UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 206
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 206
Whitewater, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2022,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying 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. 206, Whitewater, Kansas,** 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 206, Whitewater, Kansas,** as of **June 30, 2022**, 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.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 206, Whitewater, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Unified School District No. 206

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 206, Whitewater, 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.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 206, Whitewater, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 **Unified School District No. 206, Whitewater, Kansas'** internal control. According, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Unified School District No. 206, Whitewater, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures – capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information 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 accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 206

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated October 22, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
November 2, 2022

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 4,338,119	$ 4,338,119	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	115,437	0	1,458,894	1,428,901	145,430	0	145,430
Preschool-Aged At-Risk	1,510	0	51,582	52,592	500	0	500
At Risk (K-12)	40,000	0	361,314	363,020	38,294	0	38,294
Bilingual Education	0	0	17,827	17,827	0	0	0
Capital Outlay	1,384,880	0	417,087	336,787	1,465,180	61,594	1,526,774
Driver Training	17,086	0	0	0	17,086	0	17,086
Food Service	110,347	0	393,785	354,511	149,621	0	149,621
Professional Development	14,628	0	23,000	16,123	21,505	0	21,505
Special Education	340,791	0	696,690	738,497	298,984	0	298,984
Career and Postsecondary Education	61,039	0	44,567	51,037	54,569	0	54,569
KPERS Contribution	0	0	537,445	537,445	0	0	0
Federal Funds	(18,846)	0	299,589	348,977	(68,234)	0	(68,234)
Gifts and Grants	15,881	0	43,183	41,376	17,688	0	17,688
Contingency Reserve	284,277	0	0	0	284,277	0	284,277
Textbook & Student Material Revolving	92,432	0	27,744	37,687	82,489	0	82,489
District Activity Funds	6,205	0	58,211	57,506	6,910	0	6,910
Bond and Interest Fund	726,363	0	886,352	832,018	780,697	0	780,697
Capital Projects Fund	0	0	0	0	0	0	0
	$ 3,192,030	$ 0	$ 9,655,389	$ 9,552,423	$ 3,294,996	$ 61,594	$ 3,356,590

Composition of Cash:		
	Checking and Money Market Accounts	$ 3,357,520
	Certificate of Deposit	100,000
		3,457,520
	Agency Funds	(100,930)
		$ 3,356,590

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

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-used to account for the proceeds of specific tax levies and other 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 for 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 Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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 amendments for the year ended June 30, 2022.

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

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

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

Federal Funds
Contingency Reserve Fund
District Activity Funds
Gifts and Grants Fund
Textbook & 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.

Note 2 - In Substance Receipt in Transit:

The District received $159,571 subsequent to June 30, 2022, 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, 2022.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 paymentsof $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 $537,445 for the year ended June 30, 2022.

Net Pension Liability
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $4,164,772. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize 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.

Note 4 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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

Note 5 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $3,457,520 and the bank balance was $3,624,767. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $514,544 was covered by federal depository insurance and $2,575,184 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $535,039 which is a violation of K.S.A. 9-1402.

Note 6 - Reimbursed Expenditures:

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 the KMAAG regulatory basis of accounting.

Note 7 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees, Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9- and 10-months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of $25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of $10.00 per day.

Educators of the District are granted ten days of sick leave at the beginning of each school year. Accumulation will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate ½ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at ½ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 28,763	$ 271,066	$ 14,645	$ 23,000	$ 625,621	$ 0	$ 963,095
Supplemental General Fund	0	90,248	3,182	0	58,165	44,567	196,162
	$ 28,763	$ 361,314	$ 17,827	$ 23,000	$ 683,786	$ 44,567	$ 1,159,257

Note 9 - Subsequent Events:

The District has evaluated subsequent events through November 2, 2022, the date which the financial statement was available to be issued.

