SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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INDEPENDENT AUDITORS' REPORT

Board of Education
Skyline Schools Unified School District No. 438
Pratt, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Skyline Schools Unified School District No. 438, Pratt, 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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' 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 auditors' 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 auditors consider 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.

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Board of Education
Skyline Schools Unified School District No. 438

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **Skyline Schools Unified School District No. 438, Pratt, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on 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 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 **Skyline Schools Unified School District No. 438, Pratt, Kansas,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

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 **Skyline Schools Unified School District No. 438, Pratt, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule 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 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.

Board of Education
Skyline Schools Unified School District No. 438

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated August 9, 2020. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 2, 2021

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 335	$ 0	$ 3,513,718	$ 3,513,843	$ 210	$ 0	$ 210
Special Purpose Funds							
Supplemental General	34,933	0	1,065,942	1,076,741	24,134	0	24,134
Preschool-Aged At-Risk	0	0	33,390	23,390	10,000	0	10,000
At Risk (K-12)	26,535	0	168,255	169,790	25,000	0	25,000
Bilingual Education	162	0	5,875	6,037	0	0	0
Capital Outlay	1,297,757	0	704,973	127,039	1,875,691	0	1,875,691
Driver Training	13,404	0	8,112	5,425	16,091	0	16,091
Food Service	66,864	0	211,518	219,222	59,160	0	59,160
Professional Development	30,145	0	1,382	16,827	14,700	0	14,700
Parent Education	0	0	2,415	2,415	0	0	0
Special Education	315,110	0	719,261	719,371	315,000	0	315,000
Career and Postsecondary Education	13,863	0	250,451	264,314	0	0	0
KPERS Contribution	0	0	353,602	353,602	0	0	0
Federal Funds	0	0	179,131	179,131	0	0	0
Gifts and Grants	1,398	0	50,936	50,936	1,398	0	1,398
Contingency Reserve	500,000	0	0	9,645	490,355	9,645	500,000
Textbook Rental	134,030	0	34,861	46,446	122,445	0	122,445
District Activity Funds	53,660	0	142,379	159,091	36,948	0	36,948
	$ 2,488,196	$ 0	$ 7,446,201	$ 6,943,265	$ 2,991,132	$ 9,645	$ 3,000,777

Composition of Cash:	
Checking and Money Market Accounts	$ 3,025,374
Certificates of Deposit	36,839
	3,062,213
Agency Funds	(61,436)
	$ 3,000,777

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

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Skyline Schools Unified School District No. 438 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, 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-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.

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.

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, 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 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	Gifts and Grants Fund
Contingency Reserve Fund	Textbook Rental Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received $214,138 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual 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 SenateBill 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 $353,602 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,810,461. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - 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	Capital Outlay	Food Service	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	$ 23,390	$ 0	$ 0	$ 378,624	$ 0	$ 2,415	$ 546,290	$ 250,451	$ 1,201,170
Supplemental General Fund	10,000	168,255	5,875	0	20,000	0	164,561	0	368,691
	$ 33,390	$ 168,255	$ 5,875	$ 378,624	$ 20,000	$ 2,415	$ 710,851	$ 250,451	$ 1,569,861

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, 2021.

At June 30, 2021, the District's carrying amount of deposits was $3,062,213 and the bank balance was $3,088,485. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,650 was covered by federal depository insurance and the remaining $2,836,835 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - 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 8 - 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 9 - 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 10 - Subsequent Events:

The District has evaluated subsequent events through September 2, 2021, the date which the financial statement was available to be issued.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	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	$ 3,565,191	$ (117,424)	$ 66,076	$ 3,513,843	$ 3,513,843	$ 0
Special Purpose Funds						
Supplemental General	1,113,293	(36,552)	0	1,076,741	1,076,741	0
Preschool-Aged At-Risk	26,000	0	0	26,000	23,390	(2,610)
At Risk (K-12)	252,184	0	0	252,184	169,790	(82,394)
Bilingual Education	11,162	0	0	11,162	6,037	(5,125)
Capital Outlay	1,602,176	0	0	1,602,176	127,039	(1,475,137)
Driver Training	19,154	0	0	19,154	5,425	(13,729)
Food Service	214,153	0	0	214,153	219,222	5,069
Professional Development	60,495	0	0	60,495	16,827	(43,668)
Parent Education	3,000	0	0	3,000	2,415	(585)
Special Education	1,095,110	0	0	1,095,110	719,371	(375,739)
Career and Postsecondary Education	284,863	0	0	284,863	264,314	(20,549)
KPERS Contribution	444,372	0	0	444,372	353,602	(90,770)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	179,131	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	50,936	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9,645	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	46,446	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	159,091	XXXXXXXXXX
	$ 8,691,153	$ (153,976)	$ 66,076	$ 8,603,253	$ 6,943,265	$ (2,105,237)

