UNIFIED SCHOOL DISTRICT NO. 476
Copeland, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2021

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 476
Copeland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 476, Copeland, Kansas, a municipality, 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; 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 Unified School District No. 476, Copeland, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 476, Copeland, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the 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 of Unified School District No. 476, Copeland, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district 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. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 476, Copeland, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 18, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.
VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

December 21, 2021

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.13	$ 0.00
Supplemental General Fund	46,306.32	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk	17,500.00	0.00
At-Risk Fund	197,158.30	26.11
Bilingual Education Fund	151,903.59	0.00
Virtual Education Fund	0.00	0.00
Capital Outlay Fund	479,338.54	7.84
Food Service Fund	32,111.74	0.00
Professional Development Fund	12,691.35	0.00
Special Education Fund	77,003.83	0.00
Career & Postsecondary Education Fund	0.00	0.00
Gifts and Grants Fund	9,055.87	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	123,610.75	0.00
Textbook Rental Fund	15,161.13	0.00
Recreation Commission Fund	507.40	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund 2017-2018	0.00	0.00
REAP Grant Fund 2018-2019	0.00	0.00
Literacy Grant Fund	63,189.50	0.00
REAP Grant Fund	0.00	0.00
ESSER I Grant Fund	0.00	0.00
ESSER II Grant Fund	0.00	0.00
SPARKS Grant Fund	0.00	0.00
District Activity Funds	5,151.70	0.00
Bond and Interest Funds:		
Bond & Interest Fund	1,211,018.82	0.00
Trust Funds:		
Scholarship Fund	3,008.14	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 2,444,717.11	$ 33.95

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 1,331,624.16	$ 1,331,624.12	$ 0.17	$ 19,769.52	$ 19,769.69
386,186.78	378,042.00	54,451.10	6,291.89	60,742.99
30,000.00	25,323.58	22,176.42	0.00	22,176.42
136,520.58	137,376.58	196,328.41	177.18	196,505.59
120,000.00	118,388.68	153,514.91	0.00	153,514.91
39,083.50	39,083.50	0.00	0.00	0.00
142,777.76	94,851.14	527,273.00	11,246.44	538,519.44
116,973.33	119,498.17	29,586.90	0.00	29,586.90
10,902.00	9,594.01	13,999.34	0.00	13,999.34
125,318.00	121,951.87	80,369.96	0.00	80,369.96
11,879.00	11,879.00	0.00	0.00	0.00
3,349.86	679.77	11,725.96	0.00	11,725.96
130,067.20	130,067.20	0.00	0.00	0.00
14,337.36	0.00	137,948.11	0.00	137,948.11
11,910.00	14,721.02	12,350.11	14,548.44	26,898.55
75,102.68	75,610.08	0.00	14,275.38	14,275.38
18,076.00	18,076.00	0.00	0.00	0.00
3,690.00	3,690.00	0.00	0.00	0.00
10,645.00	10,645.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
79,825.44	119,628.74	23,386.20	0.00	23,386.20
16,838.95	16,838.95	0.00	0.00	0.00
11,696.00	11,696.00	0.00	0.00	0.00
0.00	2,962.24	(2,962.24)	0.00	(2,962.24)
62,965.99	62,965.99	0.00	0.00	0.00
11,491.31	9,962.70	6,680.31	0.00	6,680.31
382,331.05	280,368.76	1,312,981.11	0.00	1,312,981.11
260.62	0.00	3,268.76	0.00	3,268.76
$ 3,283,852.57	$ 3,145,525.10	$ 2,583,078.53	$ 66,308.85	$ 2,649,387.38

NOW Accounts	$ 88,498.87
Certificates of Deposit	2,566,722.29
Total Cash	2,655,221.16
Agency Funds per Schedule 3	(5,833.78)
Total Reporting Entity (Excluding Agency Funds)	$ 2,649,387.38

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 476, Copeland, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 476 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit invested through an insured cash sweep agreement. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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 calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 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. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Gifts and Grants Fund	REAP Grant Fund 2018-2019
Contingency Reserve Fund	Literacy Grant Fund
Textbook Rental Fund	REAP Grant Fund
Title I Fund	ESSER I Grant Fund
Title II-A Fund	ESSER II Grant Fund
Title IV Fund	SPARKS Grant Fund
REAP Grant Fund 2017-2018	District Activity Funds

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The ESSER II Grant Fund showed a negative unencumbered cash balance of $2,962.24 for the year ending June 30, 2021. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statute, therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

Note 4 - DEPOSITS (Cont'd.)

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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was $2,655,221.16 and the bank balance was $2,290,043.82. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $2,290,043.82 was covered by federal depository insurance.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $66,157.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2021, the statutory limit for the District was $2,979,810.82. The outstanding debt principal represents 14.68% of the District valuation.
The District received a waiver from the Kansas Department of Education to exceed the bond debe limit.

Note 7 - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Refunding Series 2014	3.00 - 4.00%	9/10/2014	$3,270,000.00	9/01/2033
Refunding Series 2021	.45 - 1.60%	9/10/2014	$1,690,000.00	9/01/2028
Total contractual indebtedness				

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

	06/30/2022	06/30/2023	06/30/2024	06/30/2025
Principal:				
General obligation bonds	$ 355,000.00	$ 370,000.00	$ 380,000.00	$ 390,000.00
Total principal	355,000.00	370,000.00	380,000.00	390,000.00
Interest:				
General obligation bonds	57,371.47	52,345.00	45,550.00	38,286.25
Total interest	57,371.47	52,345.00	45,550.00	38,286.25
Total principal and interest	$ 412,371.47	$ 422,345.00	$ 425,550.00	$ 428,286.25

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 3,095,000.00	$ 0.00	$ 1,660,000.00	$ 1,435,000.00	$ 98,368.76
0.00	1,690,000.00	0.00	1,690,000.00	0.00
$ 3,095,000.00	$ 1,690,000.00	$ 1,660,000.00	$ 3,125,000.00	$ 98,368.76

06/30/2026	6/30/2027 - 06/30/2031	6/30/2032 - 06/30/2036	Total
$ 395,000.00	$ 1,235,000.00	$ -	$ 3,125,000.00
395,000.00	1,235,000.00	0.00	3,125,000.00
30,350.00	36,531.25	0.00	260,433.97
30,350.00	36,531.25	0.00	260,433.97
$ 425,350.00	$ 1,271,531.25	$ 0.00	$ 3,385,433.97

Note 8 - DEFEASED DEBT

On April 1, 2021 the District issued taxable General Obligation Refunding Bonds-Series 2021 of $1,690,000 (par value), Series 2021, with an interest rate of .450% to 1.601% to advance refund term general obligation bonds with an interest rate of 3.00% to 4.00% and a par value of $1,480,000. The General Obligation Bonds Series 2014 final maturity is September 1, 2033 and will be called on September 1, 2024. The Taxable General Obligation Refunding Bonds Series 2020 were issued at 99.00% and, after paying issuance costs of $30,060.19, the net proceeds were 1,643,039.81. The net proceeds from the issuance of the taxable general obligation bonds were deposited in an escrow fund with Security Bank of Kansas City and will be used to pay interest on the Taxable General Obligation Refunding Bonds, Series 2021 and the term bonds that will be called and redeemed on September 1, 2024. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the District's financial statement.

As a result of the advance refunding the District reduced its total debt service requirement by $221,688.02, which resulted in an economic gain (deference between the present value of the debt service payments on the old and new debt) of $104,647.99

Note 9 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 10,000.00
General	Preschool-Aged At-Risk	K.S.A. 72-5167	5,000.00
General	Virtual Education	K.S.A. 72-5167	39,083.50
General	Food Service	K.S.A. 72-5167	35,000.00
General	Professional Development	K.S.A. 72-5167	10,000.00
General	Special Education	K.S.A. 72-5167	124,046.00
General	Career & Postsecondary Education	K.S.A. 72-5167	11,879.00
General	Contingency Reserve	K.S.A. 72-5167	14,337.36
General	Textbook Rental	K.S.A. 72-5167	10,000.00
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	25,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	126,520.58
Supplemental General	Bilingual Education	K.S.A. 72-5143	120,000.00
Supplemental General	Food Service	K.S.A. 72-5143	10,000.00

Note 10 - 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.

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 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Compensated Absences . The District grants each full-time employee two weeks vacation each year to be taken during the summer months. Vacation leave is not reimbursed upon termination, therefore, there is no potential liability for vacation leave as of June 30, 2021.

At the beginning of the year each employee will receive ten days of sick leave accumulative up to a maximum of ninety days. Unused sick leave is reimbursed to a teacher upon termination at a rate of $10.00 per day, accumulative to thirty days. The potential liability for unused sick leave as of June 30, 2021 and 2020 is $1,920.00 and $1,815.00, respectively, which is a net change of $105.00.

Note 11 - DEFINED BENEFIT PENSION PLAN

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

Contributions . K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 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 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 $130,067.20 and $145,558.77 respectively, for the fiscal year ended June 30, 2021 and 2020.

Note 11 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $1,451,124. 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 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 12 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 13 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 14 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $638.52. These expenditures were made from the Supplemental General Fund.

Note 15 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

Note 15 - CORONAVIRUS (COVID-19)(Cont'd.)

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 16 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 21, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 15 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 1,322,559.00	$ (73,261.00)
Supplemental General Fund	388,571.00	(10,529.00)
Special Purpose Funds:		
Preschool-Aged At-Risk	42,500.00	XXXXXXXX
At-Risk Fund	272,158.00	XXXXXXXX
Bilingual Education Fund	306,903.00	XXXXXXXX
Virtual Education Fund	50,000.00	XXXXXXXX
Capital Outlay Fund	626,283.00	XXXXXXXX
Food Service Fund	162,802.00	XXXXXXXX
Professional Development Fund	29,768.00	XXXXXXXX
Special Education Fund	234,004.00	XXXXXXXX
Career & Postsecondary Education Fund	20,000.00	XXXXXXXX
KPERS Special Retirement Fund	172,415.00	XXXXXXXX
Recreation Commission Fund	79,100.00	XXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	280,368.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 82,326.12	$ 1,331,624.12	$ 1,331,624.12	$ 0.00
0.00	378,042.00	378,042.00	0.00
0.00	42,500.00	25,323.58	(17,176.42)
0.00	272,158.00	137,376.58	(134,781.42)
0.00	306,903.00	118,388.68	(188,514.32)
0.00	50,000.00	39,083.50	(10,916.50)
0.00	626,283.00	94,851.14	(531,431.86)
0.00	162,802.00	119,498.17	(43,303.83)
0.00	29,768.00	9,594.01	(20,173.99)
0.00	234,004.00	121,951.87	(112,052.13)
0.00	20,000.00	11,879.00	(8,121.00)
0.00	172,415.00	130,067.20	(42,347.80)
0.00	79,100.00	75,610.08	(3,489.92)
0.00	280,368.00	280,368.76	0.76