Note 10 - Postemployment Benefits:

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

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2019	3.00 - 5.00	5/15/2019	$ 9,975,000	9/1/2040
Series 2020	2.0	11/23/2020	$ 4,230,000	9/1/2030

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2019	$ 9,945,000	$ 0	$ 40,000	$ 9,905,000	$ 331,219
Series 2020	4,230,000	0	380,000	3,850,000	80,800
	$ 14,175,000	$ 0	$ 420,000	$ 13,755,000	$ 412,019

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

	Principal	Interest	Total Principal and Interest
2023	$ 425,000	$ 402,144	$ 827,144
2024	455,000	391,469	846,469
2025	485,000	379,744	864,744
2026	515,000	366,969	881,969
2027	545,000	353,669	898,669
2028 - 2032	3,180,000	1,538,944	4,718,944
2033 - 2037	4,095,000	956,694	5,051,694
2038 - 2041	4,055,000	260,702	4,315,702
	$ 13,755,000	$ 4,650,335	$ 18,405,335

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	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 Fund	$ 4,480,583	$ (211,770)	$ 69,306	$ 4,338,119	$ 4,338,119	$ 0
Special Purpose Funds						
Supplemental General	1,478,602	(61,841)	12,140	1,428,901	1,428,901	0
Preschool-Aged At-Risk	77,356	0	0	77,356	52,592	(24,764)
At Risk (K-12)	363,020	0	0	363,020	363,020	0
Bilingual Education	17,827	0	0	17,827	17,827	0
Capital Outlay	856,000	0	0	856,000	336,787	(519,213)
Driver Training	0	0	0	0	0	0
Food Service	343,351	0	11,160	354,511	354,511	0
Professional Development	16,200	0	0	16,200	16,123	(77)
Special Education	920,535	0	0	920,535	738,497	(182,038)
Career and Postsecondary Education	60,535	0	0	60,535	51,037	(9,498)
KPERS Contribution	574,434	0	0	574,434	537,445	(36,989)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	348,977	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	41,376	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	37,687	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	57,506	XXXXXXXXX
Bond and Interest Fund	832,018	0	0	832,018	832,018	0
Capital Projects Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
	$ 10,020,461	$ (273,611)	$ 92,606	$ 9,839,456	$ 9,552,423	$ (772,579)

