UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2021

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2021

ADMINISTRATION

Lisa Gehring - Superintendent

DawnThyfault - Clerk

Vickie Dinkel - Treasurer

BOARD MEMBERS

Nathan Grebowiec - President

Chris Hansen - Vice President

Donna Brown

Marlene Whitney

Scott Staab

Lenee Horting

Harrison Gilliland

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2021

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MAPES & MILLER LLP

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 270
Plainville, KS 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 270, Plainville, 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 270, Plainville, Kansas as of June 30, 2021, or changes in financial position and cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 270, Plainville, 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 *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters
Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds and schedule of regulatory basis receipts, expenditures and unencumbered cash – District Activity Funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement 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 taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

February 14, 2022
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2021

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 1,784	$ 253	$ 3,153,695	$ 3,155,479	$ 253	$ 233,955	$ 234,208
Supplemental General Fund	61,095	507	992,575	951,845	102,332	95,268	197,600
Special Purpose Funds:							
Capital Outlay Fund	452,090	-	301,783	310,070	443,803	162,602	606,405
Driver Training Fund	37,677	-	6,352	7,183	36,846	-	36,846
Food Service Fund	70,796	-	220,581	221,574	69,803	1,655	71,458
Professional Development Fund	19,950	-	137	-	20,087	558	20,645
Summer School Fund	3,000	-	-	3,000	-	-	-
Special Education Fund	206,782	4	751,762	736,671	221,877	-	221,877
Career and Postsecondary Education Funk	125,561	-	246,396	258,884	113,073	24,403	137,476
Gifts and Grants Fund	47,598	-	301,777	285,245	64,130	605	64,735
KPERS Special Retirement Contribution Fund	-	-	348,795	348,795	-	-	-
At Risk (K-12) Fund	74,196	-	315,000	318,587	70,609	23,817	94,426
Textbook and Student Material Revolving Fund	102,550	97	17,704	69,162	51,189	-	51,189
Contingency Reserve Fund	320,672	-	20,831	20,831	320,672	20,832	341,504
Student Incentive Fund	12,133	-	7,342	-	19,475	-	19,475
Hrabe Memorial Scholarship Fund	9,274	-	39	-	9,313	-	9,313
Memorial Fund	1,237	-	-	-	1,237	-	1,237
Federal Funds	(11,515) #	-	143,091	225,115	(93,539) #	26,298	(67,241)
District Activity Funds	95,208	-	45,084	63,521	76,771	607	77,378
Bond and Interest Funds:							
Bond and Interest Fund	467,377	-	259,754	256,550	470,581	-	470,581
Total Reporting Entity (Excluding Agency Funds)	$ 2,097,465	$ 861	$ 7,132,698	$ 7,232,512	$ 1,998,512	$ 590,600	$ 2,589,112

 # See Note 5(a)

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

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2021

COMPOSITION OF CASH		
First State Bank:		
Checking Account	$	1,874,835
Activity Funds Checking Account		126,956
Savings Account		446,499
Astra Bank:		
Checking Account		2,418
Hrabe Savings Account		2,463
Certificates of Deposit		207,600
Total Cash		2,660,771
Agency Funds per Statement 4		(71,659)
Total Reporting Entity (Excluding Agency Funds)	$	2,589,112

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

1. Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 270, Plainville, Kansas is a municipal corporation governed by an elected seven-member board of education. The regulatory financial statement presents Unified School District No. 270 (the District) but does not include its related municipal entity. The related municipal entity is as follows:

Community Recreation Commission --The Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body appointed by the district, but U.S.D. No. 270 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

Regulatory Basis Fund Types

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

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

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

Capital Project Funds—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

1. Summary of Significant Accounting Policies (Cont.)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulator receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

Gifts and Grants Fund
Textbook and Student Material Revolving Fund
Contingency Reserve Fund
Student Incentive Fund
Hrabe Memorial Scholarship Fund
Memorial Fund
Federal Funds
District Activity Funds

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

2. In-Substance Receipt in Transit

The district received $152,836 in the General Fund and $17,236 in the Supplemental General Fund subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d) the receipts were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

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

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

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

At June 30, 2021 the district's carrying amount of the deposits, including certificates of deposit, was $2,660,771. The bank balance was $2,643,817. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $462,482 was covered by FDIC insurance and $2,181,335 was collateralized with securities held by the pledging financial institution’s agents in the district’s name.

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

4. Claims and Judgments

The district 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 district may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the district believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall position of the district.

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

5. Compliance with Kansas Statutes

The district had negative unencumbered cash in the Title I, Title IIA and ESSER II Funds. K.S.A. 12-1664 provides an exception from the cash basis law for federal funds spent with the expectation of monies to be reimbursed to the district under condition for the grant.

