UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2021

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 208
WaKeeney, Kansas 67672

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 208, WaKeeney, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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 entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 208, WaKeeney, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 208, WaKeeney, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 208, WaKeeney, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other 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 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 or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

December 8, 2021

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, 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 Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 0	0	3,358,029	3,358,029	0	201,647	201,647
Supplemental General Fund	165,362	0	1,182,962	1,150,918	197,406	46,190	243,596
Special Purpose Funds:							
At-Risk Fund (K-12)	148,413	0	119,944	144,053	124,304	19,826	144,130
Capital Outlay Fund	857,832	0	523,727	571,898	809,661	146,048	955,709
Driver Training Fund	0	0	1,500	0	1,500	0	1,500
Food Service Fund	60,278	0	264,417	261,367	63,328	208	63,536
Recreation Commission Fund	54,908	0	202,053	210,000	46,961	0	46,961
Recreation Commission Employee Benefits Fund	1,435	0	19,433	19,302	1,566	0	1,566
Special Education Fund	338,619	0	802,021	764,837	375,803	1,795	377,598
Career and Postsecondary Education Fund	89,945	0	90,000	108,886	71,059	18,115	89,174
KPERS Special Retirement Contribution Fund	0	0	405,628	405,628	0	0	0
Gifts and Grants Fund	36,786	0	104,773	79,897	61,662	0	61,662
Textbook and Student Material Revolving Fund	51,116	0	34,487	39,514	46,089	0	46,089
Contingency Reserve Fund	213,650	0	0	0	213,650	0	213,650
Federal Funds	(19,437)	0	241,331	251,427	(29,533)	229	(29,304)
District Activity Funds (Schedule 4)	59,630	0	61,074	73,677	47,027	0	47,027
Bond and Interest Funds:							
Bond and Interest Fund	565,813	0	288,551	296,293	558,071	0	558,071
Capital Project Funds:							
Bond Construction Fund	(362,018)	0	3,974,412	2,221,568	1,390,826	1,113,679	2,504,505
Total Reporting Entity (excluding Agency Funds)	$ 2,262,332	0	11,674,342	9,957,294	3,979,380	1,547,737	5,527,117

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

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Composition of Cash:		
District		
Checking Account - Solutions North Bank	$	2,250
NOW Account - Solutions North Bank		124,795
Checking Accounts - Lyons Federal Bank		4,355,035
Money Market Account - Lyons Federal Bank		1,126,789
Certificate of Deposit - Lyons Federal Bank		8,000
Total Cash		5,616,869
Agency Funds per Schedule 3		(89,752)
Total Reporting Entity (excluding Agency Funds)	$	5,527,117

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Unified School District No. 208, WaKeeney, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. This financial statement presents only Unified School District No. 208. The following related municipal entity is not included in Unified School District No. 208's reporting entity:

USD No. 208 Recreation Commission. Unified School District No. 208 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body and has only the powers granted by statute K.S.A. 12-1928. The Board of Education levies taxes on its behalf and appoints four of the five board members. The four board members that are selected by the Board of Education appoint a fifth board member.

(b) Regulatory Basis Fund Types

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

General Fund – the chief operating fund, used to account for all resources except those required to be accounted for in another fund.

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

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

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

Agency Fund – used to report assets held by the municipal reporting entity in a purely custodial capacity.

(c) 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 municipality to use the regulatory basis of accounting.

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory 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 budget amendments for the year ended June 30, 2021.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented, Schedules 2 as listed in the table of contents, 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 municipality 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: Contingency Reserve Fund and Textbook and Student Material Revolving 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.

(e) Reimbursements

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

2. 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 the 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%. The District has not designated any "peak periods." All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $5,616,869 and the bank balance was $5,659,854. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $629,659 was covered by federal depository insurance and $5,030,195 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2021.

3. Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 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 the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $405,628 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 $4,277,457. The net pension liability was measured as of June 30, 2020, and the totalpension 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 netpension 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 publiclyavailable on the website at www.kpers.org or can be obtained as described above.

4. 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 for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

5. In-Substance Receipt in Transit

The District received $181,152 subsequent to June 30, 2021, and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

6. Capital Projects

On May 12, 2020, the District adopted a resolution authorizing the sale of general obligation bonds, Series 2020 not to exceed $3,630,000 to pay the costs to construct, furnish, equip, repair, remodel and make additions to buildings and facilities. As of June 30, 2021, $2,583,586 had been expended for the project.

