

UNIFIED SCHOOL DISTRICT NO. 366

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2021

Unified School District No. 366  
Yates Center, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2021

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash	4-5
Notes to Financial Statements	6-15
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	16
Schedule 2	
Schedule of Receipts and Expenditures - Individually Presented by Fund	
General Fund	17-19
Supplemental General Fund	20-21
Special Purpose Funds	
At Risk 4 Year Old Fund	22
At Risk K-12 Fund	23
Virtual Education Fund	24
Capital Outlay Fund	25
Driver Training Fund	26
Food Service Fund	27
Professional Development Fund	28
Parent Education Fund	29
Special Education Fund	30
Vocational Education Fund	31
Gifts and Grants Fund	32
KPERS Special Retirement Contribution Fund	33
Contingency Reserve Fund	34
REAP Grant Fund	35
KDADS Grant Fund	36
Title I Fund	37
Title II Fund	38
Educational Foundation Fund	39
Dillion Fullerton Scholarship Fund	40
Glades Memorial Fund	41
CARES Act Grant Fund	42
SPARK Program Grant Fund	43
Energy Retro-Fit Lease Project Fund	44

Unified School District No. 366  
Yates Center, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2021

<u>TABLE OF CONTENTS</u>		
<u>Item</u>		<u>Page Number</u>
	Gene Johnston Scholarship Fund	45
	Steele Memorial Fund	46
	Trendel Scholarship Fund	47
	Robert Maris Scholarship Fund	48
Schedule 3		
	Schedule of Receipts and Disbursements - Agency Funds	49
Schedule 4		
	Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	50
APPENDIX A		
	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	52-53
	Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	54-55
	Schedule of Findings and Questioned Costs	56
	Schedule of Expenditures of Federal Awards	57

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 366  
Yates Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on 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 Notes to Financial Statement, the financial statement is prepared by Unified School District No. 366, Yates Center, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

### **Adverse Opinion on 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. 366, Yates Center, 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. 366, Yates Center, 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2022 on our consideration of Unified School District No. 366, Yates Center, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 366, Yates Center, Kansas, internal control over financial reporting and compliance.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, and is not a required part of the basic financial statements. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents), as required under the provisions of the *Kansas Municipal Audit and Accounting Guide*, are presented for analysis and are also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 Analysis**

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. 366, Yates Center, Kansas, as of June 30, 2020 (not presented herein) and have issued our report thereon dated April 8, 2021, 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 web site 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 schedules 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 financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 financial statement or to the 2020 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.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

April 13, 2022

Unified School District No. 366  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2021

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 307		4,173,308	4,173,615		10,689	10,689
Supplemental General		58,332		1,293,704	1,261,417	90,619	11,142	101,761
Special Purpose:								
Pre-School Aged At-Risk				58,100	58,100			
At Risk K-12				414,408	414,408		1,251	1,251
Virtual Education				2,333	2,333			
Capital Outlay		410,266		532,229	326,356	616,139	130,607	746,746
Driver Training		7,926		5,296	8,750	4,472	34	4,506
Food Service		17,927		564,858	551,907	30,878	57,459	88,337
Professional Development		6,683		1,779	5,700	2,762		2,762
Parent Education Program				5,750	5,750			
Special Education		124,783		938,829	920,691	142,921		142,921
Career and Postsecondary Education		111		338,640	338,751		4,111	4,111
Gifts and Grants	(2)	( 46,231)	58	114,034	65,912	1,949	30	1,979
KPERS Special Retirement Contribution				415,468	415,468			
Contingency Reserve		300,000		55,609	55,609	300,000		300,000
REAP Grant				24,469	24,469			
KDADS Grant	(2)	( 8,094)	299	19,245	11,450			
Title I				146,460	146,460		4,195	4,195
Title II				20,104	20,104		108	108
Educational Foundation		3,495		1,000	1,000	3,495		3,495
Gate Receipts		14,644		17,832	26,092	6,384		6,384
Special Projects		31,078		11,948	11,319	31,707		31,707
Trusts:								
Dillon Fullerton Scholarship		6,400		82	1,500	4,982		4,982
Glades Memorial		10,379		208	1,000	9,587		9,587
Elementary/Secondary School Emergency Relief	(	2,307)		79,035	417,290	( 340,562)	267,770	( 72,792)
SPARK Program	(	22,456)		271,916	249,460			
Energy Retro-Fit Lease Project		1,168,701		855	1,118,199	51,357		51,357
Gene Johnston Scholarship		14,395		206	1,000	13,601		13,601
Steele Memorial		6,607		132	750	5,989		5,989
Trendel Scholarship		5,507		109	500	5,116		5,116
Roberta Mardis Scholarship		386		7		393		393
Total Primary Government (1)		<u>2,108,839</u>	<u>357</u>	<u>9,507,953</u>	<u>10,635,360</u>	<u>981,789</u>	<u>487,396</u>	<u>1,469,185</u>

Unified School District No. 366  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2021

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Certificates of Deposit							65,883
Demand Deposits							1,001,059
Due from State of Kansas							266,492
Money Market Account							392,781
Petty Cash Advance							800
Less: Agency Funds							( 257,831)
Adjustment for Rounding							1
Total Primary Government (1)							<u>1,469,185</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**Note 1 Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

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 Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2021:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**C. Basis of Accounting**

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

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Accounting and Audit Guide 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 School 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 School to use the regulatory basis of accounting.

**D. Budgets**

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 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. During the year ended June 30, 2021, the District had no such amendments. However, after the budget was adopted by the District, the State of Kansas later reduced the budgets of the General Fund and Supplemental General Funds to their legal maximum amounts of \$4,162,090 and \$1,257,397, respectively. These legal maximum amounts are computed based on audited FTE enrollment.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund  
Contingency Reserve Fund  
REAP Grant Fund  
KDADS Grant Fund  
Title I Fund  
Title II Fund  
Educational Foundation Fund  
Gate Receipts Fund  
Special Projects Fund

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

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

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.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 In-Substance Receipt in Transit**

The District received \$266,492 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. \$223,695 of these receipts were for the General Fund and \$42,797 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

**Note 3 Deposits and Investments**

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 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.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2021 and held no investments throughout the year.

