00 | (477.39) |
| General Administration | 54,572.47 | 54,294.10 | 71,650.00 | (17,355.90) |
| School Administration | 24,849.21 | 32,120.46 | 16,865.00 | 15,255.46 |
| Operations and Maintenance | 140,655.56 | 178,107.25 | 154,822.00 | 23,285.25 |
| Lease purchase payments | 18,500.00 | - | - | - |
| Operating Transfers to Other Funds | | | | - |
| At Risk | - | 69,052.00 | 69,052.00 | - |
| Driver Training | - | - | | - |
| Food Service | 41,540.07 | 24,279.00 | 24,279.00 | - |
| Professional Development | - | 11,683.15 | - | 11,683.15 |
| Special Education | 40,000.00 | 30,000.00 | 30,000.00 | - |
| Parent Education | - | - | - | - |
| Career and Postsecondary Educatio | - | - | - | - |
| Adjustment to Comply with Legal Maximum Budget | - | - | (25,436.00) | 25,436.00 |
| Legal Supplemental General Fund Bu | 666,809.57 | 687,915.00 | 687,915.00 | - |
| Adjustments for Qualifying Budget Credits | | | | |
| Reimbursements & Grants | - | - | - | - |
| Total Expenditures | 666,809.57 | 687,915.00 | $ 687,915.00 | $ - |
| Receipts Over(Under) Expenditures | 13,816.22 | 5,591.47 | | |
| Unencumbered Cash, Beginning | 40,133.06 | 53,949.28 | | |
| Unencumbered Cash, Ending | $ 53,949.28 | $ 59,540.75 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**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) |
| Receipts | | | | |
| Operating Transfer from Other Funds | | | | |
| General | $ 120,416.00 | $ 130,000.00 | $ 130,000.00 | $ - |
| Supplemental General Fund | - | 69,052.00 | 69,052.00 | - |
| Total Receipts | 120,416.00 | 199,052.00 | $ 199,052.00 | $ - |
| Expenditures | | | | |
| Instruction | 153,537.99 | 151,179.02 | $ 269,052.00 | $ (117,872.98) |
| Total Expenditures | 153,537.99 | 151,179.02 | $ 269,052.00 | $ (117,872.98) |
| Receipts Over(Under) Expenditures | (33,121.99) | 47,872.98 | | |
| Unencumbered Cash, Beginning | 63,121.99 | 30,000.00 | | |
| Unencumbered Cash, Ending | $ 30,000.00 | $ 77,872.98 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**SPECIAL 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 | Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Property Tax | $ 126,173.48 | $ 196,871.62 | $ 193,789.00 | $ 3,082.62 |
| Delinquent Tax | 553.35 | 2,350.01 | 1,939.00 | 411.01 |
| Interest on Idle Funds | - | - | - | - |
| Other | 17,749.79 | - | - | - |
| County Sources | | | | |
| Motor Vehicle Tax | 11,029.64 | 12,724.78 | 12,032.00 | 692.78 |
| Operating Transfer from General Fund | - | - | - | - |
| Total Receipts | 155,506.26 | 211,946.41 | $ 207,760.00 | $ 4,186.41 |
| Expenditures | | | | |
| Capital Outlay | | | | |
| Instruction | | | | |
| Equipment | 59,048.28 | 151,525.04 | $ 60,000.00 | $ 91,525.04 |
| Support Services | | | | |
| Equipment | 63,471.13 | 24,608.72 | 326,165.00 | (301,556.28) |
| Facility Acquisition and Construction | | | | |
| Improvements | 25,775.33 | 120,027.41 | 250,000.00 | (129,972.59) |
| Lease purchase payments | 150,516.58 | - | - | - |
| Subtotal Expenditures | 298,811.32 | 296,161.17 | 636,165.00 | (340,003.83) |
| Adjustments for Qualifying Budget Credits | | | | |
| Reimbursements & Grants | - | - | - | - |
| Total Expenditures | 298,811.32 | 296,161.17 | $ 636,165.00 | $ (340,003.83) |
| Receipts Over(Under) Expenditures | (143,305.06) | (84,214.76) | | |
| Unencumbered Cash, Beginning | 571,710.52 | 428,405.46 | | |
| Unencumbered Cash, Ending | $ 428,405.46 | $ 344,190.70 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**DRIVER TRAINING 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) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Other | $ 220.00 | $ 1,700.00 | $ - | $ 1,700.00 |
