SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 330

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

JUNE 30, 2021

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 330
Eskridge, Kansas

Report on the Financial Statements

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 330, Eskridge, Kansas, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 2 of the financial statement, the financial statement is prepared by Unified School District No. 330 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 330, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 330, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Other Matters
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 330 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 23, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and 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 or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 2.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

February 15, 2022

UNIFIED SCHOOL DISTRICT NO. 330
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 4,160,867	$ 4,160,867	$ -	$ 12,174	$ 12,174
Supplemental General	89,126	1,280,407	1,302,405	67,128	123,452	190,580
Special Purpose Funds:						
At Risk (K-12)	30,868	238,445	235,165	34,148	-	34,148
Capital Outlay	1,369,938	510,163	1,196,084	684,017	370,439	1,054,456
Driver Training	28,232	6,939	7,439	27,732	-	27,732
Food Service	29,145	292,957	282,574	39,528	-	39,528
Professional Development	75,114	175	1,274	74,015	222	74,237
Special Education	1,297,905	1,349,221	1,411,867	1,235,259	5,590	1,240,849
Career and Postsecondary Education	29,935	342,500	341,087	31,348	7,071	38,419
Health Care Reserve	93,649	810,498	845,620	58,527	-	58,527
KPERS Special Retirement	-	553,897	553,897	-	-	-
Contingency Reserve	444,432	50,000	109,418	385,014	-	385,014
Textbook	95,135	25,188	56,282	64,041	3,756	67,797
Title I	-	56,343	56,343	-	-	-
Title II-A	-	10,069	10,069	-	-	-
Elementary & Secondary School Emergency Relief Funding I	-	27,132	27,132	-	4,528	4,528
Elementary & Secondary School Emergency Relief Funding II	-	-	25,174	(25,174)	-	(25,174)
Strengthening People and Revitalizing Kansas	-	209,393	209,393	-	-	-

UNIFIED SCHOOL DISTRICT NO. 330
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Wellness Council	$ 1,415	$ 164	$ 254	$ 1,325	$ -	$ 1,325
Small Rural Schools Grant	-	35,403	35,403	-	273	273
Earlnor Starbird Library Grant	155,747	116	3,953	151,910	-	151,910
Gifts and Grants	3,735	6,037	1,897	7,875	-	7,875
District Activity Funds	40,132	71,589	71,983	39,738	-	39,738
Bond and Interest Fund:						
Bond and Interest	1,208,607	637,762	525,254	1,321,115	-	1,321,115
Trust Funds						
Bud Weems Memorial	35	-	-	35	-	35
Bob Bowers Memorial	804	1	500	305	500	805
Masonic Lodge	3	-	-	3	-	3
Iva Tomlinson Memorial	1,454	1	-	1,455	-	1,455
Richard Johnston Memorial	2,548	2	500	2,050	500	2,550
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 4,997,959	$ 10,675,269	$ 11,471,834	$ 4,201,394	$ 528,505	$ 4,729,899

COMPOSITION OF CASH:	
Checking Accounts	$ 4,828,448
Agency Funds per Schedule 3	(98,549)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 4,729,899

1. REPORTING ENTITY

Unified School District No. 330, Eskridge, Kansas, (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

Trust Fund – Used to report assets held in trust for the benefit of the municipality.

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity.

3. BUDGETARY INFORMATION

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

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

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

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

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

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

Health Care Reserve Fund
Wellness Council Fund
Contingency Reserve Fund
Earlnor Starbird Library Grant Fund
Elementary & Secondary School Emergency Relief Fund I
Elementary & Secondary School Emergency Relief Fund II
Strengthening People and Revitalizing Kansas Fund
Title I Fund
Title II-A Fund
SRSA Small Rural Grant Fund
Textbook Fund
Gifts and Grants Fund
District Activity Funds

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

4. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period."

At June 30, 2021, the District's carrying amount of deposits was $4,828,448 and the bank balance was $5,062,243. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $4,562,243 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $228,272 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. Of this receipt, $198,267 was for General Fund State Aid and $30,005 for Supplemental General Fund State Aid.