The district was not aware of any noncompliance with Kansas statutes.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 572,423
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	105,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	60,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	20,831
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	15,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	159,749
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	175,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	210,000
Title IVA Fund	Title I Fund	At Risk Transfer	12,225
Total			$ 1,330,228

7. *Property Taxes*

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. 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. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the district and therefore are not susceptible to accrual.

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 to the financial statements taken as a whole.

8. Defined Benefit Pension Plan

General Information about the 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 issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

8. Defined Benefit Pension Plan (Cont.)

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2052 authorized the delay of $194 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 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 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 to the statutory contribution rate, which totaled $348,795 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the district's proportionate share of the collective net pension liability reported by KPERS was $3,562,094. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The district's proportion of the net pension liability was based on the ratio of the district's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in this financial statement.

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

9. Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

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

9. Other Long-Term Obligations from Operations (Cont.)

Death and Disability Other Post-Employment Benefits

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

Early Retirement Incentive

The district provides an early retirement program for certain eligible employees who have been with the district for ten years or more. A single payment in the amount of $3,000 will be made if the employee had met retirement requirements as outlined by KPERS and given written notice by February 1st. During the year ended June 30, 2021 no benefits were paid out.

Another part of the early retirement program allows for payment of unused sick leave days base on the following schedule:

10-15 Years	25% of a substitutes' pay
16-20 Years	50% of a substitutes' pay
21 Years and over	75% of a substitutes' pay

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the district until the retiree reaches Medicare eligibility age. During the year ended June 30, 2021 no benefits were paid out.

Other Employee Benefits

Vacation Pay

A maximum of 12 vacation days are granted during each year during the first 15 years of employment for all 12 month employees. Those employees will earn one vacation day per month up to a maximum of 12 at any one time. New employees will accrue vacation days beginning with the first completed month of employment but cannot use any during the first six months of employment. After 15 consecutive years of consecutive service, non-certified 12 month personnel can earn up to 15 days of vacation per year. Vacation day cannot be accrued beyond the allotted days per year.

Sick Leave

Each staff member shall receive one day per month of sick leave benefits according to their work schedule at a maximum of 8 hours per day. An employee who works from August 1 through June 15 will receive 10½ days. Sick leave days may accumulate to 60 days.

10. Advance Refunding

On July 15, 2014, the district issued $2,265,000 of General Obligation Refunding Bonds, Series 2014. The bonds consist of serial bonds bearing various fixed rates ranging from 2.0% to 3.25% with annual maturities from September 1, 2015 to September 1, 2026.

The net proceeds of $2,335,535 (after issuance costs of $21,650, plus premium of $92,185) were used to advance refund General Obligation Bonds, Series 2006-A with a total principal amount of $2,145,000 with interest rates ranging from 4.05% to 4.5%.

10. Advance Refunding (Cont.)

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the bonds has been removed from the districts debt schedule.

The advance refunding was done to take advantage of lower interest rates with an approximate savings to the district of $77,169.

11. 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 spreads 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 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 ending June 30, 2021.

12. 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 Strengthening People and Revitalizing Kansas (SPARK). SPARKS's first round distribution was to local governments in the amount of $400 million. The district received CRF in the amount of $170,289. 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/.

13. Subsequent Events

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

14. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2014	2.00-3.25%	07/15/14	2,265,000	09/01/26	$ 1,625,000	$ -	$ 210,000	$ 1,415,000	$ 46,550
Lease Purchase Agreements									
2017 School Bus	3.93%	11/01/16	53,397	04/15/20	11,214	-	11,214	-	508
Tractor & Loader	5.99%	11/30/16	18,273	12/01/20	4,972	-	4,972	-	300
Total Lease Purchase Agreements					16,186	-	16,186	-	808
Total Contractual Indebtedness					$ 1,641,186	$ -	$ 226,186	$ 1,415,000	$ 47,358

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

	2022	2023	2024	2025	2026	2027	Total
PRINCIPAL							
General Obligation Bonds	$ 220,000	$ 220,000	$ 230,000	$ 240,000	$ 250,000	$ 255,000	$ 1,415,000
INTEREST							
General Obligation Bonds	40,100	33,500	26,750	19,700	12,194	4,144	136,388
Total Principal & Interest	$ 260,100	$ 253,500	$ 256,750	$ 259,700	$ 262,194	$ 259,144	$ 1,551,388

