UNIFIED SCHOOL DISTRICT NO. 484

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2021

Unified School District No. 484
Fredonia, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Item	Page Number
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5-13
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	15-17
Supplemental General Fund	18-19
Special Purpose Funds	
At Risk 4 Year Old Fund	20
At Risk K-12 Fund	21
Virtual Education Fund	22
Capital Outlay Fund	23
Driver Training Fund	24
Food Service Fund	25
Professional Development Fund	26
Parent Education Fund	27
Special Education Fund	28
Vocational Education Fund	29
Gifts and Grants Fund	30
KPERS Special Retirement Contribution Fund	31
Contingency Reserve Fund	32
Textbook and Student Material Revolving Fund	33
Recreation Commission Fund	34
Medical Academy Fund	35
Rural and Low Income School Grant Fund	36
Title I Fund	37
Title II Fund	38
Title IV-A Fund	39
Bond and Interest Funds	
Bond and Interest Fund	40
Trust Funds:	
Elementary/Secondary School Emergency Relief Fund	41
SPARK Program Fund	42

Unified School District No. 484
Fredonia, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

Item	Page Number
Schedule 3 Summary of Cash Receipts and Disbursements – Agency Funds	43
Schedule 4 Summary of Cash Receipts, Expenditures and Unencumbered Cash - District Activity Funds	44
APPENDIX A	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	46-47
Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	48-49
Schedule of Findings and Questioned Costs	50
Schedule of Expenditures of Federal Awards	51

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 484
Fredonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 484, Fredonia, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Unified School District No. 484, Fredonia, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 484, Fredonia, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 484, Fredonia, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2022 on our consideration of Unified School District No. 484, Fredonia, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 484, Fredonia, Kansas, internal control over financial reporting and compliance.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, and is not a required part of the basic financial statements. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents), as required under the provisions of the *Kansas Municipal Audit and Accounting Guide*, are presented for analysis and are also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 484, Fredonia, Kansas, as of June 30, 2020 (not presented herein) and have issued our report thereon dated April 19, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statement or to the 2020 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 20, 2022

Unified School District No. 484
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$	5,772,534	5,772,534		35,263	35,263
Supplemental General	97,724	1,789,983	1,782,127	105,580	28,871	134,451
Special Purpose:						
Pre-School Aged At-Risk	122,387	135,320	82,911	174,796	3,881	178,677
At Risk K-12	153,384	684,500	460,453	377,431		377,431
Virtual Education	43,404	500	200	43,704		43,704
Capital Outlay	886,983	802,522	789,070	900,435	261,181	1,161,616
Driver Training	36,760	24,459	20,729	40,490		40,490
Food Service	158,896	537,285	520,135	176,046		176,046
Professional Development	52,446	11,517	6,093	57,870	2,770	60,640
Parent Education Program	17,300	12,500	12,000	17,800		17,800
Special Education	850,221	906,064	944,468	811,817	803	812,620
Career and Postsecondary Education	147,166	81,243	81,013	147,396	1,386	148,782
Gifts and Grants	10,727	135,613	128,325	18,015		18,015
KPERS Special Retirement Contribution		604,233	604,233			
Contingency Reserve	354,193			354,193		354,193
Textbook and Student Material Revolving	88,670	3,041	20,863	70,848	14,764	85,612
Recreation Commission	3,715	73,172	49,372	27,515		27,515
Medical Academy	4,226			4,226		4,226
Rural and Low Income School Grant	477	21,973	22,450			
Title I	(19,456)	200,356	165,505	15,395		15,395
Title II		33,767	33,767			
Title IV-A	267	16,899	17,166		6,000	6,000
Gate Receipts	51,978	39,237	36,569	54,646		54,646
Special Projects	96,996	36,095	33,699	99,392		99,392
Bond and Interest:						
Bond and Interest	350,077	363,160	316,048	397,189		397,189
Trusts:						
Elementary/Secondary School Emergency Relief	5,000	89,376	54,964	39,412	2,326	41,738
SPARK Program	(63,112)	245,614	182,502			
Total Primary Government (1)	3,450,429	12,620,963	12,137,196	3,934,196	357,245	4,291,441

Composition of Cash:	
Demand Deposits	4,373,824
Due from State of Kansas	399,977
Petty Cash Advance	200
Less: Agency Funds	(482,560)
Total Primary Government (1)	4,291,441

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

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

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

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

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

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

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

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

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

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

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2021, the District had no such amendments.

Subsequent to the District adopting their original budget, the State of Kansas cut the budget of the General Fund from its original adopted amount of $6,212,333 to the legal maximum amount of $5,772,429 and cut the budget of the Supplemental General Fund from its original adopted amount of $1,875,302 to the legal maximum amount of $1,782,127. These legal maximum budgets are based on audited FTE enrollment.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Medical Academy Fund
Rural and Low Income School Grant Fund
Title I Fund
Title II Fund
Title IV-A Fund
Gate Receipts Fund
Special Projects Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

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

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

Note 2 In-Substance Receipt in Transit

The District received $399,977 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. $325,711 of these receipts were for the General Fund and $74,266 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

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

At June 30, 2021, the carrying amount of the District's deposits was $4,373,824 and the bank balance was $4,709,893. Of the bank balance, $550,283 was covered by federal depository insurance and the remaining $4,159,610 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

Note 4 Long-term Debt

General Obligation Bonds

On November 1, 2013, the District issued $3,500,000 in General Obligation Bonds (2013 Bonds) for the purpose of upgrading the HVAC systems at some District buildings, purchasing equipment and completing roof repairs.

On April 29, 2021, the District issued $1,860,000 in General Obligation Refunding Bonds. The proceeds of this issue were placed into a trust account and will be used to retire $1,780,000 of the outstanding 2013 Bonds, along with the associated interest. These refunded bonds will be called and retired on September 1, 2021. These bonds are considered to be defeased and have been removed from the records of the District.

