UNIFIED SCHOOL DISTRICT NO. 230

Spring Hill, Kansas

Financial Statements

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 230
Financial Statements
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 230
Spring Hill, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 230, Spring Hill, Kansas (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statement

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "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 the District as of June 30, 2021, or the respective changes in financial position and cash flows, where applicable, 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 the District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and the schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statements, 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 statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 the District's internal control over financial reporting and compliance.

Other Matter
The 2020 Actual column presented in the individual fund financial schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) for the year ended June 30, 2021 is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 3, 2020 which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. 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, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 1, 2021

UNIFIED SCHOOL DISTRICT NO. 230
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ -	$ 36,497,408	$ 36,497,408	$ -	$ 572,248	$ 572,248
Supplemental General	194,178	-	8,418,337	8,097,818	514,697	-	514,697
Special Purpose Funds:							
Capital Outlay	3,410,673	-	3,995,465	6,984,788	421,350	-	421,350
Driver Training	37,693	-	46,408	31,265	52,836	-	52,836
Food Service	374,532	-	1,946,855	1,747,468	573,919	[37]	573,882
Parent Education	9,815	-	32,000	32,000	9,815	-	9,815
Special Education	427,501	-	7,175,815	6,743,840	859,476	142,396	1,001,872
Vocational Education	37,618	-	548,526	516,241	69,903	28,437	98,340
Special Assessment	484,839	-	195	191,030	294,004	-	294,004
KPERS Special Retirement Contribution	-	-	3,737,460	3,737,460	-	-	-
Professional Development	13,634	-	154,445	151,098	16,981	-	16,981
At Risk (4 Year Old)	10,062	-	50,000	46,408	13,654	1,517	15,171
At Risk (K-12)	60,607	-	1,000,000	979,963	80,644	24,822	105,466
Bilingual Education	5,531	-	130,000	126,533	8,998	5,868	14,866
Extraordinary Growth Facility	-	-	3,301,629	3,300,000	1,629	-	1,629
Special Liability	109,905	-	21	56,795	53,131	-	53,131
Special Reserve	1,050,053	-	3,649,360	3,960,959	738,454	-	738,454
Federal Funds	[22,765]	-	719,918	1,120,848	[423,695]	5,141	[418,554]
Virtual Education	-	-	12,004,590	12,004,590	-	-	-
Textbook Rental	167,459	-	285,096	165,126	287,429	-	287,429
Gifts and Grants	57,231	-	177,460	88,628	146,063	-	146,063
Contingency Reserve	500,419	-	-	-	500,419	-	500,419
Bond Construction	62,754,264	-	536,754	19,491,199	43,799,819	-	43,799,819
Bond Construction #2	2,464,495	-	29,369	2,493,864	-	-	-
Cost of Issuance	2,070	-	-	2,070	-	-	-
District Activities	164,012	-	244,165	211,296	196,881	-	196,881
Bond and Interest Fund:							
Bond and Interest	8,106,025	-	42,524,856	45,779,216	4,851,665	-	4,851,665
Total Reporting Entity (excluding Agency Funds)	$ 80,419,851	$ -	$ 127,206,132	$ 154,557,911	$ 53,068,072	$ 780,392	$ 53,848,464

Composition of Cash:

State Bank of Spring Hill	
Checking Accounts	$ 4,675,707
Certificate of Deposit	15,000
First Option Bank	
Checking Account	4,678
Money Market	9,557,193
TriCentury Bank	
Certificates of Deposit	529,577
Security Bank	
Money Market	496,921
U.S. Government & Agency Obligations	10,201,615
Commercial Paper	28,574,991
Cash Balance	54,055,682
Less: Agency Funds per Schedule 3	[207,218]
Total Reporting Entity (Excluding Agency Funds)	$ 53,848,464

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

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 230 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present the District (the primary government). The District's only related municipal entity, the Recreation Commission, has not been presented.

The Spring Hill Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute K.S.A. 12-1928. Two of the five members of the Recreation Commission's governing body are appointed by the District, two other members are appointed by the City and the final member is appointed by the other four previously appointed members. The separately audited financial statements of the Recreation Commission are available upon request at the Recreation Commission office.

Reimbursed Expenses

Expenditures in the amount of $154,858 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

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

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

Basis of Accounting

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

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

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2021:

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

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

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

Agency Fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory basis 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. The budget was not amended 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for the following special purpose funds: Special Reserve, Textbook Rental, Contingency Reserve, Bond Construction, Bond Construction #2, Cost of Issuance, and District Activity.

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 - Deposits and Investments

As of June 30, 2021, the District had the following investments and maturities:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	Greater than 1	Rating U.S.
Commercial Paper	$ 28,574,991	$ 20,865,371	$ 7,709,620	Various
U.S. Treasury Notes	6,182,858	2,265,660	3,917,198	S&P AA+
U.S. Treasury Bills	3,048,889	3,048,889	-	S&P AA+
Other Federal Government Obligations	969,868	969,868	-	S&P AA+
Total investments measured at Fair Value	$ 38,776,606	$ 27,149,788	$ 11,626,818	

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.

Investments. 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.

Some of the District's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

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. The District's allocation of investments as of June 30, 2021, was as follows:

Investments	Percentage of Investment
Commercial Paper	73.70%
U.S. Treasury Notes	15.94%
U.S. Treasury Bills	7.86%
Other Federal Government Obligations	2.50%

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 no designated "peak periods."

At June 30, 2021, the District's carrying amount of deposits was $15,279,076 and the bank balance was $16,716,433. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,279,576 was covered by federal depository insurance and $15,436,857 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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.

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 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $3,737,460 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 $37,994,777. 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 these financial statements.

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

NOTE 4 - Other Long-Term Obligations from Operations

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

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

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

NOTE 5 - Compensated Absences

Classified employees' vacation days can be carried over to the twelve months following the end of the year in which they were earned. The amount of unused vacation for classified employees as of June 30, 2021 is $164,961.