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 41,900	$ 67,831	$ 0	$ 67,831
State Sources	4,363,080	4,270,288	4,480,583	(210,295)
	4,404,980	4,338,119	$ 4,480,583	$ (142,464)
Expenditures				
Instruction	2,675,873	2,734,610	$ 2,730,966	$ 3,644
Student Support Services	1,000	651	1,200	(549)
Instructional Support Staff	20,741	18,558	21,260	(2,702)
School Administration	13,738	2,497	2,175	322
Central Services	4,303	1,525	4,000	(2,475)
Operations & Maintenance	312,414	322,705	301,254	21,451
Student Transportation Services	279,648	294,478	268,850	25,628
Transfers	1,097,263	963,095	1,150,878	(187,783)
Adjustment to Comply with Legal Max	0	0	(211,770)	211,770
Adjustment for Qualifying Budget Credits	0	0	69,306	(69,306)
	4,404,980	4,338,119	$ 4,338,119	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,072,746	$ 1,142,276	$ 1,022,119	$ 120,157
County Sources	101,799	90,786	105,357	(14,571)
State Sources	306,453	225,832	235,689	(9,857)
	1,480,998	1,458,894	$ 1,363,165	$ 95,729
Expenditures				
Instruction	25,968	27,432	$ 84,355	$ (56,923)
Student Support Services	30,989	39,335	30,886	8,449
Instructional Support Staff	134,549	202	122,502	(122,300)
General Administration	252,978	242,431	226,764	15,667
School Administration	374,279	411,789	381,168	30,621
Central Services	139,321	129,376	142,529	(13,153)
Operations & Maintenance	350,911	382,174	290,037	92,137
Transfers	166,465	196,162	200,361	(4,199)
Adjustment to Comply with Legal Max	0	0	(61,841)	61,841
Adjustment for Qualifying Budget Credits	0	0	12,140	(12,140)
	1,475,460	1,428,901	$ 1,428,901	$ 0
Receipts Over (Under) Expenditures	5,538	29,993		
Unencumbered Cash, Beginning	109,899	115,437		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 115,437	$ 145,430		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 24,965	$ 22,819	$ 30,000	$ (7,181)
Transfers	47,482	28,763	52,482	(23,719)
	72,447	51,582	$ 82,482	$ (30,900)
Expenditures				
Instruction	70,937	52,592	$ 77,356	$ (24,764)
	70,937	52,592	$ 77,356	$ (24,764)
Receipts Over (Under) Expenditures	1,510	(1,010)		
Unencumbered Cash, Beginning	0	1,510		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,510	$ 500		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 341,045	$ 361,314	$ 399,409	$ (38,095)
	341,045	361,314	$ 399,409	$ (38,095)
Expenditures				
Instruction	340,439	363,020	$ 363,020	$ 0
	340,439	363,020	$ 363,020	$ 0
Receipts Over (Under) Expenditures	606	(1,706)		
Unencumbered Cash, Beginning	39,394	40,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,000	$ 38,294		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 16,573	$ 17,827	$ 19,827	$ (2,000)
	16,573	17,827	$ 19,827	$ (2,000)
Expenditures				
Instruction	16,573	17,827	$ 17,827	$ 0
	16,573	17,827	$ 17,827	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 357,968	$ 390,501	$ 334,173	$ 56,328
County Sources	30,424	26,586	30,875	(4,289)
	388,392	417,087	$ 365,048	$ 52,039
Expenditures				
Instruction	148,767	82,378	$ 485,000	$ (402,622)
Student Support Services	0	3,930	0	3,930
Instructional Support Staff	0	48,471	0	48,471
General Administration	98	3,080	1,000	2,080
Operations & Maintenance	49,717	81,279	60,000	21,279
Student Transportation Services	70,546	97,455	100,000	(2,545)
Land Improvement	5,362	20,194	10,000	10,194
Building Improvements	241,278	0	200,000	(200,000)
	515,768	336,787	$ 856,000	$ (519,213)
Receipts Over (Under) Expenditures	(127,376)	80,300		
Unencumbered Cash, Beginning	1,512,251	1,384,880		
Prior Year Canceled Encumbrances	5	0		
Unencumbered Cash, Ending	$ 1,384,880	$ 1,465,180		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	17,086	17,086		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,086	$ 17,086		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 23,793	$ 10,303	$ 9,127	$ 1,176
State Sources	3,261	2,946	2,190	756
Federal Sources	284,439	380,536	296,994	83,542
Transfers	33,844	0	25,000	(25,000)
	345,337	393,785	$ 333,311	$ 60,474
Expenditures				
Food Service Operation	331,040	354,511	$ 343,351	$ 11,160
Adjustment for Qualifying Budget Credits	0	0	11,160	(11,160)
	331,040	354,511	$ 354,511	$ 0
Receipts Over (Under) Expenditures	14,297	39,274		
Unencumbered Cash, Beginning	96,050	110,347		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 110,347	$ 149,621		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,621	$ 0	$ 0	$ 0
Transfers	0	23,000	24,521	(1,521)
	1,621	23,000	$ 24,521	$ (1,521)
Expenditures				
Instructional Support Staff	9,628	16,123	$ 16,200	$ (77)
	9,628	16,123	$ 16,200	$ (77)
Receipts Over (Under) Expenditures	(8,007)	6,877		
Unencumbered Cash, Beginning	22,635	14,628		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 14,628	$ 21,505		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 9,494	$ 12,904	$ 14,171	$ (1,267)
Transfers	764,784	683,786	770,000	(86,214)
	774,278	696,690	$ 784,171	$ (87,481)
Expenditures				
Instruction	772,913	689,732	$ 867,719	$ (177,987)
Student Transportation Services	51,015	48,765	52,816	(4,051)
	823,928	738,497	$ 920,535	$ (182,038)
Receipts Over (Under) Expenditures	(49,650)	(41,807)		
Unencumbered Cash, Beginning	390,441	340,791		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 340,791	$ 298,984		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 60,000	$ 44,567	$ 60,000	$ (15,433)
	60,000	44,567	$ 60,000	$ (15,433)
Expenditures				
Instruction	58,993	51,037	$ 60,535	$ (9,498)
	58,993	51,037	$ 60,535	$ (9,498)
Receipts Over (Under) Expenditures	1,007	(6,470)		
Unencumbered Cash, Beginning	60,032	61,039		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 61,039	$ 54,569		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 511,974	$ 537,445	$ 574,434	$ (36,989)
	511,974	537,445	$ 574,434	$ (36,989)
Expenditures				
Instruction	327,151	343,427	$ 367,062	$ (23,635)
Student Support Services	41,828	43,909	46,931	(3,022)
General Administration	22,015	23,110	24,701	(1,591)
School Administration	44,644	46,865	50,091	(3,226)
Central Services	6,297	6,611	7,066	(455)
Operations & Maintenance	31,743	33,322	35,615	(2,293)
Student Transportation Services	22,117	23,218	24,816	(1,598)
Food Service Operation	16,179	16,983	18,152	(1,169)
	511,974	537,445	$ 574,434	$ (36,989)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 780,219	$ 818,198	$ 762,243	$ 55,955
County Sources	52,021	68,154	79,016	(10,862)
State Sources	46,520	0	0	0
	878,760	886,352	$ 841,259	$ 45,093
Expenditures				
Debt Service	831,519	832,018	$ 832,018	$ 0
Adjustment for Qualifying Budget Credits	0	0	0	0
	831,519	832,018	$ 832,018	$ 0
Receipts Over (Under) Expenditures	47,241	54,334		
Unencumbered Cash, Beginning	679,122	726,363		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 726,363	$ 780,697		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 212,354	$ 299,589
	212,354	299,589
Expenditures		
Instruction	142,575	183,733
Student Support Services	0	52,552
General Administration	8,051	15,835
School Administration	0	6,435
Central Services	0	1,281
Operations & Maintenance	0	53,095
Student Transportation Services	50,617	6,924
Food Services	241	9,200
Architectural & Engineering Services	0	19,922
	201,484	348,977
Receipts Over (Under) Expenditures	10,870	(49,388)
Unencumbered Cash, Beginning	(29,716)	(18,846)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (18,846)	$ (68,234)