Changes in Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Bonds 2013	2.50-3.50%	11/01/13	$ 3,500,000	09/01/28	2,540,000		2,025,000	515,000	71,048
G.O. Refunding Bonds 2021	.30-1.33%	04/29/21	1,860,000	09/01/26	0	1,860,000		1,860,000	0
Contracted Liabilities:									
Early Retirement Program					68,115	14,700	34,988	47,827	0
Total Contractual Indebtedness					2,608,115	1,874,700	2,059,988	2,422,827	71,048

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

Principal	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Total
General Obligation Bonds	$ 275,000	385,000	395,000	430,000	460,000	430,000	2,375,000
Contracted Liabilities	34,988	12,839					47,827
Total Principal	309,988	397,839	395,000	430,000	460,000	430,000	2,422,827
Interest							
General Obligation Bonds	24,225	20,306	15,719	12,913	8,456	2,859	84,478
Total Principal and Interest	334,213	418,145	410,719	442,913	468,456	432,859	2,507,305

Note 5 Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of April 20, 2022, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

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

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

Note 6 Interfund Transfers

From	To	Authority		Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$	100,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167		186,285
General Fund	Capital Outlay Fund	K.S.A. 72-5167		312,023
General Fund	Special Education Fund	K.S.A. 72-5167		673,125
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143		498,215
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143		76,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		10,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143		12,500
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		210,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143		20,000

Note 7 Other Long-Term Obligations from Operations

Compensated Absences.

The School District's sick leave policy allows crediting each employee with ten days sick leave per year with a maximum carryover of fifty days between fiscal years.

Early Retirement Incentive Plan

The School District has adopted an early retirement plan for certified and classified personnel. Under this plan, certified personnel who are eligible to retire under KPERS and have 20 years experience, with at least 15 years experience with the District, may retire and have a percentage of their final annual salary paid into a 403(b) plan. The annual payment to be paid into the 403(b) plan is 17% of the retiree's last placement on the salary schedule, for a maximum of five payments, but payments stop if the retiree dies or reaches an age five years past the time they could have retired under KPERS. At the end of each year of eligibility, if an employee chooses not to retire, they lose that years' payment.

In addition to the above, all retiring employees receive pay for up to 50 days of unused sick leave. This leave is paid out at the rate of substitute teacher pay in effect at the time of payment, or the employee's rate of pay at retirement, whichever is less.

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 (2611 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $604,233 from the State of Kansas for the year ended June 30, 2021.

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $5,033,593. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 COVID-19

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

CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program. SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $334,990 from both the CARES Act and the SPARK program. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 10 Subsequent Events

The District has evaluated subsequent events through April 20, 2022, the date which the financial statement was available to be issued.

Unified School District No. 484
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 Favorable (Unfavorable)
Governmental Type Funds:						
General	$ 6,212,333	(439,904)	109	5,772,538	5,772,534	4
Supplemental General	1,875,302	(93,175)		1,782,127	1,782,127	
Special Purpose:						
Pre-School Aged At-Risk	122,387			122,387	82,911	39,476
At Risk K-12	703,383			703,383	460,453	242,930
Virtual Education	43,404			43,404	200	43,204
Capital Outlay	1,261,443			1,261,443	789,070	472,373
Driver Training	32,330			32,330	20,729	11,601
Food Service	671,226		125,715	796,941	520,135	276,806
Professional Development	72,446			72,446	6,093	66,353
Parent Education Program	12,500			12,500	12,000	500
Special Education	1,125,490		22,939	1,148,429	944,468	203,961
Career and Postsecondary Education	297,166		1,050	298,216	81,013	217,203
KPERS Special Retirement Contribution	704,364			704,364	604,233	100,131
Recreation Commission	71,737			71,737	49,372	22,365
Bond and Interest:						
Bond and Interest	316,148			316,148	316,048	100
Totals	13,521,659	(533,079)	149,813	13,138,393	11,441,386	1,697,007

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 16,654	30		30
Revenue from State Sources				
General State Aid	5,127,761	5,239,246	5,105,780	133,466
State Aid Reimbursement	1,927			
Mineral Production Tax	50	54	75	(21)
Special Education Aid	512,288	533,125	666,573	(133,448)
Total Revenue from State Sources	5,642,026	5,772,425	5,772,428	(3)
Revenue from Federal Sources				
Federal Flood Control Allocation	79	79		79
Total Cash Receipts	5,658,759	5,772,534	5,772,428	106
Expenditures and Transfers				
Instruction				
Certified Salaries	1,782,492	1,869,122	1,832,470	(36,652)
Non-Certified Salaries	1,230			
Group Insurance	359,599	377,114	352,654	(24,460)
Social Security	136,104	148,157	140,184	(7,973)
Other Employee Benefits	8,474	16,417	24,189	7,772
Purchased Professional and Technical Services			101,000	101,000
Instructional Program Improvement Services	23,461	23,436		(23,436)
Other	27,715	47,520	76,800	29,280
Total Instruction	2,339,075	2,481,766	2,527,297	45,531
Support Services - Students				
Certified Salaries	144,799	115,582	188,905	73,323
Non-Certified Salaries	47,681	51,064	49,200	(1,864)
Group Insurance	24,966	34,498	39,500	5,002
Social Security	18,428	20,804	18,215	(2,589)
Other Employee Benefits	2,525	3,124	3,143	19
Purchased Professional and Technical Services	2,340	1,700	35,693	33,993
Other Purchased Services	2,083	2,947	3,500	553
General Supplies and Materials	12,879	3,539	6,500	2,961
Property (Equipment & Furnishings)	93		4,000	4,000
Total Support Services - Students	255,794	233,258	348,656	115,398
Support Services - Instr. Staff				
Certified Salaries	66,618	67,817	68,616	799
Non-Certified Salaries	15,030	15,833	15,606	(227)
Group Insurance	6,199	6,586	16,402	9,816
Social Security	6,226	6,383	6,443	60
Other Employee Benefits	1,062	1,103	1,112	9
Instructional Program Improvement Services	1,814	2,654	2,600	(54)
Books and Periodicals	20,440	21,027	21,000	(27)
Audio Visual and Software	743	332	1,500	1,168
Miscellaneous Supplies	699	1,942	2,250	308
Property (Equipment & Furnishings)			4,500	4,500
Total Support Services - Instr. Staff	118,831	123,677	140,029	16,352