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 3,055.96	$ 2,192.04	$ 5,000.00	$ (2,807.96)
Local Sources:				
Reimbursements	90,990.89	82,326.12	0.00	82,326.12
State Aid Reimbursement	262.00	0.00	0.00	0.00
State Aid:				
General State Aid	1,162,957.00	1,173,060.00	1,272,809.00	(99,749.00)
Special Education Aid	70,098.00	74,046.00	107,000.00	(32,954.00)
Total Receipts	1,327,363.85	1,331,624.16	$ 1,384,809.00	$ (53,184.84)
Expenditures				
Instruction:				
Salaries	486,732.48	446,139.53	501,350.00	(55,210.47)
Employee Benefits	89,514.69	86,670.48	102,825.00	(16,154.52)
Purchased Professional Services	19,821.04	10,500.40	20,000.00	(9,499.60)
Other Purchased Services	7,926.17	7,407.42	8,000.00	(592.58)
Supplies	15,518.74	19,188.40	17,500.00	1,688.40
Property (Equip & Furn)	636.07	0.00	0.00	0.00
Other	0.00	100.00	0.00	100.00
Student Support Services:				
Other Purchased Services	3,069.00	2,937.00	4,000.00	(1,063.00)
Instructional Support Staff:				
Purchased Professional Services	0.00	744.83	0.00	744.83
Other Purchased Services	6,750.10	6,386.70	7,000.00	(613.30)
Supplies	2,098.86	1,248.19	2,500.00	(1,251.81)
General Administration:				
Salaries	172,645.37	181,279.72	177,825.00	3,454.72
Employee Benefits	34,669.12	36,548.89	36,265.00	283.89
Purchased Professional Services	27,937.72	22,492.37	28,000.00	(5,507.63)
Other Purchased Services	10,129.62	6,036.80	10,500.00	(4,463.20)
Supplies	1,598.49	2,057.06	2,000.00	57.06
Other	742.34	4,814.15	1,000.00	3,814.15
School Administration:				
Other Purchased Services	0.00	134.42	0.00	134.42
Operations & Maintenance:				
Salaries	69,338.31	55,663.59	71,420.00	(15,756.41)
Employee Benefits	17,386.97	14,912.10	19,594.00	(4,681.90)
Purchased Professional Services	3,169.00	2,411.00	3,500.00	(1,089.00)
Purchased Property Services	6,728.94	5,329.73	7,500.00	(2,170.27)

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operations & Maintenance (Cont'd).:				
Supplies	63,258.33	73,459.68	64,500.00	8,959.68
Property (Equip & Furn)	0.00	40.99	0.00	40.99
Vehicle Operating Services:				
Salaries	38,953.43	43,140.60	40,125.00	3,015.60
Employee Benefits	14,090.96	14,353.56	14,780.00	(426.44)
Other Purchased Services	26.00	0.00	0.00	0.00
Supplies	9,407.69	11,313.91	10,000.00	1,313.91
Vehicle Maintenance Services:				
Purchased Professional Services	302.50	480.00	500.00	(20.00)
Other Purchased Services	0.00	150.00	0.00	150.00
Supplies	7,682.52	16,336.74	8,000.00	8,336.74
Operating Transfers:				
To At-Risk	15,000.00	10,000.00	0.00	10,000.00
To Preschool At Risk	0.00	5,000.00	0.00	5,000.00
To Bilingual	20,000.00	0.00	0.00	0.00
To Virtual Education	30,805.56	39,083.50	50,000.00	(10,916.50)
To Food Service	20,000.00	35,000.00	44,125.00	(9,125.00)
To Professional Development	10,000.00	10,000.00	15,000.00	(5,000.00)
To Special Education	90,098.00	124,046.00	107,000.00	17,046.00
To Career & Postsecondary Education	10,646.40	11,879.00	10,000.00	1,879.00
To Contingency Reserve	20,679.47	14,337.36	0.00	14,337.36
To Textbook Rental	0.00	10,000.00	0.00	10,000.00
Adjustment to Comply with Legal Max			(135,511.00)	135,511.00
Legal General Fund Budget	1,327,363.89	1,331,624.12	1,249,298.00	82,326.12
Adjustment for Qualifying Budget Credits			82,326.12	(82,326.12)
Total Expenditures	1,327,363.89	1,331,624.12	$ 1,331,624.12	$ 0.00
Receipts Over (Under) Expenditures	(0.04)	0.04		
Unencumbered Cash, Beginning	0.17	0.13		
Unencumbered Cash, Ending	$ 0.13	$ 0.17		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 361,471.42	$ 353,779.39	$ 325,637.00	$ 28,142.39
Delinquent Tax	1,571.12	782.84	3,554.00	(2,771.16)
Motor Veh./16-20M Veh. Tax	24,629.20	27,953.14	25,407.00	2,546.14
Recreational Vehicle Tax	312.92	344.38	341.00	3.38
Commercial Vehicle Tax	3,747.18	3,327.03	3,688.00	(360.97)
Total Receipts	391,731.84	386,186.78	$ 358,627.00	$ 27,559.78
Expenditures				
Instruction:				
Salaries	32.73	0.00	250.00	(250.00)
Employee Benefits	2.53	0.00	20.00	(20.00)
Supplies	1,990.25	0.00	0.00	0.00
General Administration:				
Employee Benefits	5,468.00	6,184.00	5,000.00	1,184.00
Purchased Professional Services	5,429.62	5,655.01	2,683.00	2,972.01
Other Purchased Services	250.00	0.00	0.00	0.00
School Administration:				
Salaries	22,859.88	22,890.46	23,555.00	(664.54)
Employee Benefits	2,870.05	2,927.92	1,950.00	977.92
Purchased Professional Services	322.00	0.00	350.00	(350.00)
Other Purchased Services	2,192.72	2,720.82	2,250.00	470.82
Supplies	1,167.89	554.23	1,000.00	(445.77)
Operations & Maintenance:				
Salaries	0.00	83.70	0.00	83.70
Employee Benefits	0.00	6.48	0.00	6.48
Other Purchased Services	46,175.00	52,795.00	47,000.00	5,795.00
Supplies	0.00	2,703.80	0.00	2,703.80

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	17,500.00	25,000.00	25,000.00	0.00
To At-Risk	75,429.33	126,520.58	75,000.00	51,520.58
To Bilingual Education	155,000.00	120,000.00	155,000.00	(35,000.00)
To Food Service	20,000.00	10,000.00	5,875.00	4,125.00
To Special Education	14,146.00	0.00	50,000.00	(50,000.00)
To Career & Postsecondary Education	0.00	0.00	10,000.00	(10,000.00)
To Textbook Rental	10,000.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(26,891.00)	26,891.00
Total Expenditures	380,836.00	378,042.00	$ 378,042.00	$ 0.00
Receipts Over (Under) Expenditures	10,895.84	8,144.78		
Unencumbered Cash, Beginning	35,410.48	46,306.32		
Unencumbered Cash, Ending	$ 46,306.32	$ 54,451.10		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
PRESCHOOL-AGED AT-RISK
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 0.00	$ 5,000.00	$ 0.00	$ 5,000.00
From Supplemental General	17,500.00	25,000.00	25,000.00	0.00
Total Receipts	17,500.00	30,000.00	$ 25,000.00	$ 5,000.00
Expenditures				
Instruction:				
Salaries	17,358.56	25,310.20	17,880.00	7,430.20
Employee Benefits	0.00	0.00	4,570.00	(4,570.00)
Supplies	0.00	13.38	1,000.00	(986.62)
Other	0.00	0.00	19,050.00	(19,050.00)
Total Expenditures	17,358.56	25,323.58	$ 42,500.00	$ (17,176.42)
Receipts Over (Under) Expenditures	141.44	4,676.42		
Unencumbered Cash, Beginning	17,358.56	17,500.00		
Unencumbered Cash, Ending	$ 17,500.00	$ 22,176.42		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 15,000.00	$ 10,000.00	$ 0.00	$ 10,000.00
From Supplemental General	75,429.33	126,520.58	75,000.00	51,520.58
Total Receipts	90,429.33	136,520.58	$ 75,000.00	$ 61,520.58
Expenditures				
Instruction:				
Salaries	77,969.55	120,580.96	80,325.00	40,255.96
Employee Benefits	9,735.37	16,231.38	10,020.00	6,211.38
Supplies	337.51	564.24	1,000.00	(435.76)
Other	0.00	0.00	180,813.00	(180,813.00)
Total Expenditures	88,042.43	137,376.58	$ 272,158.00	$ (134,781.42)
Receipts Over (Under) Expenditures	2,386.90	(856.00)		
Unencumbered Cash, Beginning	194,771.40	197,158.30		
Prior Year Cancelled Encumbrances	0.00	26.11		
Unencumbered Cash, Ending	$ 197,158.30	$ 196,328.41		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 20,000.00	$ 0.00	$ 0.00	$ 0.00
From Supplemental General	155,000.00	120,000.00	155,000.00	(35,000.00)
Total Receipts	175,000.00	120,000.00	$ 155,000.00	$ (35,000.00)
Expenditures				
Instruction:				
Salaries	152,841.65	100,097.20	157,430.00	(57,332.80)
Employee Benefits	21,767.78	18,166.48	22,950.00	(4,783.52)
Purchased Professional Services	0.00	125.00	0.00	125.00
Supplies	604.70	0.00	1,500.00	(1,500.00)
Other	0.00	0.00	125,023.00	(125,023.00)
Student Support Services:				
Other	7.62	0.00	0.00	0.00
Total Expenditures	175,221.75	118,388.68	$ 306,903.00	$ (188,514.32)
Receipts Over (Under) Expenditures	(221.75)	1,611.32		
Unencumbered Cash, Beginning	152,125.34	151,903.59		
Unencumbered Cash, Ending	$ 151,903.59	$ 153,514.91		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 30,805.56	$ 39,083.50	$ 50,000.00	$ (10,916.50)
Total Receipts	30,805.56	39,083.50	$ 50,000.00	$ (10,916.50)
Expenditures				
Instruction:				
Salaries	22,907.74	0.00	23,600.00	(23,600.00)
Employee Benefits	4,063.06	0.00	4,235.00	(4,235.00)
Supplies	3,015.38	0.00	5,000.00	(5,000.00)
Other	819.38	39,083.50	17,165.00	21,918.50
Total Expenditures	30,805.56	39,083.50	$ 50,000.00	$ (10,916.50)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 67,766.69	$ 105,948.20	$ 100,651.00	$ 5,297.20
Delinquent Tax	245.56	145.60	666.00	(520.40)
Motor Veh./16-20M Veh. Tax	4,622.88	5,302.02	4,857.00	445.02
Recreational Vehicle Tax	58.71	66.11	65.00	1.11
Commercial Vehicle Tax	716.03	629.26	705.00	(75.74)
Local Sources:				
Interest on Idle Funds	14,424.70	8,438.34	15,000.00	(6,561.66)
Other Receipts from Local Sources	20,135.79	22,248.23	25,000.00	(2,751.77)
Total Receipts	107,970.36	142,777.76	$ 146,944.00	$ (4,166.24)
Expenditures				
Instruction:				
Property (Equip & Furn)	8,296.71	19,404.39	250,000.00	(230,595.61)
Operations & Maintenance:				
Salaries	7,935.48	26,850.13	25,700.00	1,150.13
Employee Benefits	11,453.74	12,505.88	12,070.00	435.88
Property (Equip & Furn)	50,304.96	2,529.99	100,000.00	(97,470.01)
Vehicle Operating Services				
Equipment (Including Buses)	0.00	8,180.30	150,000.00	(141,819.70)
Facility Acquis. & Constr. Services:				
Site Improvement	36,345.17	10,130.51	50,000.00	(39,869.49)
Building Improvements	3,410.25	8,979.84	5,000.00	3,979.84
Other	5,248.12	6,270.10	33,513.00	(27,242.90)
Total Expenditures	122,994.43	94,851.14	$ 626,283.00	$ (531,431.86)
Receipts Over (Under) Expenditures	(15,024.07)	47,926.62		
Unencumbered Cash, Beginning	494,207.49	479,338.54		
Prior Year Cancelled Encumbrances	155.12	7.84		
Unencumbered Cash, Ending	$ 479,338.54	$ 527,273.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 23,649.18	$ 1,240.31	$ 28,700.00	$ (27,459.69)
Other Receipts from Local Sources	418.56	1,228.82	1,000.00	228.82
State Aid:				
State Food Assistance	963.14	819.11	760.00	59.11
Federal Aid:				
Child Nutrition Program	49,099.94	68,685.09	50,143.00	18,542.09
Operating Transfers:				
From General	20,000.00	35,000.00	44,125.00	(9,125.00)
From Supplemental General	20,000.00	10,000.00	5,875.00	4,125.00
Total Receipts	114,130.82	116,973.33	$ 130,603.00	$ (13,629.67)
Expenditures				
Operations & Maintenance:				
Supplies	122.69	0.00	150.00	(150.00)
Food Service Operation:				
Salaries	36,211.20	35,896.63	37,325.00	(1,428.37)
Employee Benefits	8,167.75	8,774.95	8,675.00	99.95
Other Purchased Services	1,645.23	3,345.31	1,750.00	1,595.31
Food & Supplies	58,949.77	61,918.49	65,000.00	(3,081.51)
Property (Equip & Furn)	3,323.10	6,354.00	5,000.00	1,354.00
Other	2,127.56	3,208.79	44,902.00	(41,693.21)
Total Expenditures	110,547.30	119,498.17	$ 162,802.00	$ (43,303.83)
Receipts Over (Under) Expenditures	3,583.52	(2,524.84)		
Unencumbered Cash, Beginning	28,528.22	32,111.74		
Unencumbered Cash, Ending	$ 32,111.74	$ 29,586.90		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 27.00	$ 902.00	$ 2,077.00	$ (1,175.00)
Operating Transfers:				
From General	10,000.00	10,000.00	15,000.00	(5,000.00)
Total Receipts	10,027.00	10,902.00	$ 17,077.00	$ (6,175.00)
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	9,450.00	9,441.50	15,000.00	(5,558.50)
Other Purchased Services	8.65	0.00	500.00	(500.00)
Supplies	9.73	152.51	500.00	(347.49)
Other	0.00	0.00	13,768.00	(13,768.00)
Total Expenditures	9,468.38	9,594.01	$ 29,768.00	$ (20,173.99)
Receipts Over (Under) Expenditures	558.62	1,307.99		
Unencumbered Cash, Beginning	12,132.73	12,691.35		
Unencumbered Cash, Ending	$ 12,691.35	$ 13,999.34		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid				
Other Reserve Grants in Aid	$ 0.00	$ 1,272.00	$ 0.00	$ 1,272.00
Operating Transfers:				
From General	90,098.00	124,046.00	107,000.00	17,046.00
From Supplemental General	14,146.00	0.00	50,000.00	(50,000.00)
Total Receipts	104,244.00	125,318.00	$ 157,000.00	$ (31,682.00)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	41,440.00	46,633.87	47,000.00	(366.13)
Flow-thru	70,098.00	74,046.00	95,000.00	(20,954.00)
Other	0.00	1,272.00	0.00	1,272.00
Supplies	710.31	0.00	1,000.00	(1,000.00)
Other	0.00	0.00	76,004.00	(76,004.00)
Vehicle Operating Services:				
Salaries	0.00	0.00	5,000.00	(5,000.00)
Employee Benefits	0.00	0.00	400.00	(400.00)
Other Purchased Services	0.00	0.00	2,600.00	(2,600.00)
Supplies	0.00	0.00	1,000.00	(1,000.00)
Other	0.00	0.00	6,000.00	(6,000.00)
Total Expenditures	112,248.31	121,951.87	$ 234,004.00	$ (112,052.13)
Receipts Over (Under) Expenditures	(8,004.31)	3,366.13		
Unencumbered Cash, Beginning	85,008.14	77,003.83		
Unencumbered Cash, Ending	$ 77,003.83	$ 80,369.96		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 10,646.40	$ 11,879.00	$ 10,000.00	$ 1,879.00
From Supplemental General	0.00	0.00	10,000.00	(10,000.00)
Total Receipts	10,646.40	11,879.00	$ 20,000.00	$ (8,121.00)
Expenditures				
Instruction:				
Other Purchased Services	0.00	0.00	12,350.00	(12,350.00)
Other	11,332.41	11,879.00	7,650.00	4,229.00
Total Expenditures	11,332.41	11,879.00	$ 20,000.00	$ (8,121.00)
Receipts Over (Under) Expenditures	(686.01)	0.00		
Unencumbered Cash, Beginning	686.01	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 6,055.49	$ 3,349.86
Federal Aid:		
Other Federal Grants Thru State	7,811.25	0.00
Total Receipts	13,866.74	3,349.86
Expenditures		
Instruction:		
Supplies	4,788.53	679.77
Property (Equip & Furn)	9,446.61	0.00
Total Expenditures	14,235.14	679.77
Receipts Over (Under) Expenditures	(368.40)	2,670.09
Unencumbered Cash, Beginning	9,424.27	9,055.87
Unencumbered Cash, Ending	$ 9,055.87	$ 11,725.96