NOTE 6 - Sick Leave Buyback

Under terms of the District's personnel policy, the District can buy back unused sick leave from employees at a rate of pay that varies depending on whether the employee is classified or certified and their length of service with the District. For the year ended June 30, 2021, the District purchased $8,870 in sick leave from District employees.

NOTE 7 - Employee Health Care

The District has established a program to pay medical claims of covered employees through a cost-plus healthcare insurance plan. Health insurance claims are paid monthly to the insurance provider up to a maximum claims liability. Under the contract, the District pays the lower amount between actual monthly claims plus any carryforward deficit or a monthly premium plus any carryforward surplus. A carryforward surplus represents an unused maximum claims liability, while a carryforward deficit represents a funding shortage. The amount of carryforward deficit at June 30, 2021, was $35,335.

NOTE 8 - Risk Management

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

NOTE 9 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District as of June 30, 2021.

NOTE 10 - In-Substance Receipt in Transit

The District received $3,394,766 in General State Aid and $367,910 in Supplemental General State Aid subsequent to June 30, 2021 and as required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2021.

NOTE 11 - Interfund Transfers

Transfers for the year ended June 30, 2021, are approved by the Board of Education and are as follows:

From	To	Amount	Regulatory Authority
General	Food Service	$ 2,225	K.S.A. 72-6478
General	Parent Education	32,000	K.S.A. 72-6478
General	Special Education	6,227,351	K.S.A. 72-6478
General	Vocational Education	100,000	K.S.A. 72-6478
General	Professional Development	115,000	K.S.A. 72-6478
General	At Risk (4 Year Old)	50,000	K.S.A. 72-6478
General	At Risk (K-12)	540,000	K.S.A. 72-6478
General	Bilingual Education	130,000	K.S.A. 72-6478
General	Virtual Education	12,004,590	K.S.A. 72-6478
Supplemental General	Vocational Education	430,000	K.S.A. 72-6478
Supplemental General	At Risk (K-12)	460,000	K.S.A. 72-6478
Total		$ 20,091,167	

NOTE 12 - Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Fund	Project	Project Authorization	Expenditures To Date
Bond Construction #2 Funds	Timber Sage	$19,827,914	$19,827,914
Bond Construction #2 Funds	Woodland Spring Middle School	31,829,013	31,829,013
Bond Construction #2 Funds	Early Childhood Center	2,599,094	2,599,094
Bond Construction #2 Funds	SHHS-Phase I	10,926,140	10,926,140
Bond Construction #2 Funds	SHHS-Phase II	8,332,010	8,332,010
Bond Construction #2 Funds	New SHES Gym	2,278,367	2,278,367
Bond Construction #2 Funds	Maintenance	500,000	500,000
Bond Construction #2 Funds	Education Technology	1,000,000	1,000,000
Bond Construction #2 Funds	Future Land Purchase	650,000	3,141,183
Bond Construction #2 Funds	Parking Lot	930,740	930,740
Bond Construction #2 Funds	USD 230 Contingency	2,680,216	189,033
Bond Construction #2 Funds	Other Projects	846,506	846,506
Bond Construction #2 Funds	Dayton Creek ES	21,500,000	20,249,220
Bond Construction #2 Funds	New MS #3	34,500,000	2,374,605
Bond Construction #2 Funds	Education Services Center	10,000,000	9,988,423
Bond Construction #2 Funds	Site Acquisition/Off Site Development	2,000,000	1,312,496
Bond Construction #2 Funds	School Safety	500,000	-
Bond Construction #2 Funds	Technology	500,000	500,000
Bond Construction #2 Funds	Maintenance	500,000	302,692
Bond Construction #2 Funds	USD 230 Contingency	2,500,000	-

NOTE 13 - Long-Term Debt

The following table summarizes changes in long-term debt for the year ended June 30, 2021:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
G.O. Bonds To Be Paid With:					
Tax Levies					
2011-A Improvement Series	$ -	$ -	$ -	$ -	$ 218,544
2011-B Refunding Bonds	2,320,000	-	2,320,000	-	46,400
2012 Refunding Bonds	8,845,000	-	6,420,000	2,425,000	227,625
2013 Refunding Bonds	7,035,000	-	4,505,000	2,530,000	211,050
2016 Refunding Bonds	25,515,000	-	9,705,000	15,810,000	1,229,750
2016-B Improvement Series	82,400,000	-	8,430,000	73,970,000	3,234,350
2016-C Refunding Series	2,790,000	-	-	2,790,000	75,085
2017-A Refunding Series	9,290,000	-	-	9,290,000	348,563
2017-B Refunding Series	5,245,000	-	-	5,245,000	215,550
2018-A Improvement Series	42,055,000	-	-	42,055,000	2,587,875
2018-B Refunding Series	2,135,000	-	-	2,135,000	69,388
2020-A Refunding Series	1,595,000	-	-	1,595,000	38,863
2020-B Refunding Series	35,960,000	-	-	35,960,000	876,175
2021 Refunding Series	-	31,815,000	-	31,815,000	-
	225,185,000	31,815,000	31,380,000	225,620,000	9,379,216
Capital Leases					
Apple Lease	667,296	-	333,648	333,648	-
Total	$ 225,852,296	$ 31,815,000	$ 31,713,648	$ 225,953,648	$ 9,379,216

General Obligation Bonds. The following table details the District's outstanding general obligation bonds as of June 30, 2021:

Debt Issue	Date Issued	Maturity Date	Interest Rates	Original Amount	Balance June 30, 2021
G.O. Bonds to be paid with tax levies:					
2012 Refunding Series	4/26/2021	9/1/21	3.00%	$ 9,440,000	$ 2,425,000
2013 Refunding Series	1/9/2013	9/1/22	3.00%	8,975,000	2,530,000
2016 Refunding Series	5/10/2016	9/1/30	2.00 - 3.50 %	25,515,000	15,810,000
2016-B Improvement Series	10/27/2016	9/1/37	3.00 - 5.00 %	82,400,000	73,970,000
2016-C Refunding Series	10/27/2016	9/1/28	2.50 - 2.85 %	2,790,000	2,790,000
2017-A Refunding Series	3/28/2017	9/1/31	2.63 - 4.00 %	9,290,000	9,290,000
2017-B Refunding Series	6/7/2017	9/1/23	3.00 - 5.00 %	5,245,000	5,245,000
2018-A Improvement Series	12/18/2018	9/1/34	3.00 - 5.00 %	72,000,000	42,055,000
2018-B Refunding Series	12/18/2018	9/1/21	3.25%	2,135,000	2,135,000
2020-A Refunding Series	3/31/2020	9/1/29	2.65%	1,595,000	1,595,000
2020-B Refunding Series	3/31/2020	9/1/39	2.65%	35,960,000	35,960,000
2021 Refunding Series	3/1/2021	9/1/31	0.20 - 1.64%	31,815,000	31,815,000
				$ 287,160,000	$ 225,620,000

NOTE 13 - Long-Term Debt (Continued)

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2022	$ 4,710,000	$ 8,518,211	$ 13,228,211
2023	6,345,000	7,986,614	14,331,614
2024	7,215,000	7,815,492	15,030,492
2025	7,250,000	7,716,128	14,966,128
2026	8,615,000	7,535,096	16,150,096
2027 - 2031	58,545,000	28,720,497	87,265,497
2032 - 2036	78,660,000	15,416,075	94,076,075
2037 - 2040	54,280,000	1,986,750	56,266,750
	$ 225,620,000	$ 85,694,862	$ 311,314,862

On March 1, 2021 the District issued $31,815,000 of Series 2021 General Obligation Refunding Bonds, with a final maturity date of September 1, 2031. Interest on the Series 2021 General Obligation Refunding Bonds is due semi-annually on March 1 and September 1 at rates varying between 0.20% and 1.64%. The purpose of the Series 2021 General Obligation Refunding Bonds was to partially defease previously outstanding portions of the District's Series 2012, Series 2013, Series 2016 and Series 2016-B General Obligation Bonds.

At June 30, 2021, the remaining principal balance of outstanding debt issues previously defeased is $98,125,000. The principal and interest payments for these bonds will be paid by the trustee for the related escrow securities on the scheduled payment dates. This amount is not recorded in these financial statements.

Legal Debt Margin. The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. The District obtained permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

Capital Leases. The following table details the District's outstanding capital lease as of June 30, 2021:

Debt Issue	Date Issued	Maturity Date	Interest Rate	Original Amount	Balance June 30, 2021
Capital Leases:					
Apple Lease	5/22/2019	5/22/22	0.00%	$ 1,334,592	$ 333,648

The annual debt service requirements to maturity for the capital lease is as follows:

Year Ended Juner 30,	Principal	Interest	Total
2022	$ 333,648	$ -	$ 333,648

UNIFIED SCHOOL DISTRICT NO. 230
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
General Funds						
General	$ 37,057,311	$ [714,761]	$ 154,858	$ 36,497,408	$ 36,497,408	$ -
Supplemental General	8,300,476	[202,658]	-	8,097,818	8,097,818	-
Special Purpose Funds:						
Capital Outlay	7,050,000	-	-	7,050,000	6,984,788	[65,212]
Driver Training	74,275	-	-	74,275	31,265	[43,010]
Food Service	1,954,500	-	-	1,954,500	1,747,468	[207,032]
Parent Education	44,815	-	-	44,815	32,000	[12,815]
Special Education	7,488,225	-	-	7,488,225	6,743,840	[744,385]
Vocational Education	604,500	-	-	604,500	516,241	[88,259]
Special Assessment	325,000	-	-	325,000	191,030	[133,970]
KPERS Special Retirement Contribution	5,002,382	-	-	5,002,382	3,737,460	[1,264,922]
Professional Development	161,535	-	-	161,535	151,098	[10,437]
At Risk (4 Year Old)	49,500	-	-	49,500	46,408	[3,092]
At Risk (K-12)	1,120,607	-	-	1,120,607	979,963	[140,644]
Bilingual Education	134,000	-	-	134,000	126,533	[7,467]
Extraordinary Growth Facility	3,300,000	-	-	3,300,000	3,300,000	-
Special Liability	100,000	-	-	100,000	56,795	[43,205]
Federal Funds	235,490	-	-	235,490	1,120,848	885,358
Virtual Education	12,082,700	-	-	12,082,700	12,004,590	[78,110]
Gifts and Grants	175,000	-	-	175,000	88,628	[86,372]
Bond and Interest Fund:						
Bond and Interest	13,964,216	-	31,815,000	45,779,216	45,779,216	-

UNIFIED SCHOOL DISTRICT NO. 230
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid	$ 27,877,981	$ 36,342,550	$ 37,057,311	$ [714,761]
Reimbursements	142,446	154,858	-	154,858
Total Receipts	28,020,427	36,497,408	$ 37,057,311	$ [559,903]
Expenditures				
Instruction	9,691,241	9,297,780	$ 10,080,611	$ [782,831]
Student support services	1,152,565	1,195,882	1,234,900	[39,018]
Instructional support staff	850,001	762,261	921,500	[159,239]
General administration	663,843	720,524	496,500	224,024
School administration	1,718,964	1,796,798	2,005,600	[208,802]
Central services	1,152,643	1,066,247	1,188,000	[121,753]
Operations and maintenance	171,912	677,287	1,577,500	[900,213]
Transportation	1,325,158	1,779,462	1,460,000	319,462
Transfers out	11,294,100	19,201,167	18,092,700	1,108,467
Adjustments to comply with legal max	-	-	[714,761]	714,761
Adjustments for qualifying budget credits	-	-	154,858	[154,858]
Total Expenditures	28,020,427	36,497,408	$ 36,497,408	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 230
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 2,418,662	$ 3,393,244	$ 3,000,690	$ 392,554
Delinquent taxes	2,423	19,849	14,140	5,709
Motor vehicle taxes	422,868	271,246	235,424	35,822
Recreational vehicle taxes	4,864	4,070	2,762	1,308
Commercial vehicle taxes	5,867	3,510	4,860	[1,350]
Miscellaneous	92,001	113,091	119,625	[6,534]
State aid	4,348,148	4,613,327	4,728,781	[115,454]
Total Receipts	7,294,833	8,418,337	$ 8,106,282	$ 312,055
Expenditures				
Instruction	3,037,187	4,387,495	$ 3,750,776	$ 636,719
Central services	1,158	2,900	2,700	200
Operations and maintenance	2,550,408	2,817,423	2,777,000	40,423
Transfers out	1,881,009	890,000	1,770,000	[880,000]
Adjustments to comply with legal max	-	-	[202,658]	202,658
Total Expenditures	7,469,762	8,097,818	$ 8,097,818	$ -
Receipts Over [Under] Expenditures	[174,929]	320,519		
Unencumbered Cash, Beginning	369,107	194,178		
Unencumbered Cash, Ending	$ 194,178	$ 514,697		