| State Sources | | | | |
| State Safety Aid | 2,470.00 | - | 1,875.00 | (1,875.00) |
| Operating Transfer from Other Funds | | | | |
| General Fund | - | - | - | - |
| Supplemental General Fund | - | - | - | - |
| Total Receipts | 2,690.00 | 1,700.00 | $ 1,875.00 | $ (175.00) |
| Expenditures | | | | |
| Instruction | 6,021.62 | - | $ 17,740.00 | $ (17,740.00) |
| Vehicle Operating Services | 2,452.00 | - | 13,378.00 | (13,378.00) |
| Total Expenditures | 8,473.62 | - | $ 31,118.00 | $ (31,118.00) |
| Receipts Over(Under) Expenditures | (5,783.62) | 1,700.00 | | |
| Unencumbered Cash, Beginning | 35,026.66 | 29,243.04 | | |
| Unencumbered Cash, Ending | $ 29,243.04 | $ 30,943.04 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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 | Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Meals Sold | $ 25,731.23 | $ 6,855.24 | $ 32,108.00 | $ (25,252.76) |
| Interest on Idle Funds | 14,117.90 | 4,675.73 | - | 4,675.73 |
| Other | - | - | - | - |
| State Sources | | | | |
| State Aid | 1,390.08 | 1,079.52 | 948.00 | 131.52 |
| Federal Sources | | | | |
| Federal Aid | 98,383.11 | 99,856.82 | 65,410.00 | 34,446.82 |
| Operating Transfer from Other Funds | | | | |
| General Fund | 86,633.94 | 40,000.00 | 100,000.00 | (60,000.00) |
| Supplemental General Fund | 41,540.07 | 24,279.00 | 24,279.00 | - |
| Total Receipts | 267,796.33 | 176,746.31 | $ 222,745.00 | $ (45,998.69) |
| Expenditures | | | | |
| Food Service Operations | 230,742.96 | 201,011.98 | $ 324,069.00 | $ (123,057.02) |
| Lease purchase payments | 1,000.00 | - | - | - |
| Total Expenditures | 231,742.96 | 201,011.98 | $ 324,069.00 | $ (123,057.02) |
| Receipts Over(Under) Expenditures | 36,053.37 | (24,265.67) | | |
| Unencumbered Cash, Beginning | 48,445.47 | 84,498.84 | | |
| Unencumbered Cash, Ending | $ 84,498.84 | $ 60,233.17 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Other | $ 6,950.00 | $ - | $ - | $ - |
| State Sources | | | | |
| State Aid | 1,770.00 | 2,041.00 | 3,453.00 | (1,412.00) |
| Operating Transfer from | | | | |
| General Fund | - | - | - | - |
| Supplemental General Fund | - | 11,683.15 | - | 11,683.15 |
| Total Receipts | 8,720.00 | 13,724.15 | $ 3,453.00 | $ 10,271.15 |
| Expenditures | | | | |
| Support Services | | | | |
| Instructional Support | 8,326.50 | 12,281.38 | $ 56,735.00 | $ (44,453.62) |
| Total Expenditures | 8,326.50 | 12,281.38 | $ 56,735.00 | $ (44,453.62) |
| Receipts Over(Under) Expenditures | 393.50 | 1,442.77 | | |
| Unencumbered Cash, Beginning | 52,889.43 | 53,282.93 | | |
| Unencumbered Cash, Ending | $ 53,282.93 | $ 54,725.70 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**PARENT 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Operating Transfers from Other Funds | | | | |
| General | $ 10,000.00 | $ - | $ - | $ - |
| Supplemental General Fund | - | - | - | - |
| Total Receipts | 10,000.00 | - | $ - | $ - |
| Expenditures | | | | |
| Vehicle Operating Services | | | | |
| Contractual Services | 7,300.00 | - | $ 13,140.00 | $ (13,140.00) |
| Total Expenditures | 7,300.00 | - | $ 13,140.00 | $ (13,140.00) |
| Receipts Over(Under) Expenditures | 2,700.00 | - | | |
| Unencumbered Cash, Beginning | 10,440.00 | 13,140.00 | | |
| Unencumbered Cash, Ending | $ 13,140.00 | $ 13,140.00 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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) |
| Receipts | | | | |
| Local Sources | | | | |