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
General Administration				
Certified Salaries	$ 126,185	130,154	129,532	(622)
Non-Certified Salaries	91,845	94,658	94,537	(121)
Group Insurance	24,770	26,338	26,762	424
Social Security	16,331	16,740	17,141	401
Other Employee Benefits	2,577	2,945	2,958	13
Purchased Professional and Technical Services	9,313	10,166	13,500	3,334
Communication Services	3,254	2,623	4,000	1,377
Other Miscellaneous Purchased Services	26,917	23,729	43,500	19,771
General Supplies and Materials	2,755	3,644	10,500	6,856
Software	120	120		(120)
Property (Equipment & Furnishings)			2,500	2,500
Total General Administration	304,067	311,117	344,930	33,813
School Administration				
Certified Salaries	308,696	320,441	316,773	(3,668)
Non-Certified Salaries	26,602	34,210	31,758	(2,452)
Group Insurance	30,162	26,236	17,335	(8,901)
Social Security	25,026	26,091	26,663	572
Other Employee Benefits	4,093	4,564	4,601	37
Purchased Professional and Technical Services	395		3,000	3,000
Other Purchased Services	84		4,500	4,500
Communication Services	3,763	4,528	22,500	17,972
Other Miscellaneous Purchased Services			4,500	4,500
General Supplies and Materials	3,927	3,353	9,500	6,147
Property (Equipment & Furnishings)		148	2,000	1,852
Other	98	292	5,250	4,958
Total School Administration	402,846	419,863	448,380	28,517
Support Services - Business				
Non-Certified Salaries	78,023	86,244	55,184	(31,060)
Group Insurance	7,775	8,167	16,642	8,475
Social Security	5,631	6,260	4,145	(2,115)
Other Employee Benefits	578	460	465	5
Purchased Professional and Technical Services	6,189	6,403	9,000	2,597
Purchased Property Services			6,000	6,000
Other Miscellaneous Purchased Services	601	1,074		(1,074)
Total Support Services - Business	98,797	108,608	91,436	(17,172)
Operations and Maintenance				
Non-Certified Salaries	333,564	336,339	354,851	18,512
Group Insurance	62,954	65,304	99,850	34,546
Social Security	23,948	24,008	28,717	4,709
Other Employee Benefits	3,248	5,033	3,495	(1,538)
Purchased Professional and Technical Services	2,472	2,862	5,300	2,438
Cleaning Services	1,110	533	2,500	1,967
Repairs and Maintenance	3,651	4,585	12,500	7,915
Rentals/Leases	40,918	32,950	39,500	6,550
Repair of Buildings	364	617	500	(117)
General Supplies and Materials	4,761	9,886	6,500	(3,386)
Heating	5,000	35,029	90,000	54,971
Property (Equipment & Furnishings)	1,704	5,409	5,500	91
Other	9,705	14,173	30,000	15,827
Total Operations and Maintenance	493,399	536,728	679,213	142,485

Unified School District No. 484
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Vehicle Operation Services				
Non-Certified Salaries	$ 81,289	82,281	99,778	17,497
Group Insurance	68,007	54,564	64,077	9,513
Social Security	5,862	4,871	7,633	2,762
Other Employee Benefits	2,568	5,073	5,100	27
Purchased Professional and Technical Services	2,181	2,129		(2,129)
Other Sources of Student Transportation Services			5,000	5,000
Insurance		1,234	20,000	18,766
Motor Fuel	3,706	728	4,000	3,272
Property (Equipment & Furnishings)	2,900	2,949	5,500	2,551
Other	410	1,231	1,000	(231)
Total Vehicle Operation Services	166,923	155,060	212,088	57,028
Monitoring Services				
Non-Certified Salaries	74,386	24,849	39,520	14,671
Group Insurance	9,417	8,417	8,321	(96)
Social Security	6,291	5,578	3,023	(2,555)
Other Employee Benefits	68	32	40	8
Purchased Professional and Technical Services	1,001			
General Supplies and Materials	25	962	500	(462)
Property (Equipment & Furnishings)		94	1,500	1,406
Other			1,186	1,186
Total Monitoring Services	91,188	39,932	54,090	14,158
Vehicle Servicing/Maintenance				
Non-Certified Salaries	9,333	56,000	57,680	1,680
Group Insurance			8,321	8,321
Social Security			4,413	4,413
Other Employee Benefits		34	58	24
Purchased Professional and Technical Services	461	18	10,000	9,982
General Supplies and Materials	26,980	34,955	25,000	(9,955)
Property (Equipment & Furnishings)	2,805	27	25,000	24,973
Total Vehicle Servicing/Maintenance	39,579	91,034	130,472	39,438
Community Services Operations				
Community Service Operations	529	58	250	192
Fund Transfers				
Pre-School Aged At-Risk	20,000	100,000	50,000	(50,000)
At Risk K-12	494,712	186,285	330,000	143,715
Capital Outlay	246,927	312,023	71,419	(240,604)
Virtual Education			25,000	25,000
Professional Development			10,000	10,000
Parent Education Program	12,500		12,500	12,500
Special Education	573,596	673,125	736,573	63,448
Total Fund Transfers	1,347,735	1,271,433	1,235,492	(35,941)
Budget Adjustments				
Legal Max Adjustment			(439,904)	(439,904)
Budget Credit Adjustment			109	109
Total Expenditures and Transfers	5,658,763	5,772,534	5,772,538	4
Receipts Over (Under) Expenditures and Transfers	(4)			
Unencumbered Cash, Beginning	4			
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending				

