



UNIFIED SCHOOL DISTRICT NO. 397

FINANCIAL STATEMENT WITH REGULATORY-
REQUIRED SUPPLEMENTARY INFORMATION
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2021

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Independent Auditor's Report

To the Board of Education
Unified School District No. 397
Lost Springs, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 397, Lost Springs, Kansas, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; 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 that 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 the 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 2 of the financial statement, the financial statement is prepared by Unified School District No. 397 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 2 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. 397, 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 the Unified School District No. 397, 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 2.

Other Matters

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 receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional 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 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 2.

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. 397 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 6, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <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 related directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described In Note 2.

SSC CPAs, P.A.

SSC CPAs, P.A.

Salina, Kansas

November 30, 2021

UNIFIED SCHOOL DISTRICT NO. 397**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021****STATEMENT 1**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
General Funds:							
General	\$ 209	\$ 11	\$ 3,872,424	\$ 3,872,633	\$ 11	\$ 4,625	\$ 4,636
Supplemental General	38,710	150	697,148	711,757	24,251	450	24,701
Special Purpose Funds:							
At Risk (4 Year Old)	-	-	2,825	2,825	-	-	-
At Risk (K-12)	83,732	-	162,029	160,700	85,061	-	85,061
Capital Outlay	1,511,087	-	519,728	363,458	1,667,357	171,639	1,838,996
Driver Training	15,275	-	3,264	4,099	14,440	-	14,440
Food Service	41,897	-	96,390	90,237	48,050	-	48,050
Professional Development	109,545	-	457	2,050	107,952	-	107,952
Special Education	578,442	-	724,807	724,145	579,104	-	579,104
Career and Postsecondary Education	83,366	-	175,000	175,812	82,554	-	82,554
KPERS Special Retirement Contribution	-	-	268,766	268,766	-	-	-
Virtual Education	303,025	-	885,045	821,414	366,656	-	366,656
Student Material	91,750	-	7,925	54,513	45,162	-	45,162
Title I	-	-	38,257	38,257	-	-	-
Title II-A	-	-	2,599	2,599	-	-	-
Title IV	-	-	4,720	4,467	253	-	253
Federal Reap Grant	99	-	34,572	34,671	-	-	-
Kansas Preschool Program	-	-	-	-	-	-	-
Contingency Reserve	478,581	-	20,000	18,135	480,446	-	480,446

UNIFIED SCHOOL DISTRICT NO. 397**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021****STATEMENT 1**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Strengthening People and Revitalizing Kansas	\$ -	\$ -	\$ 85,063	\$ 85,063	\$ -	\$ -	\$ -
Elementary & Secondary School Emergency Relief	(2,706)	-	31,087	28,381	-	-	-
District Activity Funds	24,035	-	35,300	32,023	27,312	-	27,312
Bond and Interest Fund:							
Bond and Interest	259	-	127	386	-	-	-
Trust Funds:							
Mowrer Scholarship / Student Scholarships	303,994	-	10,542	7,985	306,551	-	306,551
Gifts and Grants	18,859	-	129,633	32,930	115,562	-	115,562
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	\$ 3,680,159	\$ 161	\$ 7,807,708	\$ 7,537,306	\$ 3,950,722	\$ 176,714	\$ 4,127,436
COMPOSITION OF CASH:							
Checking and Saving Accounts						\$	2,457,195
Money Market Account							1,141,186
Certificates of Deposit							587,307
Total Cash							4,185,688
Agency Funds per Schedule 3							(58,252)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)						\$	4,127,436

UNIFIED SCHOOL DISTRICT NO. 397
NOTES TO THE FINANCIAL STATEMENT

1. REPORTING ENTITY

Unified School District No. 397 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

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

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

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

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

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Projects 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.

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

3. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds.

UNIFIED SCHOOL DISTRICT NO. 397
NOTES TO THE FINANCIAL STATEMENT

Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a 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. The General fund budget and Virtual Education Fund budget were amended during the year ending June 30, 2021.

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

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

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

Student Material Fund	Title I Fund
Title II-A Fund	Title IV Fund
Federal Reap Grant Fund	Kansas Preschool Program Fund
Contingency Reserve Fund	District Activity Funds
Elementary & Secondary School Emergency Relief Fund	
Strengthening People and Revitalizing Kansas Fund	

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.