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk (K-12) Fund	K.S.A. 72-5167	$ 168,927
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	50,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	57,131
General Fund	Special Education Fund	K.S.A. 72-5167	965,241
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	297,500
General Fund	Food Service Fund	K.S.A. 72-5167	35,000
General Fund	Health Care Reserve Fund	K.S.A. 72-5167	30,000
Supplemental General Fund	At-Risk (K-12) Fund	K.S.A. 72-5143	69,518
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	197,699
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	45,000
Contingency Reserve Fund	Health Care Reserve Fund	Board Approved	100,000

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized 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 $553,897 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 $5,858,518. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all District employees and permits them to defer a portion of their salary until future years. The plan allows for a 5% contribution by the District of the District Manager position only. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

9. COMPENSATED ABSENCES

Discretionary Leave. The District provides sick and personal leave in the form of discretionary leave for classified staff. Classified staff earn discretionary leave at the rate of 1 day per month, accumulative to 45 days for the first five years of employment. After five years of employment, discretionary leave will be eared at the rate of 1 ½ days per month accumulative to 45 days. Certified staff is granted 15 days of discretionary leave per year. Certified employees may roll up to 14 unused discretionary leave days into their accumulated sick days account. A maximum of 80 days can be accumulated.

Vacation Leave. The District grants full-time classified employees a paid vacation each year. Two weeks paid vacation will be allowed per year after one year of employment in a qualified position. After ten years of employment in a qualified position, three weeks paid vacation will be allowed. Employees may accumulate a maximum of six weeks of vacation leave. Employees leaving the District shall be paid for unused earned vacation leave, not to exceed 30 days, at the employees' rate of pay when employment is terminated for the District.

10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Effective July 1, 2009, eligible retiring teachers shall receive a monthly benefit equal to the benefit received by active teachers, and to be used for the District's group health insurance plan for a period of 3 years or until age 65, whichever occurs first. The retiring teacher must have been participating in the District's group health insurance plan for the two consecutive school years prior to the date of retirement in order to receive this benefit. A retired teacher who becomes employed by another employer that offers health insurance and is eligible for full insurance benefits can no longer receive the benefit from Unified School District No. 330, Board payment for health insurance will terminate after 3 years, of after the death of the retired teacher, or upon reaching age 65.

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

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

11. TERMINATION BENEFITS

The District provides an early retirement program for certain eligible employees who have served at least five years in Unified School District No. 330 and are eligible for KPERS retirement benefits. Those eligible under this program will receive a one-time retirement bonus of $1,200.

12. RISK MANAGEMENT

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

The District is self-insured to provide group medical coverage. A third party administers the group medical coverage for the District. The District funds its losses based on actual claims. A stop-loss insurance contract executed with an insurance carrier covers individual claims in excess of $45,000 per plan year. There were no significant changes in insurance coverage from the prior year and the amount of settlements did not exceed insurance coverage for the last three years.

13. RELATED PARTIES

During the year ended June 30, 2021, there was one employee of the District that was an immediate family member of a District board member.

14. COMPLIANCE WITH STATUTES

The unencumbered cash balance in the Elementary & Secondary School Emergency Relief II (ESSER II) fund was negative $25,174 at June 30, 2021. The ESSER II grant funding is on a reimbursement basis. The District incurred the expenditures of $25,174 during the year ended June 30, 2021 and the reimbursement was not awarded until the subsequent year. The negative balance was caused by the timing of the reimbursement.

15. RISKS AND UNCERTAINTIES

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

16. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2021 through February 15, 2022. The aforementioned date represents the date the financial statement was available to be issued.

17. LONG - TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2010 - Refunding	2.6875%	9/3/2010	$ 3,380,000	9/1/2020	$ 445,000	$ -	$ 445,000	$ -	$ 6,953
Series 2011 - Refunding	4.00%	10/25/2011	2,125,000	9/1/2024	1,995,000	-	1,995,000	-	32,319
Series 2020 - Refunding	1.61%	8/5/2020	2,005,000	9/1/2023	-	2,005,000	-	2,005,000	20,982
Capital Lease									
Building Improvements	0.00%	12/18/2017	700,000	12/15/2027	560,000	-	70,000	490,000	-
SPED Bus	2.91%	4/13/2020	109,242	4/13/2024	86,121	-	86,121	-	851
TOTAL CONTRACTUAL INDEBTEDNESS					$ 3,086,121	$ 2,005,000	$ 2,596,121	$ 2,495,000	$ 61,105