UNIFIED SCHOOL DISTRICT NO. 270

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	$ 3,329,887	$ (180,018)	$ 5,610	$ 3,155,479	$ 3,155,479	$ -
Supplemental General Fund	1,006,229	(54,434)	50	951,845	951,845	-
Special Purpose Funds:						
Capital Outlay Fund	664,090	-	-	664,090	310,070	(354,020)
Driver Training Fund	12,500	-	-	12,500	7,183	(5,317)
Food Service Fund	288,700	-	-	288,700	221,574	(67,126)
Professional Development Fund	22,000	-	-	22,000	-	(22,000)
Summer School Fund	5,700	-	-	5,700	3,000	(2,700)
Special Education Fund	805,452	-	-	805,452	736,671	(68,781)
Career and Postsecondary Education Fund	316,000	-	-	316,000	258,884	(57,116)
KPERS Special Retirement Contribution Fund	396,263	-	-	396,263	348,795	(47,468)
At Risk (K-12) Fund	324,196	-	-	324,196	318,587	(5,609)
Bond and Interest Funds:						
Bond and Interest Fund	256,550	-	-	256,550	256,550	-

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Mineral Production Tax	$ 13,001	$ -	$ 13,001
Reimbursements	5,610	-	5,610
General State Aid	2,674,703	2,842,887	(168,184)
Special Education Aid	460,381	487,000	(26,619)
		-	
Total Receipts	3,153,695	$ 3,329,887	$ (176,192)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	$ 1,029,071	$ 1,197,297	$ (168,226)
Noncertified	58,414	49,090	9,324
Employee Benefits			
Insurance	113,584	135,000	(21,416)
Social Security & Medicare	88,674	90,000	(1,326)
Other	4,920	6,000	(1,080)
Purchased Professional & Technical Services	4,138	4,000	138
Supplies			
General	12,982	16,000	(3,018)
Textbooks	-	7,000	(7,000)
Technology Supplies	2,580	2,500	80
Equipment & Furnishings	6,480	15,000	(8,520)
Other	6,366	25,000	(18,634)
Total Instruction	1,327,209	1,546,887	(219,678)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	48,405	50,000	(1,595)
Noncertified	25,207	19,000	6,207
Employee Benefits			
Social Security & Medicare	5,474	6,000	(526)
Other	66	100	(34)
Purchased Professional & Technical Services	7,401	-	7,401
Other Purchased Services	136	200	(64)
Supplies	123	5,000	(4,877)
Total Student Support Services	86,812	80,300	6,512
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	39,004	40,000	(996)
Noncertified	5,940	6,000	(60)
Employee Benefits			
Social Security & Medicare	3,381	5,000	(1,619)
Other	42	200	(158)
Purchased Property Services	2,571	2,600	(29)
Supplies			
Books & Periodicals	379	1,000	(621)
Technology Supplies	-	500	(500)
Miscellaneous Supplies	175	300	(125)
Total Instructional Support Staff	51,492	55,600	(4,108)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
GENERAL ADMINISTRATION			
Salaries			
Certified	$ 127,282	$ 82,000	$ 45,282
Noncertified	55,564	59,000	(3,436)
Employee Benefits			
Insurance	8,484	9,000	(516)
Social Security & Medicare	16,647	10,000	6,647
Other	609	1,500	(891)
Purchased Professional & Technical Services	10,000	10,000	-
Other Purchased Services			
Communications	4,415	6,000	(1,585)
Other	19,938	20,000	(62)
Supplies	5,187	8,000	(2,813)
Other	1,600	2,500	(900)
Total General Administration	249,726	208,000	41,726
SCHOOL ADMINISTRATION			
Salaries			
Certified	149,425	188,000	(38,575)
Noncertified	73,351	78,000	(4,649)
Employee Benefits			
Insurance	48,865	36,000	12,865
Social Security & Medicare	15,969	16,000	(31)
Other	274	1,000	(726)
Other Purchased Services			
Communications	10,111	11,000	(889)
Other	3,670	3,000	670
Supplies	5,798	7,500	(1,702)
Total School Administration	307,463	340,500	(33,037)
CENTRAL SERVICES			
Salaries			
Noncertified	23,688	25,000	(1,312)
Employee Benefits			
Social Security & Medicare	1,720	1,800	(80)
Other	21	100	(79)
Purchased Professional & Technical Services	12,384	15,000	(2,616)
Purchased Property Services	6,000	6,000	-
Total Central Services	43,813	47,900	(4,087)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 65,000	$ 65,000	$ -
Employee Benefits			
Insurance	23,223	28,500	(5,277)
Social Security & Medicare	13,443	14,000	(557)
Other	1,545	2,000	(455)
Purchased Professional & Technical Services	18,090	18,000	90
Purchased Property Services			
Water & Sewer	9,380	11,000	(1,620)