4. 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

UNIFIED SCHOOL DISTRICT NO. 397
NOTES TO THE FINANCIAL STATEMENT

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 deposits 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$4,185,688 and the bank balance was \$4,241,495. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$3,741,495 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 Year Old)	K.S.A. 72-5167	\$ 2,825
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	80,000
General Fund	Virtual Education Fund	K.S.A. 72-5167	500,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	211,907
General Fund	Food Service Fund	K.S.A. 72-5167	5,000
General Fund	Special Education Fund	K.S.A. 72-5167	634,927
General Fund	Career and Postsecondary Education	K.S.A. 72-5167	90,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	20,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	82,029
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5143	385,045
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	77,000
Supplemental General Fund	Career and Postsecondary Education	K.S.A. 72-5143	85,000
Bond and Interest Fund	Capital Outlay Fund	K.S.A. 72-5143	386

UNIFIED SCHOOL DISTRICT NO. 397
NOTES TO THE FINANCIAL STATEMENT

6. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$393,032 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.

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. 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 at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

UNIFIED SCHOOL DISTRICT NO. 397
NOTES TO THE FINANCIAL STATEMENT

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 \$268,766 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 \$2,672,262. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. 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 premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

Compensated Absences. The District provides compensation for absences. Classified employees that are under 12-month contracts are eligible for vacation leave as dictated on their individual contracts. Not more than one-half the annual vacation may be carried past the next contract year. Full-time classified employees earn sick leave at the rate of 10 days per year and part-time employees earn sick leave at 5 days per year. Full-time employees may accumulate 60 days and part-time employees may accumulate 45 days sick leave.

Certified employees earn personal leave at the rate of three days per contract year. They have the option to add any unused days to their accumulated sick leave, carry over 2 days into the following year for a

UNIFIED SCHOOL DISTRICT NO. 397
NOTES TO THE FINANCIAL STATEMENT

maximum of 4 days, or they may be reimbursed for unused personal days at the substitute teacher pay rate. Certified employees earn sick leave at the rate of 9 days per year up to a maximum accumulation of 60 days. Teachers who have 12 or more accumulated sick leave days and no remaining personal leave days at the time of the request, may exchange two sick leave days for one additional personal leave day per contract year.

Retirement Benefits. Upon retirement, KPERS-eligible certified employees with at least 10 years of service to the District may be compensated for all unused sick leave days. If the teacher has 20-39 days, the rate is \$30 per day, 40-59 earns \$40 per day, and 60-70 earns \$50 per day.

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

10. RELATED PARTIES

Three employees of the District are directly related to board members and another employee is directly related to the superintendent during the fiscal year ended June 30, 2021.

11. RISKS AND UNCERTAINTIES

As a result of significant disruption in the U.S. economy due to the outbreak of the COVID-19 Coronavirus in 2020, uncertainties have arisen which are likely to negatively impact future operating results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

12. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2021 through November 30, 2021. The aforementioned date represents the date the financial statement was available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 397SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 1

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	\$ 3,949,545	\$ (78,828)	\$ 1,916	\$ 3,872,633	\$ 3,872,633	\$ -
Supplemental General	729,678	(17,921)	-	711,757	711,757	-
Special Purpose Funds:						
At Risk (4 Year Old)	25,000	-	-	25,000	2,825	(22,175)
At Risk (K-12)	171,750	-	-	171,750	160,700	(11,050)
Capital Outlay	800,000	-	-	800,000	363,458	(436,542)
Driver Training	7,600	-	-	7,600	4,099	(3,501)
Food Service	160,725	-	-	160,725	90,237	(70,488)
Professional Development	36,225	-	-	36,225	2,050	(34,175)
Special Education	777,187	-	-	777,187	724,145	(53,042)
Career and Postsecondary Education	189,900	-	-	189,900	175,812	(14,088)
KPERS Retirement Contribution	279,252	-	-	279,252	268,766	(10,486)
Virtual Education	885,900	-	-	885,900	821,414	(64,486)
Bond and Interest Fund:						
Bond and Interest	259	-	127	386	386	-