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 695,995	710,409	644,140	66,269
Delinquent Taxes	33,931	18,850	9,940	8,910
Commercial Motor Vehicle Tax	6,529	7,238	7,774	(536)
Watercraft Tax	81	102		102
Total Revenue from Local Sources	736,536	736,599	661,854	74,745
Revenue from County Sources				
Motor Vehicle Tax	96,924	86,306	98,367	(12,061)
Recreational Vehicle Tax	2,050	2,056	1,826	230
Total Revenue from County Sources	98,974	88,362	100,193	(11,831)
Revenue from State Sources				
Supplemental State Aid	921,997	965,022	922,301	42,721
Total Cash Receipts	1,757,507	1,789,983	1,684,348	105,635
Expenditures and Transfers				
Instruction				
Certified Salaries	202,781	202,472	274,897	72,425
Social Security	20,652	20,339	31,993	11,654
Other Employee Benefits	46,563	39,729	35,875	(3,854)
Purchased Professional and Technical Services			88,056	88,056
Software Services	43,425	82,613		(82,613)
General Supplies and Materials	48,228	32,153	65,000	32,847
Miscellaneous Supplies	294			
Property (Equipment & Furnishings)	13,442	18,882	50,000	31,118
Other	7,444	1,777	5,500	3,723
Total Instruction	382,829	397,965	551,321	153,356
Support Services - Instr. Staff				
Certified Salaries	45,851	51,101		(51,101)
School Administration				
Certified Salaries	7,885	8,301		(8,301)
Non-Certified Salaries	130,203	116,598	119,474	2,876
Group Insurance	45,412	43,062	41,604	(1,458)
Social Security	9,320	8,621	9,140	519
Other Employee Benefits	1,613	118	1,577	1,459
Total School Administration	194,433	176,700	171,795	(4,905)
Support Services - Business				
Other Miscellaneous Purchased Services	9,850	6,379	20,000	13,621
Operations and Maintenance				
Purchased Professional and Technical Services	11,266	17,521	40,000	22,479
Water/Sewer Services (Non-Energy)	42,702	43,325	77,186	33,861
Repair of Buildings	17,481	16,754	40,000	23,246
Insurance	63,812	76,776	90,000	13,224
General Supplies and Materials	22,098	17,245	45,000	27,755
Heating	30,826			
Electricity	97,775	96,625	150,000	53,375
Total Operations and Maintenance	285,960	268,246	442,186	173,940
Vehicle Operation Services				
Insurance	16,360	18,343		(18,343)
Motor Fuel	33,124	28,091	50,000	21,909
Binding and Repair	9,938	8,587		(8,587)
Other			20,000	20,000
Total Vehicle Operation Services	59,422	55,021	70,000	14,979

Unified School District No. 484
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Fund Transfers				
At Risk K-12	$ 226,365	498,215	220,000	(278,215)
Driver Training			10,000	10,000
Food Service	97,272	76,000	100,000	24,000
Professional Development	10,000	10,000	10,000	
Parent Education Program		12,500		(12,500)
Special Education	264,848	210,000	80,000	(130,000)
Career and Postsecondary Education	150,000	20,000	150,000	130,000
Textbook and Student Material Revolving	50,000		50,000	50,000
Total Fund Transfers	798,485	826,715	620,000	(206,715)
Budget Adjustments				
Legal Max Adjustment			(93,175)	(93,175)
Total Expenditures and Transfers	1,776,830	1,782,127	1,782,127	
Receipts Over (Under) Expenditures and Transfers	(19,323)	7,856		
Unencumbered Cash, Beginning	117,047	97,724		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	97,724	105,580		

Unified School District No. 484
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 770	5,320		5,320
Revenue from State Sources				
Kansas CIF Pre-K Pilot Program	24,600	15,000		15,000
Revenue from Federal Sources				
TANF Funds	24,600	15,000		15,000
Operating Transfers				
Transfer from General Fund	20,000	100,000	50,000	50,000
Total Cash Receipts	69,970	135,320	50,000	85,320
Expenditures and Transfers				
Instruction				
Certified Salaries	46,600	47,350	47,350	
Non-Certified Salaries	4,339	15,474	25,200	9,726
Group Insurance	1,522	8,054	24,962	16,908
Social Security	3,907	4,731	4,000	(731)
Other Employee Benefits	629	635		(635)
Purchased Professional and Technical Services			700	700
General Supplies and Materials	5,535	6,667	7,500	833
Property (Equipment & Furnishings)			12,675	12,675
Total Expenditures and Transfers	62,532	82,911	122,387	39,476
Receipts Over (Under) Expenditures and Transfers	7,438	52,409		
Unencumbered Cash, Beginning	114,949	122,387		
Unencumbered Cash, Ending	122,387	174,796		

Unified School District No. 484
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 494,712	186,285	330,000	(143,715)
Transfer from Supplemental General Fund	226,365	498,215	220,000	278,215
Total Cash Receipts	721,077	684,500	550,000	134,500
Expenditures and Transfers				
Instruction				
Certified Salaries	511,841	313,348	457,821	144,473
Non-Certified Salaries	32,151	30,853	55,816	24,963
Group Insurance	99,140	86,173	100,959	14,786
Social Security	39,012	24,672	37,763	13,091
Other Employee Benefits	5,628	5,407	6,022	615
Other Professional and Technical Services	9,139		494	494
General Supplies and Materials	4,701		25,000	25,000
Audio Visual and Software			19,508	19,508
Total Expenditures and Transfers	701,612	460,453	703,383	242,930
Receipts Over (Under) Expenditures and Transfers	19,465	224,047		
Unencumbered Cash, Beginning	133,919	153,384		
Unencumbered Cash, Ending	153,384	377,431		

Unified School District No. 484
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$	500		500
Operating Transfers				
Transfer from General Fund			25,000	(25,000)
Total Cash Receipts		500	25,000	(24,500)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	6,347	200	43,404	43,204
Total Expenditures and Transfers	6,347	200	43,404	43,204
Receipts Over (Under) Expenditures and Transfers	(6,347)	300		
Unencumbered Cash, Beginning	49,751	43,404		
Unencumbered Cash, Ending	43,404	43,704		