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

Years ended	2022	2023	2024	2025	2026	2027-2028	Total
Principal:							
Series 2020 - Refunding	$ 785,000	$ 820,000	$ 400,000	$ -	$ -	$ -	$ 2,005,000
Building Improvements	70,000	70,000	70,000	70,000	70,000	140,000	490,000
Total Principal	855,000	890,000	470,000	70,000	70,000	140,000	2,495,000
Interest:							
Series 2020 - Refunding	25,961	13,041	3,220	-	-	-	42,222
TOTAL PRINCIPAL AND INTEREST	$ 880,961	$ 903,041	$ 473,220	$ 70,000	$ 70,000	$ 140,000	$ 2,537,222

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 330
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 1

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 Funds						
General	$ 4,487,215	$ (326,344)	$ -	$ 4,160,871	4,160,867	$ (4)
Supplemental General	1,355,520	(53,115)	-	1,302,405	1,302,405	-
Special Purpose Funds						
At Risk (K-12)	265,459	-	-	265,459	235,165	(30,294)
Capital Outlay	1,201,227	-	-	1,201,227	1,196,084	(5,143)
Driver Training	34,982	-	-	34,982	7,439	(27,543)
Food Service	314,605	-	-	314,605	282,574	(32,031)
Professional Development	79,863	-	-	79,863	1,274	(78,589)
Special Education	1,936,674	-	-	1,936,674	1,411,867	(524,807)
Career and Postsecondary Education	377,177	-	-	377,177	341,087	(36,090)
KPERS Special Retirement	650,092	-	-	650,092	553,897	(96,195)
Bond and Interest Fund						
Bond and Interest	525,554	-	-	525,554	525,254	(300)

UNIFIED SCHOOL DISTRICT NO. 330
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Mineral Tax	$ 176	$ 98	$ 200	$ (102)
State Aid				
General State Aid	3,534,352	3,401,216	3,655,936	(254,720)
Special Education Services Aid	945,867	759,553	831,079	(71,526)
Other	584	-	-	-
Total Receipts	4,480,979	4,160,867	$ 4,487,215	$ (326,348)
Expenditures				
Instruction	1,705,133	1,788,903	$ 2,105,570	$ (316,667)
Student Support Services	64,366	60,821	89,042	(28,221)
Instructional Support Services	7,071	4,798	4,300	498
School Administration	404,155	414,311	440,999	(26,688)
Transportation	286,544	288,235	452,469	(164,234)
Operating Transfers	2,013,710	1,603,799	1,394,835	208,964
Adjustment to Comply with Legal Max	-	-	(326,344)	326,344
Total Expenditures	4,480,979	4,160,867	$ 4,160,871	$ (4)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 808,974	$ 769,378	$ 752,329	$ 17,049
Delinquent Tax	20,608	13,802	8,265	5,537
Motor Vehicle Tax	88,607	94,198	83,648	10,550
Recreational Vehicle Tax	2,195	2,474	2,121	353
Commercial Vehicle Tax	1,300	1,107	1,021	86
State Aid				
Supplemental General State Aid	436,864	399,448	415,738	(16,290)
Total Receipts	1,358,548	1,280,407	$ 1,263,122	$ 17,285
Expenditures				
Instructional Support Services	120,203	126,325	$ 148,002	$ (21,677)
General Administration	156,951	148,173	193,274	(45,101)
Operations and Maintenance	610,047	603,111	751,947	(148,836)
Other Supplemental Services	104,131	112,579	117,050	(4,471)
Operating Transfers	383,318	312,217	145,247	166,970
Adjustment to Comply with Legal Max	-	-	(53,115)	53,115
Total Expenditures	1,374,650	1,302,405	$ 1,302,405	$ -
Receipts Over (Under) Expenditures	(16,102)	(21,998)		
Unencumbered Cash, Beginning	105,228	89,126		
Unencumbered Cash, Ending	$ 89,126	$ 67,128		