UNIFIED SCHOOL DISTRICT NO. 397**GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior	Current Year		Variance
	Year	Actual	Budget	Over
	Actual			(Under)
Receipts				
State Aid:				
General State Aid	\$ 2,694,698	\$ 3,430,339	\$ 3,467,182	\$ (36,843)
Special Education Aid	446,044	439,927	482,154	(42,227)
Taxes and shared Revenue:				
Mineral Production Tax	413	242	-	242
Reimbursements	3,741	1,916	-	1,916
Total Receipts	3,144,896	3,872,424	\$ 3,949,336	\$ (76,912)
Expenditures				
Instruction	1,028,014	1,126,086	\$ 1,805,745	\$ (679,659)
Student Support Services	119,578	123,974	127,300	(3,326)
Instructional Support Staff	21,986	15,360	20,850	(5,490)
General Administration	226,664	271,078	243,950	27,128
School Administration	212,743	242,057	229,250	12,807
Central Services	55,964	63,644	58,350	5,294
Operations and Maintenance	240,299	306,215	291,650	14,565
Transportation Services	168,267	179,560	181,450	(1,890)
Operating Transfers	1,071,425	1,544,659	991,000	553,659
Adjustment to Comply with Legal Max	-	-	(78,828)	78,828
Legal General Fund Budget	3,144,940	3,872,633	3,870,717	1,916
Adjustment for Qualifying Budget Credits	-	-	1,916	(1,916)
Total Expenditures	3,144,940	3,872,633	\$ 3,872,633	\$ -
Receipts Over (Under) Expenditures	(44)	(209)		
Unencumbered Cash, Beginning	253	209		
Prior Year Cancelled Encumbrances	-	11		
Unencumbered Cash, Ending	\$ 209	\$ 11		

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

		Prior	Current Year		Variance			
		Year			Over			
		Actual	Actual	Budget	(Under)			
Receipts								
Taxes and shared Revenue:								
Ad Valorem	\$	353,736	\$	345,694	\$	336,560	\$	9,134
Delinquent		3,135		3,775		2,719		1,056
Motor Vehicle and 16/20M		27,597		29,629		26,179		3,450
Recreational Vehicle		408		360		362		(2)
Commercial Vehicle		1,500		1,599		1,248		351
State Aid		311,817		316,091		324,050		(7,959)
Total Receipts		698,193		697,148	\$	691,118	\$	6,030
Expenditures								
Instruction		40,692		31,544	\$	82,308	\$	(50,764)
Instructional Support Staff		14,235		33,178		14,870		18,308
General Administration		2,196		6,844		-		6,844
School Administration		2,596		2,100		2,500		(400)
Operations and Maintenance		33,275		9,017		25,000		(15,983)
Operating Transfers		623,332		629,074		605,000		24,074
Adjustment to Comply with Legal Max		-		-		(17,921)		17,921
Total Expenditures		716,326		711,757	\$	711,757	\$	-
Receipts Over (Under) Expenditures		(18,133)		(14,609)				
Unencumbered Cash, Beginning		56,843		38,710				
Prior Year Cancelled Encumbrances		-		150				
Unencumbered Cash, Ending	\$	38,710	\$	24,251				

UNIFIED SCHOOL DISTRICT NO. 397

AT RISK (4 YEAR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		Variance	
		Prior			Over
		Year			(Under)
		Actual	Actual	Budget	
Receipts					
Operating Transfers	\$	-	\$ 2,825	\$ 25,000	\$ (22,175)
Expenditures					
Instruction		-	2,825	\$ 25,000	\$ (22,175)
Receipts Over (Under) Expenditures		-	-		
Unencumbered Cash, Beginning		-	-		
Unencumbered Cash, Ending	\$	-	\$ -		

UNIFIED SCHOOL DISTRICT NO. 397

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Prior Year Actual	Current Year			Variance Over (Under)		
			Actual	Budget				
Receipts								
Operating Transfers	\$	161,028	\$	162,029	\$	161,000	\$	1,029
Expenditures								
Instruction		159,133		160,700	\$	171,750	\$	(11,050)
Receipts Over (Under) Expenditures		1,895		1,329				
Unencumbered Cash, Beginning		81,837		83,732				
Unencumbered Cash, Ending	\$	83,732	\$	85,061				