7. Stewardship, Compliance and Accountability

(a) Cash Violation

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of the State of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Federal Grants Fund incurred indebtedness in excess of the available cash balance by $29,533. However, K.S.A. 12-1663 allows a deficit unencumbered cash balance for federal aid funds. The deficit will be eliminated when the federal funding is received.

(b) Bond Payments

K.S.A. 10-130 requires the District to remit at least 20 days prior to maturity of the bonds the amount necessary to pay the interest and principal due. The Clerk did not timely remit the payment for either the Series 2010 or Series 2020 General Obligation Bonds. This is a violation of this statute

8. Interfund Transfers

Interfund transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At-Risk Fund (K-12)	$ 10,000	K.S.A. 72-5167
General Fund	Food Service Fund	4,508	K.S.A. 72-5167
General Fund	Special Education Fund	658,724	K.S.A. 72-5167
General Fund	Career and Postsecondary Education Fund	90,000	K.S.A. 72-5167
Supplemental General Fund	At-Risk Fund (K-12)	109,944	K.S.A. 72-5143
Supplemental General Fund	Special Education Fund	128,338	K.S.A. 72-5143

9. Other Long-Term Obligations from Operations

(a) Compensated Absences

Certified Staff

Certified full-time employees of the District receive nine days of sick leave per year, accumulative to fifty-nine days. At termination the District pays an amount equal to $10,000 divided by the number of accumulated sick leave days of all teachers leaving the service of the District or $50, whichever is less, multiplied by the number of such days the teacher has accumulated.

Non-Certified Staff

Non-certified employees of the District employed for a work term of twelve months receive ten days of annual vacation for the first ten years of service and fifteen days after ten years with a maximum of thirty days per year. Vacation days in excess of thirty on June 30 will be paid at the employee's regular rate of pay in the regular July payroll. Vacation days are paid upon termination. As of June 30, 2021, the amount of vacation leave payable totals $21,334. A payable for vacation leave has not been recorded in the financial statement.

Depending on the number of months worked, non-certified employees earn nine to twelve days of sick leave per year, accumulative to fifty-four to seventy-two days. At termination, the District pays non-certified employees, who have worked a minimum of twelve months, 25% of accumulated sick leave at the employee's current rate of pay. As of June 30, 2021, the potential amount of sick leave payable was $19,206. A payable for sick leave has not been recorded in the financial statement.

(b) 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 contribution rate is set at 1% for the year ended June 30, 2021.

(c) Other Post-Employment Benefits

An early retirement benefit is available to professional staff that 1) have reached 85 points and/or is eligible for retirement under the Kansas Public Employees Retirement System (KPERS), and 2) have completed a minimum of ten years of continuous and full-time service with the District at the time of their retirement. This benefit consists of 36 monthly payments made by the District directly to a 403b account set up in the retiree's name. The amount is equal to the single health insurance premium as negotiated for licensed teaching staff. Retirees have the option of purchasing health insurance for themselves and their spouse through the District's health insurance group. During the year ended June 30, 2021, eight retirees participated in this plan, and the District paid $38,147 in contributions for the retirees. The estimated cost of future contributions to the retirees' accounts has not been quantified in this financial statement.

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

10. Subsequent Events

Management has evaluated subsequent events through December 8, 2021, which is the date the financial statement is available to be issued.

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 ofthe 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 2021. Based on current conditions, Management is unable to reasonably determine the future potential impacts that the COVID-19 outbreak may have on financial conditions and operations.

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). SPARK's first round distribution was to local government in the amount of $400 million. 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 include audit requirements, can be found at https://covid.ks.gov/. In fiscal year 2021, the District received a total of $52,351 in CRF from Trego County.

13. 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:									
Series 2010	2.00%-3.60%	2010	$ 2,145,000	2021	$ 465,000	0	225,000	240,000	12,465
Series 2020	3.00%	2020	3,630,000	2040	0	3,630,000	0	3,630,000	63,828
Capital Leases Payable:									
Dealers First Financial LLC - Copier	0.00%	2016	5,400	2021	1,170	0	1,170	0	0
Total Contractual Indebtedness					$ 466,170	3,630,000	226,170	3,870,000	76,293