UNIFIED SCHOOL DISTRICT NO. 230
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 2,149,106	$ 2,413,332	$ 2,358,773	$ 54,559
Delinquent taxes	-	17,417	12,544	4,873
Motor vehicle taxes	217,146	249,767	221,871	27,896
Recreational vehicle taxes	2,533	3,830	2,602	1,228
Commercial vehicle taxes	3,714	3,136	4,580	[1,444]
Miscellaneous revenue	636,739	213,752	650,000	[436,248]
State aid	1,114,787	1,094,231	1,094,231	-
Total Receipts	4,124,025	3,995,465	$ 4,344,601	$ [349,136]
Expenditures				
Instruction	261,288	1,075,086	$ 600,000	$ 475,086
Operations and maintenance	1,877,138	1,311,592	1,320,000	[8,408]
Facilities acquisition and construction	1,651,959	4,598,110	5,130,000	[531,890]
Total Expenditures	3,790,385	6,984,788	$ 7,050,000	$ [65,212]
Receipts Over [Under] Expenditures	333,640	[2,989,323]		
Unencumbered Cash, Beginning	3,077,033	3,410,673		
Unencumbered Cash, Ending	$ 3,410,673	$ 421,350		

UNIFIED SCHOOL DISTRICT NO. 230
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Charges for services	$ 25,483	$ 37,126	$ -	$ 37,126
Miscellaneous	-	-	35,000	[35,000]
State aid	15,990	9,282	12,000	[2,718]
Total Receipts	41,473	46,408	$ 47,000	$ [592]
Expenditures				
Instruction	84,273	28,948	$ 72,275	$ [43,327]
Vehicle operating and maintenance	1,209	2,317	2,000	317
Total Expenditures	85,482	31,265	$ 74,275	$ [43,010]
Receipts Over [Under] Expenditures	[44,009]	15,143		
Unencumbered Cash, Beginning	81,702	37,693		
Unencumbered Cash, Ending	$ 37,693	$ 52,836		

UNIFIED SCHOOL DISTRICT NO. 230
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Federal aid	$ 695,931	$ 433	$ 446,999	$ [446,566]
State aid	16,126	1,744,232	12,356	1,731,876
Charges for services	921,209	185,160	1,290,730	[1,105,570]
Miscellaneous	14,247	14,805	35,000	[20,195]
Investment income	50,000	-	35,000	[35,000]
Transfers in	-	2,225	-	2,225
Total Receipts	1,697,513	1,946,855	$ 1,820,085	$ 126,770
Expenditures				
Operation and maintenance	25,884	33,306	$ 32,500	$ 806
Food service operation	1,682,910	1,714,162	1,922,000	[207,838]
Total Expenditures	1,708,794	1,747,468	$ 1,954,500	$ [207,032]
Receipts Over [Under] Expenditures	[11,281]	199,387		
Unencumbered Cash, Beginning	385,813	374,532		
Unencumbered Cash, Ending	$ 374,532	$ 573,919		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Parent Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Transfers in	$ 30,000	$ 32,000	$ 35,000	$ [3,000]
Total Receipts	30,000	32,000	$ 35,000	$ [3,000]
Expenditures				
Student support services	32,000	32,000	$ 44,815	$ [12,815]
Total Expenditures	32,000	32,000	$ 44,815	$ [12,815]
Receipts Over [Under] Expenditures	[2,000]	-		
Unencumbered Cash, Beginning	11,815	9,815		
Unencumbered Cash, Ending	$ 9,815	$ 9,815		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Federal aid	$ 666,633	$ 693,314	$ 910,000	$ [216,686]
Reimbursements	155,794	165,557	-	165,557
Miscellaneous revenue	45,821	56,939	60,000	[3,061]
Investment income	185,756	32,654	250,000	[217,346]
Transfers in	5,843,009	6,227,351	5,900,000	327,351
Total Receipts	6,897,013	7,175,815	$ 7,120,000	$ 55,815
Expenditures				
Instruction	4,904,910	5,309,343	$ 5,765,000	$ [455,657]
Student support services	775,138	788,717	830,500	[41,783]
Instructional support staff	-	-	2,625	[2,625]
General administration	531,678	438,704	402,600	36,104
Transportation	337,677	207,076	487,500	[280,424]
Total Expenditures	6,549,403	6,743,840	$ 7,488,225	$ [744,385]
Receipts Over [Under] Expenditures	347,610	431,975		
Unencumbered Cash, Beginning	79,891	427,501		
Unencumbered Cash, Ending	$ 427,501	$ 859,476		

UNIFIED SCHOOL DISTRICT NO. 230
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Miscellaneous revenue	$ 4,488	$ 18,526	$ 25,000	$ [6,474]
Federal aid	8,375	-	-	-
State aid	2,586	-	-	-
Transfers in	513,000	530,000	550,000	[20,000]
Total Receipts	528,449	548,526	$ 575,000	$ [26,474]
Expenditures				
Instruction	507,796	516,241	$ 604,500	$ [88,259]
Total Expenditures	507,796	516,241	$ 604,500	$ [88,259]
Receipts Over [Under] Expenditures	20,653	32,285		
Unencumbered Cash, Beginning	16,965	37,618		
Unencumbered Cash, Ending	$ 37,618	$ 69,903		