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 has not designated any peak periods.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2021, the carrying amount of the District's deposits was \$1,459,723 and the bank balance was \$1,840,731. Of the bank balance, \$424,022 was covered by federal depository insurance and the remaining \$1,416,709 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Note 4** **Long-term Debt**

*Lease Purchase Obligations*

At June 30, 2021, the District is obligated under one lease purchase agreements for the purchase of an energy system retro-fit and upgrade. The energy system lease proceeds are held in trust at a local bank and spent solely on the project by the bank. This fund, which is under the District's ID number, was inadvertently omitted from the prior year's financial statements, but is included in this year as the "Energy Retro-Fit Lease Project" fund.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

*Changes in Long-Term Debt*

Changes in long-term debt for the year ending June 30, 2021 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>Capital Lease Obligations:</b>									
Energy System Retro-Fit	2.49%	05/11/20	\$ 1,322,215	07/05/32	1,322,215			1,322,215	0
Special Education Bus	2.80%	05/23/17	61,493	05/26/20	26,025		26,025	0	729
Totals					<u>1,348,240</u>	<u>0</u>	<u>26,025</u>	<u>1,322,215</u>	<u>729</u>

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

<u>Lease Purchase Agreement</u>	<u>Principal</u>	<u>Interest</u>
2021-22	\$ 82,713	46,108
2022-23	100,312	28,509
2023-24	102,619	26,201
2024-25	104,980	23,841
2025-26	107,394	21,427
2026-27/2030-31	575,178	68,926
2031-32/2032-33	249,019	8,623
Total	<u>1,322,215</u>	<u>223,635</u>

**Note 5 Claims and Judgments**

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of April 13, 2022, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management that these matters are not anticipated to have a material impact on the School.

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**Note 6 Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	\$ 58,100
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	215,382
General Fund	Virtual Education Fund	K.S.A. 72-5167	2,333
General Fund	Capital Outlay Fund	K.S.A. 72-5167	133,020
General Fund	Professional Development Fund	K.S.A. 72-5167	430
General Fund	Parent Education Fund	K.S.A. 72-5167	5,750
General Fund	Special Education Fund	K.S.A. 72-5167	579,572
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	55,609
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	199,026
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	8,002
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	329,917
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	333,500

**Note 7 Other Long-Term Obligations from Operations**

*Compensated Absences.*

The School District's policies regarding sick leave allow teachers to accumulate 12 days sick leave per year, to a maximum accumulation of 50 days. If a teacher is not a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, provided the employee has been with the District at least ten years, the employee is paid \$30 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on date of employment termination.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

*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](http://www.kpers.org) or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23% , respectively, 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 \$415,468 from the State of Kansas 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 \$3,152,228. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize longterm 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](http://www.kpers.org) or can be obtained as described above.



Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**Note 8** **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Statement 1 has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. As shown in Statement 1, the District was in apparent violation of K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Elementary and Secondary School Emergency Relief Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and is therefore, exempt from the cash basis laws of the State of Kansas. The fund listed above met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

**Note 9** **COVID-19**

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

*CRF and CARES Act Funding*

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program. SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$350,951 from both the CARES Act and the SPARK program. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**Note 10 Subsequent Events**

The District has evaluated subsequent events through April 13, 2022, the date which the financial statement was available to be issued.

In October, 2021, the District entered into a new lease purchase agreement for the acquisition of a new vehicle. The principal amount of this lease was \$28,240 and the lease will be retired over three years.

Unified School District No. 366  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021

Schedule 1

		Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:							
General	\$	4,317,093	( 155,003)	11,525	4,173,615	4,173,615	
Supplemental General		1,295,452	( 38,055)	4,020	1,261,417	1,261,417	
Special Purpose:							
Pre-School Aged At-Risk		58,100			58,100	58,100	
At Risk K-12		548,000			548,000	414,408	133,592
Virtual Education		30,000			30,000	2,333	27,667
Capital Outlay		815,000			815,000	326,356	488,644
Driver Training		14,550			14,550	8,750	5,800
Food Service		371,000		287,602	658,602	551,907	106,695
Professional Development		25,000			25,000	5,700	19,300
Parent Education Program		5,750			5,750	5,750	
Special Education		1,015,750		25,272	1,041,022	920,691	120,331
Career and Postsecondary Education		341,250			341,250	338,751	2,499
KPERS Special Retirement Contribution		500,232			500,232	415,468	84,764
Totals		<u>9,337,177</u>	<u>( 193,058)</u>	<u>328,419</u>	<u>9,472,538</u>	<u>8,483,246</u>	<u>989,292</u>

Unified School District No. 366  
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)

Schedule 2  
Page 1 of 32

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 20,170	11,525		11,525
Revenue from State Sources				
General State Aid	3,630,167	3,581,478	3,526,283	55,195
State Aid Reimbursement	1,360			
Mineral Production Tax	687	733	500	233
Special Education Aid	612,930	579,572	635,000	( 55,428)
Total Revenue from State Sources	4,245,144	4,161,783	4,161,783	
Total Cash Receipts	4,265,314	4,173,308	4,161,783	11,525
Expenditures and Transfers				
Instruction				
Certified Salaries	1,299,336	1,270,516	1,282,835	12,319
Non-Certified Salaries	81,085	62,193	87,009	24,816
Group Insurance	191,095	192,690	200,000	7,310
Social Security	106,467	114,630	110,000	( 4,630)
Other Employee Benefits	12,641	28,191	12,000	( 16,191)
Purchased Professional and Technical Services	22,808	41,264	25,000	( 16,264)
General Supplies and Materials	22,358	11,064	30,000	18,936
Textbooks	8,924	4,803	10,000	5,197
Miscellaneous Supplies	63,590	60,931	35,941	( 24,990)
Property (Equipment & Furnishings)	5,255	438		( 438)
Equipment			7,500	7,500
Other	8,201	2,100	9,000	6,900
Total Instruction	1,821,760	1,788,820	1,809,285	20,465
Support Services - Students				
Certified Salaries	169,695	135,755	125,000	( 10,755)
Non-Certified Salaries	30,223		50,000	50,000
Group Insurance	35,045	38,956	32,000	( 6,956)
Social Security	11,198	9,677	10,000	323
Other Employee Benefits	21,254	35,646	1,000	( 34,646)
General Supplies and Materials	3,218	12,549	5,000	( 7,549)
Other	9,755	9,346	10,000	654
Total Support Services - Students	280,388	241,929	233,000	( 8,929)
Support Services - Instr. Staff				
Certified Salaries	10,102	7,380	14,000	6,620
Non-Certified Salaries	25,704	17,860	26,200	8,340
Group Insurance	11,582	8,782	12,500	3,718
Social Security	2,459	1,676	3,000	1,324
Other Employee Benefits	2,923	621	3,000	2,379
Books and Periodicals	15,897	13,998	20,000	6,002
Total Support Services - Instr. Staff	68,667	50,317	78,700	28,383
General Administration				
Certified Salaries	59,758	66,926	65,000	( 1,926)
Non-Certified Salaries	49,976	35,671		( 35,671)
Group Insurance	4,574	67	8,000	7,933
Social Security	6,471	7,482	8,000	518
Other Employee Benefits	1,767	999	500	( 499)
Purchased Professional and Technical Services	45,759	40,769	20,000	( 20,769)
Legal Services		2,100		( 2,100)
Communication Services	30,059	19,337	35,000	15,663
General Supplies and Materials	12,299	12,372	2,100	( 10,272)
Property (Equipment & Furnishings)		6,318		( 6,318)
Equipment			18,000	18,000
Total General Administration	210,663	192,041	156,600	( 35,441)