UNIFIED SCHOOL DISTRICT NO. 330
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 227,915	$ 238,445	$ 261,503	$ (23,058)
Expenditures				
Instruction	259,055	235,165	$ 265,459	$ (30,294)
Receipts Over (Under) Expenditures	(31,140)	3,280		
Unencumbered Cash, Beginning	62,008	30,868		
Unencumbered Cash, Ending	$ 30,868	$ 34,148		

UNIFIED SCHOOL DISTRICT NO. 330
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 337,156	$ 338,661	$ 336,109	$ 2,552
Delinquent Tax	7,579	5,154	3,453	1,701
Motor Vehicle Tax	33,060	35,656	32,559	3,097
Recreational Vehicle Tax	807	947	815	132
State Aid	40,786	38,890	38,936	(46)
Interest	22,314	1,224	10,000	(8,776)
Miscellaneous	-	32,500	-	32,500
Operating Transfers	90,899	57,131	-	57,131
Total Receipts	532,601	510,163	$ 421,872	$ 88,291
Expenditures				
Instruction	122,482	302,257	$ 345,000	$ (42,743)
Operations and Maintenance	241,958	623,711	406,227	217,484
Transportation	90,900	208,376	130,000	78,376
Facility Acquisition and Construction	57,478	61,740	320,000	(258,260)
Total Expenditures	512,818	1,196,084	$ 1,201,227	$ (5,143)
Receipts Over (Under) Expenditures	19,783	(685,921)		
Unencumbered Cash, Beginning	1,350,155	1,369,938		
Unencumbered Cash, Ending	$ 1,369,938	$ 684,017		

UNIFIED SCHOOL DISTRICT NO. 330
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Safety Aid	$ -	$ 3,060	$ 2,250	$ 810
Fees	-	3,750	4,000	(250)
Interest	-	129	500	(371)
Total Receipts	-	6,939	$ 6,750	$ 189
Expenditures				
Instruction	-	5,820	$ 14,846	$ (9,026)
Instructional Support Services	-	-	300	(300)
Vehicle Operations	735	1,619	19,836	(18,217)
Total Expenditures	735	7,439	$ 34,982	$ (27,543)
Receipts Over (Under) Expenditures	(735)	(500)		
Unencumbered Cash, Beginning	28,967	28,232		
Unencumbered Cash, Ending	$ 28,232	$ 27,732		

UNIFIED SCHOOL DISTRICT NO. 330
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid				
Food Service Aid	$ 1,945	$ 2,406	$ 1,800	$ 606.00
Federal Aid				
Food Service Aid	92,583	235,003	105,442	129,561
Local Receipts	100,882	20,393	151,005	(130,612)
Interest	2,601	155	1,000	(845)
Operating Transfers	45,000	35,000	55,000	(20,000)
Total Receipts	243,011	292,957	$ 314,247	$ (21,290)
Expenditures				
Food Service Operation	271,959	282,574	$ 314,605	$ (32,031)
Receipts Over (Under) Expenditures	(28,948)	10,383		
Unencumbered Cash, Beginning	58,093	29,145		
Unencumbered Cash, Ending	$ 29,145	$ 39,528		

UNIFIED SCHOOL DISTRICT NO. 330
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest	$ 3,979	$ 175	$ 1,000	$ (825)
State aid	3,307	-	3,750	(3,750)
Operating Transfers	20,000	-	-	-
Total Receipts	27,286	175	$ 4,750	$ (4,575)
Expenditures				
Instructional Support Services	22,197	1,274	$ 79,863	$ (78,589)
Receipts Over (Under) Expenditures	5,089	(1,099)		
Unencumbered Cash, Beginning	70,025	75,114		
Unencumbered Cash, Ending	$ 75,114	$ 74,015		