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 145,558.77	$ 130,067.20	$ 172,415.00	$ (42,347.80)
Total Receipts	145,558.77	130,067.20	$ 172,415.00	$ (42,347.80)
Expenditures				
Instruction:				
Employee Benefits	101,438.10	89,009.27	117,146.00	(28,136.73)
Instructional Support Staff:				
Employee Benefits	453.19	0.00	535.00	(535.00)
General Administration:				
Employee Benefits	21,667.27	20,143.64	25,550.00	(5,406.36)
School Administration:				
Employee Benefits	2,868.95	2,953.60	3,384.00	(430.40)
Operations & Maintenance:				
Employee Benefits	9,697.98	9,178.15	13,954.00	(4,775.85)
Student Transportation Services:				
Employee Benefits	4,888.72	4,793.74	6,483.00	(1,689.26)
Food Service:				
Employee Benefits	4,544.56	3,988.80	5,363.00	(1,374.20)
Total Expenditures	145,558.77	130,067.20	$ 172,415.00	$ (42,347.80)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Operating Transfers:		
From General	$ 20,679.47	$ 14,337.36
Total Receipts	20,679.47	14,337.36
Expenditures		
Instruction:		
Salaries	26,713.99	0.00
Employee Benefits	2,068.73	0.00
Total Expenditures	28,782.72	0.00
Receipts Over (Under) Expenditures	(8,103.25)	14,337.36
Unencumbered Cash, Beginning	131,714.00	123,610.75
Unencumbered Cash, Ending	$ 123,610.75	$ 137,948.11

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Rental Fees & Books	$ 2,305.00	$ 1,910.00
Operating Transfers:		
From General	0.00	10,000.00
From Supplemental General	10,000.00	0.00
Total Receipts	12,305.00	11,910.00
Expenditures		
Instruction:		
Supplies	105.00	14,721.02
Total Expenditures	105.00	14,721.02
Receipts Over (Under) Expenditures	12,200.00	(2,811.02)
Unencumbered Cash, Beginning	2,961.13	15,161.13
Unencumbered Cash, Ending	$ 15,161.13	$ 12,350.11

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 72,492.48	$ 68,476.67	$ 64,889.00	$ 3,587.67
Delinquent Tax	304.97	158.93	712.00	(553.07)
Motor Veh./16-20M Veh. Tax	5,013.38	5,723.21	5,195.00	528.21
Recreational Vehicle Tax	63.68	70.71	70.00	0.71
Commercial Vehicle Tax	769.87	673.16	754.00	(80.84)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	7,000.00	(7,000.00)
Total Receipts	78,644.38	75,102.68	$ 78,620.00	$ (3,517.32)
Expenditures				
Community Service Operations	78,600.00	75,610.08	79,100.00	(3,489.92)
Total Expenditures	78,600.00	75,610.08	$ 79,100.00	$ (3,489.92)
Receipts Over (Under) Expenditures	44.38	(507.40)		
Unencumbered Cash, Beginning	463.02	507.40		
Unencumbered Cash, Ending	$ 507.40	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 14,075.00	$ 18,076.00
Total Receipts	14,075.00	18,076.00
Expenditures		
Instruction:		
Salaries	13,169.60	16,790.12
Employee Benefits	905.40	1,179.88
Supplies	0.00	11.00
Instructional Support Staff:		
Other Purchased Services	0.00	95.00
Total Expenditures	14,075.00	18,076.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 3,611.00	$ 3,690.00
Total Receipts	3,611.00	3,690.00
Expenditures		
Instructional Support Staff:		
Salaries	3,611.00	0.00
School Administration:		
Salaries	0.00	3,690.00
Total Expenditures	3,611.00	3,690.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 10,535.00	$ 10,645.00
Total Receipts	10,535.00	10,645.00
Expenditures		
Instruction:		
Salaries	10,535.00	10,645.00
Total Expenditures	10,535.00	10,645.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
REAP GRANT FUND 2017-2018
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instructional Support Staff:		
Supplies	1,609.83	0.00
Total Expenditures	1,609.83	0.00
Receipts Over (Under) Expenditures	(1,609.83)	0.00
Unencumbered Cash, Beginning	1,609.83	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
REAP GRANT FUND 2018-2019
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instructional Support Staff:		
Supplies	889.49	0.00
Total Expenditures	889.49	0.00
Receipts Over (Under) Expenditures	(889.49)	0.00
Unencumbered Cash, Beginning	889.49	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
LITERACY GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 39,942.45	$ 79,825.44
Total Receipts	39,942.45	79,825.44
Expenditures		
Instruction:		
Salaries	0.00	81,462.85
Supplies	4,928.44	2,548.04
Property (Equipment & Furnishing)	0.00	35,617.85
Other	8,697.98	0.00
Total Expenditures	13,626.42	119,628.74
Receipts Over (Under) Expenditures	26,316.03	(39,803.30)
Unencumbered Cash, Beginning	36,873.47	63,189.50
Unencumbered Cash, Ending	$ 63,189.50	$ 23,386.20

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
US Department of Education	$ 1,826.05	$ 16,838.95
Total Receipts	1,826.05	16,838.95
Expenditures		
Instructional Support Staff:		
Supplies	1,826.05	0.00
Property (Equipment & Furnishing)	0.00	16,838.95
Total Expenditures	1,826.05	16,838.95
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
ESSER I GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Aid	$ 0.00	$ 11,696.00
Total Receipts	0.00	11,696.00
Expenditures		
Instruction:		
Supplies	0.00	3,317.37
Property (Equipment & Furnishing)	0.00	1,532.87
Other	0.00	1,534.37
Instructional Support Staff:		
Purchased Professional Services	0.00	5,311.39
Total Expenditures	0.00	11,696.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
ESSER II GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	0.00	2,962.24
Total Expenditures	0.00	2,962.24
Receipts Over (Under) Expenditures	0.00	(2,962.24)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (Note 3)	$ 0.00	$ (2,962.24)

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Aid	$ 0.00	$ 62,965.99
Total Receipts	0.00	62,965.99
Expenditures		
Instruction:		
Supplies	0.00	62,965.99
Total Expenditures	0.00	62,965.99
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 409,809.00	$ 344,848.19	$ 326,475.00	$ 18,373.19
Delinquent Tax	1,735.18	899.74	4,023.00	(3,123.26)
Motor Veh./16-20M Veh. Tax	28,378.93	32,376.46	29,393.00	2,983.46
Recreational Vehicle Tax	360.46	400.06	394.00	6.06
Commercial Vehicle Tax	4,357.07	3,806.60	4,266.00	(459.40)
Total Receipts	444,640.64	382,331.05	$ 364,551.00	$ 17,780.05
Expenditures				
Interest	103,693.76	98,368.76	98,368.00	0.76
Commission & Postage	0.00	2,000.00	2,000.00	0.00
Principal	175,000.00	180,000.00	180,000.00	0.00
Total Expenditures	278,693.76	280,368.76	$ 280,368.00	$ 0.76
Receipts Over (Under) Expenditures	165,946.88	101,962.29		
Unencumbered Cash, Beginning	1,045,071.94	1,211,018.82		
Unencumbered Cash, Ending	$ 1,211,018.82	$ 1,312,981.11		