UNIFIED SCHOOL DISTRICT NO. 230
Special Assessment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	$ 477	$ 195	$ -	$ 195
Total Receipts	477	195	$ -	$ 195
Expenditures				
Facilities acquisition	155,133	191,030	$ 325,000	$ [133,970]
Total Expenditures	155,133	191,030	$ 325,000	$ [133,970]
Receipts Over [Under] Expenditures	[154,656]	[190,835]		
Unencumbered Cash, Beginning	639,495	484,839		
Unencumbered Cash, Ending	$ 484,839	$ 294,004		

UNIFIED SCHOOL DISTRICT NO. 230
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 Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State aid	$ 3,735,909	$ 3,737,460	$ 5,002,382	$ [1,264,922]
Total Receipts	3,735,909	3,737,460	$ 5,002,382	$ [1,264,922]
Expenditures				
Instruction	2,519,823	2,520,870	$ 3,402,382	$ [881,512]
Student support services	174,551	174,623	225,000	[50,377]
Instructional support services	135,728	135,784	200,000	[64,216]
General administration	141,328	141,386	180,000	[38,614]
School administration	312,908	313,038	400,000	[86,962]
Other support services	145,391	145,451	195,000	[49,549]
Operations and maintenance	225,393	225,487	300,000	[74,513]
Food service	80,787	80,821	100,000	[19,179]
Total Expenditures	3,735,909	3,737,460	$ 5,002,382	$ [1,264,922]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 230
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State aid	$ 20,091	$ 38,345	$ 24,000	$ 14,345
Miscellaneous	-	1,100	-	1,100
Transfers in	120,000	115,000	125,000	[10,000]
Total Receipts	140,091	154,445	$ 149,000	$ 5,445
Expenditures				
Instructional support services	126,211	146,580	$ 151,035	$ [4,455]
Other support services	2,050	4,518	10,500	[5,982]
Total Expenditures	128,261	151,098	$ 161,535	$ [10,437]
Receipts Over [Under] Expenditures	11,830	3,347		
Unencumbered Cash, Beginning	1,804	13,634		
Unencumbered Cash, Ending	$ 13,634	$ 16,981		

UNIFIED SCHOOL DISTRICT NO. 230
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 30,000	$ 50,000	$ 40,000	$ 10,000
Total Receipts	30,000	50,000	$ 40,000	$ 10,000
Expenditures				
Instruction	30,368	30,954	$ 49,500	$ [18,546]
School administration	-	15,454	-	15,454
Total Expenditures	30,368	46,408	$ 49,500	$ [3,092]
Receipts Over [Under] Expenditures	[368]	3,592		
Unencumbered Cash, Beginning	10,430	10,062		
Unencumbered Cash, Ending	$ 10,062	$ 13,654		

UNIFIED SCHOOL DISTRICT NO. 230
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 Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Miscellaneous	$ -	$ -	$ 60,000	$ [60,000]
Transfers in	780,000	1,000,000	1,000,000	-
Total Receipts	780,000	1,000,000	$ 1,060,000	$ [60,000]
Expenditures				
Instruction	805,398	978,141	$ 1,080,607	$ [102,466]
Instructional support staff	-	-	5,000	[5,000]
School administration	-	1,780	-	1,780
Other support services	-	42	-	42
Transportation	9,927	-	35,000	[35,000]
Total Expenditures	815,325	979,963	$ 1,120,607	$ [140,644]
Receipts Over [Under] Expenditures	[35,325]	20,037		
Unencumbered Cash, Beginning	95,932	60,607		
Unencumbered Cash, Ending	$ 60,607	$ 80,644		

UNIFIED SCHOOL DISTRICT NO. 230
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Transfers in	$ 107,000	$ 130,000	$ 130,000	$ -
Total Receipts	107,000	130,000	$ 130,000	$ -
Expenditures				
Instruction	105,211	126,533	$ 134,000	$ [7,467]
Total Expenditures	105,211	126,533	$ 134,000	$ [7,467]
Receipts Over [Under] Expenditures	1,789	3,467		
Unencumbered Cash, Beginning	3,742	5,531		
Unencumbered Cash, Ending	$ 5,531	$ 8,998		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Extraordinary Growth Facility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 2,048,961	$ 2,939,802	$ 2,963,126	$ [23,324]
Delinquent taxes	-	16,748	11,953	4,795
Motor vehicle taxes	269,918	240,548	210,919	29,629
Recreational vehicle taxes	3,106	3,641	2,474	1,167
Commercial vehicle taxes	4,165	2,991	4,355	[1,364]
Miscellaneous	77,804	97,899	107,173	[9,274]
Total Receipts	2,403,954	3,301,629	$ 3,300,000	$ 1,629
Expenditures				
State payment	2,684,869	3,300,000	$ 3,300,000	$ -
Total Expenditures	2,684,869	3,300,000	$ 3,300,000	$ -
Receipts Over [Under] Expenditures	[280,915]	1,629		
Unencumbered Cash, Beginning	280,915	-		
Unencumbered Cash, Ending	$ -	$ 1,629		

UNIFIED SCHOOL DISTRICT NO. 230
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	$ 50	$ 21	$ -	$ 21
Total Receipts	50	21	$ -	$ 21
Expenditures				
Instruction	18,075	56,795	$ -	$ 56,795
Transfers out	-	-	100,000	[100,000]
Total Expenditures	18,075	56,795	$ 100,000	$ [43,205]
Receipts Over [Under] Expenditures	[18,025]	[56,774]		
Unencumbered Cash, Beginning	127,930	109,905		
Unencumbered Cash, Ending	$ 109,905	$ 53,131		

UNIFIED SCHOOL DISTRICT NO. 230
Special Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	$ 3,327,350	$ 3,649,360
Total Receipts	3,327,350	3,649,360
Expenditures		
Instruction	3,301,188	3,960,959
Total Expenditures	3,301,188	3,960,959
Receipts Over [Under] Expenditures	26,162	[311,599]
Unencumbered Cash, Beginning	1,023,891	1,050,053
Unencumbered Cash, Ending	$ 1,050,053	$ 738,454