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

			Current Year			
		Prior Year Actual		Actual	Budget	Variance Over (Under)
Receipts						
Taxes and shared Revenue:						
Ad Valorem	\$	225,205	\$	221,681	\$ 222,500	\$ (819)
Delinquent		1,581		2,212	1,735	477
Motor Vehicle and 16/20M		15,494		17,284	15,957	1,327
Recreational Vehicle		230		219	221	(2)
Commercial Vehicle		889		1,010	760	250
Interest		8,591		4,258	1,000	3,258
State Aid		76,054		60,491	60,604	(113)
Operating Transfers		255,812		212,293	-	212,293
Other Sources		11,540		280	-	280
Total Receipts		595,396		519,728	\$ 302,777	\$ 216,951
Expenditures						
Instruction		9,451		125,284	\$ 75,000	\$ 50,284
Support Services		3,626		3,976	25,000	(21,024)
General Administration		3,626		3,975	20,000	(16,025)
School Administration		3,626		3,976	20,000	(16,024)
Operations and Maintenance		8,484		6,710	25,000	(18,290)
Transportation		-		192,891	130,000	62,891
Facility Acquisition and Construction		12,339		26,646	505,000	(478,354)
Total Expenditures		41,152		363,458	\$ 800,000	\$ (436,542)
Receipts Over (Under) Expenditures		554,244		156,270		
Unencumbered Cash, Beginning		956,843		1,511,087		
Unencumbered Cash, Ending		\$ 1,511,087	\$	1,667,357		

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

		Prior Year Actual	Current Year			Variance Over (Under)		
			Actual		Budget			
Receipts								
State Aid	\$	1,690	\$	2,040	\$	2,550	\$	(510)
Other		2,040		1,224		-		1,224
Total Receipts		3,730		3,264	\$	2,550	\$	714
Expenditures								
Instruction		3,875		2,705	\$	6,000	\$	(3,295)
Vehicle Operations and Maintenance		-		1,394		1,600		(206)
Total Expenditures		3,875		4,099	\$	7,600	\$	(3,501)
Receipts Over (Under) Expenditures		(145)		(835)				
Unencumbered Cash, Beginning		15,420		15,275				
Unencumbered Cash, Ending	\$	15,275	\$	14,440				

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Receipts					
Federal Aid	\$	67,100	\$ 81,466	\$ 48,444	\$ 33,022
State Aid		1,160	1,762	778	984
Food Service Receipts		35,457	8,162	36,510	(28,348)
Operating Transfers		38,000	5,000	35,000	(30,000)
Total Receipts		141,717	96,390	\$ 120,732	\$ (24,342)
Expenditures					
Operations and Maintenance		10,113	60	\$ 11,300	\$ (11,240)
Food Service Operation		132,093	90,177	149,425	(59,248)
Total Expenditures		142,206	90,237	\$ 160,725	\$ (70,488)
Receipts Over (Under) Expenditures		(489)	6,153		
Unencumbered Cash, Beginning		42,386	41,897		
Unencumbered Cash, Ending	\$	41,897	\$ 48,050		

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

		Prior Year Actual	Current Year			Variance Over (Under)		
			Actual	Budget				
Receipts								
State Aid	\$	2,468	\$	457	\$	2,925	\$	(2,468)
Operating Transfers		20,000		-		10,000		(10,000)
Total Receipts		22,468		457	\$	12,925	\$	(12,468)
Expenditures								
Instruction		6,633		-	\$	10,725	\$	(10,725)
Instructional Support Staff		15,725		2,050		25,500		(23,450)
Total Expenditures		22,358		2,050	\$	36,225	\$	(34,175)
Receipts Over (Under) Expenditures		110	(1,593)					
Unencumbered Cash, Beginning		109,435	109,545					
Unencumbered Cash, Ending		\$	109,545	\$	107,952			

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

		Prior Year Actual	Current Year			Variance Over (Under)		
			Actual	Budget				
Receipts								
Other Sources	\$	4,887	\$	12,880	\$	7,761	\$	5,119
Operating Transfers		787,260		711,927		705,000		6,927
Total Receipts		792,147		724,807	\$	712,761	\$	12,046
Expenditures								
Instruction		693,750		699,768	\$	752,187	\$	(52,419)
Vehicle Operating Service		18,869		24,377		25,000		(623)
Total Expenditures		712,619		724,145	\$	777,187	\$	(53,042)
Receipts Over (Under) Expenditures		79,528	662					
Unencumbered Cash, Beginning		498,914	578,442					
Unencumbered Cash, Ending	\$	578,442	\$	579,104				