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 52,558	$ 66,076	$ 0	$ 66,076
State Sources	3,494,683	3,447,642	3,564,856	(117,214)
	3,547,241	3,513,718	$ 3,564,856	$ (51,138)
Expenditures				
Instruction	1,057,720	1,101,284	$ 1,216,061	$ (114,777)
Student Support Services	52,516	45,450	53,436	(7,986)
Instructional Support Staff	27,105	26,705	65,662	(38,957)
General Administration	193,803	189,526	202,116	(12,590)
School Administration	264,614	269,999	272,458	(2,459)
Operations & Maintenance	79,369	79,749	81,597	(1,848)
Student Transportation Services	260,171	289,560	326,738	(37,178)
Other Supplemental Services	167,914	310,400	241,123	69,277
Transfers	1,444,378	1,201,170	1,106,000	95,170
Adjustment to Comply With Legal Max	0	0	(117,424)	117,424
Adjustment for Qualifying Budget Credits	0	0	66,076	(66,076)
	3,547,590	3,513,843	$ 3,513,843	$ 0
Receipts Over (Under) Expenditures	(349)	(125)		
Unencumbered Cash, Beginning	684	335		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 335	$ 210		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 698,688	$ 712,522	$ 655,916	$ 56,606
County Sources	32,673	35,028	32,218	2,810
State Sources	334,126	318,392	329,201	(10,809)
Transfers	0	0	61,025	(61,025)
	1,065,487	1,065,942	$ 1,078,360	$ (12,418)
Expenditures				
Instruction	785,039	708,050	$ 876,644	$ (168,594)
Transfers	319,875	368,691	236,649	132,042
Adjustment to Comply With Legal Max	0	0	(36,552)	36,552
	1,104,914	1,076,741	$ 1,076,741	$ 0
Receipts Over (Under) Expenditures	(39,427)	(10,799)		
Unencumbered Cash, Beginning	74,360	34,933		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 34,933	$ 24,134		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 24,234	$ 33,390	$ 26,000	$ 7,390
	24,234	33,390	$ 26,000	$ 7,390
Expenditures				
Instruction	24,234	23,390	$ 26,000	$ (2,610)
	24,234	23,390	$ 26,000	$ (2,610)
Receipts Over (Under) Expenditures	0	10,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 10,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 196,603	$ 168,255	$ 225,649	$ (57,394)
	196,603	168,255	$ 225,649	$ (57,394)
Expenditures				
Instruction	173,381	169,790	$ 248,916	$ (79,126)
Student Support Services	11,687	0	0	0
Student Transportation Services	0	0	3,268	(3,268)
	185,068	169,790	$ 252,184	$ (82,394)
Receipts Over (Under) Expenditures	11,535	(1,535)		
Unencumbered Cash, Beginning	15,000	26,535		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 26,535	$ 25,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 11,162	$ 5,875	$ 11,000	$ (5,125)
	11,162	5,875	$ 11,000	$ (5,125)
Expenditures				
Instruction	11,000	6,037	$ 11,162	$ (5,125)
	11,000	6,037	$ 11,162	$ (5,125)
Receipts Over (Under) Expenditures	162	(162)		
Unencumbered Cash, Beginning	0	162		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 162	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 300,568	$ 297,182	$ 276,387	$ 20,795
County Sources	13,155	14,691	13,079	1,612
State Sources	38,849	14,476	14,953	(477)
Transfers	483,913	378,624	0	378,624
	836,485	704,973	$ 304,419	$ 400,554
Expenditures				
Instruction	47,717	27,149	$ 186,000	$ (158,851)
Instructional Support Staff	492	0	110,000	(110,000)
General Administration	0	237	0	237
School Administration	5,818	0	125,000	(125,000)
Central Services	40,806	0	155,000	(155,000)
Operations & Maintenance	78,956	30,516	0	30,516
Transportation	73,584	39,060	400,000	(360,940)
Facility Acquisition & Construction Services	549,752	30,077	626,176	(596,099)
	797,125	127,039	$ 1,602,176	$ (1,475,137)
Receipts Over (Under) Expenditures	39,360	577,934		
Unencumbered Cash, Beginning	1,258,397	1,297,757		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,297,757	$ 1,875,691		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,405	$ 5,256	$ 3,500	$ 1,756
State Sources	4,420	2,856	2,250	606
	7,825	8,112	$ 5,750	$ 2,362
Expenditures				