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Title I	Title II	CARES Act	ESSER I	ESSER II	Actual	Budget	Variance Over [Under]
Receipts								
Federal aid	$ 130,577	$ 32,189	$ 398,163	$ 158,989	$ -	$ 719,918	$ 249,681	$ 470,237
Total Receipts	130,577	32,189	398,163	158,989	-	719,918	$ 249,681	$ 470,237
Expenditures								
Instruction	107,812	32,189	55,199	158,989	134,601	488,790	$ 175,527	$ 313,263
Student support services	-	-	3,202	-	-	3,202	-	3,202
School administration	-	-	-	-	155,702	155,702	-	155,702
Operations and maintenance	-	-	316,423	-	133,392	449,815	59,963	389,852
Instructional support staff	-	-	20,208	-	-	20,208	-	20,208
Food service operation	-	-	3,131	-	-	3,131	-	3,131
Total Expenditures	107,812	32,189	398,163	158,989	423,695	1,120,848	$ 235,490	$ 885,358
Receipts Over [Under] Expenditures	22,765	-	-	-	[423,695]	[400,930]		
Unencumbered Cash, Beginning	[22,765]	-	-	-	-	[22,765]		
Unencumbered Cash, Ending	$ -	$ -	$ -	$ -	$ [423,695]	$ [423,695]		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 5,752,100	$ 12,004,590	$ 12,082,700	$ [78,110]
Total Receipts	5,752,100	12,004,590	$ 12,082,700	$ [78,110]
Expenditures				
Instruction	6,199,440	12,004,590	$ 12,082,700	$ [78,110]
Total Expenditures	6,199,440	12,004,590	$ 12,082,700	$ [78,110]
Receipts Over [Under] Expenditures	[447,340]	-		
Unencumbered Cash, Beginning	447,340	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 230
Textbook Rental Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Charges for services	$ 277,684	$ 285,096
Total Receipts	277,684	285,096
Expenditures		
Instruction	190,301	165,126
Total Expenditures	190,301	165,126
Receipts Over [Under] Expenditures	87,383	119,970
Unencumbered Cash, Beginning	80,076	167,459
Unencumbered Cash, Ending	$ 167,459	$ 287,429

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Miscellaneous revenue	$ 141,129	$ 177,460	$ 150,000	$ 27,460
Total Receipts	141,129	177,460	$ 150,000	$ 27,460
Expenditures				
Instruction	146,488	80,693	$ 175,000	$ [94,307]
Student support services	-	7,935	-	7,935
Total Expenditures	146,488	88,628	$ 175,000	$ [86,372]
Receipts Over [Under] Expenditures	[5,359]	88,832		
Unencumbered Cash, Beginning	62,590	57,231		
Unencumbered Cash, Ending	$ 57,231	$ 146,063		

UNIFIED SCHOOL DISTRICT NO. 230
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	500,419	500,419
Unencumbered Cash, Ending	$ 500,419	$ 500,419

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230
Bond Construction Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Investment income	$ 2,108,486	$ 536,754
Total Receipts	2,108,486	536,754
Expenditures		
Instruction	1,818,103	2,543,589
General administration	27,750	-
Central services	-	11,340
Operations and maintenance	2,200	507,534
Capital outlay	7,422,490	-
Facilities acquisition	7,301,258	16,428,736
Total Expenditures	16,571,801	19,491,199
Receipts Over [Under] Expenditures	[14,463,315]	[18,954,445]
Unencumbered Cash, Beginning	77,217,579	62,754,264
Unencumbered Cash, Ending	$ 62,754,264	$ 43,799,819

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230
Bond Construction #2 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Investment income	$ 171,492	$ 29,369
Total Receipts	171,492	29,369
Expenditures		
Instruction	487,051	-
Operations and maintenance	334,837	-
Capital outlay	5,156,758	2,463,864
Facilities acquisition	2,504,793	30,000
Total Expenditures	8,483,439	2,493,864
Receipts Over [Under] Expenditures	[8,311,947]	[2,464,495]
Unencumbered Cash, Beginning	10,776,442	2,464,495
Unencumbered Cash, Ending	$ 2,464,495	$ -

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230
Cost of Issuance Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Bond premium	$ -	$ -
Total Receipts	-	-
Expenditures		
General administration	-	2,070
Total Expenditures	-	2,070
Receipts Over [Under] Expenditures	-	[2,070]
Unencumbered Cash, Beginning	2,070	2,070
Unencumbered Cash, Ending	$ 2,070	$ -