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

	Year Ended June 30, 2021								
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
Principal:									
General Obligation Bonds	$ 240,000	145,000	150,000	155,000	160,000	860,000	1,000,000	1,160,000	3,870,000
Total Principal	240,000	145,000	150,000	155,000	160,000	860,000	1,000,000	1,160,000	3,870,000
Interest:									
General Obligation Bonds	113,220	106,725	102,300	97,725	93,000	390,000	250,500	88,950	1,242,420
Total Interest	113,220	106,725	102,300	97,725	93,000	390,000	250,500	88,950	1,242,420
Total Principal and Interest	$ 353,220	251,725	252,300	252,725	253,000	1,250,000	1,250,500	1,248,950	5,112,420

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 1

WaKeeney, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2021

Fund	Certified Budget	Adjustments 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	$ 3,524,070	(173,165)	7,124	3,358,029	3,358,029	0
Supplemental General Fund	1,184,087	(35,887)	4,744	1,152,944	1,150,918	(2,026)
Special Purpose Funds						
At-Risk Fund (K-12)	286,457	0	0	286,457	144,053	(142,404)
Capital Outlay Fund	841,428	0	0	841,428	571,898	(269,530)
Driver Training Fund	0	0	0	0	0	0
Food Service Fund	228,949	0	134,751	363,700	261,367	(102,333)
Recreation Commission Fund	210,000	0	0	210,000	210,000	0
Recreation Commission Employee Benefits Fund	19,302	0	0	19,302	19,302	0
Special Education Fund	764,837	0	0	764,837	764,837	0
Career and Postsecondary Education Fund	115,310	0	0	115,310	108,886	(6,424)
KPERS Special Retirement Contribution Fund	427,931	0	0	427,931	405,628	(22,303)
Gifts and Grants Fund	115,081	0	0	115,081	73,947	*
Federal Funds	190,409	0	0	190,409	251,427	**
Bond and Interest Funds						
Bond and Interest Fund	297,981	0	0	297,981	296,293	(1,688)