Instruction	6,896	4,956	$ 18,704	$ (13,748)
Vehicle Operations, Maintenance	446	469	450	19
	7,342	5,425	$ 19,154	$ (13,729)
Receipts Over (Under) Expenditures	483	2,687		
Unencumbered Cash, Beginning	12,921	13,404		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 13,404	$ 16,091		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 63,147	$ 15,425	$ 81,433	$ (66,008)
State Sources	1,741	1,961	1,212	749
Federal Sources	98,271	174,132	64,644	109,488
Transfers	44,924	20,000	0	20,000
	208,083	211,518	$ 147,289	$ 64,229
Expenditures				
Operations and Maintenance	3,750	3,750	$ 3,750	$ 0
Food Service Operation	182,288	215,472	210,403	5,069
	186,038	219,222	$ 214,153	$ 5,069
Receipts Over (Under) Expenditures	22,045	(7,704)		
Unencumbered Cash, Beginning	44,819	66,864		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 66,864	$ 59,160		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 2,812	$ 1,382	$ 4,350	$ (2,968)
Transfers	44,231	0	26,000	(26,000)
	47,043	1,382	$ 30,350	$ (28,968)
Expenditures				
Instructional Support Staff	21,558	16,827	$ 60,495	$ (43,668)
	21,558	16,827	$ 60,495	$ (43,668)
Receipts Over (Under) Expenditures	25,485	(15,445)		
Unencumbered Cash, Beginning	4,660	30,145		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,145	$ 14,700		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,331	$ 2,415	$ 3,000	$ (585)
	2,331	2,415	$ 3,000	$ (585)
Expenditures				
Student Support Services	2,415	2,415	$ 3,000	$ (585)
	2,415	2,415	$ 3,000	$ (585)
Receipts Over (Under) Expenditures	(84)	0		
Unencumbered Cash, Beginning	84	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 8,410	$ 0	$ 8,410
Transfers	809,804	710,851	780,000	(69,149)
	809,804	719,261	$ 780,000	$ (60,739)
Expenditures				
Instruction	744,694	718,440	$ 1,095,110	$ (376,670)
Student Transportation Services	0	931	0	931
	744,694	719,371	$ 1,095,110	$ (375,739)
Receipts Over (Under) Expenditures	65,110	(110)		
Unencumbered Cash, Beginning	250,000	315,110		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 315,110	$ 315,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 16,020	$ 0	$ 0	$ 0
Transfers	147,051	250,451	271,000	(20,549)
	163,071	250,451	$ 271,000	$ (20,549)
Expenditures				
Instruction	174,208	264,314	$ 284,863	$ (20,549)
	174,208	264,314	$ 284,863	$ (20,549)
Receipts Over (Under) Expenditures	(11,137)	(13,863)		
Unencumbered Cash, Beginning	25,000	13,863		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 13,863	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 385,205	$ 353,602	$ 444,372	$ (90,770)
	385,205	353,602	$ 444,372	$ (90,770)
Expenditures				
Instruction	259,086	234,047	$ 299,021	$ (64,974)
Student Support Services	10,798	10,084	12,462	(2,378)
Instructional Support Staff	5,312	8,250	6,131	2,119
General Administration	24,493	22,981	28,268	(5,287)
School Administration	33,026	30,697	38,117	(7,420)
Other Supplemental Services	10,537	9,975	12,161	(2,186)
Operations & Maintenance	19,140	15,090	22,090	(7,000)
Student Transportation Services	13,759	13,733	15,880	(2,147)
Food Service Operation	9,054	8,745	10,242	(1,497)
	385,205	353,602	$ 444,372	$ (90,770)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 84,843	$ 179,131
	84,843	179,131
Expenditures		
Instruction	55,572	57,678
Student Support Services	0	22,664
Instructional Support Services	29,271	43,193
General Administration	0	240
Operations & Maintenance	0	44,995
Student Transportation Services	0	39
Facility Acquisition & Construction Services	0	10,322
	84,843	179,131
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources	$ 45,688	$ 50,936
	45,688	50,936
Expenditures		
Instruction	270	0
Student Support Services	38,223	50,936
Operations and Maintenance	7,465	0
	45,958	50,936
Receipts Over (Under) Expenditures	(270)	0
Unencumbered Cash, Beginning	1,668	1,398
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,398	$ 1,398