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 6,233,507	$ 5,656,480	$ 5,324,301	$ 332,179
Delinquent taxes	-	39,335	36,484	2,851
Motor vehicle taxes	298,258	667,138	582,339	84,799
Recreational vehicle taxes	3,360	10,197	6,831	3,366
Commercial vehicle tax	6,570	9,032	12,022	[2,990]
Miscellaneous	256,653	201,807	1,335,902	[1,134,095]
State aid/grants	4,938,931	4,125,867	4,140,410	[14,543]
Bond proceeds	37,555,000	31,815,000	-	31,815,000
Total Receipts	49,292,279	42,524,856	$ 11,438,289	$ 31,086,567
Expenditures				
Principal	4,240,000	4,585,000	$ 4,585,000	$ -
Interest	10,226,375	9,379,216	9,379,216	-
Refunded principal	31,445,000	26,795,000	-	26,795,000
Deposit to escrow account	-	4,539,736	-	4,539,736
Issuance costs	6,110,000	480,264	-	480,264
Adjustment for qualifying budget credit	-	-	31,815,000	[31,815,000]
Total Expenditures	52,021,375	45,779,216	$ 45,779,216	$ -
Receipts Over [Under] Expenditures	[2,729,096]	[3,254,360]		
Unencumbered Cash, Beginning	10,835,121	8,106,025		
Unencumbered Cash, Ending	$ 8,106,025	$ 4,851,665		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Prairie Creek Elementary School				
Music choral	$ 469	$ -	$ -	$ 469
Student council	1,674	970	-	2,644
Library	1,579	9	57	1,531
Student needs	413	9	1,032	[610]
Art fees	321	-	-	321
Interest	1,440	10	2	1,448
Watch dogs	29	-	-	29
Interstate photography	4,273	2,432	1,746	4,959
Fundraising	783	1,848	3,185	[554]
Donations	70	880	775	175
Birthday party	-	2,150	2,201	[51]
Teachers fund	308	-	20	288
Petty cash	1,500	1,298	1,876	922
Total Prairie Creek Elementary Activity Funds	12,859	9,606	10,894	11,571
Timber Sage Elementary School				
Student council	309	174	69	414
Library	16	10,164	1,541	8,639
Field trip	604	565	1,154	15
Rebates	852	22	815	59
Interstate photography	373	-	-	373
Watch Dogs	43	-	-	43
Pop	-	467	371	96
Birthday Party	-	1,245	795	450
Teachers Fund	225	660	452	433
Petty cash	1,500	228	228	1,500
Total Timber Sage Elementary Activity Funds	3,922	13,525	5,425	12,022
Spring Hill Elementary School				
Music	104	-	-	104
Student council	3,149	-	694	2,455
Teachers' fund	601	1,350	1,734	217
Counseling programs	82	-	-	82
Art	124	-	-	124
Science	2	-	-	2
Math	8	-	-	8
Field trip	752	-	-	752
Interest	118	7	1	124
Rebates	458	-	138	320
Watch Dogs	30	-	-	30
Wellness	144	-	-	144
Interstate photography	555	4,403	3,965	993
Gifts and grants	50	-	-	50
Pop machine	869	1,890	1,358	1,401
Birthday Party	-	1,182	1,321	[139]
Taxes	617	160	160	617
Petty cash	1,500	689	689	1,500
Total Spring Hill Elementary Activity Funds	9,163	19,741	18,844	8,784

UNIFIED SCHOOL DISTRICT NO. 230
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Wolf Creek Elementary School				
Student council	$ 479	$ 360	$ 144	$ 695
5th Grade	59	-	58	1
Teachers' fund	2,080	585	666	1,999
Library	34	-	-	34
Student Activity	-	250	-	250
New Teachers	20	4	4	20
Reading	133	-	-	133
Field trip	603	268	268	603
Interest	33	9	3	39
Rebates	1,089	638	916	811
Watch Dogs	46	18	18	46
Student Wellness	996	-	-	996
Character key	185	-	-	185
Pop	378	1,476	1,585	269
Community Service	74	50	-	124
Birthday Party	-	2,340	1,664	676
Digital Night	15	-	-	15
Safety	2,068	-	130	1,938
Taxes	4	-	-	4
Petty cash	1,500	1,999	1,999	1,500
Total Wolf Creek Elementary Activity Funds	9,796	7,997	7,455	10,338
Spring Hill Middle School				
Music	130	20	-	150
Drama	3,887	-	-	3,887
Band	191	-	-	191
Orchestra	140	-	-	140
Stuco	7,240	-	45	7,195
8th Grade	904	1,744	2,400	248
7th Grade	1,144	326	1,144	326
6th Grade	326	333	346	313
5th Grade	333	-	333	-
Teachers fund	302	1,319	1,746	[125]
Library	2,892	-	174	2,718
Scholars Bowl	111	70	110	71
Taxes	436	1,632	2,059	9
Family and consumer science	1,564	-	-	1,564
Cheerleaders	663	-	25	638
Art	393	-	-	393
Miscellaneous/student activities	5,445	525	150	5,820
Total Spring Hill Middle Activity Funds	26,101	5,969	8,532	23,538

UNIFIED SCHOOL DISTRICT NO. 230
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Woodland Spring Middle School				
Music	$ [233]	$ 233	$ -	$ -
Stuco	4,530	-	-	4,530
8th Grade	376	-	376	-
7th Grade	91	-	-	91
6th Grade	13	-	-	13
Drama	2,392	1,673	1,719	2,346
Orchestra	23	-	-	23
Teachers' fund	648	372	359	661
Library	1,850	40	75	1,815
Miscellaneous/student activities	4,458	1,831	-	6,289
Art	251	-	-	251
Family and consumer science	1,341	-	-	1,341
Cheerleaders	1,753	6,143	6,724	1,172
Taxes	380	840	1,203	17
Total Woodland Spring Middle School Activity Funds	17,873	11,132	10,456	18,549
Spring Hill High School				
Music	222	3	-	225
Stuco	5,985	8,055	9,036	5,004
Band	862	3	-	865
SADD	3,728	3	989	2,742
Sp prom	4,198	4,278	2,465	6,011
Scholastic competition	1,353	836	947	1,242
Environmental club	178	7	-	185
Student activity	933	-	-	933
Volunteer	1,204	429	469	1,164
National Honor Society	-	653	552	101
Debate/forensics	2,974	1,272	1,262	2,984
Orchestra	2,403	8,911	8,861	2,453
Orchestra Activity	6,110	2,865	444	8,531
Theatre	3,534	3,383	3,332	3,585
Theatre Activity	1,937	652	896	1,693
Student Publications	10,863	16,430	14,837	12,456
Seniors	4,075	6,407	4,938	5,544
Juniors	4,195	9,968	13,752	411
Sophomores	2,760	6,397	4,575	4,582
Freshman	1,318	4,713	2,969	3,062
Teachers fund	167	849	799	217
Library	977	4	-	981
School Development	3,265	-	-	3,265
Misc/St. activities	5,840	8,657	5,598	8,899
Advertising	1,850	-	-	1,850
Youth services	34	-	-	34
Uniform/Equipment	-	35,003	31,880	3,123
Career Development	2,268	998	579	2,687
Field Maintenance	555	-	-	555