* Exempt from budget law per K.S.A. 72-8210

** Exempt from budget law per K.S.A. 12-1663

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
General Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
General Fund				
Receipts:				
Mineral Tax	$	**22,167**	0	22,167
General State Aid		**2,922,090**	3,051,962	(129,872)
Special Education Aid		**406,648**	472,108	(65,460)
State Aid Reimbursement		**1,865**	0	1,865
Reimbursements		**5,259**	0	5,259
Total Receipts		**3,358,029**	3,524,070	(166,041)
Expenditures:				
Instruction		**1,594,529**	1,615,904	(21,375)
Student Support Services		**138,959**	132,690	6,269
Instructional Support Staff		**124,044**	53,830	70,214
General Administration		**205,369**	182,212	23,157
School Administration		**273,540**	279,050	(5,510)
Central Services		**85,698**	95,000	(9,302)
Operations and Maintenance		**164,891**	270,320	(105,429)
Operations and Maintenance-Transportation		**7,767**	6,800	967
Transfer to At-Risk Fund (K-12)		**10,000**	58,264	(48,264)
Transfer to Food Service Fund		**4,508**	20,000	(15,492)
Transfer to Special Education Fund		**658,724**	660,000	(1,276)
Transfer to Career and Postsecondary Education Fund		**90,000**	150,000	(60,000)
Adjustment to Comply with Legal Max		**0**	(173,165)	173,165
Legal General Fund Budget		**3,358,029**	3,350,905	7,124
Adjustment for Qualifying Budget Credits				
State Aid Reimbursement		**0**	1,865	(1,865)
Reimbursements		**0**	5,259	(5,259)
Total Expenditures		**3,358,029**	3,358,029	0
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
General Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Supplemental General Fund				
Receipts:				
Ad Valorem Tax	$	**1,091,353**	944,487	146,866
Delinquent Tax		**14,410**	11,080	3,330
Motor Vehicle and 16/20M Vehicle Tax		**64,598**	55,729	8,869
Recreational Vehicle Tax		**1,710**	1,310	400
Commercial Vehicle Tax		**6,124**	5,014	1,110
Rental Excise Tax		**23**	0	23
Reimbursements		**4,744**	0	4,744
Total Receipts		**1,182,962**	1,017,620	165,342
Expenditures:				
Instruction		**470,921**	548,025	(77,104)
Student Support Services		**229**	0	229
Instructional Support Staff		**175**	0	175
General Administration		**8,507**	10,000	(1,493)
School Administration		**801**	0	801
Operations and Maintenance		**234,477**	183,000	51,477
Student Transportation Services-Supervision		**19,338**	0	19,338
Vehicle Operating Services		**167,354**	151,900	15,454
Vehicle Services & Maintenance Services		**8,669**	15,600	(6,931)
Other Student Transportation Services		**2,165**	3,375	(1,210)
Transfer to At-Risk Fund (K-12)		**109,944**	126,150	(16,206)
Transfer to Food Service Fund		**0**	4,000	(4,000)
Transfer to Special Education Fund		**128,338**	142,037	(13,699)
Adjustment to Comply with Legal Max		**0**	(35,887)	35,887
Legal Supplemental General Fund Budget		**1,150,918**	1,148,200	2,718
Adjustment for Qualifying Budget Credits				
Reimbursements		**0**	4,744	(4,744)
Total Expenditures		**1,150,918**	1,152,944	(2,026)
Receipts Over (Under) Expenditures		**32,044**		
Unencumbered Cash, Beginning		**165,362**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**197,406**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
At-Risk Fund (K-12)				
Receipts:				
Transfer from General Fund	$	**10,000**	58,264	48,264
Transfer from Supplemental General Fund		**109,944**	126,150	16,206
Total Receipts		**119,944**	184,414	(64,470)
Expenditures:				
Instruction		**144,053**	282,366	(138,313)
Operations and Maintenance		**0**	4,091	(4,091)
Total Expenditures		**144,053**	286,457	(142,404)
Receipts Over (Under) Expenditures		**(24,109)**		
Unencumbered Cash, Beginning		**148,413**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**124,304**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Capital Outlay Fund				
Receipts:				
Ad Valorem Tax	$	**434,093**	382,249	51,844
Delinquent Tax		**6,138**	5,278	860
Motor Vehicle and 16/20M Vehicle Tax		**29,244**	25,052	4,192
Recreational Vehicle Tax		**781**	589	192
Commercial Vehicle Tax		**2,871**	2,254	617
Interest on Idle Funds		**8,839**	0	8,839
Other Revenue from Local Source		**41,761**	0	41,761
Total Receipts		**523,727**	415,422	108,305
Expenditures:				
Instruction		**116,336**	79,412	36,924
Student Support Services		**32,523**	97,505	(64,982)
Instructional Support Staff		**0**	100,000	(100,000)
General Administration		**569**	74,511	(73,942)
School Administration		**274**	0	274
Operations and Maintenance		**52,537**	140,000	(87,463)
Transportation		**105,834**	150,000	(44,166)
Site Improvement		**34,855**	100,000	(65,145)
Building Improvements		**228,970**	100,000	128,970
Total Expenditures		**571,898**	841,428	(269,530)
Receipts Over (Under) Expenditures		**(48,171)**		
Unencumbered Cash, Beginning		**857,832**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**809,661**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Driver Training Fund				
Receipts:				
Other Revenue from Local Source	$	**1,500**	0	(1,500)
Expenditures		**0**	0	0
Receipts Over (Under) Expenditures		**1,500**		
Unencumbered Cash, Beginning		**0**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**1,500**		
Food Service Fund				
Receipts:				
Student Sales	$	**16,093**	89,363	(73,270)
Food Program Sales (Non-Reimbursable)		**2,227**	12,056	(9,829)
Federal Aid		**235,897**	101,146	134,751
State Aid		**2,795**	1,880	915
Other Revenue from Local Source		**2,897**	0	2,897
Transfer from General Fund		**4,508**	20,000	(15,492)
Transfer from Supplemental General Fund		**0**	4,000	(4,000)
Total Receipts		**264,417**	228,445	35,972
Expenditures:				
Operations and Maintenance		**0**	200	(200)
Food Service Operation		**261,367**	228,749	32,618
Adopted Budget		**261,367**	228,949	32,418
Adjustment for Qualifying Budget Credits				
Federal Aid in Excess of Budget		**0**	134,751 *	(134,751)
Total Expenditures		**261,367**	363,700	(102,333)
Receipts Over (Under) Expenditures		**3,050**		
Unencumbered Cash, Beginning		**60,278**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**63,328**		