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Operations & Maintenance	0	9,645
	0	9,645
Receipts Over (Under) Expenditures	0	(9,645)
Unencumbered Cash, Beginning	500,000	500,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 500,000	$ 490,355

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 41,000	$ 34,861
	41,000	34,861
Expenditures		
Instruction	26,051	46,446
	26,051	46,446
Receipts Over (Under) Expenditures	14,949	(11,585)
Unencumbered Cash, Beginning	119,081	134,030
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 134,030	$ 122,445

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Charles B Cooper	$ (478)	$ 478	$ 0	$ 0
Gary Cromer	4,619	25	300	4,344
Bob & Nancy Howell	14,051	75	0	14,126
Alice & Norma Kennedy	2,954	16	250	2,720
Mike Lykins	6,534	1,035	1,000	6,569
Cora Bell Novotny	371	2	0	373
Wanda Reed	6,807	976	0	7,783
Mike Venters	1,529	8	250	1,287
	36,387	2,615	1,800	37,202
Student Organizations				
Student Med	3,759	2,207	1,709	4,257
HS Football Meals	1,884	4,741	4,775	1,850
Senior Class	2,652	556	556	2,652
CE Industries	2,957	255	26	3,186
K Kids	570	0	0	570
Leadership	524	0	0	524
HS Pep Club	4,832	1,234	910	5,156
Teachers	70	285	355	0
HS Band Trip	6,229	168	1,611	4,786
HS Cheerleaders	454	12,382	12,354	482
MS Activities	163	5,863	2,763	3,263
FCCLA	1,325	135	250	1,210
Junior Class	3,455	3,700	5,303	1,852
Drama	1,929	0	1	1,928
FCA	466	0	0	466
NHS	448	0	166	282
HS Forensics	130	0	0	130
Lego Team	763	3,634	2,857	1,540
	32,610	35,160	33,636	34,134
Section 125 Reimb. Plan	(4,964)	75,390	80,326	(9,900)
Total Agency Funds	$ 64,033	$ 113,165	$ 115,762	$ 61,436

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Project Account							
Athletics	$ 26	$ 0	$ 44,323	$ 44,332	$ 17	$ 0	$ 17
Girls Basketball	1,287	0	0	931	356	0	356
Volleyball	1,830	0	2,397	2,534	1,693	0	1,693
Football	2,409	0	3,293	2,838	2,864	0	2,864
Basketball	0	0	5,352	4,982	370	0	370
Cross Country	2,532	0	1,205	997	2,740	0	2,740
HS Track	349	0	665	797	217	0	217
HS Softball	66	0	515	78	503	0	503
HS Baseball	1,229	0	2,357	3,248	338	0	338
MS Volleyball	289	0	422	0	711	0	711
MS G Bball	633	0	5,211	5,844	0	0	0
MS B Bball	475	0	289	601	163	0	163
MS Fball	121	0	660	268	513	0	513
General Fund	213	0	26,798	26,735	276	0	276
Sara Lewton	0	0	450	0	450	0	450
Vending Machines	577	0	1,485	1,733	329	0	329
Office Activity	42	0	486	429	99	0	99
Hospitality Room	22	0	0	0	22	0	22
MS Track Uniforms	253	0	0	0	253	0	253
Instrument Repair	5	0	1,933	1,938	0	0	0
Tech Projects	0	0	3,340	3,330	10	0	10
HE STD Projects	11	0	0	0	11	0	11
Target	1,691	0	124	991	824	0	824
Concessions	1,703	0	4,442	5,049	1,096	0	1,096
Flowers Toy	122	0	0	50	72	0	72
Vocal Music	581	0	170	0	751	0	751
TSA	16,509	0	27,711	37,928	6,292	0	6,292
EF Trips	1,108	0	0	0	1,108	0	1,108
Carnival	280	0	0	0	280	0	280
Book Fair	2,460	0	644	1,884	1,220	0	1,220
Yearbook	1,906	0	3,221	3,420	1,707	0	1,707
Journalism Class	568	0	0	118	450	0	450
Stem Garden	203	0	0	203	0	0	0
Rain Water Conservation	0	0	1,000	816	184	0	184
Weather Station	0	0	250	230	20	0	20
MS Social	0	0	498	150	348	0	348
Classroom Funds	14,160	0	3,138	6,637	10,661	0	10,661
Total District Activity Funds	$ 53,660	$ 0	$ 142,379	$ 159,091	$ 36,948	$ 0	$ 36,948

FEDERAL AWARD INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Rural Education	84.358	$ 43,193	$ 0	$ 43,193	$ 43,193	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Summer Food Service Program	10.559	160,476				
Child Nutrition Discretionary Grants	10.579	3,593				
Fresh Fruit and Vegetable Program	10.582	10,063				
		174,132	0	174,132	174,132	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	38,758	0	38,758	38,758	0
Career and Technical Education - Basic Grants to	84.048	2,635	0	2,635	2,635	0
Supporting Effective Instruction State Grants	84.367	7,042	0	7,042	7,042	0
Student Support and Academic Enrichment Program	84.424	11,588	0	11,588	11,588	0
Education Stabilization Fund	84.425D	14,410	0	14,410	14,410	0
		74,433	0	74,433	74,433	0
(Passes Through Pratt County)						
Department of the Treasury						
Coronavirus Relief Fund	21.019	68,415	0	68,415	68,415	0
(Passes Through Southwest Plains Regional Service Center)						
Career and Technical Education - Basic Grants to States	84.048	1,500	0	1,500	1,500	0
Total Federal Awards		$ 361,673	$ 0	$ 361,673	$ 361,673	$ 0