Unified School District No. 366  
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)

Schedule 2  
Page 2 of 32

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
School Administration				
Certified Salaries	\$ 158,067	139,061	165,000	25,939
Non-Certified Salaries	97,744	72,496	90,000	17,504
Group Insurance	42,774	26,816	50,000	23,184
Social Security	17,832	15,822	13,000	( 2,822)
Other Employee Benefits	1,662	1,408	1,000	( 408)
Purchased Professional and Technical Services	25,216	13,543	9,000	( 4,543)
General Supplies and Materials	1,517	4,854	5,000	146
Total School Administration	<u>344,812</u>	<u>274,000</u>	<u>333,000</u>	<u>59,000</u>
Support Services - Business				
Non-Certified Salaries	49,978	34,409	55,000	20,591
Group Insurance	13,050	16,342	15,000	( 1,342)
Social Security	3,075	2,555	5,000	2,445
Other Employee Benefits	35	31	150	119
Total Support Services - Business	<u>66,138</u>	<u>53,337</u>	<u>75,150</u>	<u>21,813</u>
Operations and Maintenance				
Non-Certified Salaries		147,214	155,000	7,786
Group Insurance	44,464	35,176	31,000	( 4,176)
Social Security	8,358	4,870	10,000	5,130
Other Employee Benefits	10,520	10,239	3,000	( 7,239)
Purchased Professional and Technical Services	17,733	20,174	15,000	( 5,174)
Water/Sewer Services (Non-Energy)	17,941	2,807		( 2,807)
Repairs and Maintenance		4		( 4)
Repair of Buildings	9,982	789		( 789)
General Supplies and Materials	39,791	43,585	40,000	( 3,585)
Electricity	66,301	8,235		( 8,235)
Total Operations and Maintenance	<u>215,090</u>	<u>273,093</u>	<u>254,000</u>	<u>( 19,093)</u>
Vehicle Operation Services				
Non-Certified Salaries	163,256	129,636	130,000	364
Group Insurance	54,108	34,105	55,000	20,895
Social Security	9,195	9,714	11,000	1,286
Other Employee Benefits	11,228	15,324	1,200	( 14,124)
Insurance	1,217			
Motor Fuel	85			
Property (Equipment & Furnishings)	430			
Other	7,590	6,410	6,200	( 210)
Total Vehicle Operation Services	<u>247,109</u>	<u>195,189</u>	<u>203,400</u>	<u>8,211</u>
Monitoring Services				
Non-Certified Salaries	48,254	39,932		( 39,932)
Group Insurance	4,344	6,163		( 6,163)
Social Security	3,045	3,058		( 3,058)
Other Employee Benefits	2,736	2,038		( 2,038)
Total Monitoring Services	<u>58,379</u>	<u>51,191</u>		<u>( 51,191)</u>
Vehicle Servicing/Maintenance				
Other	14,950	3,502		( 3,502)
Fund Transfers				
Pre-School Aged At-Risk	32,396	58,100	58,100	
At Risk K-12	104,787	215,382	413,000	197,618
Capital Outlay	8,282	133,020		( 133,020)
Virtual Education	8,841	2,333	30,000	27,667
Driver Training			2,498	2,498
Professional Development	16,472	430	14,610	14,180
Parent Education Program	5,750	5,750	5,750	
Special Education	653,059	579,572	650,000	70,428
Contingency Reserve	108,352	55,609		( 55,609)
Total Fund Transfers	<u>937,939</u>	<u>1,050,196</u>	<u>1,173,958</u>	<u>123,762</u>

Unified School District No. 366  
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Budget Adjustments				
Legal Max Adjustment	\$		( 155,003)	( 155,003)
Budget Credit Adjustment			11,525	11,525
Total Expenditures and Transfers		4,265,895	4,173,615	
Receipts Over (Under)				
Expenditures and Transfers	( 581)	( 307)		
Unencumbered Cash, Beginning	581	307		
Prior Year Encumbrances Cancelled	307			
Unencumbered Cash, Ending	307			

Unified School District No. 366  
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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 605,808	665,315	613,837	51,478
Delinquent Taxes	8,065	13,005	4,414	8,591
Reimbursements	5,774	4,020		4,020
Total Revenue from Local Sources	619,647	682,340	618,251	64,089
Revenue from County Sources				
Motor Vehicle Tax	71,933	67,789	59,681	8,108
Recreational Vehicle Tax	999	838	805	33
Commercial Vehicle Tax	3,581	3,942	3,282	660
Total Revenue from County Sources	76,513	72,569	63,768	8,801
Revenue from State Sources				
Supplemental State Aid	573,553	538,795	517,046	21,749
Total Cash Receipts	1,269,713	1,293,704	1,199,065	94,639
Expenditures and Transfers				
Instruction				
Certified Salaries	2,692			
General Supplies and Materials	1,338		2,736	2,736
Audio Visual and Software	89,781	47,000	100,000	53,000
Miscellaneous Supplies	5,350	308	7,765	7,457
Property (Equipment & Furnishings)	11,927			
Equipment			15,000	15,000
Total Instruction	111,088	47,308	125,501	78,193
General Administration				
Purchased Professional and Technical Services		5,569		( 5,569)
Communication Services	447	14,895	1,010	( 13,885)
Total General Administration	447	20,464	1,010	( 19,454)
School Administration				
Purchased Professional and Technical Services		2,351		( 2,351)
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	3,270	12,646	5,000	( 7,646)
Repair of Buildings	69,546	59,466	70,000	10,534
Insurance	46,823		50,000	50,000
General Supplies and Materials	1,530	2,693	5,000	2,307
Heating	17,747	22,476	20,000	( 2,476)
Electricity	43,411	90,478	45,000	( 45,478)
Total Operations and Maintenance	182,327	187,759	195,000	7,241
Vehicle Operation Services				
Purchased Professional and Technical Services		36		( 36)
Insurance	10,853	70,393	10,000	( 60,393)
Motor Fuel	30,774	30,748	80,000	49,252
Equipment			100,000	100,000
Other	12,319	31,913		( 31,913)
Total Vehicle Operation Services	53,946	133,090	190,000	56,910
Fund Transfers				
At Risk K-12	349,813	199,026	135,000	( 64,026)
Food Service	14,050	8,002	69,346	61,344
Special Education	355,198	329,917	243,456	( 86,461)
Career and Postsecondary Education	242,138	333,500	336,139	2,639
Total Fund Transfers	961,199	870,445	783,941	( 86,504)
Budget Adjustments				
Legal Max Adjustment			( 38,055)	( 38,055)
Budget Credit Adjustment			4,020	4,020
Total Expenditures and Transfers	1,309,007	1,261,417	1,261,417	