*K.S.A. 72-5537

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Recreation Commission Fund				
Receipts:				
Ad Valorem Tax	$	**184,037**	179,793	4,244
Delinquent Tax		**2,902**	2,819	83
Motor Vehicle and 16/20M Vehicle Tax		**13,343**	12,266	1,077
Recreational Vehicle Tax		**367**	288	79
Commercial Vehicle Tax		**1,400**	1,104	296
Rental Excise Tax		**4**	0	4
Total Receipts		**202,053**	196,270	5,783
Expenditures:				
Community Service Operations		**210,000**	210,000	0
Receipts Over (Under) Expenditures		**(7,947)**		
Unencumbered Cash, Beginning		**54,908**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**46,961**		
Recreation Commission Employee Benefits Fund				
Receipts:				
Ad Valorem Tax	$	**18,233**	15,980	2,253
Delinquent Tax		**192**	0	192
Motor Vehicle and 16/20M Vehicle Tax		**886**	758	128
Recreational Vehicle Tax		**25**	18	7
Commercial Vehicle Tax		**97**	68	29
Other Revenue from Local Source		**0**	841	(841)
Total Receipts		**19,433**	17,665	1,768
Expenditures:				
Community Service Operations		**19,302**	19,302	0
Receipts Over (Under) Expenditures		**131**		
Unencumbered Cash, Beginning		**1,435**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**1,566**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Special Education Fund				
Receipts:				
Other Revenue from Local Source	$	**6,838**	40,000	(33,162)
Federal Aid - CARES Act		**8,121**	0	8,121
Transfer from General Fund		**658,724**	660,000	(1,276)
Transfer from Supplemental General Fund		**128,338**	142,037	(13,699)
Total Receipts		**802,021**	842,037	(40,016)
Expenditures:				
Instruction		**753,144**	748,464	4,680
Instructional Support Staff		**11,257**	5,773	5,484
Operations and Maintenance		**0**	10,000	(10,000)
Student Transportation Services-Supervision		**436**	600	(164)
Total Expenditures		**764,837**	764,837	0
Receipts Over (Under) Expenditures		**37,184**		
Unencumbered Cash, Beginning		**338,619**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**375,803**		
Career and Postsecondary Education Fund				
Receipts:				
Transfer from General Fund	$	**90,000**	150,000	(60,000)
Expenditures:				
Instruction		**107,029**	112,010	(4,981)
Operations and Maintenance		**1,857**	3,300	(1,443)
Total Expenditures		**108,886**	115,310	(6,424)
Receipts Over (Under) Expenditures		**(18,886)**		
Unencumbered Cash, Beginning		**89,945**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**71,059**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund				
Receipts:				
State Aid	$	**405,628**	427,931	(22,303)
Expenditures:				
Instruction		**266,304**	286,266	(19,962)
Student Support Services		**16,337**	19,510	(3,173)
Instructional Support		**13,521**	14,658	(1,137)
General Administration		**16,257**	16,700	(443)
School Administration		**30,915**	40,000	(9,085)
Central Services		**10,604**	15,000	(4,396)
Operations and Maintenance		**23,983**	14,349	9,634
Student Transportation Services		**15,020**	11,711	3,309
Food Service		**12,687**	9,737	2,950
Total Expenditures		**405,628**	427,931	(22,303)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**0**		
Gifts and Grants Fund				
Receipts:				
Other Revenue from Local Source	$	**77,668**	54,660	23,008
Pre-K Pilot Grant		**27,057**	25,800	1,257
Interest on Idle Funds		**48**	0	48
Total Receipts		**104,773**	80,460	24,313
Expenditures:				
Instruction		**73,947**	92,488	(18,541)
Student Support Services		**0**	16,093	(16,093)
Operations and Maintenance		**3,826**	4,500	(674)
Food Service		**2,124**	2,000	124
Total Expenditures		**79,897**	115,081	(35,184)
Receipts Over (Under) Expenditures		**24,876**		
Unencumbered Cash, Beginning		**36,786**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**61,662**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021

		Actual
Textbook and Student Material Revolving Fund		
Receipts:		
Miscellaneous	$	**34,487**
Expenditures:		
Instruction		**13,615**
Student Support Services		**25,899**
Total Expenditures		**39,514**
Receipts Over (Under) Expenditures		**(5,027)**
Unencumbered Cash, Beginning		**51,116**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**46,089**
Contingency Reserve Fund		
Receipts	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**213,650**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**213,650**