| Other | $ - | $ - | $ - | $ - |
| Operating Transfer from Other Funds | | | | |
| General | 347,428.00 | 482,090.81 | 350,000.00 | 132,090.81 |
| Supplemental General | 40,000.00 | 30,000.00 | 30,000.00 | - |
| Total Receipts | 387,428.00 | 512,090.81 | $ 380,000.00 | $ 132,090.81 |
| Expenditures | | | | |
| Instruction | 385,752.84 | 395,086.78 | 509,464.00 | $ (114,377.22) |
| Support Services | | | | |
| General Administration | - | - | 7,500.00 | (7,500.00) |
| School Administration | - | - | - | - |
| Operations and Maintenance | 18,521.67 | 18,618.64 | 57,416.00 | (38,797.36) |
| Vehicle Operating Services | - | - | - | - |
| Lease purchase payments | 4,500.00 | - | - | - |
| Total Expenditures | 408,774.51 | 413,705.42 | $ 574,380.00 | $ (160,674.58) |
| Receipts Over(Under) Expenditures | (21,346.51) | 98,385.39 | | |
| Unencumbered Cash, Beginning | 224,861.73 | 203,515.22 | | |
| Unencumbered Cash, Ending | $ 203,515.22 | $ 301,900.61 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**GIFTS AND 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 |
|---|---|---|
| Receipts | | |
| Other Sources | | |
| Grants | $ 84,881.28 | $ 105,345.80 |
| Other | 4,827.57 | 3,994.95 |
| State Sources | | |
| State Aid | 15,121.00 | 10,000.00 |
| Federal Sources | | |
| Federal aid direct | 32,059.00 | 5,287.92 |
| Federal aid - thru the State | 10,912.00 | 43,873.00 |
| Total Receipts | 147,800.85 | 168,501.67 |
| Expenditures | | |
| Instruction | 41,050.78 | 98,300.38 |
| Support Services | 13,805.47 | 1,101.60 |
| Total Expenditures | 54,856.25 | 99,401.98 |
| Receipts Over(Under) Expenditures | 92,944.60 | 69,099.69 |
| Unencumbered Cash, Beginning | 290,203.44 | 383,148.04 |
| Unencumbered Cash, Ending | $ 383,148.04 | $ 452,247.73 |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**CAREER AND POSTSECONDARY 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources | | | | |
| Other | $ 375.00 | $ 550.00 | $ - | $ 550.00 |
| State Sources | | | | |
| Other State Aid | 17,739.00 | - | - | - |
| Operating Transfer from Other Funds | | | | |
| General | - | - | - | - |
| Supplemental General | - | - | - | - |
| Total Receipts | 18,114.00 | 550.00 | $ - | $ 550.00 |
| Expenditures | | | | |
| Instruction | 13,885.65 | 13,488.71 | $ 36,579.00 | $ (23,090.29) |
| Total Expenditures | 13,885.65 | 13,488.71 | $ 36,579.00 | $ (23,090.29) |
| Receipts Over(Under) Expenditures | 4,228.35 | (12,938.71) | | |
| Unencumbered Cash, Beginning | 32,350.12 | 36,578.47 | | |
| Unencumbered Cash, Ending | $ 36,578.47 | $ 23,639.76 | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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 |
|---|---|---|
| Receipts | | |
| Local Sources | | |
| Other | $ - | $ - |
| Federal Sources | | |
| Federal aid | 28,795.00 | 35,687.00 |
| Total Receipts | 28,795.00 | 35,687.00 |
| Expenditures | | |
| Instruction | 28,795.00 | 35,687.00 |
| Total Expenditures | 28,795.00 | 35,687.00 |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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 |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ 6,970.00 | $ 6,950.00 |
| Total Receipts | 6,970.00 | 6,950.00 |
| Expenditures | | |
| Instruction | 6,970.00 | 6,950.00 |
| Total Expenditures | 6,970.00 | 6,950.00 |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**KPERS 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance - Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| State Sources | | | | |
| KPERS Aid | $ 219,211.95 | $ 213,217.07 | $ 248,367.00 | $ (35,149.93) |