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
SCHOLARSHIP FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Donations	$ 300.00	$ 200.00
Interest on Idle Funds	168.66	60.62
Total Receipts	468.66	260.62
Expenditures		
Scholarships	300.00	0.00
Total Expenditures	300.00	0.00
Receipts Over (Under) Expenditures	168.66	260.62
Unencumbered Cash, Beginning	2,839.48	3,008.14
Unencumbered Cash, Ending	$ 3,008.14	$ 3,268.76

UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Copeland Schools:				
STUCO	$ 950.21	$ 80.50	$ 431.61	$ 599.10
Cheerleaders	1,404.62	2,220.79	2,270.99	1,354.42
4th & 5th Grade Classes	2,717.16	0.00	324.89	2,392.27
Eighth Grade Class	0.00	3,490.00	3,436.69	53.31
Rebel Bucks	1,507.08	725.00	797.40	1,434.68
Total Copeland Schools	6,579.07	6,516.29	7,261.58	5,833.78
Total Agency Funds	$ 6,579.07	$ 6,516.29	$ 7,261.58	$ 5,833.78

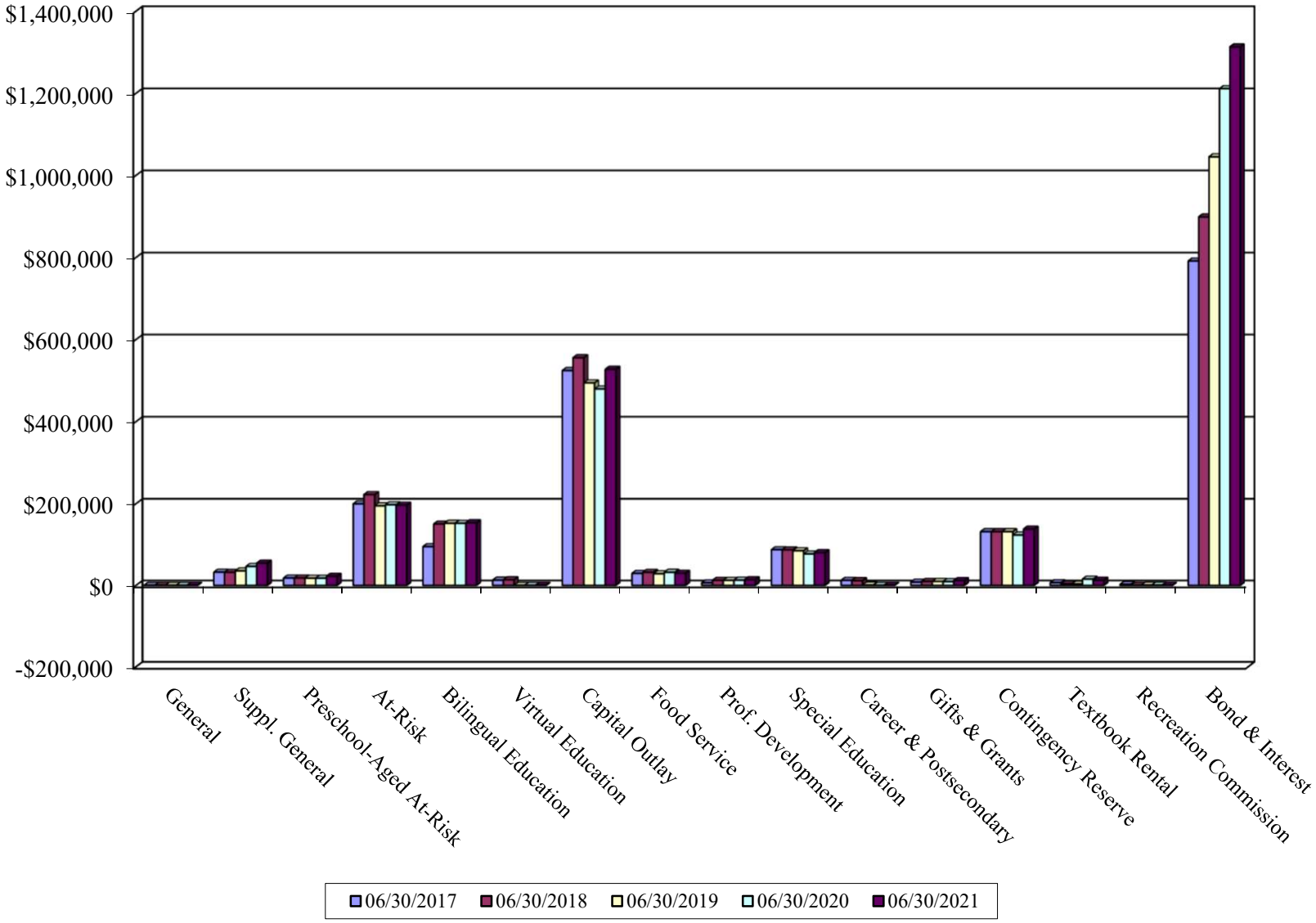
UNIFIED SCHOOL DISTRICT NO. 476, COPELAND, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Copeland Schools:			
Petty Cash	$ 0.00	$ 0.00	$ 10,190.00
Misc. Student Activities	4,656.83	0.00	966.45
Vending Machines	494.87	0.00	274.24
Interest on Idle Funds	0.00	0.00	60.62
Total High School	5,151.70	0.00	11,491.31
Total District Activity Funds	$ 5,151.70	$ 0.00	$ 11,491.31

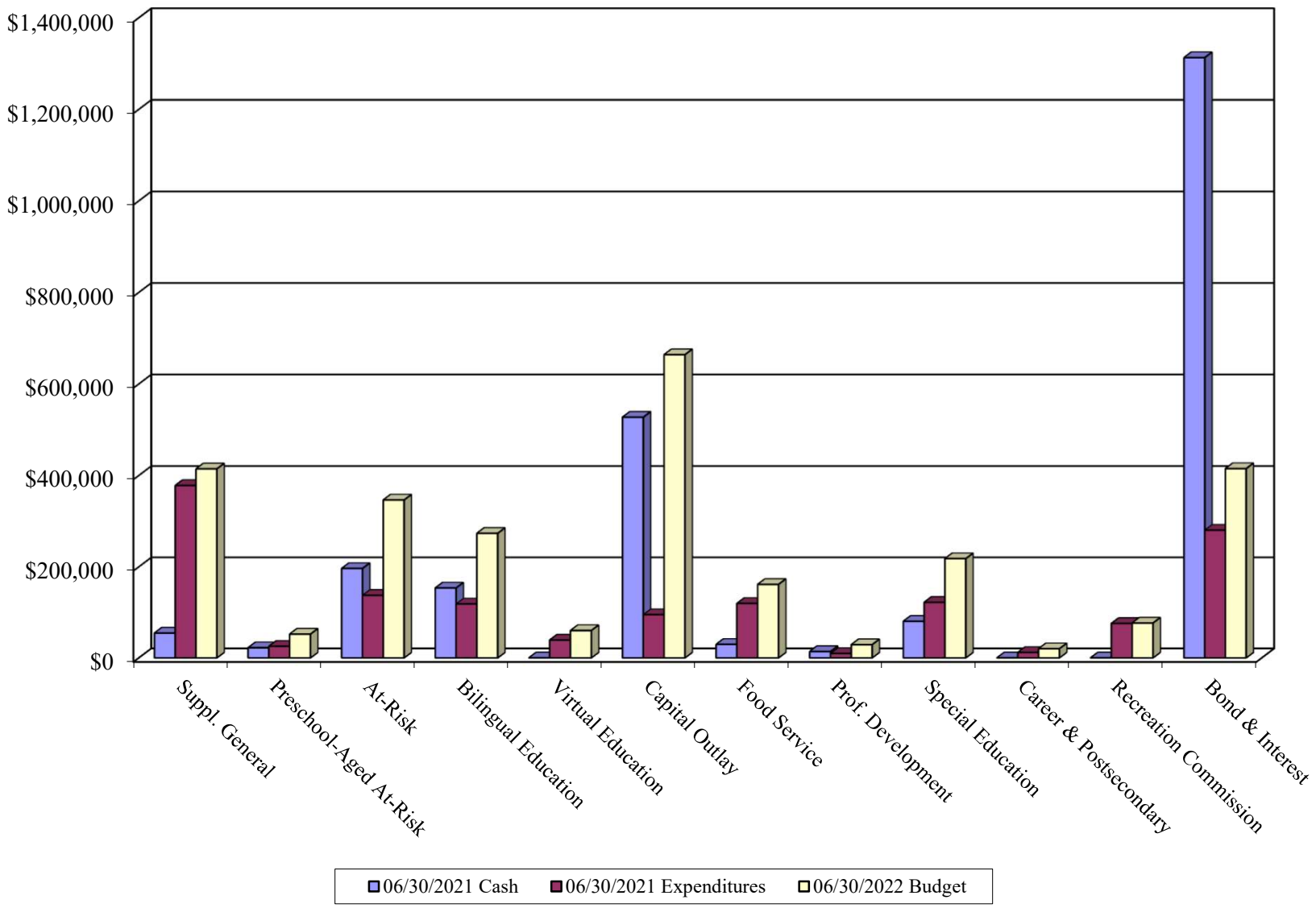
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 10,190.00	$ 0.00	$ 0.00	$ 0.00
(17.46)	5,640.74	0.00	5,640.74
(270.46)	1,039.57	0.00	1,039.57
60.62	0.00	0.00	0.00
9,962.70	6,680.31	0.00	6,680.31
$ 9,962.70	$ 6,680.31	$ 0.00	$ 6,680.31

