UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 206
Whitewater, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 206, Whitewater, 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 Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' 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 auditors' 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 auditors consider 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Unified School District No. 206

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 206, Whitewater, 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 Accounting Principles Generally Accepted in the United States of America
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. 206, Whitewater, Kansas,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 206, Whitewater, 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.

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 summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying 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 for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

Board of Education
Unified School District No. 206

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated October 30, 2020. 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://da.ks.gov/ar/muniserv/. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021, on our consideration of **Unified School District No. 206, Whitewater, 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 the 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. 206, Whitewater, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
October 22, 2021

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 4,404,980	$ 4,404,980	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	109,899	0	1,480,998	1,475,460	115,437	0	115,437
Preschool-Aged At-Risk	0	0	72,447	70,937	1,510	0	1,510
At Risk (K-12)	39,394	0	341,045	340,439	40,000	0	40,000
Bilingual Education	0	0	16,573	16,573	0	0	0
Capital Outlay	1,512,251	5	388,392	515,768	1,384,880	0	1,384,880
Driver Training	17,086	0	0	0	17,086	0	17,086
Food Service	96,050	0	345,337	331,040	110,347	0	110,347
Professional Development	22,635	0	1,621	9,628	14,628	0	14,628
Special Education	390,441	0	774,278	823,928	340,791	0	340,791
Career and Postsecondary Education	60,032	0	60,000	58,993	61,039	0	61,039
KPERS Contribution	0	0	511,974	511,974	0	0	0
Federal Funds	(29,716)	0	212,354	201,484	(18,846)	0	(18,846)
Gifts and Grants	17,033	0	139,273	140,425	15,881	0	15,881
Contingency Reserve	284,277	0	0	0	284,277	0	284,277
Textbook & Student Material Revolving	98,929	0	27,491	33,988	92,432	0	92,432
District Activity Funds	6,098	0	20,175	20,068	6,205	0	6,205
Bond and Interest Fund	679,122	0	878,760	831,519	726,363	0	726,363
Capital Projects	6,067,519	0	826,673	6,894,192	0	0	0
	$ 9,371,050	$ 5	$ 10,502,371	$ 16,681,396	$ 3,192,030	$ 0	$ 3,192,030

Composition of Cash:		
	Checking and Money Market Accounts	$ 3,182,411
	Certificate of Deposit	100,000
		3,282,411
	Agency Funds	(90,381)
		$ 3,192,030

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

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received $231,259 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.

Note 3 - Defined Benefit Pension Plan:

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $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 $511,974 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 $5,505,469. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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

Note 5 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $3,282,411 and the bank balance was $3,374,111. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $514,885 was covered by federal depository insurance and the remaining $2,859,226 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 6 - Reimbursed Expenditures:

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

Note 7 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees, Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9- and 10-months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of $25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of $10.00 per day.

Educators of the District are granted ten days of sick leave at the beginning of each school year. Accumulation will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate ½ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at ½ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 47,482	$ 246,554	$ 12,956	$ 33,844	$ 696,427	$ 60,000	$ 1,097,263
Supplemental General Fund	0	94,491	3,617	0	68,357	0	166,465
	$ 47,482	$ 341,045	$ 16,573	$ 33,844	$ 764,784	$ 60,000	$ 1,263,728

Note 9 - Subsequent Events:

The District has evaluated subsequent events through October 22, 2021, the date which the financial statement was available to be issued.

Note 10 - Postemployment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 11 - Capital Projects:

At year-end, capital project authorization compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
New High School and School Renovations	$10,916,672	$10,916,672

Note 12- Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2012	2.0 - 2.5	11/1/2012	$ 6,190,000	9/1/2030
Series 2019	3.0	5/15/2019	$ 9,975,000	9/1/2040
Series 2020	2.0	11/23/2020	$ 4,230,000	9/1/2030

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2012	$ 4,680,000	$ 0	$ 4,680,000	$ 0	$ 49,728
Series 2019	9,975,000	0	30,000	9,945,000	332,969
Series 2020	0	4,230,000	0	4,230,000	23,030
	$ 14,655,000	$ 4,230,000	$ 4,710,000	$ 14,175,000	$ 405,727

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

	Principal	Interest	Total Principal and Interest
2022	$ 420,000	$ 412,019	$ 832,019
2023	425,000	402,144	827,144
2024	455,000	391,469	846,469
2025	485,000	379,744	864,744
2026	515,000	366,969	881,969
2027 - 2031	3,030,000	1,621,794	4,651,794
2032 - 2036	3,890,000	1,087,294	4,977,294
2037 - 2041	4,955,000	400,921	5,355,921
	$ 14,175,000	$ 5,062,354	$ 19,237,354