Unified School District No. 366  
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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ ( 39,294)	32,287		
Unencumbered Cash, Beginning	<u>97,626</u>	<u>58,332</u>		
Unencumbered Cash, Ending	<u><u>58,332</u></u>	<u><u>90,619</u></u>		



Unified School District No. 366  
Pre-School Aged 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 32,396	58,100	58,100	
Transfer from Gifts and Grants Fund	32,375			
Total Cash Receipts	<u>64,771</u>	<u>58,100</u>	<u>58,100</u>	
Expenditures and Transfers				
Instruction				
Certified Salaries	35,584	27,349	35,000	7,651
Non-Certified Salaries	9,858	18,394	10,000	( 8,394)
Group Insurance	8,792	2,470	6,000	3,530
Social Security	2,528	3,498	3,000	( 498)
Other Employee Benefits	20	60	100	40
General Supplies and Materials	3,895	384	4,000	3,616
Total Instruction	<u>60,677</u>	<u>52,155</u>	<u>58,100</u>	<u>5,945</u>
Vehicle Operation Services				
Non-Certified Salaries	4,094	5,945		( 5,945)
Total Expenditures and Transfers	<u>64,771</u>	<u>58,100</u>	<u>58,100</u>	
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366  
At Risk K-12 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)

Schedule 2  
Page 7 of 32

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 6,749			
Operating Transfers				
Transfer from General Fund	104,787	215,382	413,000	( 197,618)
Transfer from Supplemental General Fund	349,813	199,026	135,000	64,026
Total Operating Transfers	454,600	414,408	548,000	( 133,592)
Total Cash Receipts	461,349	414,408	548,000	( 133,592)
Expenditures and Transfers				
Instruction				
Certified Salaries	224,807	222,137	300,000	77,863
Non-Certified Salaries	121,383	117,422	130,000	12,578
Group Insurance	44,419	40,476	57,000	16,524
Social Security	7,107	7,976	10,000	2,024
Other Employee Benefits	2,156	2,622	2,000	( 622)
Purchased Professional and Technical Services	5,426	3,650	5,000	1,350
General Supplies and Materials	21,079	16,062	20,000	3,938
Textbooks	1,699	3,013	20,000	16,987
Audio Visual and Software	29,483	973	3,000	2,027
Property (Equipment & Furnishings)			500	500
Other			500	500
Total Instruction	457,559	414,331	548,000	133,669
Vehicle Operation Services				
Non-Certified Salaries	3,700	71		( 71)
Social Security	87	5		( 5)
Other Employee Benefits	3	1		( 1)
Total Vehicle Operation Services	3,790	77		( 77)
Total Expenditures and Transfers	461,349	414,408	548,000	133,592
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending				

Unified School District No. 366  
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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 8,841	2,333	30,000	( 27,667)
Total Cash Receipts	<u>8,841</u>	<u>2,333</u>	<u>30,000</u>	<u>( 27,667)</u>
Expenditures and Transfers				
Instruction				
Non-Certified Salaries			7,500	7,500
Group Insurance	5,341		700	700
Social Security			700	700
Other Employee Benefits			100	100
General Supplies and Materials			15,000	15,000
Textbooks			500	500
Audio Visual and Software	3,500	2,333	5,000	2,667
Miscellaneous Supplies			500	500
Total Expenditures and Transfers	<u>8,841</u>	<u>2,333</u>	<u>30,000</u>	<u>27,667</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 366  
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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 276,077	272,381	258,825	13,556
Delinquent Taxes	2,725	5,140	2,014	3,126
Interest on Investments	5,339	2,596	5,000	( 2,404)
Other Revenue From Local Sources	173,128	15,203	50,000	( 34,797)
Total Revenue from Local Sources	<u>457,269</u>	<u>295,320</u>	<u>315,839</u>	<u>( 20,519)</u>
Revenue from County Sources				
Motor Vehicle Tax	19,074	29,835	26,273	3,562
Recreational Vehicle Tax	269	371	355	16
Commercial Vehicle Tax	1,501	1,791	1,445	346
Total Revenue from County Sources	<u>20,844</u>	<u>31,997</u>	<u>28,073</u>	<u>3,924</u>
Revenue from State Sources				
General State Aid	<u>85,652</u>	<u>71,892</u>	<u>71,892</u>	
Operating Transfers				
Transfer from General Fund	<u>8,282</u>	<u>133,020</u>		<u>133,020</u>
Total Cash Receipts	<u>572,047</u>	<u>532,229</u>	<u>415,804</u>	<u>116,425</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	<u>50,464</u>	<u>7,650</u>	<u>100,000</u>	<u>92,350</u>
General Administration				
Property (Equipment & Furnishings)			<u>50,000</u>	<u>50,000</u>
Operations and Maintenance				
Non-Certified Salaries	163,706			
Repair of Buildings	185,673	155,570	250,000	94,430
Property (Equipment & Furnishings)	13,285		60,000	60,000
Total Operations and Maintenance	<u>362,664</u>	<u>155,570</u>	<u>310,000</u>	<u>154,430</u>
Vehicle Operation Services				
Property (Equipment & Furnishings)	<u>58,084</u>	<u>26,754</u>	<u>80,000</u>	<u>53,246</u>
Facilities Acquisition/Construction				
Building Repair and Remodeling	32,559	136,382		( 136,382)
Other Facilities Acquisition/Construction			<u>275,000</u>	<u>275,000</u>
Total Facilities Acquisition/Construction	<u>32,559</u>	<u>136,382</u>	<u>275,000</u>	<u>138,618</u>
Total Expenditures and Transfers	<u>503,771</u>	<u>326,356</u>	<u>815,000</u>	<u>488,644</u>
Receipts Over (Under)				
Expenditures and Transfers	68,276	205,873		
Unencumbered Cash, Beginning	341,990	410,266		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>410,266</u>	<u>616,139</u>		