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

		Prior Year Actual	Current Year			Variance Over (Under)
			Actual		Budget	
Receipts						
State Aid	\$	114	\$	-	\$	-
Operating Transfers		180,000		175,000		170,000
Total Receipts		180,114		175,000	\$	170,000
Expenditures						
Instruction		169,318		174,116	\$	186,800
Other		446		1,696		3,100
Total Expenditures		169,764		175,812	\$	189,900
Receipts Over (Under) Expenditures		10,350	(812)			
Unencumbered Cash, Beginning		73,016	83,366			
Unencumbered Cash, Ending	\$	83,366	\$	82,554		

UNIFIED SCHOOL DISTRICT NO. 397**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)****SCHEDULE 2**

		Prior Year Actual	Current Year			Variance Over (Under)		
			Actual		Budget			
Receipts								
State Aid	\$	252,203	\$	268,766	\$	279,252	\$	(10,486)
Expenditures								
Employee Benefits		252,203		268,766	\$	279,252	\$	(10,486)
Receipts Over (Under) Expenditures		-		-				
Unencumbered Cash, Beginning		-		-				
Unencumbered Cash, Ending		\$	-	\$	-			

UNIFIED SCHOOL DISTRICT NO. 397

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)

SCHEDULE 2

		Prior	Current Year		Variance
		Year			Over
		Actual	Actual	Budget	(Under)
Receipts					
Tuition	\$	350	\$ -	\$ 255,000	\$ (255,000)
Operating Transfers		508,470	885,045	490,000	395,045
Total Receipts		508,820	885,045	\$ 745,000	\$ 140,045
Expenditures					
Instruction		266,944	476,882	\$ 308,500	\$ 168,382
Student Support Services		43,444	66,330	307,300	(240,970)
School Administration		237,639	278,202	270,100	8,102
Total Expenditures		548,027	821,414	\$ 885,900	\$ (64,486)
Receipts Over (Under) Expenditures		(39,207)	63,631		
Unencumbered Cash, Beginning		342,232	303,025		
Unencumbered Cash, Ending	\$	303,025	\$ 366,656		

UNIFIED SCHOOL DISTRICT NO. 397**STUDENT MATERIAL FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Student Fees	\$ 9,822	\$ 7,925
Expenditures		
Materials and Supplies	4,164	54,513
Receipts Over (Under) Expenditures	5,658	(46,588)
Unencumbered Cash, Beginning	86,092	91,750
Unencumbered Cash, Ending	\$ 91,750	\$ 45,162

UNIFIED SCHOOL DISTRICT NO. 397

TITLE I FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 37,409	\$ 38,257
Expenditures		
Instruction	37,409	38,257
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 397

TITLE II-A FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 9,162	\$ 2,599
Expenditures		
Instruction	9,162	2,599
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 397

TITLE IV FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 11,339	\$ 4,720
Expenditures		
Instruction	6,552	1,398
Student Support Services	6,168	3,069
Total Expenditures	12,720	4,467
Receipts Over (Under) Expenditures	(1,381)	253
Unencumbered Cash, Beginning	1,381	-
Unencumbered Cash, Ending	\$ -	\$ 253

UNIFIED SCHOOL DISTRICT NO. 298

FEDERAL REAP GRANT FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 10,572	\$ 34,572
Expenditures		
Instruction	10,473	34,671
Receipts Over (Under) Expenditures	99	(99)
Unencumbered Cash, Beginning	-	99
Unencumbered Cash, Ending	\$ 99	\$ -

UNIFIED SCHOOL DISTRICT NO. 298**KANSAS PRESCHOOL PROGRAM FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Kansas Preschool Pilot Grant	\$ -	\$ -
Expenditures		
Instruction	436	-
Student Support Services	-	-
Instructional Support Staff	-	-
Total Expenditures	436	-
Receipts Over (Under) Expenditures	(436)	-
Unencumbered Cash, Beginning	436	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 397

CONTINGENCY RESERVE FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	\$ -	\$ 20,000
Expenditures		
Operations and Maintenance	-	18,135
Receipts Over (Under) Expenditures	-	1,865
Unencumbered Cash, Beginning	478,581	478,581
Unencumbered Cash, Ending	\$ 478,581	\$ 480,446