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 4,623,828	$ (260,748)	$ 41,900	$ 4,404,980	$ 4,404,980	$ 0
Special Purpose Funds						
Supplemental General	1,536,995	(61,535)	0	1,475,460	1,475,460	0
Preschool-Aged At-Risk	72,000	0	0	72,000	70,937	(1,063)
At Risk (K-12)	340,439	0	0	340,439	340,439	0
Bilingual Education	21,568	0	0	21,568	16,573	(4,995)
Capital Outlay	1,135,000	0	0	1,135,000	515,768	(619,232)
Driver Training	0	0	0	0	0	0
Food Service	321,702	9,338	0	331,040	331,040	0
Professional Development	21,400	0	0	21,400	9,628	(11,772)
Special Education	868,351	0	0	868,351	823,928	(44,423)
Career and Postsecondary Education	58,993	0	0	58,993	58,993	0
KPERS Contribution	565,748	0	0	565,748	511,974	(53,774)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	201,484	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	140,425	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	33,988	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	20,068	XXXXXXXXX
Bond and Interest Fund	813,873	46,520	0	860,393	831,519	(28,874)
Capital Projects	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	6,894,192	XXXXXXXXX
	$ 10,379,897	$ (266,425)	$ 41,900	$ 10,155,372	$ 16,681,396	$ (764,133)