Cleaning	3,926	4,000	(74)
Repairs & Maintenance	24,981	25,000	(19)
Supplies			
General	13,000	13,000	-
Energy			
Heating	11,000	11,000	-
Electricity	59,251	62,000	(2,749)
Motor Fuel	-	1,000	(1,000)
Total Operations & Maintenance	242,839	254,500	(11,661)
STUDENT TRANSPORTATION SERVICES			
Vehicle Operating Services			
Salaries			
Noncertified	27,563	32,000	(4,437)
Employee Benefits			
Insurance		3,500	(3,500)
Social Security & Medicare	3,199	1,000	2,199
Other	125	-	125
Other Purchased Services			
Insurance	11,280	10,000	1,280
Motor Fuel	1,213	3,000	(1,787)
Vehicle Services & Maintenance Services			
Salaries			
Noncertified	23,722	23,700	22
Employee Benefits			
Insurance	8,784	9,000	(216)
Purchased Professional & Tech Services	5,909	4,500	1,409
Other Purchased Services	1,126	1,000	126
Supplies	2,950	8,500	(5,550)
Motor Fuel	2,000	-	2,000
Total Student Transportation Services	87,871	96,200	(8,329)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	$ 572,423	$ 510,000	$ 62,423
Career and Postsecondary Education Fund	60,000	50,000	10,000
Contingency Reserve Fund	20,831	-	20,831
Preschool-Aged At-Risk Fund	-	15,000	(15,000)
At Risk (K-12) Fund	105,000	125,000	(20,000)
Total Outgoing Transfers	758,254	700,000	58,254
Adjustment to Comply With Legal Max	-	(180,018)	180,018
Legal General Fund Budget	3,155,479	3,149,869	5,610
Adjustment for Qualifying Budget Credits			
Reimbursements	-	5,610	(5,610)
Total Expenditures	3,155,479	$ 3,155,479	$ -
Receipts Over (Under) Expenditures	(1,784)		
UNENCUMBERED CASH, BEGINNING	1,784		
Prior Year Cancelled Encumbrances	253		
UNENCUMBERED CASH, ENDING	$ 253		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 687,097	$ 685,499	$ 1,598
Delinquent Tax	15,686	13,542	2,144
Motor Vehicle Tax	46,242	47,298	(1,056)
Recreational Vehicle Tax	1,169	899	270
16/20M Vehicle Tax	4,218	-	4,218
Escape Tax	156	-	156
Watercraft Tax	720	-	720
Commercial Vehicle Tax	3,952	4,333	(381)
Supplemental State Aid	233,285	246,627	(13,342)
Reimbursements	50	-	50
Total Receipts	992,575	$ 998,198	$ (5,623)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	28,190	$ 29,029	$ (839)
Noncertified	28,072	35,000	(6,928)
Employee Benefits			
Insurance	4,432	5,000	(568)
Social Security & Medicare	1,658	1,500	158
Other	44	100	(56)
Purchased Professional & Technical Services	20,407	20,000	407
Supplies			
General	10,425	12,500	(2,075)
Technology Supplies	8,201	9,000	(799)
Equipment & Furnishings	-	2,000	(2,000)
Other	26,142	15,000	11,142
Total Instruction	127,571	129,129	(1,558)
SCHOOL ADMINISTRATION			
Equipment & Furnishings	-	1,000	(1,000)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	121,690	129,000	(7,310)
Employee Benefits			
Other	81	100	(19)
Purchased Property Services			
Repairs & Maintenance	16,946	28,000	(11,054)
Other Purchased Services			
Insurance	61,982	59,000	2,982
Supplies			
General	7,082	25,000	(17,918)
Energy			
Heating	19,706	35,000	(15,294)
Electricity	25,592	25,000	592
Motor Fuel	1,667	2,000	(333)
Total Operations & Maintenance	254,746	303,100	(48,354)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
STUDENT TRANSPORTATION SERVICES			
Vehicle Operating Services			
Motor Fuel	$ -	$ 15,000	$ (15,000)
Vehicle Sevices & Maintenance Services			
Supplies	9,779	-	9,779
Total Student Transportation Services	9,779	15,000	(5,221)
OUTGOING TRANSFERS			
Food Service Fund	15,000	50,000	(35,000)
Summer School Fund	-	3,000	(3,000)
Special Education Fund	159,749	175,000	(15,251)
Career and Postsecondary Education Fund	175,000	190,000	(15,000)
Preschool-Aged At-Risk Fund	-	15,000	(15,000)
At Risk (K-12) Fund	210,000	125,000	85,000
Total Outgoing Transfers	559,749	558,000	1,749
Adjustment to Comply With Legal Max	-	(54,434)	54,434
Legal Supplemental Genera Fund Budget	951,845	951,795	50
Adjustment for Qualifying Budget Credits			
Reimbursements	-	50	(50)
Total Expenditures	951,845	$ 951,845	$ -
Receipts Over (Under) Expenditures	40,730		
UNENCUMBERED CASH, BEGINNING	61,095		
Prior Year Cancelled Encumbrances	507		