Unified School District No. 484
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 264,541	293,617	273,971	19,646
Delinquent Taxes	9,090	6,634	3,744	2,890
Commercial Motor Vehicle Tax	2,789	2,902	1,871	1,031
Watercraft Tax	39	39		39
Interest on Investments	19,899	8,772	15,000	(6,228)
Other Revenue From Local Sources	6,590	7,819	6,000	1,819
Total Revenue from Local Sources	302,948	319,783	300,586	19,197
Revenue from County Sources				
Motor Vehicle Tax	24,782	37,645	23,667	13,978
Recreational Vehicle Tax	549	908	440	468
Total Revenue from County Sources	25,331	38,553	24,107	14,446
Revenue from State Sources				
General State Aid	131,420	132,163	132,663	(500)
Operating Transfers				
Transfer from General Fund	246,927	312,023	71,419	240,604
Total Cash Receipts	706,626	802,522	528,775	273,747
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	91,078	64,391	250,000	185,609
Support Services - Instr. Staff				
Property (Equipment & Furnishings)			250,000	250,000
General Administration				
Property (Equipment & Furnishings)	180	550	11,443	10,893
School Administration				
Property (Equipment & Furnishings)	6,868	25,541	250,000	224,459
Vehicle Operation Services				
Property (Equipment & Furnishings)	67,076	117,391		(117,391)
Facilities Acquisition/Construction				
Building Repair and Remodeling	242,252	581,197	500,000	(81,197)
Total Expenditures and Transfers	407,454	789,070	1,261,443	472,373
Receipts Over (Under) Expenditures and Transfers	299,172	13,452		
Unencumbered Cash, Beginning	587,811	886,983		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	886,983	900,435		

Unified School District No. 484
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$	13,851		13,851
Revenue from State Sources				
General State Aid	10,400	10,608	7,575	3,033
Operating Transfers				
Transfer from Supplemental General Fund			10,000	(10,000)
Total Cash Receipts	10,400	24,459	17,575	6,884
Expenditures and Transfers				
Instruction				
Certified Salaries	15,050	19,250	20,000	750
Social Security	1,151	1,473	1,530	57
Other Employee Benefits	15	6	50	44
General Supplies and Materials			10,000	10,000
Total Instruction	16,216	20,729	31,580	10,851
Operations and Maintenance				
Motor Fuel			750	750
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	177			
Total Expenditures and Transfers	16,393	20,729	32,330	11,601
Receipts Over (Under) Expenditures and Transfers	(5,993)	3,730		
Unencumbered Cash, Beginning	42,753	36,760		
Unencumbered Cash, Ending	36,760	40,490		

Unified School District No. 484
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 105,080	24,852	94,578	(69,726)
Adults and Non-Reimbursable Programs	3,882	1,361	23,623	(22,262)
Total Revenue from Local Sources	108,962	26,213	118,201	(91,988)
Revenue from State Sources				
General State Aid	3,662	3,934	3,449	485
Revenue from Federal Sources				
Federal Financial Assistance	319,372	414,654	288,939	125,715
Fresh Fruits and Vegetables Grant	12,224	16,484		16,484
Total Revenue from Federal Sources	331,596	431,138	288,939	142,199
Operating Transfers				
Transfer from Supplemental General Fund	97,272	76,000	100,000	(24,000)
Total Cash Receipts	541,492	537,285	510,589	26,696
Expenditures and Transfers				
Operations and Maintenance				
Rentals/Leases	8,550	6,840	10,000	3,160
Food Service Operations				
Non-Certified Salaries	186,385	183,127	226,640	43,513
Group Insurance	61,155	70,938	82,008	11,070
Social Security	13,605	13,349	17,338	3,989
Other Employee Benefits	2,223	4,167	3,000	(1,167)
Purchased Professional and Technical Services	1,400	1,610	1,500	(110)
General Supplies and Materials	19,032	15,185		(15,185)
Food and Milk	228,221	206,106	250,000	43,894
Miscellaneous Supplies	1,226	215	78,740	78,525
Property (Equipment & Furnishings)	1,492	17,584	1,500	(16,084)
Other	362	1,014	500	(514)
Total Food Service Operations	515,101	513,295	661,226	147,931
Budget Credit Adjustment			125,715	125,715
Total Expenditures and Transfers	523,651	520,135	796,941	276,806
Receipts Over (Under) Expenditures and Transfers	17,841	17,150		
Unencumbered Cash, Beginning	141,055	158,896		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	158,896	176,046		

Unified School District No. 484
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 2,329	1,517	9,319	(7,802)
Operating Transfers				
Transfer from General Fund			10,000	(10,000)
Transfer from Supplemental General Fund	10,000	10,000	10,000	
Total Operating Transfers	10,000	10,000	20,000	(10,000)
Total Cash Receipts	12,329	11,517	29,319	(17,802)
Expenditures and Transfers				
Support Services - Instr. Staff				
Certified Salaries	2,923		5,000	5,000
Instructional Program Improvement Services	2,750	1,652	5,000	3,348
Other Professional and Technical Services	7,271	4,340	59,946	55,606
General Supplies and Materials	1,674	101		(101)
Miscellaneous Supplies			2,500	2,500
Total Expenditures and Transfers	14,618	6,093	72,446	66,353
Receipts Over (Under) Expenditures and Transfers	(2,289)	5,424		
Unencumbered Cash, Beginning	54,735	52,446		
Unencumbered Cash, Ending	52,446	57,870		

Unified School District No. 484
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 12,500		12,500	(12,500)
Transfer from Supplemental General Fund		12,500		12,500
Total Cash Receipts	12,500	12,500	12,500	
Expenditures and Transfers				
Instruction				
Professional-Education Services	7,500	12,000	12,500	500
Total Expenditures and Transfers	7,500	12,000	12,500	500
Receipts Over (Under) Expenditures and Transfers	5,000	500		
Unencumbered Cash, Beginning	12,300	17,300		
Unencumbered Cash, Ending	17,300	17,800		