Unified School District No. 366  
Driver Training 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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 990	1,420	1,500	( 80)
Revenue from State Sources				
General State Aid	4,290	3,876	2,625	1,251
Operating Transfers				
Transfer from General Fund			2,498	( 2,498)
Total Cash Receipts	5,280	5,296	6,623	( 1,327)
Expenditures and Transfers				
Instruction				
Certified Salaries		7,478	10,000	2,522
Social Security		572	1,000	428
Other Employee Benefits		5	50	45
Other Miscellaneous Purchased Services	41	313		( 313)
Textbooks		10	2,500	2,490
Total Instruction	41	8,378	13,550	5,172
Vehicle Operation/Maintenance				
Motor Fuel		372		( 372)
Vehicle Operation Services				
Motor Fuel			1,000	1,000
Total Expenditures and Transfers	41	8,750	14,550	5,800
Receipts Over (Under)				
Expenditures and Transfers	5,239	( 3,454)		
Unencumbered Cash, Beginning	2,687	7,926		
Unencumbered Cash, Ending	7,926	4,472		

Unified School District No. 366  
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 67,421	7,534	73,048	( 65,514)
Adults and Non-Reimbursable Programs	10,730	6,819	7,450	( 631)
Other Revenue From Local Sources	<u>18,256</u>	<u>10,692</u>	<u>2,500</u>	<u>8,192</u>
Total Revenue from Local Sources	<u>96,407</u>	<u>25,045</u>	<u>82,998</u>	<u>( 57,953)</u>
Revenue from State Sources				
General State Aid	<u>2,785</u>	<u>4,034</u>	<u>2,218</u>	<u>1,816</u>
Revenue from Federal Sources				
Federal Financial Assistance	318,999	482,851	195,249	287,602
Other Federal Financial Assistance	<u>11,614</u>	<u>44,926</u>	<u>12,000</u>	<u>32,926</u>
Total Revenue from Federal Sources	<u>330,613</u>	<u>527,777</u>	<u>207,249</u>	<u>320,528</u>
Operating Transfers				
Transfer from Supplemental General Fund	<u>14,050</u>	<u>8,002</u>	<u>69,346</u>	<u>( 61,344)</u>
Total Cash Receipts	<u>443,855</u>	<u>564,858</u>	<u>361,811</u>	<u>203,047</u>
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	141,457	144,532	115,000	( 29,532)
Group Insurance	24,690	29,249	30,000	751
Social Security	8,235	6,110	8,000	1,890
Other Employee Benefits	5,241	7,912	2,000	( 5,912)
Food and Milk	236,291	226,123	200,000	( 26,123)
Miscellaneous Supplies	16,083	10,063	10,000	( 63)
Property (Equipment & Furnishings)	12,196	107,005	1,000	( 106,005)
Other	<u>9,878</u>	<u>20,913</u>	<u>5,000</u>	<u>( 15,913)</u>
Total Food Service Operations	<u>454,071</u>	<u>551,907</u>	<u>371,000</u>	<u>( 180,907)</u>
Budget Credit Adjustment			<u>287,602</u>	<u>287,602</u>
Total Expenditures and Transfers	<u>454,071</u>	<u>551,907</u>	<u>658,602</u>	<u>106,695</u>
Receipts Over (Under)				
Expenditures and Transfers	( 10,216)	12,951		
Unencumbered Cash, Beginning	28,143	17,927		
Prior Year Encumbrances Cancelled	<u>17,927</u>	<u>30,878</u>		
Unencumbered Cash, Ending				

Unified School District No. 366  
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 Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 13,063			
Revenue from State Sources				
General State Aid	1,856	1,349	3,706	( 2,357)
Operating Transfers				
Transfer from General Fund	16,472	430	14,610	( 14,180)
Total Cash Receipts	<u>31,391</u>	<u>1,779</u>	<u>18,316</u>	<u>( 16,537)</u>
Expenditures and Transfers				
Support Services - Instr. Staff				
Certified Salaries		200		( 200)
Purchased Professional and Technical Services	14,905	992	15,000	14,008
Other Purchased Services	9,803	4,508	10,000	5,492
Total Expenditures and Transfers	<u>24,708</u>	<u>5,700</u>	<u>25,000</u>	<u>19,300</u>
Receipts Over (Under)				
Expenditures and Transfers	6,683	( 3,921)		
Unencumbered Cash, Beginning		6,683		
Unencumbered Cash, Ending	<u>6,683</u>	<u>2,762</u>		

Unified School District No. 366  
Parent Education Program 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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 5,750	5,750	5,750	
Total Cash Receipts	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Total Expenditures and Transfers	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				



Unified School District No. 366  
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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	4,068		4,068
Revenue from Federal Sources				
Federal Financial Assistance		25,272		25,272
Operating Transfers				
Transfer from General Fund	653,059	579,572	650,000	( 70,428)
Transfer from Supplemental General Fund	355,198	329,917	243,456	86,461
Total Operating Transfers	1,008,257	909,489	893,456	16,033
Total Cash Receipts	1,008,257	938,829	893,456	45,373
Expenditures and Transfers				
Instruction				
Social Security	148	154		( 154)
Other Employee Benefits	1	1		( 1)
LEA Payments to COOP's/Interlocals	315,611	302,892	350,000	47,108
LEA State Aid Flowthrough Payments to COOP's/Interlocals	554,303	536,719	575,000	38,281
Other Miscellaneous Purchased Services		25,271		( 25,271)
Total Instruction	870,063	865,037	925,000	59,963
Vehicle Operation Services				
Non-Certified Salaries	37,932	27,406	50,000	22,594
Group Insurance	21,399	15,844	25,000	9,156
Social Security	2,650	1,898	5,000	3,102
Other Employee Benefits	526	1,024	750	( 274)
Insurance	636	1,000		( 1,000)
Other Miscellaneous Purchased Services	6,973	8,482	10,000	1,518
Total Vehicle Operation Services	70,116	55,654	90,750	35,096
Budget Credit Adjustment			25,272	25,272
Total Expenditures and Transfers	940,179	920,691	1,041,022	120,331
Receipts Over (Under)				
Expenditures and Transfers	68,078	18,138		
Unencumbered Cash, Beginning	56,705	124,783		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	124,783	142,921		

Unified School District No. 366  
Career and 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)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 4,149	5,140	5,000	140
Operating Transfers				
Transfer from Supplemental General Fund	242,138	333,500	336,139	( 2,639)
Total Cash Receipts	<u>246,287</u>	<u>338,640</u>	<u>341,139</u>	<u>( 2,499)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	174,327	235,148	250,000	14,852
Group Insurance	36,984	31,592	40,000	8,408
Social Security	11,490	17,009	16,000	( 1,009)
Other Employee Benefits	89	154	250	96
Purchased Professional and Technical Services	4,827	16,351	10,000	( 6,351)
General Supplies and Materials	18,459	38,497	18,000	( 20,497)
Property (Equipment & Furnishings)			7,000	7,000
Total Expenditures and Transfers	<u>246,176</u>	<u>338,751</u>	<u>341,250</u>	<u>2,499</u>
Receipts Over (Under)				
Expenditures and Transfers	111	( 111)		
Unencumbered Cash, Beginning		111		
Unencumbered Cash, Ending	<u>111</u>	<u></u>		