UNENCUMBERED CASH, ENDING	$ 102,332		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-3**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 229,641	$ 218,960	$ 10,681
Delinquent Tax	6,657	5,934	723
Motor Vehicle Tax	18,502	18,909	(407)
Recreational Vehicle Tax	470	359	111
16/20M Vehicle Tax	1,631	-	1,631
Escape Tax	68	-	68
Watercraft Tax	317	-	317
Commercial Vehicle Tax	1,729	1,732	(3)
Capital Outlay State Aid	11,763	12,071	(308)
Interest on Idle Funds	6,629	-	6,629
Miscellaneous	24,376	-	24,376
Total Receipts	301,783	$ 257,965	$ 43,818
EXPENDITURES			
INSTRUCTION			
Supplies-Performance Uniforms	26,906	$ 30,000	$ (3,094)
Supplies-Technology Software	1,920	25,000	(23,080)
Equipment & Furnishings	32,964	75,000	(42,036)
STUDENT SUPPORT SERVICES			
Supplies-Technology Software	4,891	15,000	(10,109)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	-	90,000	(90,000)
Employee Benefits			
Insurance	-	15,000	(15,000)
Social Security & Medicare	-	2,000	(2,000)
Other	-	100	(100)
Purchased Professional & Technical Services	9,445	15,000	(5,555)
Purchased Property Services			
Repairs & Maintenance	12,197	20,000	(7,803)
Equipment & Furnishings	67,852	75,000	(7,148)
TRANSPORTATION			
Equipment & Buses	103,175	85,000	18,175
FACILITY ACQUISITION & CONSTRUCTION SERVICES			
Building Improvements			
Outside Contractors	1,500	80,000	(78,500)
Other	49,220	-	49,220
DEBT SERVICE			
Principal	-	136,990	(136,990)
Total Expenditures	310,070	$ 664,090	$ (354,020)
Receipts Over (Under) Expenditures	(8,287)		
UNENCUMBERED CASH, BEGINNING	452,090		
UNENCUMBERED CASH, ENDING	$ 443,803		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-4**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Source	$ 3,802	$ 5,200	$ (1,398)
State Safety Aid	2,550	2,550	-
Total Receipts	6,352	$ 7,750	$ (1,398)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	6,435	$ 7,500	$ (1,065)
Employee Benefits			
Insurance	-	700	(700)
Social Security & Medicare	492	-	492
Other	6	100	(94)
Purchased Professional & Technical Services	-	200	(200)
Supplies			
General	36	1,000	(964)
Total Instruction	6,969	9,500	(2,531)
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Insurance	-	1,000	(1,000)
Motor Fuel	214	2,000	(1,786)
Total Vehicle Operations, Maintenance Services	214	3,000	(2,786)
Total Expenditures	7,183	$ 12,500	$ (5,317)
Receipts Over (Under) Expenditures	(831)		
UNENCUMBERED CASH, BEGINNING	37,677		
UNENCUMBERED CASH, ENDING	$ 36,846		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-5**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Student Receipts Lunch	$ 5,821	$ 54,266	$ (48,445)
Student Receipts Breakfast	-	1,347	(1,347)
Adult Receipts	2,902	5,235	(2,333)
State Aid	2,434	1,609	825
Federal Aid	193,338	121,549	71,789
Reimbursements	1,086	-	1,086
Incoming Transfers			
Supplemental General Fund	15,000	50,000	(35,000)
Total Receipts	220,581	$ 234,006	$ (13,425)
EXPENDITURES			
FOOD SERVICE OPERATION			
Salaries			
Noncertified	78,835	$ 114,000	$ (35,165)
Employee Benefits			
Insurance	7,000	10,000	(3,000)
Social Security & Medicare	7,609	8,000	(391)
Other	3,732	5,000	(1,268)
Other Purchased Services			
Insurance	-	1,500	(1,500)
Food Service Management	1,685	3,200	(1,515)
Supplies			
Food & Milk	94,192	120,000	(25,808)
Miscellaneous	9,011	9,000	11
Equipment & Furnishings	19,510	18,000	1,510
Total Expenditures	221,574	$ 288,700	$ (67,126)
Receipts Over (Under) Expenditures	(993)		
UNENCUMBERED CASH, BEGINNING	70,796		
UNENCUMBERED CASH, ENDING	$ 69,803		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-6**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Professional Development State Aid	$ 137	$ 2,250	$ (2,113)
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional & Technical Services	-	$ 8,000	$ (8,000)
Purchased Property Services	-	5,000	(5,000)
Other Purchases Services	-	6,000	(6,000)
Supplies			
Books & Periodicals	-	1,000	(1,000)
Miscellaneous Supplies	-	2,000	(2,000)
Total Expenditures	-	$ 22,000	$ (22,000)
Receipts Over (Under) Expenditures	137		
UNENCUMBERED CASH, BEGINNING	19,950		