SUPPLEMENTARY INFORMATION

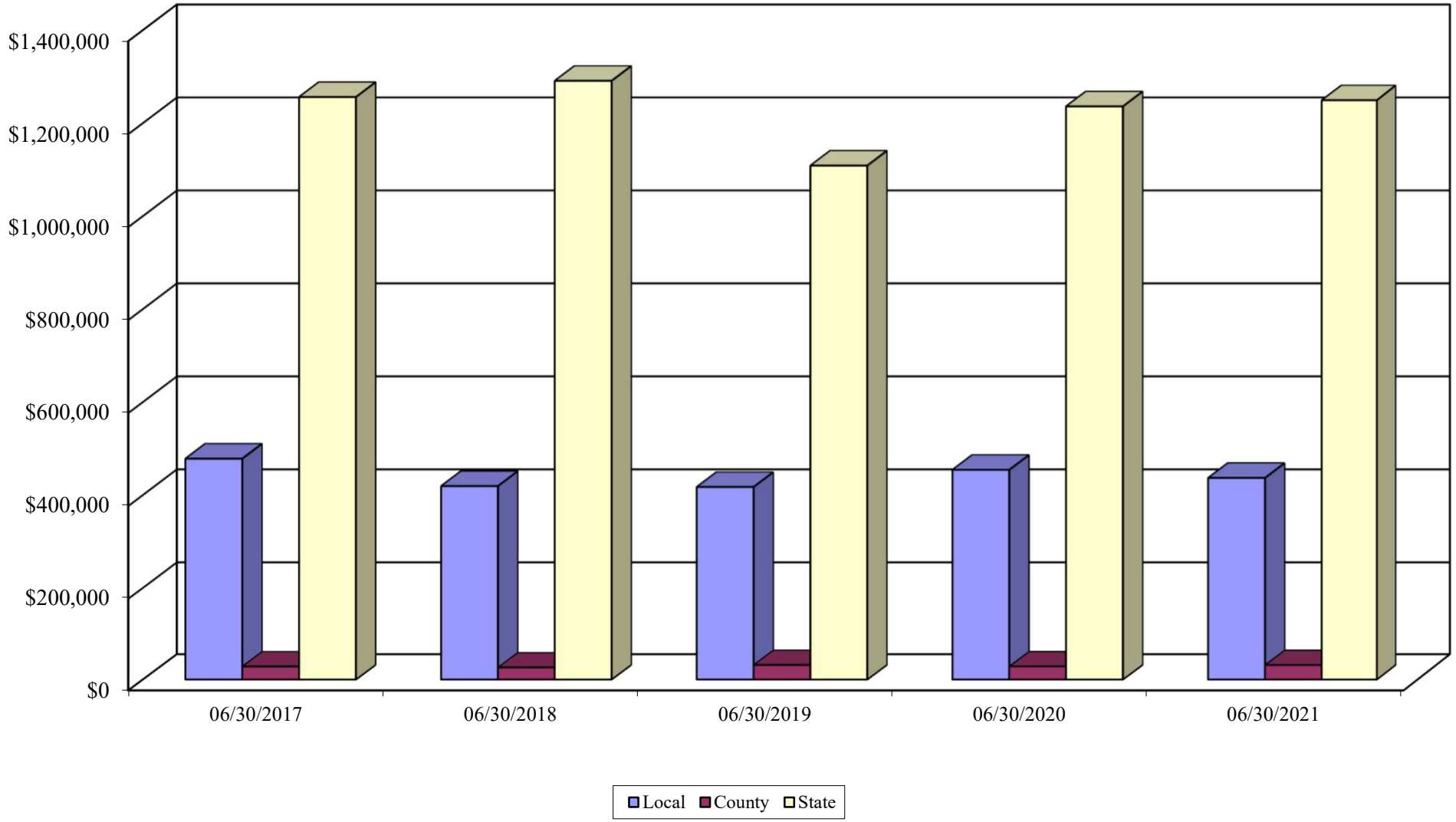
Unified School District No. 476
Copeland, Kansas
Unencumbered Cash Balance - Selected Funds



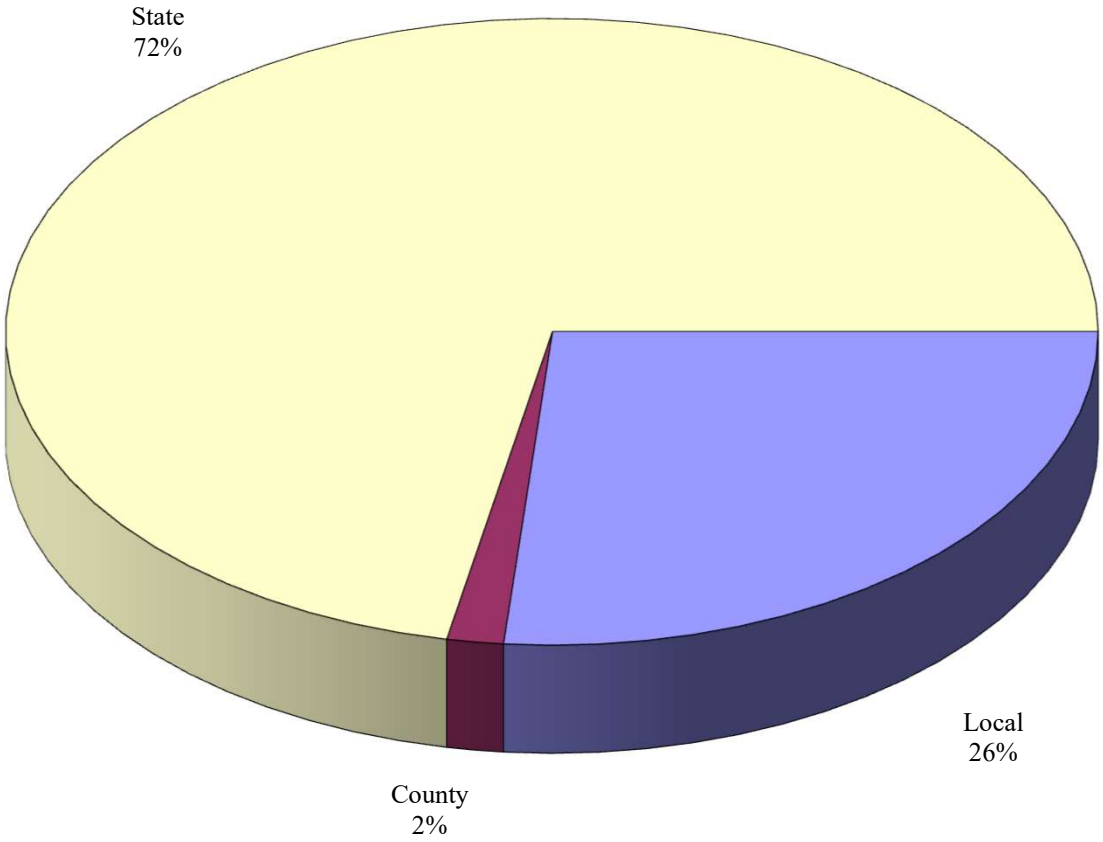
Unified School District No. 476
Copeland, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Receipts