Unified School District No. 366  
Gifts and Grants Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 68,635	74,884
Revenue from State Sources		
Kansas Safe and Secure Schools	3,747	
Kansas CIF Pre-K Pilot Program	28,125	19,575
Total Revenue from State Sources	31,872	19,575
Revenue from Federal Sources		
TANF Funds	28,125	19,575
Total Cash Receipts	128,632	114,034
Expenditures and Transfers		
Instruction		
Certified Salaries	21,525	27,582
Group Insurance	4,600	11,651
Social Security	1,623	
Other Employee Benefits	16	
General Supplies and Materials	102,963	26,679
Property (Equipment & Furnishings)	3,747	
Total Instruction	134,474	65,912
Fund Transfers		
Pre-School Aged At-Risk	32,375	
Total Expenditures and Transfers	166,849	65,912
Receipts Over (Under)		
Expenditures and Transfers	( 38,217)	48,122
Unencumbered Cash, Beginning	( 8,014)	( 46,231)
Prior Year Encumbrances Cancelled		58
Unencumbered Cash, Ending	( 46,231)	1,949

Unified School District No. 366  
KPERs Special Retirement Contribution 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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 453,890	415,468	500,232	( 84,764)
Total Cash Receipts	<u>453,890</u>	<u>415,468</u>	<u>500,232</u>	<u>( 84,764)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>295,900</u>	<u>276,207</u>	<u>326,110</u>	<u>49,903</u>
Support Services - Students				
Other Employee Benefits	<u>25,213</u>	<u>20,082</u>	<u>27,787</u>	<u>7,705</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>3,123</u>	<u>3,523</u>	<u>3,442</u>	<u>( 81)</u>
General Administration				
Other Employee Benefits	<u>16,059</u>	<u>13,810</u>	<u>17,699</u>	<u>3,889</u>
School Administration				
Other Employee Benefits	<u>37,119</u>	<u>30,771</u>	<u>40,909</u>	<u>10,138</u>
Support Services - Business				
Other Employee Benefits	<u>4,540</u>	<u>4,431</u>	<u>5,004</u>	<u>573</u>
Operations and Maintenance				
Other Employee Benefits	<u>19,610</u>	<u>23,074</u>	<u>21,612</u>	<u>( 1,462)</u>
Vehicle Operation Services				
Other Employee Benefits	<u>34,169</u>	<u>25,391</u>	<u>37,658</u>	<u>12,267</u>
Food Service Operations				
Other Employee Benefits	<u>18,157</u>	<u>18,179</u>	<u>20,011</u>	<u>1,832</u>
Total Expenditures and Transfers	<u>453,890</u>	<u>415,468</u>	<u>500,232</u>	<u>84,764</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 366  
Contingency Reserve Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 108,352	55,609
Total Cash Receipts	<u>108,352</u>	<u>55,609</u>
Expenditures and Transfers		
Instruction		
Audio Visual and Software		55,609
Operations and Maintenance		
Repairs and Maintenance	137,305	
Total Expenditures and Transfers	<u>137,305</u>	<u>55,609</u>
Receipts Over (Under)		
Expenditures and Transfers	( 28,953)	
Unencumbered Cash, Beginning	<u>328,953</u>	<u>300,000</u>
Unencumbered Cash, Ending	<u><u>300,000</u></u>	<u><u>300,000</u></u>

Unified School District No. 366  
REAP Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 33,462	24,469
Total Cash Receipts	<u>33,462</u>	<u>24,469</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	33,462	949
Property (Equipment & Furnishings)	<u>23,520</u>	<u>23,520</u>
Total Expenditures and Transfers	<u>33,462</u>	<u>24,469</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 366  
KDADS Grant Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 38,850	19,245
Total Cash Receipts	<u>38,850</u>	<u>19,245</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	7,415	1,785
Non-Certified Salaries	1,695	150
Social Security	643	139
Other Employee Benefits	6	4
Total Instruction	<u>9,759</u>	<u>2,078</u>
Support Services - Students		
Other Employee Benefits		1
Support Services - Instr. Staff		
Purchased Professional and Technical Services	2,625	
General Supplies and Materials	<u>17,562</u>	<u>7,214</u>
Total Support Services - Instr. Staff	<u>20,187</u>	<u>7,214</u>
General Administration		
Certified Salaries	3,035	250
Social Security	<u>219</u>	<u>23</u>
Total General Administration	<u>3,254</u>	<u>273</u>
School Administration		
Certified Salaries	5,349	1,750
Social Security	409	134
Other Employee Benefits	<u>2</u>	
Total School Administration	<u>5,760</u>	<u>1,884</u>
Total Expenditures and Transfers	<u>38,960</u>	<u>11,450</u>
Receipts Over (Under)		
Expenditures and Transfers	( 110)	7,795
Unencumbered Cash, Beginning	( 7,984)	( 8,094)
Prior Year Encumbrances Cancelled		<u>299</u>
Unencumbered Cash, Ending	<u>( 8,094)</u>	<u></u>

Unified School District No. 366  
Title I Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 128,151	146,460
Total Cash Receipts	<u>128,151</u>	<u>146,460</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	111,783	114,072
Group Insurance	10,054	7,997
Social Security	6,284	7,915
Other Employee Benefits	30	95
Purchased Professional and Technical Services		1,776
Other Miscellaneous Purchased Services		14,446
Total Instruction	<u>128,151</u>	<u>146,301</u>
General Administration		
Other Miscellaneous Purchased Services		159
Total Expenditures and Transfers	<u>128,151</u>	<u>146,460</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====



Unified School District No. 366  
Title II Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 18,882	20,104
Total Cash Receipts	<u>18,882</u>	<u>20,104</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	18,882	16,931
Other Purchased Services		108
Other Purchased Services		<u>3,065</u>
Total Expenditures and Transfers	<u>18,882</u>	<u>20,104</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 366  
Educational Foundation Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Adults and Non-Reimbursable Programs	\$ 1,000	1,000
Total Cash Receipts	<u>1,000</u>	<u>1,000</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>1,000</u>	<u>1,000</u>
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>3,495</u>	<u>3,495</u>
Unencumbered Cash, Ending	<u><u>3,495</u></u>	<u><u>3,495</u></u>