UNIFIED SCHOOL DISTRICT NO. 397

STRENGTHENING PEOPLE AND REVITALIZING KANSAS FUND

SCHEDULE 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)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ 85,063
Expenditures		
Instruction	-	9,103
School Administration	-	41,818
Operations and Maintenance	-	34,142
Total Expenditures	-	85,063
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 397**ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ 31,087
Expenditures		
Instruction	2,706	28,381
Receipts Over (Under) Expenditures	(2,706)	2,706
Unencumbered Cash, Beginning	-	(2,706)
Unencumbered Cash, Ending	\$ (2,706)	\$ -

UNIFIED SCHOOL DISTRICT NO. 397**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)

SCHEDULE 2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and shared Revenue:				
Delinquent	\$ 259	\$ 127	\$ -	\$ 127
Expenditures				
Operating Transfers	255,812	386	\$ 259	\$ 127
Adjustment for Qualifying Budget Credits	-	-	127	(127)
Total Expenditures	255,812	386	\$ 386	\$ -
Receipts Over (Under) Expenditures	(255,553)	(259)		
Unencumbered Cash, Beginning	255,812	259		
Unencumbered Cash, Ending	\$ 259	\$ -		

UNIFIED SCHOOL DISTRICT NO. 397**MOWRER SCHOLARSHIP/STUDENT SCHOLARSHIP FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 15,553	\$ 10,477
Interest	593	65
Total Receipts	16,146	10,542
Expenditures		
Scholarships	5,570	7,985
Receipts Over (Under) Expenditures	10,576	2,557
Unencumbered Cash, Beginning	293,418	303,994
Unencumbered Cash, Ending	\$ 303,994	\$ 306,551

UNIFIED SCHOOL DISTRICT NO. 397**GIFTS AND GRANTS FUND****SCHEDULE 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)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Grants and Donations	\$ 98,649	\$ 103,271
Kansas Preschool Program	61,298	26,362
Total Receipts	159,947	129,633
Expenditures		
Instruction	91,641	6,822
Kansas Preschool Program Instruction	46,485	18,128
Kansas Preschool Program Student Support Services	15,066	7,980
Total Expenditures	153,192	32,930
Receipts Over (Under) Expenditures	6,755	96,703
Unencumbered Cash, Beginning	12,104	18,859
Unencumbered Cash, Ending	\$ 18,859	\$ 115,562

UNIFIED SCHOOL DISTRICT NO. 397**AGENCY FUNDS****SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Centre Perk	\$ 12,838	\$ 6	\$ -	\$ 12,844
SADD	68	-	-	68
STUCO	3,692	672	843	3,521
FFA	22,325	20,396	18,893	23,828
FBLA	2,243	72	108	2,207
Forensics	1,035	-	20	1,015
Ecology	51	-	-	51
Class of 2020	588	-	588	-
Class of 2021	5,868	126	5,780	214
Class of 2022	3,158	1,130	2,764	1,524
Class of 2023	1,432	3,969	1,460	3,941
Class of 2024	342	3,452	2,605	1,189
Music	4,610	-	-	4,610
NHS	2,304	-	-	2,304
Scholars Bowl	230	-	20	210
Total Student Organization Funds	60,784	29,823	33,081	57,526
Sales Tax Fund	565	1,477	1,316	726
Total Agency Funds	\$ 61,349	\$ 31,300	\$ 34,397	\$ 58,252

UNIFIED SCHOOL DISTRICT NO. 397

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 4

Fund	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 8,904	\$ 24,066	\$ 18,897	\$ 14,073	\$ -	\$ 14,073
Athletic Donations	2,258	-	136	2,122	-	2,122
Drama	1,484	-	-	1,484	-	1,484
Subtotal Gate Receipts	12,647	24,066	19,033	17,679	-	17,679
School Projects						
Yearbook	2,473	1,660	3,121	1,012	-	1,012
General Projects	7,110	250	569	6,791	-	6,791
Student Planner	1,805	330	320	1,815	-	1,815
Subtotal School Projects	11,388	2,240	4,010	9,618	-	9,618
Revolving Funds						
Ag Ed	-	1,727	1,727	-	-	-
Band Rent	-	41	41	-	-	-
Paw Print	-	751	737	14	-	14
Student Tech	-	6,475	6,475	-	-	-
Subtotal Revolving Funds	-	8,994	8,980	14	-	14
Total District Activity Funds	\$ 24,035	\$ 35,300	\$ 32,023	\$ 27,312	\$ -	\$ 27,312