UNENCUMBERED CASH, ENDING	$ 20,087		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-7**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
Supplemental General Fund	$ -	$ 3,000	$ (3,000)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	2,683	$ 4,000	$ (1,317)
Employee Benefits			
Social Security & Medicare	313	500	(187)
Other	4	100	(96)
Purchased Professional & Technical Services	-	600	(600)
Supplies			
General	-	500	(500)
Total Expenditures	3,000	$ 5,700	$ (2,700)
Receipts Over (Under) Expenditures	(3,000)		
UNENCUMBERED CASH, BEGINNING	3,000		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-8**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
CARES Act	$ -	$ 7,352	$ (7,352)
Other Revenue From Local Source	19,590	-	19,590
Incoming Transfers			
General Fund	572,423	510,000	62,423
Supplemental General Fund	159,749	175,000	(15,251)
Total Receipts	751,762	$ 692,352	$ 59,410
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	1,520	$ 12,000	$ (10,480)
Noncertified	4,930	10,000	(5,070)
Employee Benefits			
Insurance	-	1,000	(1,000)
Social Security & Medicare	589	100	489
Other	8	3,000	(2,992)
Other Purchased Services			
Payments to Interlocal/Coop (Assessments)	269,243	280,000	(10,757)
Payments to Interlocal/Coop (Flowthrough)	460,381	490,000	(29,619)
Other	-	7,352	(7,352)
Supplies			
General	-	1,000	(1,000)
Equipment & Furnishings	-	1,000	(1,000)
Total Expenditures	736,671	$ 805,452	$ (68,781)
Receipts Over (Under) Expenditures	15,091		
UNENCUMBERED CASH, BEGINNING	206,782		
Prior Year Cancelled Encumbrances	4		
UNENCUMBERED CASH, ENDING	$ 221,877		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-9**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 6,903	$ 7,000	$ (97)
Other Federal Aid	4,493	7,000	(2,507)
Incoming Transfers			
General Fund	60,000	50,000	10,000
Supplemental General Fund	175,000	190,000	(15,000)
Total Receipts	246,396	$ 254,000	$ (7,604)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	201,952	$ 215,000	$ (13,048)
Employee Benefits			
Insurance	26,268	19,000	7,268
Social Security & Medicare	13,892	16,000	(2,108)
Other	809	2,000	(1,191)
Purchased Professional & Technical Services	-	3,000	(3,000)
Other Purchased Services			
Tuition	-	3,000	(3,000)
Other	47	5,000	(4,953)
Supplies			
General	13,458	25,000	(11,542)
Technology Supplies	-	5,000	(5,000)
Miscellaneous Supplies	-	5,000	(5,000)
Equipment & Furnishings	2,353	18,000	(15,647)
STUDENT SUPPORT SERVICES			
Supplies	105	-	105
Total Expenditures	258,884	$ 316,000	$ (57,116)
Receipts Over (Under) Expenditures	(12,488)		
UNENCUMBERED CASH, BEGINNING	125,561		
UNENCUMBERED CASH, ENDING	$ 113,073		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-10**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
Andreson Trust Grant	$ 3,400	$ -	$ 3,400
Mental Health Grant	-	6,741	(6,741)
School Liason Grant	26,963	26,961	2
Pre-K Pilot Grant (CIF)	24,750	24,750	-
Pre-K Pilot Grant (TANF)	-	24,750	(24,750)
Carmicheal Scholarship	1,000	-	1,000
SPARK Revenue	170,289	-	170,289
Cardinal Creations	15,329	-	15,329
Gifts & Grants	59,976	-	59,976
Interest Income	70	-	70
Total Receipts	301,777	$ 83,202	$ 218,575
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	$ 20,222	$ 40,000	$ (19,778)
Noncertified	-	10,500	(10,500)
Employee Benefits			
Insurance	-	6,000	(6,000)
Social Security	-	1,000	(1,000)
Supplies			
General	10,170	7,000	3,170
Miscellaneous Supplies	10,828	25,000	(14,172)
Equipment & Furnishings	32,325	5,000	27,325
Other	33,599	1,000	32,599
Community Mental Health Expense	6,741	-	6,741
Scholarships	1,000	-	1,000
STUDENT SUPPORT SERVICES			
Salaries			
Certified	-	25,000	(25,000)
Purchased Professional & Technical Services	-	6,741	(6,741)
INSTRUCTIONAL SUPPORT STAFF			
Employee Benefits			
Social Security	-	1,500	(1,500)
Supplies			
Books & Periodicals	-	1,000	(1,000)
SPARK Expenditures	170,360	-	170,360
Total Expenditures	285,245	$ 129,741	$ 155,504
Receipts Over (Under) Expenditures	16,532		
UNENCUMBERED CASH, BEGINNING	47,598		
UNENCUMBERED CASH, ENDING	$ 64,130		

*** Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.**

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-11**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Contribution	$ 348,795	$ 396,263	$ (47,468)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	218,922	$ 260,720	$ (41,798)
STUDENT SUPPORT SERVICES			
Employee Benefits	9,465	12,422	(2,957)
INSTRUCTIONAL SUPPORT STAFF			
Employee Benefits	5,170	5,980	(810)
GENERAL ADMINISTRATION			
Employee Benefits	28,077	18,330	9,747
SCHOOL ADMINISTRATION			
Employee Benefits	33,187	35,580	(2,393)
CENTRAL SERVICES			
Employee Benefits	3,882	3,250	632
OPERATIONS & MAINTENANCE			
Employee Benefits	29,876	37,920	(8,044)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	6,014	7,241	(1,227)
FOOD SERVICES			
Employee Benefits	14,202	14,820	(618)
Total Expenditures	348,795	$ 396,263	$ (47,468)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-12**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 105,000	$ 125,000	$ (20,000)
Supplemental General Fund	210,000	125,000	85,000
Total Receipts	315,000	$ 250,000	$ 65,000
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	302,989	$ 276,696	$ 26,293
Noncertified	-	22,500	(22,500)
Employee Benefits			
Insurance	-	17,000	(17,000)
Social Security & Medicare	14,520	-	14,520
Other	175	1,000	(825)
Supplies			
General	903	7,000	(6,097)
Total Expenditures	318,587	$ 324,196	$ (5,609)
Receipts Over (Under) Expenditures	(3,587)		
UNENCUMBERED CASH, BEGINNING	74,196		
UNENCUMBERED CASH, ENDING	$ 70,609		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	Actual
RECEIPTS	
Rental Fees & Books	$ 16,853
Reimbursements	788
Miscellaneous	63
Total Receipts	17,704
EXPENDITURES	
Instruction	
Textbooks	69,127
Other Materials & Supplies	35
Total Expenditures	69,162
Receipts Over (Under) Expenditures	(51,458)
UNENCUMBERED CASH, BEGINNING	102,550
Prior Year Cancelled Encumbrances	97
UNENCUMBERED CASH, ENDING	$ 51,189

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	
Incoming Transfers	
General Fund	$ 20,831
EXPENDITURES	
INSTRUCTION	
General Supplies	20,831
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	320,672
UNENCUMBERED CASH, ENDING	$ 320,672

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

STUDENT INCENTIVE FUND

	Actual
RECEIPTS	
Donations	$ 7,342
EXPENDITURES	-
Receipts Over (Under) Expenditures	7,342
UNENCUMBERED CASH, BEGINNING	12,133
UNENCUMBERED CASH, ENDING	$ 19,475

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-15**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

HRABE MEMORIAL SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest	$ 39
EXPENDITURES	-
Receipts Over (Under) Expenditures	39
UNENCUMBERED CASH, BEGINNING	9,274
UNENCUMBERED CASH, ENDING	$ 9,313

MEMORIAL FUND

	Actual
RECEIPTS	$ -
EXPENDITURES	-
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	1,237
UNENCUMBERED CASH, ENDING	$ 1,237

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-16

FEDERAL FUNDS

	Title I FY 19-20	Title I FY 20-21	Title IIA FY 19-20	Title IIA FY 20-21	REAP FY 19-20	REAP FY 20-21	ESSER EMERGENCY RELIEF	ESSER SPECIAL EDUCATION	ESSER II	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS												
Federal Aid	$ 7,831	$ 35,557	$ -	$ 4,204	$ 34,204	$ 13,608	$ 40,335	$ 7,352	$ -	$ 143,091	$ 153,742	$ (10,651)
EXPENDITURES												
INSTRUCTION												
Salaries												
Certified	7,323	66,822	-	-	-	-	25,195	-	39,746	139,086	55,750	83,336
Employee Benefits												
Insurance	-	-	-	-	-	-	-	-	-	-	4,200	(4,200)
Social Security	1,621	-	-	-	-	-	-	-	-	1,621	3,000	(1,379)
Other	19	-	-	-	-	-	-	-	-	19	100	(81)
Purchased Professional & Technical Services	-	-	961	8,243	-	-	10,250	-	-	19,454	13,000	6,454
Purchased Propety Services	-	-	-	-	-	-	-	-	-	-	2,000	(2,000)
Other Purchased Services									-			
Tuition	-	-	-	-	-	-	-	-	-	-	3,500	(3,500)
Other	-	-	-	650	-	-	-	7,352	-	8,002	-	8,002
Supplies												
General	-	-	-	430	-	-	2,546	-	475	3,451	3,000	451
Miscellaneous	-	-	-	-	-	-	-	-	-	-	200	(200)
Equipment & Furnishings	-	-	-	-	20,596	11,242	2,144	-	19,500	53,482	17,000	36,482
Other	-	-	-	-	-	-	-	-	-	-	40,335	(40,335)
Total Expenditures	8,963	66,822	961	9,323	20,596	11,242	40,135	7,352	59,721	225,115	$ 142,085	$ 83,030
Receipts Over (Under) Expenditures	(1,132)	(31,265)	(961)	(5,119)	13,608	2,366	200	-	(59,721)	(82,024)		
UNENCUMBERED CASH, BEGINNING	1,132	-	961	-	(13,608)	-	-	-	-	(11,515)		
UNENCUMBERED CASH, ENDING	$ -	$ (31,265) #	$ -	$ (5,119) #	$ -	$ 2,366	$ 200	$ -	$ (59,721) #	$ (93,539)		

***Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.**
 # See Note 5

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
BOND AND INTEREST FUND **Schedule 2-17**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

BOND AND INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 219,787	$ 209,764	$ 10,023
Delinquent Tax	6,142	5,528	614
Motor Vehicle Tax	17,093	17,502	(409)
Recreational Vehicle Tax	434	333	101
16/20M Vehicle Tax	1,511	-	1,511
Escape Tax	64	-	64
Watercraft Tax	292	-	292
Commercial Vehicle Tax	1,603	1,603	-
State Aid	12,828	12,828	-
Total Receipts	259,754	$ 247,558	$ 12,196
EXPENDITURES			
Debt Service			
Principal	210,000	$ 210,000	$ -
Interest	46,550	46,550	-
Total Expenditures	256,550	$ 256,550	$ -
Receipts Over (Under) Expenditures	3,204		
UNENCUMBERED CASH, BEGINNING	467,377		
UNENCUMBERED CASH, ENDING	$ 470,581		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
AGENCY FUNDS **Schedule 3**
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended June 30, 2021

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2018	$ 1,437	$ -	$ 1,437	$ -
Class of 2019	4,669	-	4,669	-
Class of 2020	1,610	-	1,610	-
Class of 2021	8,701	-	3,356	5,345
Class of 2022	3,227	7,113	6,038	4,302
Class of 2023	2,256	2,737	1,768	3,225
Class of 2024	-	6,517	3,437	3,080
Drama Club	275	2,054	544	1,785
FFA	11,674	25,301	19,898	17,077
FCCLA	16,231	3,250	2,062	17,419
Stuco	4,261	5,559	4,188	5,632
Drill Team	90	-	-	90
National Honor Society	1,453	-	-	1,453
Pep Club	824	340	52	1,112
Student Leaders	449	-	-	449
Forensics	1,705	293	-	1,998
Cheerleader	1,357	11,336	9,772	2,921
Total High School	60,219	64,500	58,831	65,888
Middle School				
Pep Club	1,563	5,612	3,350	3,825
Promotion	1,295	285	-	1,580
Stuco	409	-	43	366
Total Middle School	3,267	5,897	3,393	5,771
Total Agency Funds	$ 63,486	$ 70,397	$ 62,224	$ 71,659

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2021

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	$ 33,839	$ -	$ 17,610	$ 29,976	$ 21,473	$ 607	$ 22,080
Concessions	8,671	-	7,752	8,128	8,295	-	8,295
Total	42,510	-	25,362	38,104	29,768	607	30,375
School Projects							
High School							
Football Fundraisers	11,563	-	7,632	9,029	10,166	-	10,166
Boys Basketball	2,112	-	261	705	1,668	-	1,668
Girls Basketball	1,252	-	1,140	1,293	1,099	-	1,099
Cross Country	2,566	-	180	1,045	1,701	-	1,701
Track	1,812	-	325	761	1,376	-	1,376
Wrestling	2,567	-	-	-	2,567	-	2,567
Golf	2,663	-	297	1,456	1,504	-	1,504
Volleyball	4,058	-	807	1,377	3,488	-	3,488
Student Recognition	4,172	-	319	283	4,208	-	4,208
Cardinals Woods	2,759	-	100	-	2,859	-	2,859
Mascot	57	-	-	-	57	-	57
Library	292	-	25	-	317	-	317
Scholars Bowl	100	-	-	-	100	-	100
Power Lifting	100	-	-	100	-	-	-
Softball	292	-	-	-	292	-	292
Choir/Vocal	1,361	-	212	208	1,365	-	1,365
Year Book	7,705	-	7,241	7,378	7,568	-	7,568
Total High School	45,431	-	18,539	23,635	40,335	-	40,335
Middle School							
Track	200	-	-	-	200	-	200
Basketball	1	-	-	-	1	-	1
T-Shirts	483	-	-	-	483	-	483
Faculty	1,081	-	-	-	1,081	-	1,081
Library	160	-	26	-	186	-	186
Year Book	973	-	538	649	862	-	862
Box Tops	4,369	-	619	1,133	3,855	-	3,855
Total Middle School	7,267	-	1,183	1,782	6,668	-	6,668
Total School Projects	52,698	-	19,722	25,417	47,003	-	47,003
Total District Activity Funds	$ 95,208	$ -	$ 45,084	$ 63,521	$ 76,771	$ 607	$ 77,378