Unified School District No. 366  
Dillon Fullerton Scholarship Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 95	82
Adults and Non-Reimbursable Programs	1,500	
Total Cash Receipts	1,595	82
Expenditures and Transfers		
Instruction		
Scholarships	1,000	1,500
Total Expenditures and Transfers	1,000	1,500
Receipts Over (Under)		
Expenditures and Transfers	595	( 1,418)
Unencumbered Cash, Beginning	5,805	6,400
Unencumbered Cash, Ending	6,400	4,982

Unified School District No. 366  
Glades Memorial Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 222	208
Total Cash Receipts	<u>222</u>	<u>208</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>1,000</u>	<u>1,000</u>
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)		
Expenditures and Transfers	( 778)	( 792)
Unencumbered Cash, Beginning	<u>11,157</u>	<u>10,379</u>
Unencumbered Cash, Ending	<u>10,379</u>	<u>9,587</u>

Unified School District No. 366  
Elementary/Secondary School Emergency Relief Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	79,035
Total Cash Receipts		79,035
Expenditures and Transfers		
Instruction		
Certified Salaries		20,027
Non-Certified Salaries		941
Social Security		931
Purchased Professional and Technical Services		83,846
General Supplies and Materials	2,307	69,760
Textbooks		51,034
Audio Visual and Software		16,963
Property (Equipment & Furnishings)		47,774
Total Instruction	2,307	291,276
Support Services - Students		
Purchased Professional and Technical Services		8,800
Support Services - Instr. Staff		
Purchased Professional and Technical Services		600
General Administration		
Purchased Professional and Technical Services		1,350
Operations and Maintenance		
Non-Certified Salaries		30,080
Group Insurance		9,244
Social Security		1,442
Other Employee Benefits		16
Purchased Professional and Technical Services		2,723
General Supplies and Materials		6,537
Property (Equipment & Furnishings)		41,340
Total Operations and Maintenance		91,382
Vehicle Operation Services		
Non-Certified Salaries		2,083
Social Security		159
Total Vehicle Operation Services		2,242
Vehicle Servicing/Maintenance		
Other		611
Food Service Operations		
Miscellaneous Supplies		21,029
Total Expenditures and Transfers	2,307	417,290
Receipts Over (Under)		
Expenditures and Transfers	( 2,307)	( 338,255)
Unencumbered Cash, Beginning		( 2,307)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	( 2,307)	( 340,562)

Unified School District No. 366  
SPARK Program Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	271,916
Total Cash Receipts		271,916
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services		1,800
General Supplies and Materials		35,556
Audio Visual and Software		5,657
Miscellaneous Supplies	1,120	
Property (Equipment & Furnishings)		43,407
Other		860
Total Instruction	1,120	87,280
General Administration		
Purchased Professional and Technical Services	833	
General Supplies and Materials	3,933	
Total General Administration	4,766	
Operations and Maintenance		
Repair of Buildings		17,743
General Supplies and Materials	4,097	56,532
Electricity	367	
Property (Equipment & Furnishings)		78,755
Total Operations and Maintenance	4,464	153,030
Vehicle Operation Services		
Motor Fuel	2,489	296
Other	1,080	5,386
Total Vehicle Operation Services	3,569	5,682
Food Service Operations		
Food and Milk	95	
Miscellaneous Supplies	8,442	3,268
Other		200
Total Food Service Operations	8,537	3,468
Total Expenditures and Transfers	22,456	249,460
Receipts Over (Under)		
Expenditures and Transfers	( 22,456)	22,456
Unencumbered Cash, Beginning		( 22,456)
Unencumbered Cash, Ending	( 22,456)	

Unified School District No. 366  
Energy Retro-Fit Lease Project Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 444	855
Lease Purchase Proceeds	1,322,215	
Total Cash Receipts	1,322,659	855
Expenditures and Transfers		
Facilities Acquisition/Construction		
Building Repair and Remodeling	153,958	1,118,199
Total Expenditures and Transfers	153,958	1,118,199
Receipts Over (Under)		
Expenditures and Transfers	1,168,701	( 1,117,344)
Unencumbered Cash, Beginning		1,168,701
Unencumbered Cash, Ending	1,168,701	51,357

Unified School District No. 366  
Gene Johnston Scholarship Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 218	206
Total Cash Receipts	<u>218</u>	<u>206</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>1,000</u>	<u>1,000</u>
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)		
Expenditures and Transfers	( 782)	( 794)
Unencumbered Cash, Beginning	15,177	14,395
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	<u><u>14,395</u></u>	<u><u>13,601</u></u>



Unified School District No. 366  
Steele Memorial Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 144	132
Total Cash Receipts	<u>144</u>	<u>132</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>750</u>	<u>750</u>
Total Expenditures and Transfers	<u>750</u>	<u>750</u>
Receipts Over (Under)		
Expenditures and Transfers	( 606)	( 618)
Unencumbered Cash, Beginning	<u>7,213</u>	<u>6,607</u>
Unencumbered Cash, Ending	<u><u>6,607</u></u>	<u><u>5,989</u></u>

Unified School District No. 366  
Trendel Scholarship Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 86	109
Total Cash Receipts	<u>86</u>	<u>109</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>500</u>	<u>500</u>
Total Expenditures and Transfers	<u>500</u>	<u>500</u>
Receipts Over (Under)		
Expenditures and Transfers	( 414)	( 391)
Unencumbered Cash, Beginning	<u>5,921</u>	<u>5,507</u>
Unencumbered Cash, Ending	<u><u>5,507</u></u>	<u><u>5,116</u></u>

Unified School District No. 366  
Roberta Mardis Scholarship Fund  
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 6	7
Total Cash Receipts	6	7
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	6	7
Unencumbered Cash, Beginning	380	386
Unencumbered Cash, Ending	386	393

Unified School District No. 366  
Yates Center, Kansas  
Agency Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2021