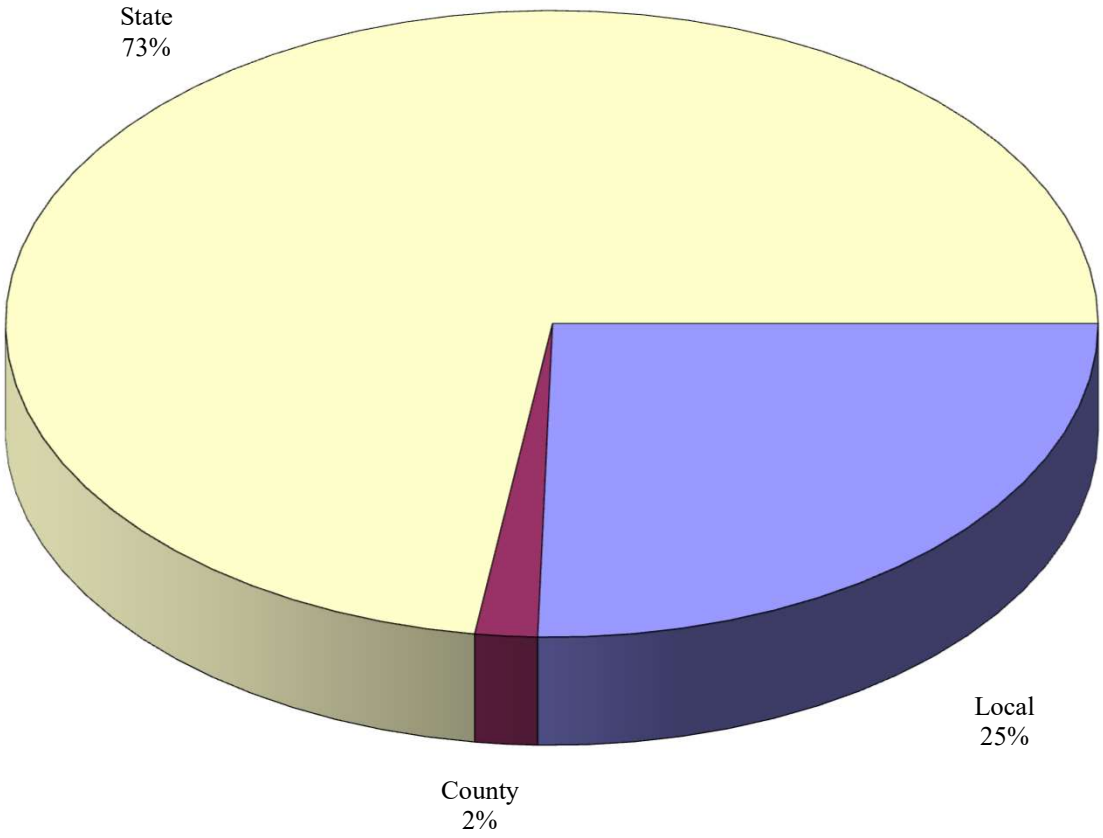


Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Receipts



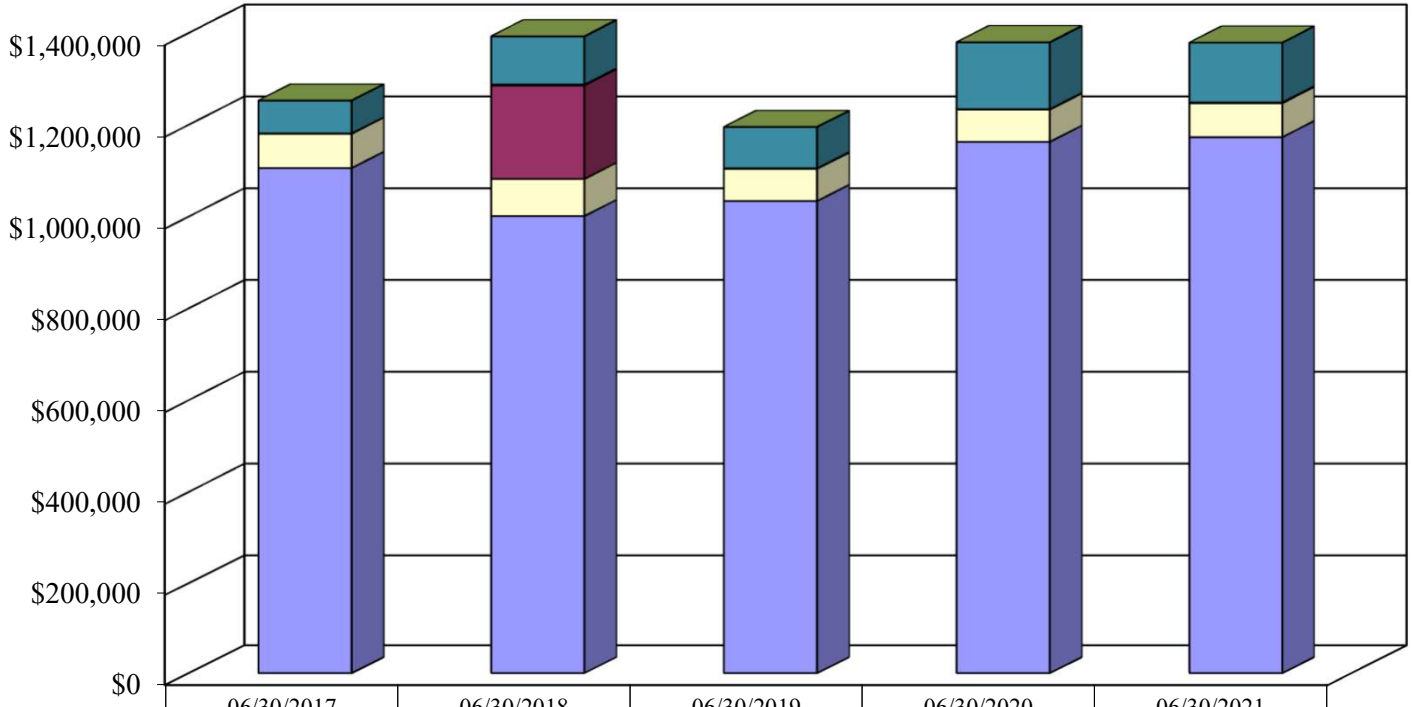
06/30/2020

Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Receipts



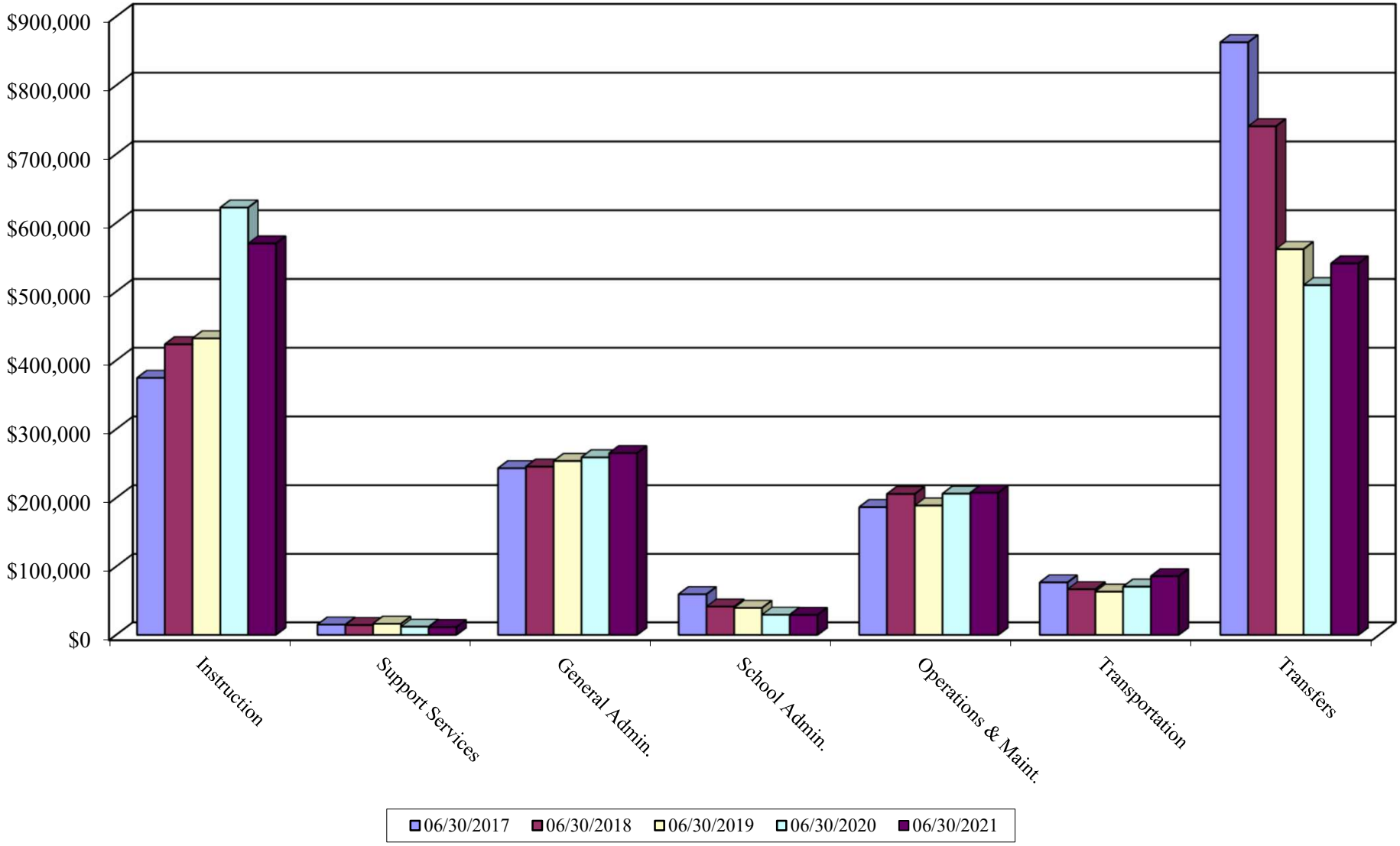
06/30/2021

Unified School District No. 476
Copeland, Kansas
State Aid

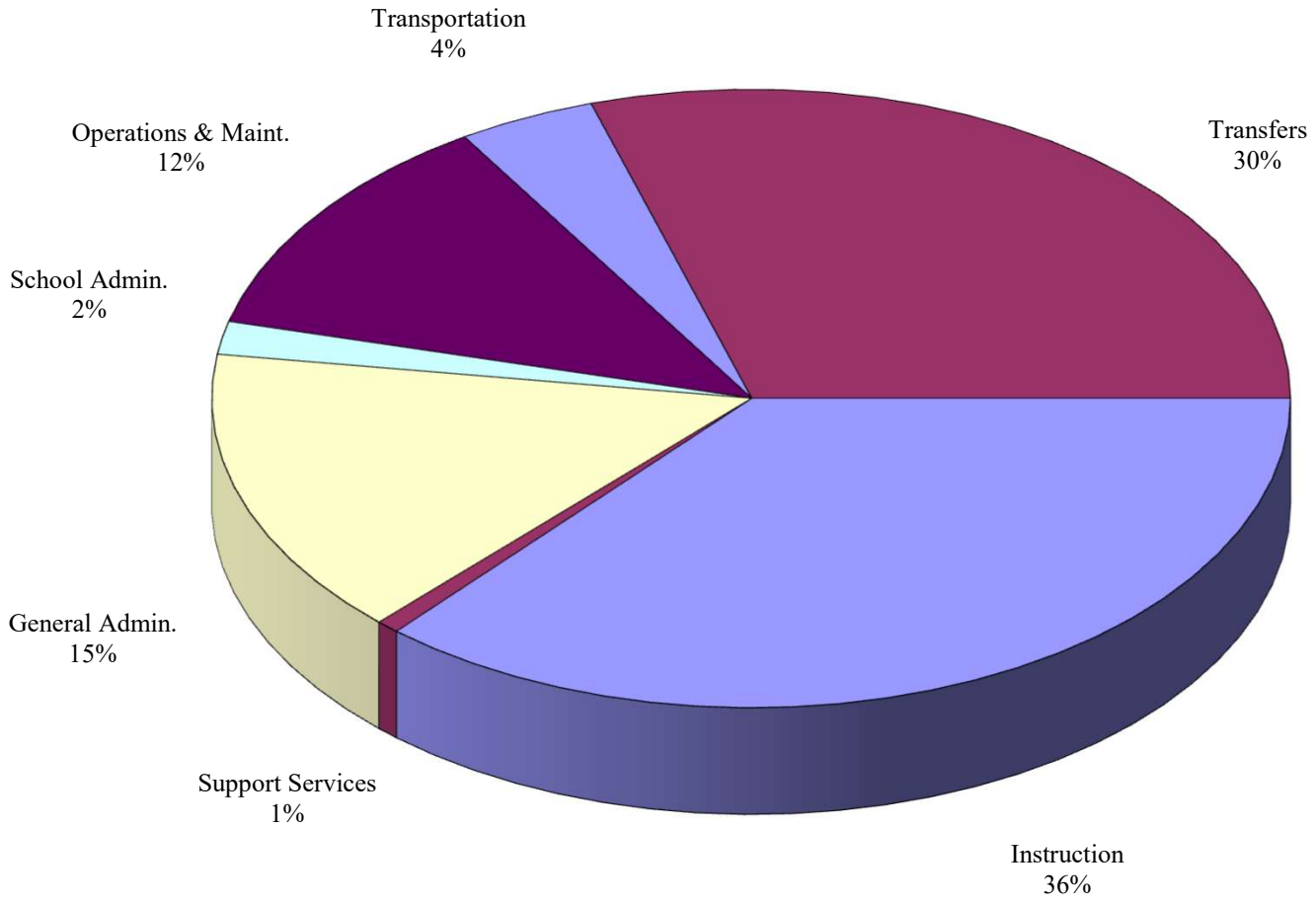


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	0	200	0	262	0
KPERS Special Retirement	71,655	105,049	90,102	145,559	130,067
Prof. Development	0	1,004	209	27	902
Food Assistance	769	841	840	963	819
Extraordinary Need	0	203,725	0	0	0
Special Education	74,568	80,764	70,090	70,098	74,046
General	1,105,772	1,001,198	1,033,919	1,162,957	1,173,060

Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures

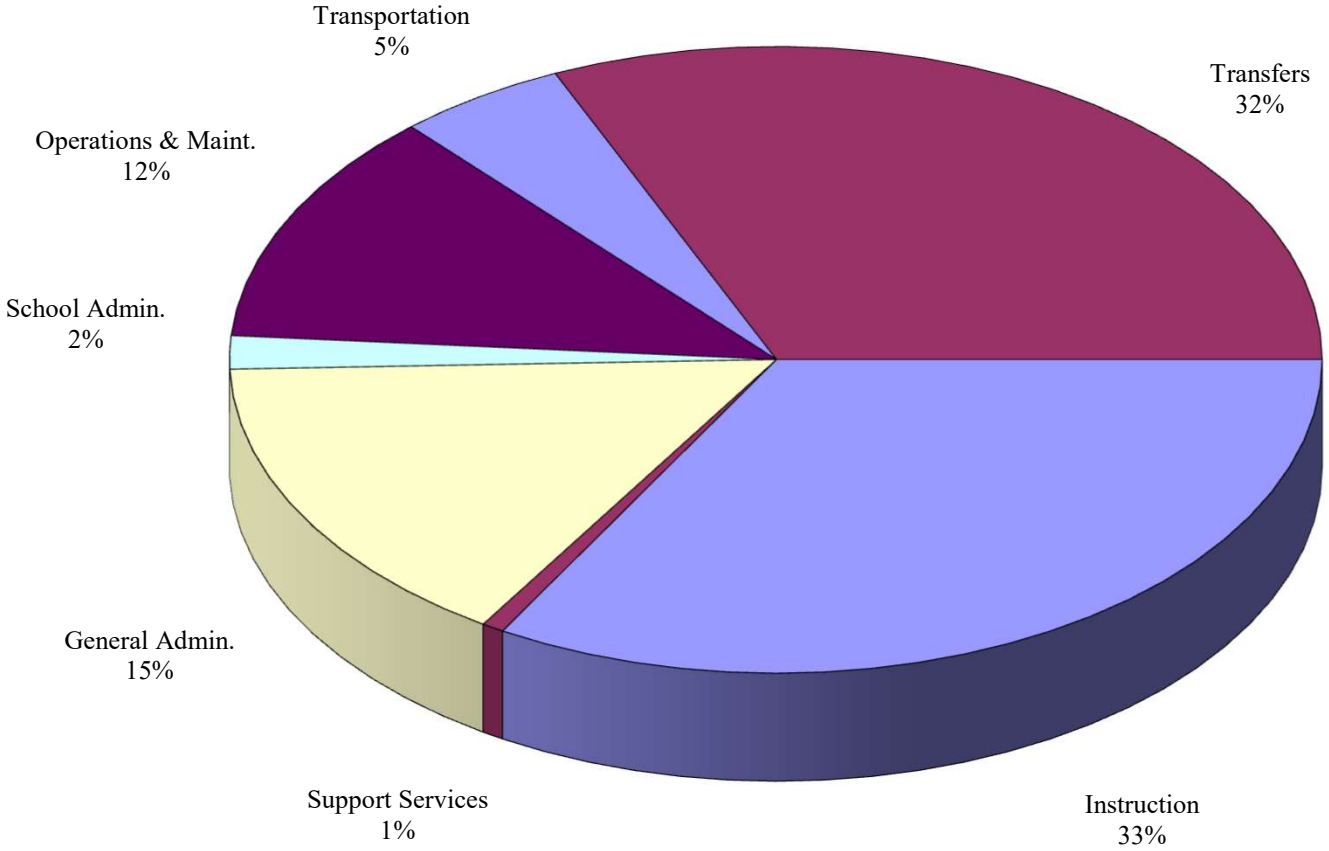


Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures



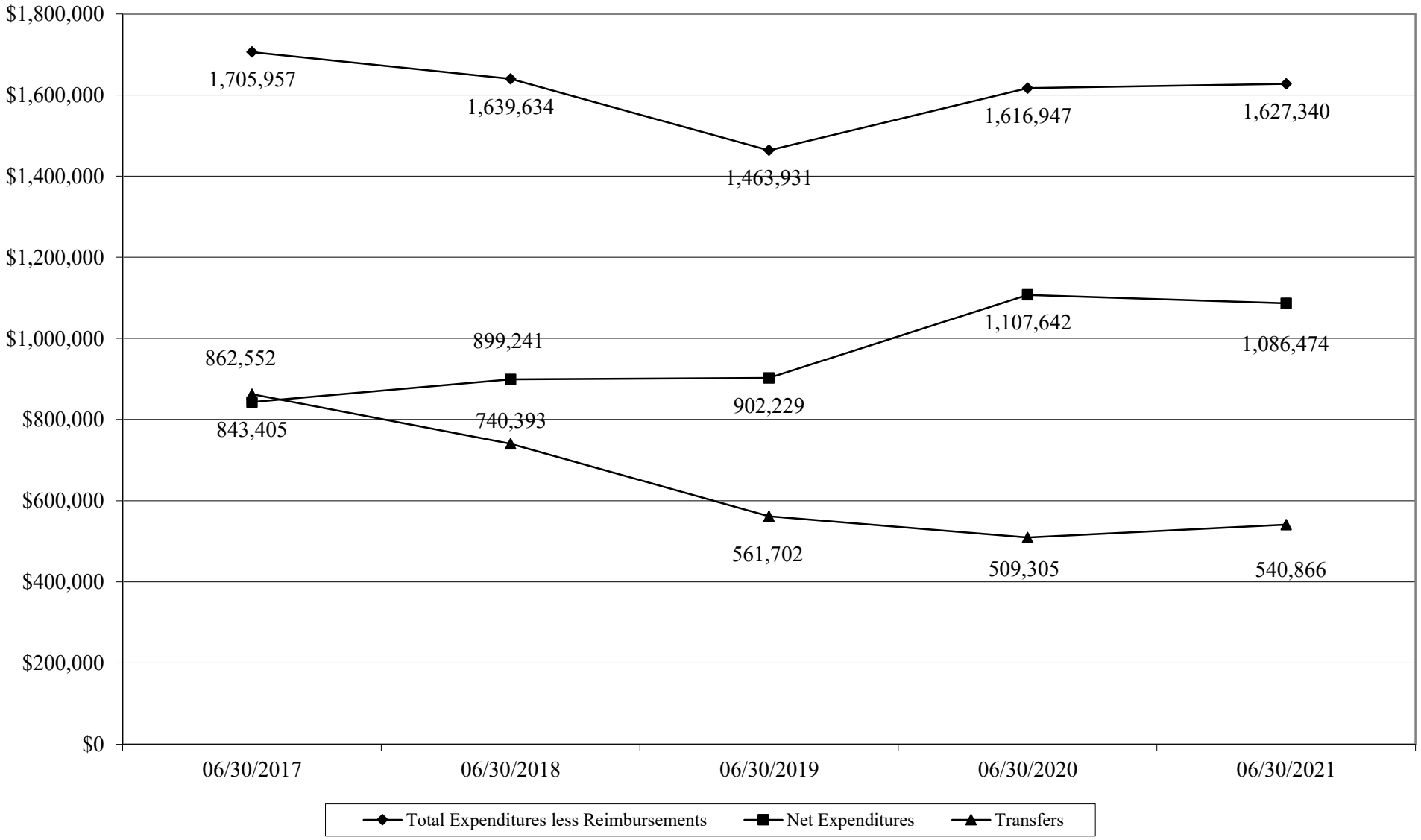
06/30/2020

Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures

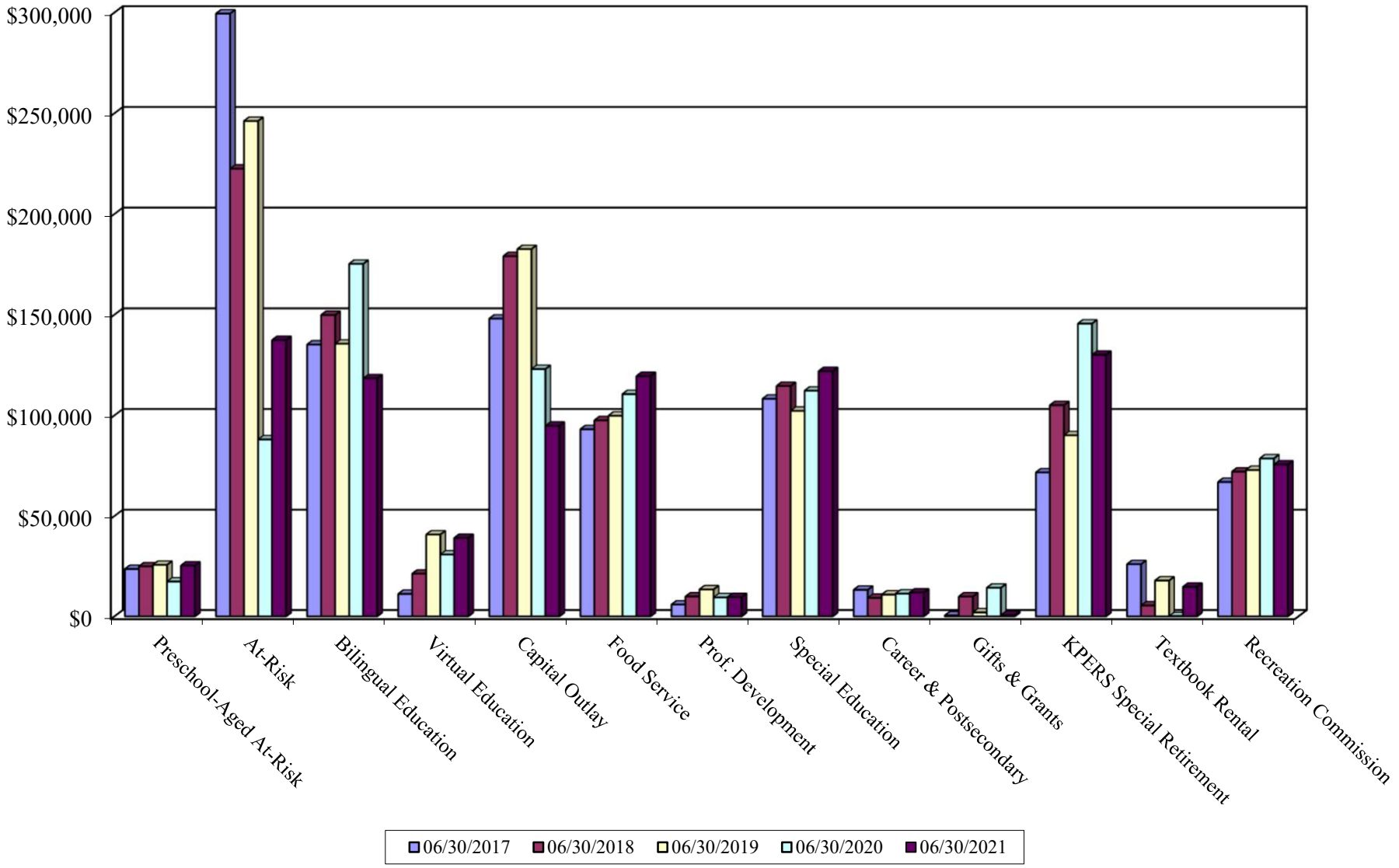


06/30/2021

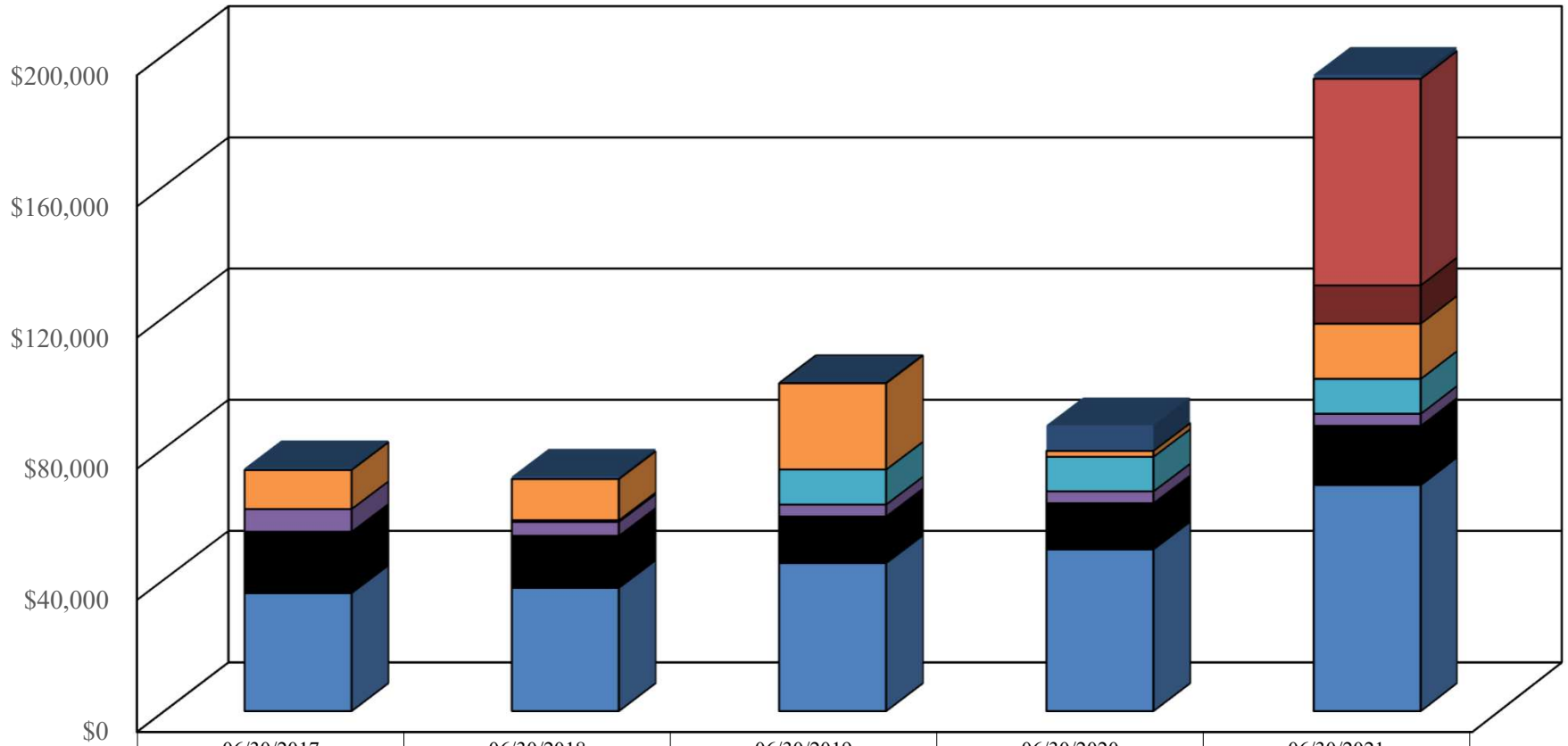
Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 476
Copeland, Kansas
Special Purpose Fund Expenditures - Selected Funds