Unified School District No. 484
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 12,444	13,874		13,874
Revenue from Federal Sources				
Federal Financial Assistance		9,065		9,065
Operating Transfers				
Transfer from General Fund	573,596	673,125	736,573	(63,448)
Transfer from Supplemental General Fund	264,848	210,000	80,000	130,000
Total Operating Transfers	838,444	883,125	816,573	66,552
Total Cash Receipts	850,888	906,064	816,573	89,491
Expenditures and Transfers				
Instruction				
Non-Certified Salaries			5,000	5,000
Social Security			390	390
Other Employee Benefits			100	100
LEA Payments to COOP's/Interlocals	360,142	401,474	425,000	23,526
LEA State Aid Flowthrough Payments to COOP's/Interlocals	512,288	542,190	670,000	127,810
General Supplies and Materials	1,660	804	5,000	4,196
Other			5,000	5,000
Total Instruction	874,090	944,468	1,110,490	166,022
Vehicle Operation Services				
Other Sources of Student Transportation Services			10,000	10,000
Motor Fuel			5,000	5,000
Total Vehicle Operation Services			15,000	15,000
Budget Credit Adjustment			22,939	22,939
Total Expenditures and Transfers	874,090	944,468	1,148,429	203,961
Receipts Over (Under) Expenditures and Transfers	(23,202)	(38,404)		
Unencumbered Cash, Beginning	873,423	850,221		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	850,221	811,817		

Unified School District No. 484
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 3,510	58,308		58,308
Reimbursements	929	1,050		1,050
Total Revenue from Local Sources	4,439	59,358		59,358
Revenue from State Sources				
CTE Transportation State Aid	3,802			
Revenue from Federal Sources				
Other Federal Financial Assistance	100	1,885		1,885
Operating Transfers				
Transfer from Supplemental General Fund	150,000	20,000	150,000	(130,000)
Total Cash Receipts	158,341	81,243	150,000	(68,757)
Expenditures and Transfers				
Instruction				
Certified Salaries	48,363	46,896	50,000	3,104
Group Insurance	8,875	7,800	10,000	2,200
Social Security	3,701	3,633	4,000	367
Other Employee Benefits	1,602	1,513	2,000	487
General Supplies and Materials	45,350	19,654	65,000	45,346
Textbooks			25,000	25,000
Audio Visual and Software			25,000	25,000
Property (Equipment & Furnishings)	2,244	1,481	10,000	8,519
Other	972	36	106,166	106,130
Total Instruction	111,107	81,013	297,166	216,153
Budget Credit Adjustment			1,050	1,050
Total Expenditures and Transfers	111,107	81,013	298,216	217,203
Receipts Over (Under) Expenditures and Transfers	47,234	230		
Unencumbered Cash, Beginning	99,932	147,166		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	147,166	147,396		

Unified School District No. 484
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from State Sources		
Kansas Safe and Secure Schools	$ 13,545	
Mental Health Intervention Grant	56,873	135,613
Total Cash Receipts	70,418	135,613
Expenditures and Transfers		
Instruction		
Certified Salaries	2,818	
Support Services - Students		
Certified Salaries	35,441	78,417
Group Insurance	7,212	15,976
Other Employee Benefits		29
Purchased Professional and Technical Services	14,220	33,903
Total Support Services - Students	56,873	128,325
Total Expenditures and Transfers	59,691	128,325
Receipts Over (Under) Expenditures and Transfers	10,727	7,288
Unencumbered Cash, Beginning		10,727
Unencumbered Cash, Ending	10,727	18,015

Unified School District No. 484
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 639,110	604,233	704,364	(100,131)
Total Cash Receipts	639,110	604,233	704,364	(100,131)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	383,888	352,846	423,085	70,239
Support Services - Students				
Other Employee Benefits	31,562	36,278	34,784	(1,494)
Support Services - Instr. Staff				
Other Employee Benefits	17,713	18,100	19,521	1,421
General Administration				
Other Employee Benefits	32,028	30,348	35,298	4,950
School Administration				
Other Employee Benefits	69,080	64,611	76,133	11,522
Support Services - Business				
Other Employee Benefits	11,003	11,446	12,126	680
Operations and Maintenance				
Other Employee Benefits	45,727	43,914	50,396	6,482
Student Transportation				
Other Employee Benefits	23,673	21,249	26,090	4,841
Operation of Non-Instruction Services				
Other Employee Benefits	24,436	25,441	26,931	1,490
Total Expenditures and Transfers	639,110	604,233	704,364	100,131
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 484
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	354,193	354,193
Unencumbered Cash, Ending	354,193	354,193

Unified School District No. 484
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	$ 1,455	2,661
Textbook Sales and Rentals	10,612	380
Total Revenue from Local Sources	12,067	3,041
Operating Transfers		
Transfer from Supplemental General Fund	50,000	
Total Cash Receipts	62,067	3,041
Expenditures and Transfers		
Instruction		
General Supplies and Materials	389	145
Textbooks	24,504	20,718
Total Expenditures and Transfers	24,893	20,863
Receipts Over (Under) Expenditures and Transfers	37,174	(17,822)
Unencumbered Cash, Beginning	51,496	88,670
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	88,670	70,848

Unified School District No. 484
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 60,580	62,909	59,139	3,770
Delinquent Taxes	2,607	1,575	864	711
Commercial Motor Vehicle Tax	575	639	577	62
Watercraft Tax	7	9		9
Total Revenue from Local Sources	63,769	65,132	60,580	4,552
Revenue from County Sources				
Motor Vehicle Tax	7,278	7,853	7,306	547
Recreational Vehicle Tax	156	187	136	51
Total Revenue from County Sources	7,434	8,040	7,442	598
Total Cash Receipts	71,203	73,172	68,022	5,150
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	95,920	49,372	71,737	22,365
Total Expenditures and Transfers	95,920	49,372	71,737	22,365
Receipts Over (Under) Expenditures and Transfers	(24,717)	23,800		
Unencumbered Cash, Beginning	28,432	3,715		
Unencumbered Cash, Ending	3,715	27,515		

Unified School District No. 484
Medical Academy Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 150	
Total Cash Receipts	150	
Expenditures and Transfers		
Instruction		
Other Official/Administrative Services	200	
Total Expenditures and Transfers	200	
Receipts Over (Under) Expenditures and Transfers	(50)	
Unencumbered Cash, Beginning	4,276	4,226
Unencumbered Cash, Ending	4,226	4,226