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
Elementary:				
Accelerated Reader Prizes	\$ 57	-	-	57
Cheerleaders	774	2,813	2,640	947
KAYS	319	1,097	1,060	356
Library	1,444	-	141	1,303
Music	438	-	-	438
Principal Fund	1,500	2,249	3,749	0
Student Council	757	113	141	729
Vending Machines	775	1,538	1,470	843
Youth Friends	1,987	10	66	1,931
High School:				
Art Club	52	110	-	162
Band Club	463	-	-	463
Baseball	119	3,394	3,513	-
Booster Club	227	-	-	227
Boys' Basketball	10	-	-	10
Cheerleaders	1,466	955	1,492	929
Class of '08	8	-	-	8
Class of '09	193	-	-	193
Class of '10	461	-	-	461
Class of '12	20	-	-	20
Class of '14	297	-	-	297
Class of '15	526	-	-	526
Class of '16	31	-	-	31
Class of '17	41	-	-	41
Class of '18	27	336	-	363
Class of '19	361	-	-	361
Class of '20	-	-	-	-
Class of '21	13,359	1,982	15,341	-
Class of '22	8,965	7,243	5,269	10,939
Class of '23	454	3,115	2,013	1,556
Class of '24	-	3,061	2,376	685
Crafts	1,616	1,301	1,301	1,616
Drama Club	3,137	-	-	3,137
Dramatics	1,480	-	-	1,480
FBLA	185	-	-	185
FCCLA	839	-	-	839
FFA	11,485	28,933	26,232	14,186
Foreign Language	247	-	-	247
Girls' Basketball	493	-	-	493
Girls' Volleyball	276	-	-	276
Journalism	4,736	6,798	8,178	3,356
KAYS	1,199	1,976	1,918	1,257
Library Fund	658	-	-	658
National Honor Society	268	-	-	268
Nurse Fund	84	-	-	84
Student Council	3,015	-	888	2,127
Thespians	142	-	-	142
Vocal Club	1,344	-	-	1,344
Y-Club	69	-	-	69
Youth Coalition/S.A.D.D.	2,651	-	900	1,751
Other Agency Funds:				
Payroll Clearing	122,181	2,128,552	2,055,760	194,973
Retiree Health Insurance	14	32,761	27,308	5,467
	<u>191,250</u>	<u>2,228,337</u>	<u>2,161,756</u>	<u>257,831</u>

Unified School District No. 366

Schedule 4

Yates Center, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2021

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Elementary:						
Athletics	\$ 2,323	3,500	5,060	763		763
Miscellaneous	26	-	-	26		26
Jump Rope for Heart	85	-	-	85		85
Move to Give	1,822	3,024	1,068	3,778		3,778
High School:						
Athletics	10,372	11,308	19,964	1,716		1,716
Golf Club	16	-	-	16		16
Subtotal Gate Receipts	14,644	17,832	26,092	6,384	-	6,384
<u>Special Projects:</u>						
Elementary:						
Billye Freeman Memorial	596	-	-	596		596
Sales Tax	52	662	714	-		-
Student Activities	1,769	3,281	3,728	1,322		1,322
Yearbook	3	2,463	1,858	608		608
High School:						
Crandall Memorial	6,516	102	300	6,318		6,318
Gown Replacement	45	-	-	45		45
Incentive Fund	5	725	616	114		114
Knapp Scholarship	16,029	264	300	15,993		15,993
Principal's Fund	862	1,237	557	1,542		1,542
Sales Tax	66	2,020	2,020	66		66
Saulsberry Memorial	4,041	61	200	3,902		3,902
Scholarships	1,094	1,130	1,025	1,199		1,199
Subtotal Special Projects	31,078	11,945	11,318	31,705	-	31,705
Total District Activity Funds	45,722	29,777	37,410	38,089	-	38,089

(This page left blank intentionally)

---

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Education  
Unified School District No. 366  
Yates Center, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the statutory basis financial statements of Unified School District No. 366, Yates Center, Kansas, (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated April 13, 2022.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

### **Purpose of this Report**

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

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

April 13, 2022



---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE**

Board of Education  
Unified School District No. 366  
Yates Center, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Unified School District No. 366, Yates Center, Kansas, (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

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

## **Report on Internal Control over Compliance**

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

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

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

### **Purpose of this Report**

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

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

April 13, 2022

Unified School District No. 366  
Yates Center, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021

**I. Summary of Audit Results**

**Financial Statement:**

The auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 366 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

**Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____ Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	_____ Yes	<u>  X  </u> None reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____ Yes	<u>  X  </u> No

**Federal Awards:**

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	_____ Yes	<u>  X  </u> None reported

The auditors' report on compliance for the major federal award programs for Unified School District No. 366 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

\_\_\_\_\_ Yes   X   No

Identification of major programs:

**U.S. Department of Agriculture**

Child Nutrition Cluster:

National School Lunch Program

CFDA #10.555

Summer Food Service Program for Children

CFDA #10.559

**U.S. Department of Education**

Elementary and Secondary School Emergency Relief Fund

CFDA #84.425D

The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee? \_\_\_\_\_ Yes   X   No

**II. Financial Statement Findings**

None.

**III. Federal Award Findings and Questioned Costs**

None.

Unified School District No. 366  
Yates Center, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Cash Receipts</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster:				
National School Lunch Program	D0366	10.555 \$	178,161	178,161 (1)
Summer Food Service Program for Children	D0366	10.559	304,842	304,842 (1)
	Total Child Nutrition Cluster		<u>483,003</u>	<u>483,003</u>
Child Nutrition Discretionary Grants Limited Availability	D0366	10.579	38,620	38,620
Fresh Fruits and Vegetables Grant	D0366	10.582	6,305	6,305
Total U.S. Department of Agriculture			<u>527,928</u>	<u>527,928</u>
U.S. Department of the Treasury				
Passed through Woodson County, Kansas				
Coronavirus Relief Fund		21.019	<u>271,916</u>	<u>247,752</u>
U.S. Department of Education				
Passed through Kansas Department of Education				
Title I Grant to Local Educational Agencies	D0366	84.010	131,090	131,242
Career and Technical Education - Basic Grants to States	D0366	84.048	450	450
Improving Teacher Quality State Grants	D0366	84.367	20,104	20,104
Student Support and Academic Enrichment Program	D0366	84.424	15,218	15,218
Education Stabilization Fund - Elementary and Secondary				
School Emergency Relief Fund - Special Ed	D0366	84.425D	25,272	25,272 (1)
Education Stabilization Fund - Elementary and Secondary				
School Emergency Relief Fund	D0366	84.425D	79,035	418,998 (1)
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	6,037	6,037
Rural Education		84.358	<u>24,469</u>	<u>24,469</u>
Total U.S. Department of Education			<u>301,675</u>	<u>641,790</u>
U.S. Department of Health and Human Services				
Passed through Kansas Department for Aging and Disability Services				
Substance Abuse and Mental Health Services Projects of Regional and				
National Significance	SC#42554	93.243	19,244	11,450
Passed through Kansas Department of Education				
Temporary Assistance for Needy Families	D0366	93.558	<u>19,575</u>	<u>19,575</u>
Total U.S. Department of Education			<u>38,819</u>	<u>31,025</u>
Total Federal Awards			<u>1,140,338</u>	<u>1,448,495</u>

(1) These programs were considered to be major programs

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Unified School District No. 366, Yates Center, Kansas (the District). All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the District's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.