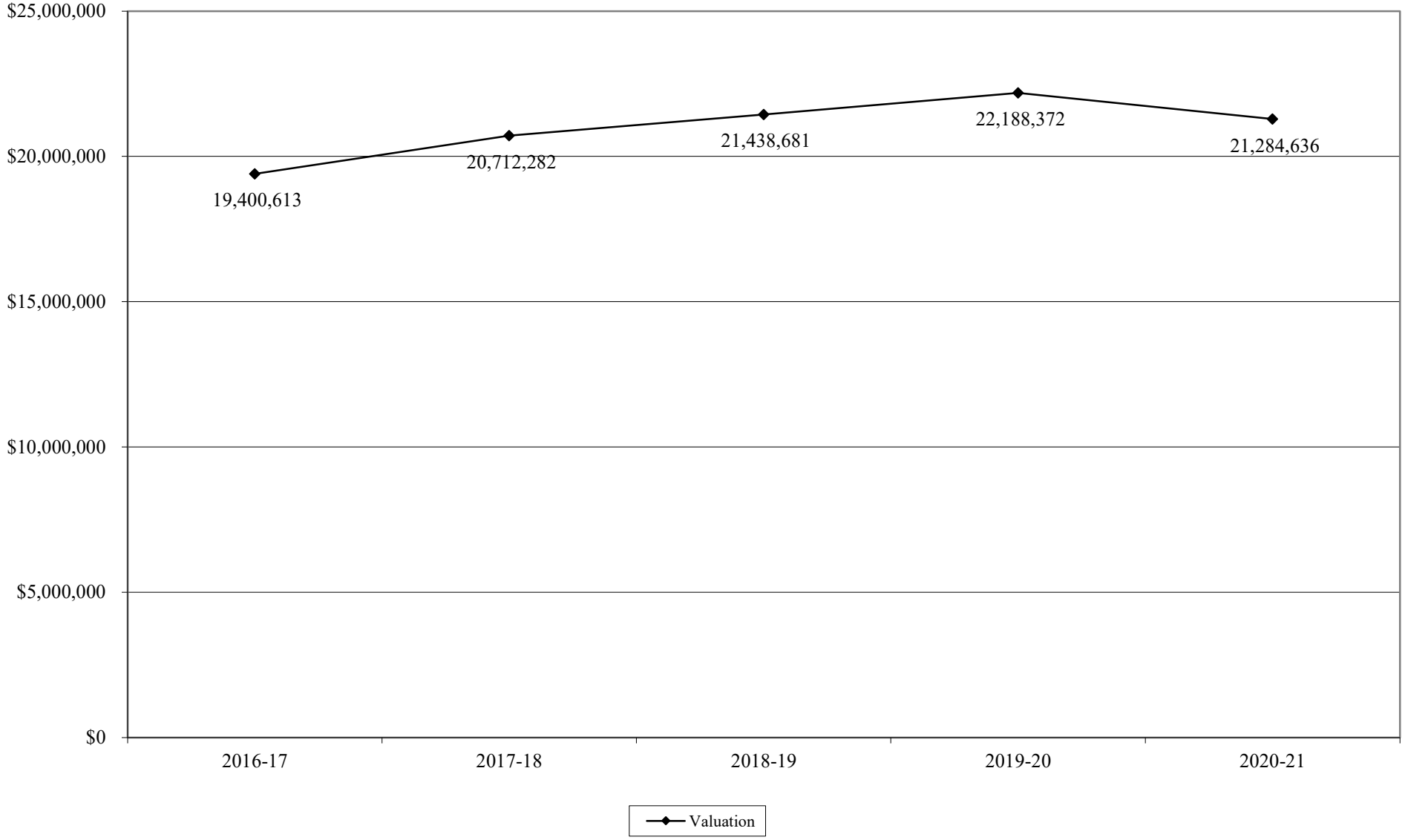


Unified School District No. 476
Copeland, Kansas
Federal Aid

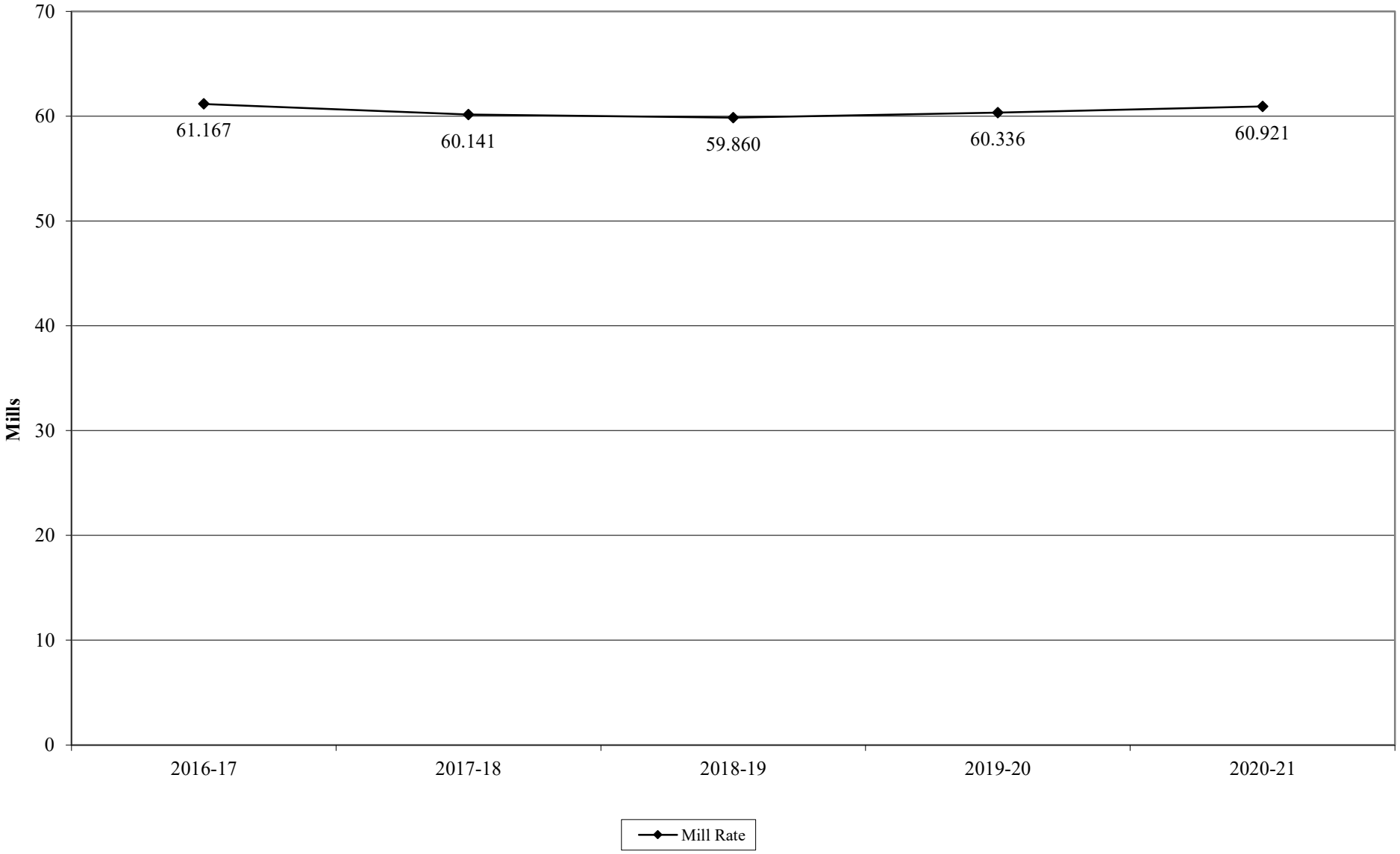


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	550	749	0	7,811	1,272
SPARKS	0	0	0	0	62,966
ESSER	0	0	0	0	11,696
REAP Grant	11,906	12,577	26,327	1,826	16,839
Title IV	0	499	10,670	10,535	10,645
Title II-A	6,942	4,254	3,642	3,611	3,690
Title I	18,668	15,868	14,213	14,075	18,076
Child Nutrition	35,795	37,365	44,931	49,100	68,685

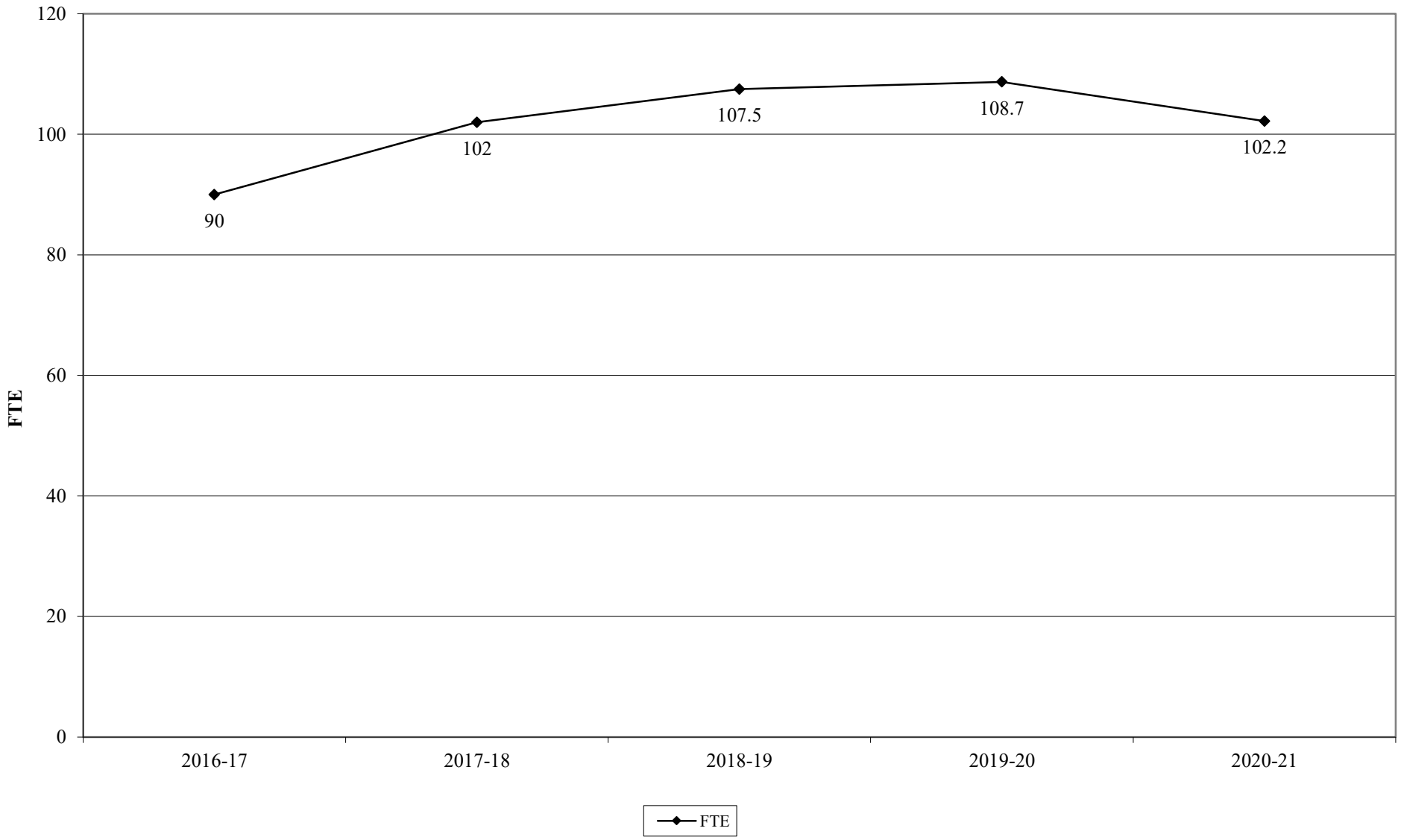
Unified School District No. 476
Copeland, Kansas
Valuation



Unified School District No. 476
Copeland, Kansas
Mill Rate



Unified School District No. 476
Copeland, Kansas
FTE



Unified School District No. 476
Copeland, Kansas
General & Supplemental General Fund
Expenditures per Pupil