UNIFIED SCHOOL DISTRICT NO. 330
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Medicaid Reimbursement	$ 52,616	$ 54,797	$ -	$ 54,797
Early Childhood Fees	-	-	300	(300)
Federal Aid				
Special Education - Grants to States	105,007	109,616	114,997	(5,381)
Special Education - Preschool Grants	7,788	7,796	-	7,796
Special Education - ESSER	-	13,098	13,098	-
Interest	17,192	974	10,000	(9,026)
Operating Transfers	1,538,776	1,162,940	831,079	331,861
Total Receipts	1,721,379	1,349,221	$ 969,474	$ 379,747
Expenditures				
Instruction	1,063,734	1,044,255	$ 1,471,532	$ (427,277)
Student Support Services	196,597	209,142	210,081	(939)
Instructional Support Staff	8,328	9,711	16,185	(6,474)
General Administration	365	365	365	-
School Administration	78,791	76,769	102,400	(25,631)
Vehicle Operating Services	90,294	71,625	136,111	(64,486)
Total Expenditures	1,438,109	1,411,867	$ 1,936,674	$ (524,807)
Receipts Over (Under) Expenditures	283,270	(62,646)		
Unencumbered Cash, Beginning	1,014,635	1,297,905		
Unencumbered Cash, Ending	$ 1,297,905	$ 1,235,259		

UNIFIED SCHOOL DISTRICT NO. 330
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 335,874	$ 342,500	$ 362,500	$ (20,000)
Expenditures				
Instruction	313,910	317,364	$ 340,407	$ (23,043)
Instructional Support Staff	9,357	1,153	10,000	(8,847)
School Administration	3,470	3,470	3,470	-
Operations and Maintenance	16,300	16,300	20,500	(4,200)
Other Supplemental Services	2,800	2,800	2,800	-
Total Expenditures	345,837	341,087	$ 377,177	$ (36,090)
Receipts Over (Under) Expenditures	(9,963)	1,413		
Unencumbered Cash, Beginning	39,898	29,935		
Unencumbered Cash, Ending	$ 29,935	$ 31,348		

UNIFIED SCHOOL DISTRICT NO. 330
HEALTH CARE RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Employee and Employer Contributions	$ 531,620	$ 537,666
Interest	123	85
Stop Loss	90,652	142,747
Operating Transfers	50,000	130,000
Total Receipts	672,395	810,498
Expenditures		
Health Care Costs	671,282	845,620
Receipts Over (Under) Expenditures	1,113	(35,122)
Unencumbered Cash, Beginning	92,536	93,649
Unencumbered Cash, Ending	$ 93,649	$ 58,527

UNIFIED SCHOOL DISTRICT NO. 330
KPERS SPECIAL RETIREMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid				
KPERS Employer Contributions	$ 589,867	$ 553,897	$ 650,092	$ (96,195)
Expenditures				
KPERS Retirement	589,867	553,897	$ 650,092	$ (96,195)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 330
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ 98,564	$ 50,000
Expenditures		
General Administration	504	9,418
Operating Transfers	50,000	100,000
Total Expenditures	50,504	109,418
Receipts Over (Under) Expenditures	48,060	(59,418)
Unencumbered Cash, Beginning	396,372	444,432
Unencumbered Cash, Ending	$ 444,432	$ 385,014

UNIFIED SCHOOL DISTRICT NO. 330
TEXTBOOK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 24,510	$ 25,188
Operating Transfers	40,000	-
Total Receipts	64,510	25,188
Expenditures		
Instruction	37,750	56,282
Receipts Over (Under) Expenditures	26,760	(31,094)
Unencumbered Cash, Beginning	68,375	95,135
Unencumbered Cash, Ending	$ 95,135	$ 64,041

UNIFIED SCHOOL DISTRICT NO. 330
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Title I Grants to Local Education Agencies	$ 56,382	$ 56,343
Expenditures		
Instruction	55,214	54,600
General Administration	1,168	1,743
Total Expenditures	56,382	56,343
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 330
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Improving Teacher Quality State Grants	$ 9,587	$ 10,069
Expenditures		
Instruction	727	890
Instructional Support Services	8,579	8,879
General Administration	281	300
Total Expenditures	9,587	10,069
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 330
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 10,000	$ 27,132
Expenditures		
Instruction	10,000	27,132
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 330
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ -
Expenditures		
Instruction	-	25,174
Receipts Over (Under) Expenditures	-	(25,174)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (25,174)