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 65,154	$ 41,900	$ 0	$ 41,900
State Sources	4,380,739	4,363,080	4,623,828	(260,748)
	4,445,893	4,404,980	$ 4,623,828	$ (218,848)
Expenditures				
Instruction	2,721,177	2,675,873	$ 2,878,732	$ (202,859)
Student Support Services	1,065	1,000	1,500	(500)
Instructional Support Staff	21,199	20,741	22,250	(1,509)
School Administration	12,482	13,738	1,675	12,063
Central Services	3,636	4,303	2,500	1,803
Operations & Maintenance	282,170	312,414	291,902	20,512
Student Transportation Services	255,597	279,648	268,794	10,854
Transfers	1,148,567	1,097,263	1,156,475	(59,212)
Adjustment to Comply with Legal Max	0	0	(260,748)	260,748
Adjustment for Qualifying Budget Credits	0	0	41,900	(41,900)
	4,445,893	4,404,980	$ 4,404,980	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,047,034	$ 1,072,746	$ 1,004,711	$ 68,035
County Sources	98,748	101,799	103,151	(1,352)
State Sources	334,973	306,453	319,234	(12,781)
	1,480,755	1,480,998	$ 1,427,096	$ 53,902
Expenditures				
Instruction	25,628	25,968	$ 27,205	$ (1,237)
Student Support Services	29,829	30,989	30,893	96
Instructional Support Staff	129,611	134,549	132,052	2,497
General Administration	225,797	252,978	230,285	22,693
School Administration	367,423	374,279	376,572	(2,293)
Central Services	132,860	139,321	137,231	2,090
Operations & Maintenance	299,898	350,911	314,100	36,811
Transfers	263,954	166,465	288,657	(122,192)
Adjustment to Comply with Legal Max	0	0	(61,535)	61,535
	1,475,000	1,475,460	$ 1,475,460	$ 0
Receipts Over (Under) Expenditures	5,755	5,538		
Unencumbered Cash, Beginning	104,144	109,899		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 109,899	$ 115,437		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 19,950	$ 24,965	$ 22,000	$ 2,965
Transfers	43,854	47,482	55,000	(7,518)
	63,804	72,447	$ 77,000	$ (4,553)
Expenditures				
Instruction	65,170	70,937	$ 72,000	$ (1,063)
	65,170	70,937	$ 72,000	$ (1,063)
Receipts Over (Under) Expenditures	(1,366)	1,510		
Unencumbered Cash, Beginning	1,366	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 1,510		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 291,343	$ 341,045	$ 383,165	$ (42,120)
	291,343	341,045	$ 383,165	$ (42,120)
Expenditures				
Instruction	294,999	340,439	$ 340,439	$ 0
	294,999	340,439	$ 340,439	$ 0
Receipts Over (Under) Expenditures	(3,656)	606		
Unencumbered Cash, Beginning	43,050	39,394		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 39,394	$ 40,000		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 17,700	$ 16,573	$ 21,568	$ (4,995)
	17,700	16,573	$ 21,568	$ (4,995)
Expenditures				
Instruction	17,700	16,573	$ 21,568	$ (4,995)
	17,700	16,573	$ 21,568	$ (4,995)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 344,208	$ 357,968	$ 300,083	$ 57,885
County Sources	27,595	30,424	29,765	659
State Sources	6,071	0	0	0
Transfers	100,000	0	0	0
	477,874	388,392	$ 329,848	$ 58,544
Expenditures				
Instruction	83,684	148,767	$ 350,000	$ (201,233)
General Administration	2,077	98	0	98
Central Services	0	0	400,000	(400,000)
Operations & Maintenance	55,833	49,717	125,000	(75,283)
Student Transportation Services	0	70,546	150,000	(79,454)
Land Improvement	8,954	5,362	10,000	(4,638)
Building Improvements	127,356	241,278	100,000	141,278
	277,904	515,768	$ 1,135,000	$ (619,232)
Receipts Over (Under) Expenditures	199,970	(127,376)		
Unencumbered Cash, Beginning	1,312,281	1,512,251		
Prior Year Canceled Encumbrances	0	5		
Unencumbered Cash, Ending	$ 1,512,251	$ 1,384,880		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	17,086	17,086		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,086	$ 17,086		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 94,663	$ 23,793	$ 106,087	$ (82,294)
State Sources	2,927	3,261	2,115	1,146
Federal Sources	139,638	284,439	126,699	157,740
Transfers	48,359	33,844	80,000	(46,156)
	285,587	345,337	$ 314,901	$ 30,436
Expenditures				
Food Service Operation	288,150	331,040	$ 321,702	$ 9,338
Adjustment for Qualifying Budget Credits	0	0	9,338	(9,338)
	288,150	331,040	$ 331,040	$ 0
Receipts Over (Under) Expenditures	(2,563)	14,297		
Unencumbered Cash, Beginning	98,613	96,050		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 96,050	$ 110,347		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,997	$ 1,621	$ 0	$ 1,621
Transfers	15,000	0	15,000	(15,000)
	16,997	1,621	$ 15,000	$ (13,379)
Expenditures				
Instructional Support Staff	16,002	9,628	$ 21,400	$ (11,772)
	16,002	9,628	$ 21,400	$ (11,772)
Receipts Over (Under) Expenditures	995	(8,007)		
Unencumbered Cash, Beginning	21,640	22,635		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 22,635	$ 14,628		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Special Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 367	$ 0	$ 0	$ 0
Federal Sources	0	9,494	9,494	0
Transfers	846,265	764,784	775,225	(10,441)
	846,632	774,278	$ 784,719	$ (10,441)
Expenditures				
Instruction	754,745	772,913	$ 771,106	$ 1,807
School Administration	0	0	97,245	(97,245)
Student Transportation Services	87,297	51,015	0	51,015
	842,042	823,928	$ 868,351	$ (44,423)
Receipts Over (Under) Expenditures	4,590	(49,650)		
Unencumbered Cash, Beginning	385,851	390,441		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 390,441	$ 340,791		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 50,000	$ 60,000	$ 50,000	$ 10,000
	50,000	60,000	$ 50,000	$ 10,000
Expenditures				
Instruction	49,892	58,993	$ 58,993	$ 0
	49,892	58,993	$ 58,993	$ 0
Receipts Over (Under) Expenditures	108	1,007		
Unencumbered Cash, Beginning	59,924	60,032		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 60,032	$ 61,039		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 533,272	$ 511,974	$ 565,748	$ (53,774)
	533,272	511,974	$ 565,748	$ (53,774)
Expenditures				
Instruction	340,761	327,151	$ 361,513	$ (34,362)
Student Support Services	43,568	41,828	46,222	(4,394)
General Administration	22,931	22,015	24,327	(2,312)
School Administration	46,501	44,644	49,333	(4,689)
Central Services	6,559	6,297	6,959	(662)
Operations & Maintenance	33,063	31,743	35,076	(3,333)
Student Transportation Services	23,037	22,117	24,440	(2,323)
Food Service Operation	16,852	16,179	17,878	(1,699)
	533,272	511,974	$ 565,748	$ (53,774)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 664,898	$ 780,219	$ 754,008	$ 26,211
County Sources	149,396	52,021	51,277	744
State Sources	8,958	46,520	0	46,520
	823,252	878,760	$ 805,285	$ 73,475
Expenditures				
Debt Service	713,026	831,519	$ 813,873	$ 17,646
Adjustment for Qualifying Budget Credits	0	0	46,520	(46,520)
	713,026	831,519	$ 860,393	$ (28,874)
Receipts Over (Under) Expenditures	110,226	47,241		
Unencumbered Cash, Beginning	568,896	679,122		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 679,122	$ 726,363		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 140,327	$ 212,354
	140,327	212,354
Expenditures		
Instruction	135,056	142,575
Instructional Student Support	13,113	8,051
General Administration	113	0
School Administration	281	0
Operations & Maintenance	2,698	50,617
Food Services	18,782	241
	170,043	201,484
Receipts Over (Under) Expenditures	(29,716)	10,870
Unencumbered Cash, Beginning	0	(29,716)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (29,716)	$ (18,846)