Unified School District No. 484
Rural and Low Income School Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 21,540	21,973
Total Cash Receipts	21,540	21,973
Expenditures and Transfers		
Instruction		
Certified Salaries	11,047	19,414
Purchased Professional and Technical Services	555	
General Supplies and Materials		3,036
Equipment	10,052	
Total Expenditures and Transfers	21,654	22,450
Receipts Over (Under) Expenditures and Transfers	(114)	(477)
Unencumbered Cash, Beginning		477
Prior Year Encumbrances Cancelled	591	
Unencumbered Cash, Ending	477	

Unified School District No. 484
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 108,467	200,356
Total Cash Receipts	108,467	200,356
Expenditures and Transfers		
Instruction		
Certified Salaries	77,886	102,825
Non-Certified Salaries	32,108	36,615
Group Insurance	35,672	22,819
Social Security	5,806	3,176
Other Employee Benefits	70	70
Total Expenditures and Transfers	151,542	165,505
Receipts Over (Under) Expenditures and Transfers	(43,075)	34,851
Unencumbered Cash, Beginning	23,619	(19,456)
Unencumbered Cash, Ending	(19,456)	15,395

Unified School District No. 484
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 32,447	33,767
Total Cash Receipts	32,447	33,767
Expenditures and Transfers		
Instruction		
Non-Certified Salaries	36,197	33,767
Total Expenditures and Transfers	36,197	33,767
Receipts Over (Under) Expenditures and Transfers	(3,750)	
Unencumbered Cash, Beginning	3,750	
Unencumbered Cash, Ending		

Unified School District No. 484
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 15,767	16,899
Total Cash Receipts	15,767	16,899
Expenditures and Transfers		
Support Services - Students		
Non-Certified Salaries	14,637	10,566
Other Purchased Services	1,688	6,000
General Supplies and Materials		600
Total Expenditures and Transfers	16,325	17,166
Receipts Over (Under) Expenditures and Transfers	(558)	(267)
Unencumbered Cash, Beginning	825	267
Unencumbered Cash, Ending	267	

Unified School District No. 484
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 174,661	173,496	163,279	10,217
Delinquent Taxes	8,075	4,640	2,493	2,147
Commercial Motor Vehicle Tax	1,573	1,823	1,622	201
Watercraft Tax	20	26		26
Other Revenue From Local Sources		21,437		21,437
Total Revenue from Local Sources	184,329	201,422	167,394	34,028
Revenue from County Sources				
Motor Vehicle Tax	20,192	22,150	20,518	1,632
Recreational Vehicle Tax	431	527	381	146
Total Revenue from County Sources	20,623	22,677	20,899	1,778
Revenue from State Sources				
General State Aid	149,042	139,061	139,105	(44)
Total Cash Receipts	353,994	363,160	327,398	35,762
Expenditures and Transfers				
Debt Service				
Redemption of Principal	240,000	245,000	245,000	
Interest (Coupons)	77,110	71,048	71,048	
Commission and Postage			100	100
Total Expenditures and Transfers	317,110	316,048	316,148	100
Receipts Over (Under) Expenditures and Transfers	36,884	47,112		
Unencumbered Cash, Beginning	313,193	350,077		
Unencumbered Cash, Ending	350,077	397,189		

Unified School District No. 484
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 35,687	89,376
Total Cash Receipts	35,687	89,376
Expenditures and Transfers		
Instruction		
Certified Salaries		27,781
Social Security		2,092
Unemployment Compensation		1
General Supplies and Materials		12,315
Property (Equipment & Furnishings)	10,695	45
Total Instruction	10,695	42,234
Support Services - Students		
General Supplies and Materials		2,259
Support Services - Instr. Staff		
Non-Certified Salaries		9,435
Operations and Maintenance		
General Supplies and Materials	5,276	1,036
Vehicle Operation Services		
Non-Certified Salaries	14,716	
Total Expenditures and Transfers	30,687	54,964
Receipts Over (Under) Expenditures and Transfers	5,000	34,412
Unencumbered Cash, Beginning		5,000
Unencumbered Cash, Ending	5,000	39,412

Unified School District No. 484
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	245,614
Total Cash Receipts		245,614
Expenditures and Transfers		
Instruction		
Software Services	45	
General Supplies and Materials		35,727
Property (Equipment & Furnishings)	56,673	55,811
Total Instruction	56,718	91,538
Operations and Maintenance		
General Supplies and Materials	1,170	19,858
Property (Equipment & Furnishings)		20,852
Total Operations and Maintenance	1,170	40,710
Monitoring Services		
General Supplies and Materials		140
Property (Equipment & Furnishings)		49,802
Total Monitoring Services		49,942
Food Service Operations		
Miscellaneous Supplies		312
Facilities Acquisition/Construction		
Building Repair and Remodeling	5,224	
Total Expenditures and Transfers	63,112	182,502
Receipts Over (Under) Expenditures and Transfers	(63,112)	63,112
Unencumbered Cash, Beginning		(63,112)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	(63,112)	