UNIFIED SCHOOL DISTRICT NO. 330
STRENGTHENING PEOPLE AND REVITALIZING KANSAS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 209,393
Expenditures		
Instruction	-	35,282
Instructional Support Services	-	168,036
School Administration	-	6,075
Total Expenditures	-	209,393
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 330
WELLNESS COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
State Aid		
School Wellness Policy Project	$ 200	$ 164
Expenditures		
Instruction	94	254
Receipts Over (Under) Expenditures	106	(90)
Unencumbered Cash, Beginning	1,309	1,415
Unencumbered Cash, Ending	$ 1,415	$ 1,325

UNIFIED SCHOOL DISTRICT NO. 330
SRSA SMALL RURAL SCHOOLS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Small Rural School Achievement Program	$ 42,530	$ 35,403
Expenditures		
Instruction	23,376	18,130
Instructional Support Services	19,154	17,273
Total Expenditures	42,530	35,403
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 330
EARLNOR STARBIRD LIBRARY GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 2,078	$ 116
Expenditures		
Library Services	-	3,953
Receipts Over (Under) Expenditures	2,078	(3,837)
Unencumbered Cash, Beginning	153,651	155,747
Prior Year Cancelled Encumbrances	18	-
Unencumbered Cash, Ending	$ 155,747	$ 151,910

UNIFIED SCHOOL DISTRICT NO. 330
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Gifts and Grants	$ 10,130	$ 6,037
Expenditures		
Instruction	-	513
Student Support Services	9,360	1,384
Food Service Operation	800	-
Total Expenditures	10,160	1,897
Receipts Over (Under) Expenditures	(30)	4,140
Unencumbered Cash, Beginning	3,765	3,735
Unencumbered Cash, Ending	$ 3,735	$ 7,875

UNIFIED SCHOOL DISTRICT NO. 330
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Tax	$ 482,187	$ 517,989	$ 515,121	$ 2,868
Delinquent Tax	10,881	7,594	4,939	2,655
Motor Vehicle Tax	47,144	52,103	46,339	5,764
Recreational Vehicle Tax	1,151	1,352	1,161	191
State Aid				
School District Capital Improvement	63,011	57,778	57,778	-
Interest	15,407	946	5,000	(4,054)
Total Receipts	619,781	637,762	$ 630,338	$ 7,424
Expenditures				
Principal	440,000	465,000	$ 465,000	$ -
Interest	85,088	60,254	60,254	-
Commission & Postage	-	-	300	(300)
Total Expenditures	525,088	525,254	$ 525,554	$ (300)
Receipts Over (Under) Expenditures	94,693	112,508		
Unencumbered Cash, Beginning	1,113,914	1,208,607		
Unencumbered Cash, Ending	$ 1,208,607	$ 1,321,115		

UNIFIED SCHOOL DISTRICT NO. 330
NONEXPENDABLE TRUST – BUD WEEMS MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ -	$ -
Expenditures		
Scholarships	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	35	35
Unencumbered Cash, Ending	$ 35	$ 35

UNIFIED SCHOOL DISTRICT NO. 330
NONEXPENDABLE TRUST – BOB BOWERS MEMORIAL SCHOLARSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 20	$ 1
Expenditures		
Scholarships	1,000	500
Receipts Over (Under) Expenditures	(980)	(499)
Unencumbered Cash, Beginning	1,784	804
Unencumbered Cash, Ending	$ 804	$ 305

UNIFIED SCHOOL DISTRICT NO. 330
NONEXPENDABLE TRUST – MASONIC LODGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ -	$ -
Expenditures		
Scholarships	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	3	3
Unencumbered Cash, Ending	$ 3	$ 3

UNIFIED SCHOOL DISTRICT NO. 330
NONEXPENDABLE TRUST – IVA TOMLINSON MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 19	$ 1
Expenditures		
Scholarships	-	-
Receipts Over (Under) Expenditures	19	1
Unencumbered Cash, Beginning	1,435	1,454
Unencumbered Cash, Ending	$ 1,454	$ 1,455

UNIFIED SCHOOL DISTRICT NO. 330
NONEXPENDABLE TRUST – RICHARD JOHNSTON MEMORIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest	$ 41	$ 2
Expenditures		
Scholarships	500	500
Receipts Over (Under) Expenditures	(459)	(498)
Unencumbered Cash, Beginning	3,007	2,548
Unencumbered Cash, Ending	$ 2,548	$ 2,050