| Total Receipts | 219,211.95 | 213,217.07 | $ 248,367.00 | $ (35,149.93) |
| Expenditures | | | | |
| Instruction | 157,832.62 | 153,516.28 | $ 175,000.00 | $ (21,483.72) |
| Support Services | | | | |
| Student Support | 4,384.23 | 4,264.32 | 7,500.00 | (3,235.68) |
| Instructional support | - | - | - | - |
| General Administration | 4,384.23 | 4,264.32 | 5,000.00 | (735.68) |
| School Administration | 21,921.21 | 21,321.72 | 25,000.00 | (3,678.28) |
| Operations and Maintenance | 17,536.96 | 17,057.39 | 20,000.00 | (2,942.61) |
| Food Service Operations | 13,152.70 | 12,793.04 | 15,867.00 | (3,073.96) |
| Total Expenditures | 219,211.95 | 213,217.07 | $ 248,367.00 | $ (35,149.93) |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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 |
|---|---|---|
| Receipts | | |
| Local Sources | | |
| Other | $ - | $ - |
| Operating Transfers from | | |
| General Fund | - | - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Outlays | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 174,491.27 | 174,491.27 |
| Unencumbered Cash, Ending | $ 174,491.27 | $ 174,491.27 |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, 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 |
|---|---|---|
| Receipts | | |
| Local Sources | | |
| Other | $ 7,735.65 | $ 26,707.31 |
| Total Receipts | 7,735.65 | 26,707.31 |
| Expenditures | | |
| Instruction | 5,092.42 | 11,329.54 |
| Total Expenditures | 5,092.42 | 11,329.54 |
| Receipts Over(Under) Expenditures | 2,643.23 | 15,377.77 |
| Unencumbered Cash, Beginning | 20,195.63 | 22,838.86 |
| Unencumbered Cash, Ending | $ 22,838.86 | $ 38,216.63 |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**DOUG SCHIF TRUST 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 |
|---|---|---|
| Receipts | | |
| Local Sources | | |
| Other | $ - | $ 125,000.00 |
| Total Receipts | - | 125,000.00 |
| Expenditures | | |
| Instruction | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 125,000.00 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 125,000.00 |

**UNIFIED SCHOOL DISTRICT #245**
**LEROY-GRIDLEY, KANSAS**
**CARES CRF 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 |
|---|---|---|
| Receipts | | |
| Other Sources | | |
| Grants | $ - | $ 176,028.00 |
| Total Receipts | - | 176,028.00 |
| Expenditures | | |
| Instruction | - | 168,568.56 |
| Support Services | - | 3,286.86 |
| Total Expenditures | - | 171,855.42 |
| Receipts Over(Under) Expenditures | - | 4,172.58 |
| Unencumbered Cash, Beginning | - | - |
| | $ - | $ 4,172.58 |

# UNIFIED SCHOOL DISTRICT #245
# LEROY-GRIDLEY, KANSAS
## AGENCY FUNDS
Schedule of Receipts and Disbursements, Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Agency Funds | | | | |
| Student Organizations - Leroy | 52,454.59 | 105,771.14 | 103,871.50 | 54,354.23 |
| Student Organizations - Gridley | 7,168.30 | 7,224.49 | 4,833.46 | 9,559.33 |
| Total Agency Funds | $ 59,622.89 | $ 112,995.63 | $ 108,704.96 | $ 63,913.56 |

# UNIFIED SCHOOL DISTRICT #245
# LEROY-GRIDLEY, 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 Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance June 30, 2021 |
|---|---|---|---|---|---|---|
| Gate Receipts | | | | | | |
| Leroy Activity Athletics | $ 10,612.05 | $ 13,517.49 | $ 15,590.05 | $ 8,539.49 | $ - | $ 8,539.49 |
| Total Gate Receipts | 10,612.05 | 13,517.49 | 15,590.05 | 8,539.49 | - | 8,539.49 |
| Total District Activity Funds | $ 10,612.05 | $ 13,517.49 | $ 15,590.05 | $ 8,539.49 | $ - | $ 8,539.49 |