Unified School District No. 484
Fredonia, Kansas
Summary of Cash Receipts and Disbursements - Agency Funds
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Apple Project	$ 15	2	-	17
Jacket Printing	69	-	-	69
Auto Tech	5,812	-	6,132	(320)
Band	9,368	1,478	886	9,960
Bee Z Bakers	859	154	191	822
Class of '16	2,698	-	-	2,698
Class of '18	1,839	25	-	1,864
Class of '19	1,024	65	-	1,089
Class of '20	11,698	46	9,352	2,392
Class of '21	2,562	8,469	6,188	4,843
Class of '22	3,091	5,626	4,126	4,591
Prior Class Funds	3,665	-	-	3,665
Culinary Class	1,636	2,300	2,552	1,384
Drama	3,997	1,612	3,479	2,130
Horticulture	2,840	1,859	1,263	3,436
Softball	174	65	810	(571)
Baseball	776	65	990	(149)
Summer Fine Art	757	-	-	757
Cross Country	211	1,141	1,614	(262)
FBLA	9,210	-	-	9,210
FFA	10,144	22,083	21,006	11,221
FCCLA	5,127	11,495	9,124	7,498
Jr. High FCCLA	8,166	11,374	5,960	13,580
FHS Auto Tech	466	5,811	-	6,277
Foreign Language	1,999	-	-	1,999
Jacket Enterprise	262	-	-	262
Jr. High KSE	3,984	-	-	3,984
Jr. High Activities	16,082	-	3,948	12,134
Select Singers	3,760	1,299	1,447	3,612
Leo Lions	2,643	233	-	2,876
Renaissance	3,523	411	814	3,120
Peace	2,287	1,085	1,420	1,952
Spirit Squad	30,234	20,237	21,906	28,565
Scholars Bowl	1,228	66	330	964
Science Club	60	-	-	60
Skills USA	580	-	-	580
Special Olympics	2,084	1,165	295	2,954
TIC Counselors	1,941	-	-	1,941
Jr. High Cheer	1,937	487	689	1,735
Sting Relief	965	-	-	965
Student Council	5,155	2,277	2,291	5,141
Jr. High Stuco	3,173	-	285	2,888
Forensics	2,498	65	103	2,460
SADD	3,023	-	-	3,023
Youth Entepren	-	286	12	274
Clearing Fund	7,465	54,960	62,385	40
Lincoln/Paulen:				
Lifetouch	6,880	1,085	2,540	5,425
Student Activities	4,316	-	-	4,316
Other Agency Funds:				
Payroll Withholdings	304,231	2,739,562	2,738,704	305,089
Total Agency Funds	496,514	2,896,888	2,910,842	482,560

Unified School District No. 484
Fredonia, Kansas
Summary of Receipts, Expenditures and Unencumbered Cash - District Activity Funds
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Athletics	$ 8,633	5,289	5,600	8,322		8,322
Jr. High Athletics	2,452	6,120	5,373	3,199		3,199
Football	9,002	8,490	7,380	10,112		10,112
Girls Golf	28	125	221	(68)		(68)
Volleyball	731	1,461	1,660	532		532
Boys Basketball	8,587	2,316	3,450	7,453		7,453
Girls Basketball	9,236	1,238	2,663	7,811		7,811
Wrestling	6,307	196	911	5,592		5,592
Track	1,920	4,231	2,079	4,072		4,072
Boys Golf	213	100	360	(47)		(47)
Concession	1,942	3,914	4,350	1,506		1,506
Pepsi Fund	2,733	5,665	2,522	5,876		5,876
Assembly	-	-	-	-		-
Activity Tickets	194	92	-	286		286
Subtotal Gate Receipts	51,978	39,237	36,569	54,646	-	54,646
Special Projects:						
High School:						
Flower	233	136	350	19		19
Learning Center	3,885	448	441	3,892		3,892
Yearbook	16,735	10,427	15,257	11,905		11,905
Sales Tax	-	8,506	5,580	2,926		2,926
Lincoln/Paulen:						
Book Fair	4,278	4,964	3,978	5,264		5,264
Les Box Tops	1,419	32	-	1,451		1,451
Donations	2,119	280	350	2,049		2,049
Family Math	2,137	-	-	2,137		2,137
Pepsi Machine	40	201	110	131		131
J Cooper Memorial	1,075	-	-	1,075		1,075
Counselor's Fund	3,351	-	-	3,351		3,351
Fair	542	-	-	542		542
Library	3,095	437	-	3,532		3,532
G & W Foods	46,048	6,065	3,062	49,051		49,051
Technology	11,640	-	-	11,640		11,640
Student Ear Bud	151	-	-	151		151
Yearbook	175	675	642	208		208
Clearing Account	73	3,924	3,929	68		68
Subtotal Special Projects	96,996	36,095	33,699	99,392	-	99,392
Total District Activity Funds	148,974	75,332	70,268	154,038	-	154,038

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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. 484
Fredonia, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the statutory basis financial statements of Unified School District No. 484, Fredonia, Kansas, (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated April 20, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 20, 2022

Rodney M. Burns
CPA

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

Board of Education
Unified School District No. 484
Fredonia, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Unified School District No. 484, Fredonia, Kansas, (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 20, 2022

Unified School District No. 484
Fredonia, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2021

I. Summary of Audit Results

Financial Statement:
The auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 484 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

The auditors' report on compliance for the major federal award programs for Unified School District No. 484 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	____	Yes	X	No

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559

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

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 484
Fredonia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster:				
National School Lunch Program	D0484	10.555 $	120,612	120,612 (1)
Summer Food Service Program for Children	D0484	10.559	294,042	294,042 (1)
	Total Child Nutrition Cluster		414,654	414,654
Fresh Fruits and Vegetables Grant	D0484	10.582	16,484	16,484
Total U.S. Department of Agriculture			431,138	431,138
U.S. Department of the Treasury				
Passed through Wilson County, Kansas				
Coronavirus Relief Fund		21.019	245,614	182,502
U.S. Department of Education				
Passed through Kansas Department of Education				
Title I Grant to Local Educational Agencies	D0484	84.010	200,355	165,504
Career and Technical Education - Basic Grants to States	D0484	84.048	1,885	1,885
Rural Education	D0484	84.358	21,973	22,450
Improving Teacher Quality State Grants	D0484	84.367	35,927	35,927
Student Support and Academic Enrichment Program	D0484	84.424	16,899	17,166
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - Special Ed	D0484	84.425D	9,065	9,065
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	D0484	84.425D	89,377	54,965
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	6,660	6,660
Total U.S. Department of Education			382,141	313,622
U.S. Department of Health and Human Services				
Passed through Kansas Department of Education				
Temporary Assistance for Needy Families	D0484	93.558	15,000	15,000
Total U.S. Department of Education			15,000	15,000
Total Federal Awards			1,073,893	942,262

(1) These programs were considered to be major programs

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Unified School District No. 484, Fredonia, Kansas (the District). All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

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