UNIFIED SCHOOL DISTRICT NO. 230
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Spring Hill High School (Continued)				
Entry fees	$ 50	$ 3,031	$ 3,081	$ -
Art	4,140	4,561	3,547	5,154
FCCLA	1,595	3	-	1,598
Mfg and Engg	170	1,025	860	335
Foreign language	4	-	-	4
Business club	569	-	-	569
Science club	1,014	-	-	1,014
Spring Hill FFA	7,042	6,747	6,653	7,136
FFA Horticulture	3,731	1,684	1,538	3,877
Robotics	335	4	-	339
Stable store	616	-	-	616
Sr Class Water Fountain Project	2,014	-	-	2,014
Spirit club	4,525	3,553	5,142	2,936
Color Guard	-	3,378	-	3,378
Cheerleaders	3,312	19,580	22,892	-
Drill team	8,187	11,868	20,105	[50]
Athletic passes	1,897	-	-	1,897
Taxes	-	8,397	7,875	522
Total Spring Hill High School Activity Funds	112,989	184,607	180,873	116,723
District FSA Account	1,680	-	1,680	-
District-wide petty cash	7,583	19,455	21,345	5,693
Total Agency Funds	$ 201,966	$ 272,032	$ 265,504	$ 207,218

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 230
District Activities - Gate Receipts and School Project Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:							
Spring Hill Middle School	$ 25,600	$ -	$ 15,849	$ 20,912	$ 20,537	$ -	$ 20,537
Woodland Spring Middle School	12,334	-	16,605	17,707	11,232	-	11,232
Spring Hill High School	80,888	-	188,465	149,407	119,946	-	119,946
Total Gate Receipts	118,822	-	220,919	188,026	151,715	-	151,715
School Projects:							
Prairie Creek Elementary School							
Yearbook	3,088	-	351	-	3,439	-	3,439
Total Prairie Creek Elementary School	3,088	-	351	-	3,439	-	3,439
Wolf Creek Elementary School							
Yearbook	2,539	-	756	221	3,074	-	3,074
Total Wolf Creek Elementary School	2,539	-	756	221	3,074	-	3,074
Spring Hill Elementary School							
Yearbook	2,567	-	587	222	2,932	-	2,932
Total Spring Hill Elementary School	2,567	-	587	222	2,932	-	2,932
Timber Sage Elementary School							
Yearbook	1,615	-	754	14	2,355	-	2,355
Total Timber Sage Elementary School	1,615	-	754	14	2,355	-	2,355
Spring Hill Middle School							
Yearbook	1,765	-	5,846	7,023	588	-	588
Concessions	7,167	-	3,064	6,438	3,793	-	3,793
Total Spring Hill Middle School	8,932	-	8,910	13,461	4,381	-	4,381
Woodland Spring Middle School							
Yearbook	925	-	301	2,132	[906]	-	[906]
Concessions	11,953	-	39	548	11,444	-	11,444
Total Woodland Spring Middle School	12,878	-	340	2,680	10,538	-	10,538
Spring Hill High School							
Concessions	13,571	-	11,548	6,672	18,447	-	18,447
Total Spring Hill High School	13,571	-	11,548	6,672	18,447	-	18,447
Total School Projects	45,190	-	23,246	23,270	45,166	-	45,166
Total District Activity Funds	$ 164,012	$ -	$ 244,165	$ 211,296	$ 196,881	$ -	$ 196,881

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash
U.S. Department of Education					
Passed Through State Department of Education:					
Special Education (IDEA) Cluster					
Special Education Grants to States	84.027	$ -	$ 678,774	$ 678,774	$ -
Special Education - Preschool Grants	84.173	-	14,540	14,540	-
Total Special Education (IDEA) Cluster			693,314	693,314	
Title I Grants to Local Educational Agencies	84.010	[22,765]	130,577	107,812	-
Career and Technical Education	84.048	-	16,170	16,170	-
Improving Teacher Quality State Grants	84.367	-	32,189	32,189	-
Student Support and Academic Enrichment Program	84.424	-	15,347	15,347	-
Education Stabilization Fund Under CARES Act	84.425	-	158,989	613,254	[454,265]
Total U.S. Department of Education			1,046,586	1,478,086	
U.S. Department of the Treasury					
Passed Through Miami County, Kansas:					
Coronavirus Relief Fund	21.019	-	188,163	188,163	-
Passed Through Johnson County, Kansas:					
Coronavirus Relief Fund	21.019	-	210,000	210,000	-
Total U.S. Department of the Treasury			398,163	398,163	
U.S. Department of Agriculture					
Passed Through State Department of Education:					
Child Nutrition Cluster					
National School Lunch Program	10.555	-	313,731	313,731	-
Special Milk Program for Children	10.556	-	1,558	1,558	-
Summer Food Service Program for Children	10.559	-	1,515,801	1,515,801	-
Total Child Nutrition Cluster			1,831,090	1,831,090	
Total U.S. Department of Agriculture			1,831,090	1,831,090	
Total Expenditures of Federal Awards			$ 3,275,839	$ 3,707,339	

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. General

Unified School District No. 230, Spring Hill, Kansas, (the District), is the recipient of several federal awards. All federal awards that are received directly from federal agencies, as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. 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. 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. The District elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2021.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2021.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 230
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified - Regulatory Basis Adverse - GAAP			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555, 10.556, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

See independent auditor's report on the financial statements.

Section II – Financial Statement Findings

Current Year Findings
None Noted

Prior Year Findings
None Noted

Section III – Federal Award Findings and Questioned Costs

Current Year Findings
None Noted

Prior Year Findings
None Noted

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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. 230
Spring Hill, 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 financial statements of the Unified School District No. 230, (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 opinions on the financial statements, 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 controls 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 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 charge with governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial 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 statements. 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 results 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 1, 2021

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

Board of Education
Unified School District No. 230
Spring Hill, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of the Unified School District No. 230, (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 program for the year ended June 30, 2021. The District's major federal financial program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District's 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 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 the major federal program. However, our audit does not provide a legal determination on 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 its major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

The 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the 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 the 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.

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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 1, 2021