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 87,258	$ 14,683
State Sources	37,765	14,250
Federal Sources	14,250	14,250
	139,273	43,183
Expenditures		
Instruction	116,909	40,376
Student Transportation Services	23,516	1,000
	140,425	41,376
Receipts Over (Under) Expenditures	(1,152)	1,807
Unencumbered Cash, Beginning	17,033	15,881
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 15,881	$ 17,688

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	284,277	284,277
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 284,277	$ 284,277

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 27,491	$ 27,744
	27,491	27,744
Expenditures		
Instruction	33,988	37,687
	33,988	37,687
Receipts Over (Under) Expenditures	(6,497)	(9,943)
Unencumbered Cash, Beginning	98,929	92,432
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 92,432	$ 82,489

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 73	$ 0
Federal Sources	826,600	0
	826,673	0
Expenditures		
Compliance Expenses	1,200	0
Improvement Expenses	6,892,992	0
	6,894,192	0
Receipts Over (Under) Expenditures	(6,067,519)	0
Unencumbered Cash, Beginning	6,067,519	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2021 Seniors	$ 2,350	0	0	$ 2,350
Class of 2022 Seniors	1,565	429	0	1,994
Class of 2023 Seniors	616	7,131	6,225	1,522
Class of 2024 Juniors	0	2,541	500	2,041
Class of 2025 Sophomores	0	2,038	0	2,038
FCCLA	439	75	40	474
Stuco	4,647	985	698	4,934
Thespians	3,817	1,215	1,090	3,942
Yearbook	4,843	2,681	4,730	2,794
Target	65	0	0	65
YAACL	1,276	1,982	1,260	1,998
Skills USA	309	0	0	309
Drama	3,093	697	90	3,700
Band	9,147	15,833	16,813	8,167
Vocal	968	1,114	452	1,630
Singers	384	1,553	1,433	504
International Club	552	0	0	552
Science Club	223	0	0	223
National Forensic League	407	252	344	315
Scholars' Bowl	1,450	0	153	1,297
Gifted	34	0	0	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Learning Lab	383	780	110	1,053
Shop	187	0	0	187
Cheerleaders	1,407	13,511	10,762	4,156
Football	1,344	1,033	410	1,967
Girls Volleyball	855	1,180	811	1,224
Girls Basketball	2,967	0	0	2,967
Boys Basketball	397	578	565	410
Wrestling	56	1,703	1,193	566
Cross Country	230	961	847	344
Golf	265	0	0	265
Softball	214	733	513	434
Baseball	613	1,619	1,361	871
Track	514	414	868	60
	45,850	61,038	51,268	55,620