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 5,698	$ 87,258
State Sources	15,580	37,765
Federal Sources	20,845	14,250
	42,123	139,273
Expenditures		
Instruction	48,547	116,909
Student Transportation Services	0	23,516
	48,547	140,425
Receipts Over (Under) Expenditures	(6,424)	(1,152)
Unencumbered Cash, Beginning	23,457	17,033
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,033	$ 15,881

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	284,277	284,277
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 284,277	$ 284,277

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 30,169	$ 27,491
	30,169	27,491
Expenditures		
Instruction	36,389	33,988
	36,389	33,988
Receipts Over (Under) Expenditures	(6,220)	(6,497)
Unencumbered Cash, Beginning	105,149	98,929
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 98,929	$ 92,432

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
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		
Interest	$ 164,455	$ 73
Federal Sources	0	826,600
	164,455	826,673
Expenditures		
Compliance Expenses	1,200	1,200
Improvement Expenses	3,468,094	6,892,992
	3,469,294	6,894,192
Receipts Over (Under) Expenditures	(3,304,839)	(6,067,519)
Unencumbered Cash, Beginning	9,372,358	6,067,519
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 6,067,519	$ 0

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2018 Seniors	$ 58	$ 0	$ 0	$ 58
Class of 2019 Seniors	811	0	811	0
Class of 2020 Seniors	4,003	40	215	3,828
Class of 2021 Freshmen	2,386	3,390	3,134	2,642
Class of 2022 Sophomores	1,608	2,408	2,525	1,491
Class of 2022 Freshman	0	964	198	766
FCCLA	441	105	102	444
Stuco	3,995	920	612	4,303
Thespians	4,953	930	1,424	4,459
Yearbook	8,434	1,764	1,967	8,231
Target	65	0	0	65
YAACL	376	1,456	624	1,208
Skills USA	423	0	114	309
Drama	1,297	2,468	900	2,865
Band	8,323	932	222	9,033
Vocal	584	23,449	22,419	1,614
Singers	263	1,042	771	534
International Club	552	0	0	552
Science Club	223	0	0	223
National Forensic League	451	0	0	451
Scholars' Bowl	1,704	60	314	1,450
Gifted	34	0	0	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Bishop Learning Lab	246	137	0	383
Shop	187	0	0	187
Cheerleaders	1,893	2,865	2,772	1,986
Football	1,753	1,478	1,168	2,063
Girls Volleyball	1,297	1,885	2,327	855
Girls Basketball	1,059	872	331	1,600
Boys Basketball	422	834	764	492
Wrestling	1,302	1,205	1,815	692
Cross Country	7	0	0	7
Golf	265	0	0	265
Softball	397	299	138	558
Baseball	866	400	1,043	223
Track	33	0	0	33
	50,944	49,903	46,710	54,137

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Trap Team	1,229	0	1,225	4
Sales Tax - RHS	13	1,351	1,420	(56)
Concessions	2,028	0	0	2,028
Student Special Events	960	0	0	960
Community Service Day	1,791	0	0	1,791
Piano Fund - Vocal/Instrument	150	0	0	150
Vocational Photography	1,807	2,385	280	3,912
Greenhouse	816	500	0	1,316
Vocational Printing	3,526	5,707	6,384	2,849
Class of 2010 Seniors	16	0	16	0
Class of 2012 Seniors	822	0	121	701
Class of 2014 Seniors	836	0	0	836
Class of 2015 Seniors	359	0	0	359
Class of 2016 Seniors	718	0	0	718
Class of 2017 Seniors	478	0	0	478
Class of 2018 Seniors	58	0	0	58
Class of 2020 Seniors	3,828	0	3,828	0
	69,686	34,597	42,329	61,954
Remington Middle School				
KAY Club	3,276	776	2,607	1,445
TSA Club	0	920	850	70
Ayres-Art	44	0	0	44
Band	1,878	15	0	1,893
Vocal	12	0	0	12
Scholars Bowl	0	0	0	0
Football	14	0	0	14
Girls Volleyball	509	0	109	400
Girls Basketball	708	0	0	708
RMS Basketball	5	0	0	5
Wrestling	291	201	233	259
Track RMS	288	0	0	288
Sales Tax-RMS	15	578	578	15
RMS Classes & Groups	6,719	2350	3291	5,778
Vending-Paper	153	61	68	146
RMS Concessions	500	66	0	566
Vending-Pop	1,646	1134	1072	1,708
A/R	338	41	188	191
	16,396	6,142	8,996	13,542
Remington Elementary - Potwin				
Student Activities	11,987	9,442	6,544	14,885
	11,987	9,442	6,544	14,885
Total Agency Funds	$ 98,069	$ 50,181	$ 57,869	$ 90,381

UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
Remington High School	$ 3,669	$ 0	$ 13,973	$ 13,132	$ 4,510	$ 0	$ 4,510
Remington Middle School	2,429	0	6,202	6,936	1,695	0	1,695
Total District Activity Funds	$ 6,098	$ 0	$ 20,175	$ 20,068	$ 6,205	$ 0	$ 6,205

FEDERAL AWARD INFORMATION

BFR

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*

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 206
Whitewater, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 206, Whitewater, Kansas'** basic financial statement, and have issued our report thereon dated October 22, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 206, Whitewater, Kansas'** 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 **Unified School District No. 206, Whitewater, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 206, Whitewater, Kansas'** 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 entity's financial statement will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Unified School District No. 206

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 **Unified School District No. 206, Whitewater, Kansas'** financial statement is free from 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

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity'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.

BFR CPA, LLC

BFR CPA, LLC
October 22, 2021

BFR

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 206
Whitewater, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Unified School District No. 206, Whitewater, Kansas,** with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on **Unified School District No. 206, Whitewater, Kansas'** major federal program for the year ended **June 30, 2021**. **Unified School District No. 206, Whitewater, Kansas'** major federal financial program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for **Unified School District No. 206, Whitewater, Kansas'** major federal program 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 (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. 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 **Unified School District No. 206, Whitewater, Kansas'** 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 **Unified School District No. 206, Whitewater, Kansas'** compliance.

BFR CPA, LLC
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Wichita, Kansas 67205-7700

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Unified School District No. 206

Opinion on Each Major Federal Program
In our opinion, **Unified School District No. 206, Whitewater, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended **June 30, 2021**.

Report on Internal Control Over Compliance
Management of **Unified School District No. 206, Whitewater, Kansas** 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 **Unified School District No. 206, Whitewater, Kansas'** 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 **Unified School District No. 206, Whitewater, Kansas'** 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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.

BFR CPA, LLC
BFR CPA, LLC
October 22, 2021

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Rural Education	84.358	$ 33,003	$ 0	$ 33,003	$ 33,003	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	16,064				
Summer Food Service Program for Children	10.559	268,375				
		284,439	0	284,439	284,439	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	70,634	0	70,634	70,634	0
Supporting Effective Instruction State Grants	84.367	16,748	(2,574)	19,322	16,747	1
Student Support and Academic Enrichment Program	84.424	12,949	0	12,949	12,949	0
Education Stabilization Fund	84.425D	822,650	(27,142)	56,643	48,348	(18,847)
		922,981	(29,716)	159,548	148,678	(18,846)
Health and Human Services						
Temporary Assistance for Need Families Cluster-Cluster						
Temporary Assistance for Need Families	93.558	14,250	0	14,250	14,250	0
(Passes Through Butler County)						
Department of the Treasury						
Coronavirus Relief Fund	21.019	29,297	0	29,297	29,297	0
(Passes Through Kansas Department of Emergency Management)						
Department of Homeland Security						
Hazard Mitigation Grant	97.039	826,600	0	826,600	826,600	0
Total Federal Awards		$ 2,110,570	$ (29,716)	$ 1,347,137	$ 1,336,267	$ (18,846)

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 206, Whitewater, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the 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).

Note 2 - Indirect Cost Rate:

The Cooperative has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 206, Whitewater, Kansas**.

2. No significant deficiencies or material weaknesses were reported in the 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*.

3. No instances of noncompliance material to the financial statement of **Unified School District No. 206, Whitewater, Kansas,** were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award program for **Unified School District No. 206, Whitewater, Kansas,** expresses an unmodified opinion on the major federal program.

6. There were no audit findings relative to the major federal award program for **Unified School District No. 206, Whitewater, Kansas**.

7. The program tested as a major program was:

Hazard Mitigation Grant	97.039

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

9. **Unified School District No. 206, Whitewater, Kansas,** was determined not to be a low-risk auditee.

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

There are no prior audit findings.