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Federal Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	REAP Grant	Title I	Title II A	Title IV	ESSER I (CARES ACT)	**Total**	Budget	Over (Under)
Receipts:								
Federal Aid	$ 29,540	79,992	11,952	21,498	97,249	**240,231**	244,754	(4,523)
Reimbursements	0	0	1,100	0	0	**1,100**	0	1,100
Total Receipts	29,540	79,992	13,052	21,498	97,249	**241,331**	244,754	(3,423)
Expenditures:								
Instruction	29,540	60,573	15,968	21,498	40,306	**167,885**	127,196	(40,689)
Student Support Services	0	0	0	0	73,879	**73,879**	28,000	(45,879)
Instructional Support Staff	0	0	0	0	0	**0**	30,000	30,000
School Administration	0	0	2,607	0	0	**2,607**	3,655	1,048
Operation and Maintenance	0	0	0	0	0	**0**	1,558	1,558
Food Service	0	0	0	0	7,056	**7,056**	0	(7,056)
Total Expenditures	29,540	60,573	18,575	21,498	121,241	**251,427**	190,409	(61,018)
Receipts Over (Under) Expenditures	0	19,419	(5,523)	0	(23,992)	**(10,096)**		
Unencumbered Cash, Beginning	0	(15,427)	1,523	0	(5,533)	**(19,437)**		
Prior Year Cancelled Encumbrances	0	0	0	0	0	**0**		
Unencumbered Cash, Ending	$ 0	3,992	(4,000)	0	(29,525)	**(29,533)**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Bond and Interest Fund				
Receipts:				
Ad Valorem Tax	$	**264,260**	233,414	30,846
Delinquent Tax		**4,126**	2,709	1,417
Motor Vehicle and 16/20M Vehicle Tax		**18,130**	15,627	2,503
Recreational Vehicle Tax		**465**	367	98
Commercial Vehicle Tax		**1,563**	1,406	157
Rental Excise Tax		**7**	0	7
Total Receipts		**288,551**	253,523	35,028
Expenditures:				
Principal		**225,000**	225,000	0
Interest		**71,293**	72,981	(1,688)
Total Expenditures		**296,293**	297,981	(1,688)
Receipts Over (Under) Expenditures		**(7,742)**		
Unencumbered Cash, Beginning		**565,813**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**558,071**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Capital Project Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021

		Actual
Bond Construction Fund		
Receipts		
Bond Proceeds	$	**3,974,412**
Expenditures:		
Project Costs		**2,211,795**
Cost of Issuance		**9,773**
Total Expenditures		**2,221,568**
Receipts Over (Under) Expenditures		**1,752,844**
Unencumbered Cash, Beginning		**(362,018)**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**1,390,826**

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 3

WaKeeney, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School:						
Class of 2021	4,478	160	4,638	0	0	0
Class of 2022	2,612	3,720	2,921	3,411	0	3,411
Class of 2023	558	311		869	0	869
Class of 2024	0	355	50	305	0	305
Band	1,055	7	115	947	0	947
Cheerleaders	62	2,598	1,944	716	0	716
FFA	27,943	40,699	42,128	26,514	0	26,514
Trap Shooting Club	7,991	3,921	1,941	9,971	0	9,971
FCCLA	6,224	5,385	6,803	4,806	0	4,806
Danceline	1,253	0	371	882	0	882
KAYS	4,236	470	1,084	3,622	0	3,622
National Honor Society	29	683	248	464	0	464
FCA	2,622	599	606	2,615	0	2,615
Science Club	4,175	0	422	3,753	0	3,753
Student Council	3,645	892	1,412	3,125	0	3,125
T-Club	5,205	4,369	4,034	5,540	0	5,540
Weight Club	2,105	0	1,699	406	0	406
TCHS Business	6,870	28,080	24,892	10,058	0	10,058
Sales Tax Clearing	0	6,455	6,455	0	0	0
Elementary:						
Interest Income	35	7	0	42	0	42
8th Grade	99	0	0	99	0	99
TGS Classes	4,569	141	457	4,253	0	4,253
Pep Club	1,420	5,221	5,105	1,536	0	1,536
Playground Fund	374	0		374	0	374
KAYS	5,230	3,667	3,453	5,444	0	5,444
Sales Tax Clearing	0	402	402	0	0	0
District:						
Sales Tax Clearing	0	6,663	6,663	0	0	0
Total Agency Funds $	92,790	114,805	117,843	89,752	0	89,752

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 4

WaKeeney, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	$ 30,521	42,400	49,409	23,512	0	23,512
Forensics/Drama	2,775	1,632	2,891	1,516	0	1,516
Vocal	3,441	402	470	3,373	0	3,373
Elementary:						
Athletics	2	2,000	1,880	122	0	122
School Projects						
High School:						
Concessions	17,178	10,720	14,027	13,871	0	13,871
Yearbook	3,620	840	2,618	1,842	0	1,842
Renaissance	2,093	2,108	2,274	1,927	0	1,927
Elementary:						
Library Revolving	0	132	108	24	0	24
Yearbook	0	840	0	840	0	840
Total District Activity Funds	$ 59,630	61,074	73,677	47,027	0	47,027