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Trap Team	4	1,426	1,420	10
Sales Tax - RHS	(56)	4,971	4,818	97
Concessions	2,028	17,900	17,266	2,662
Student Special Events	960	0	0	960
Community Service Day	1,791	0	0	1,791
Piano Fund - Vocal/Instrument	150	0	0	150
Vocational Photography	3,912	20	395	3,537
Greenhouse	1,316	30	1,316	30
Vocational Printing	2,849	10,824	8,315	5,358
Class of 2012 Seniors	701	0	701	0
Class of 2014 Seniors	836	0	0	836
Class of 2015 Seniors	359	0	0	359
Class of 2016 Seniors	718	0	0	718
Class of 2017 Seniors	478	0	478	0
Class of 2018 Seniors	58	0	0	58
	61,954	96,209	85,977	72,186
Remington Middle School				
KAY Club	1,445	$ 3,237	$ 2,241	2,441
TSA Club	70	3,753	3,823	0
Ayres-Art	44	0	0	44
Band	1,893	1,553	2,376	1,070
Vocal	12	0	0	12
Football	14	1,441	1,264	191
Girls Volleyball	400	0	225	175
Girls Basketball	708	771	340	1,139
RMS Basketball	5	941	552	394
Wrestling	259	607	499	367
Track RMS	288	0	0	288
Sales Tax-RMS	15	1,582	1,456	141
RMS Classes & Groups	5,778	4,988	5,843	4,923
Vending-Paper	146	92	68	170
RMS Concessions	566	6,782	6,848	500
Vending-Pop	1,708	844	227	2,325
A/R	191	36	23	204
	13,542	26,627	25,785	14,384
Remington Elementary - Potwin				
Student Activities	14,885	6,115	6,640	14,360
	14,885	6,115	6,640	14,360
Total Agency Funds	$ 90,381	128,951	118,402	$ 100,930

UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
Remington High School	$ 4,510	$ 0	$ 47,349	$ 47,016	$ 4,843	$ 0	$ 4,843
Remington Middle School	1,695	0	10,862	10,490	2,067	0	2,067
Total District Activity Funds	$ 6,205	$ 0	$ 58,211	$ 57,506	$ 6,910	$ 0	$ 6,910

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	$ 25,457	$ 0	$ 25,457	$ 25,457	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	68,879				
National School Lunch Program	10.555	294,567				
Summer Food Service Program for Children	10.559	16,476				
Pandemic EBT Administrative Costs	10.649	614				
		380,536	0	380,536	354,511	26,025
Department of Education						
Title I Grants to Local Educational Agencies	84.010	69,735	0	69,735	69,735	0
Supporting Effective Instruction State Grants	84.367	16,409	1	16,408	16,409	0
Student Support and Academic Enrichment Program	84.424	13,365	0	13,365	13,365	0
Education Stabilization Fund	84.425	183,183	(18,847)	154,250	183,183	(47,780)
		282,692	(18,846)	253,758	282,692	(47,780)
Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	53,732	0	33,278	53,732	(20,454)
Temporary Assistance for Need Families	93.558	14,250	0	14,250	14,250	0
		67,982	0	47,528	67,982	(20,454)
Total Federal Awards		$ 756,667	$ (18,846)	$ 707,279	$ 730,642	$ (42,209)