UNIFIED SCHOOL DISTRICT NO. 330
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 3

Student Organizations Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley Junior High School				
Band	$ 27	$ -	$ -	$ 27
Elementary Activities	2,231	728	-	2,959
Media Center	1,790	94	-	1,884
Pep Club	227	-	-	227
Science Club	203	100	30	273
MVE Picnic Club	608	-	-	608
Subtotal Mission Valley Middle School	5,086	922	30	5,978
Mission Valley High School				
Class of 2020	747	-	747	-
Class of 2021	4,238	-	3,208	1,030
Class of 2022	5,295	478	2,197	3,576
Class of 2023	3,449	374	509	3,314
Class of 2024	3,725	-	75	3,650
Class of 2025	784	14,123	10,781	4,126
Class of 2026	-	747	-	747
Art	55	-	-	55
Boys Basketball	487	452	726	213
Junior High Boys Basketball	75	759	624	210
Cheerleaders	875	7,170	7,884	161
Junior High Cheerleaders	1,324	5,529	5,677	1,176
Choir	348	65	68	345
Concessions	-	9,905	9,531	374
Concession Equipment	3,521	-	591	2,930
Cross Country	1,045	481	120	1,406
Drama	4,821	1,583	1,116	5,288
FCCLA	561	6,689	6,536	714
FFA	5,325	32,009	32,831	4,503
FFA Grants	8,900	-	-	8,900
FFA Plaques	598	-	495	103
FFA Robotics	1,862	-	1,789	73
FFA Scholarship Fund	4,477	-	-	4,477
FFA Trap Club	1,157	1,785	778	2,164
FCA	582	10	-	592
Girls Basketball	69	81	140	10
Junior High Girls Basketball	228	248	430	46
Greenhouse	802	46	635	213
Football	1,816	3,531	983	4,364
Kays	1,857	137	311	1,683
Letterman's Club	62	-	-	62
Library	807	77	64	820

UNIFIED SCHOOL DISTRICT NO. 330
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 3

Student Organizations Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley High (Cont.)				
MV Improvement	$ 1,451	$ 1,347	$ 1,692	$ 1,106
MV Mugs	206	500	58	648
National Honor Society	739	274	373	640
Student Need Grant	189	-	-	189
Student Council	2,384	1,889	1,380	2,893
State Assessment	819	150	969	-
Band	1,886	2,883	3,950	819
Band Trip	1,172	-	-	1,172
Baseball	131	467	130	468
Pep Club	170	-	-	170
Jr Viking Career Leaders	1,545	140	65	1,620
SAFF	1,799	672	290	2,181
Sales Tax	-	6,662	6,662	-
Spanish / French Club	313	-	-	313
Scholars Bowl	316	10	-	326
Drill Team	619	3,749	3,312	1,056
FBLA	1,789	183	277	1,695
Forensics	1,722	249	449	1,522
Industrial Arts Projects	1,287	-	-	1,287
Power Lifting Club	301	-	-	301
Softball	97	484	250	331
Sport Posters	7,864	4,632	988	11,508
Track	56	433	360	129
Table Top Gaming	514	-	195	319
Volleyball	1,735	-	328	1,407
Junior High Girls Volleyball	706	236	89	853
Junior High Football	641	208	523	326
Junior High Track	625	1,229	1,120	734
Wrestling	1,393	672	832	1,233
Subtotal Mission Valley High School	92,361	113,348	113,138	92,571
Revolving Funds	-	49,266	49,266	-
Total Student Organization Funds	$ 97,447	$ 163,536	$ 162,434	$ 98,549

UNIFIED SCHOOL DISTRICT NO. 330
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 4

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Mission Valley	$ 12,118	$ 20,727	$ 27,179	$ 5,666	$ -	$ 5,666
School Projects						
Mission Valley						
Student Pop	1,173	-	-	1,173	-	1,173
Calculator Rental	4,151	85	-	4,236	-	4,236
Pepsi	4,708	2,198	4,477	2,429	-	2,429
Vo Ag Projects	26	-	-	26	-	26
Annual	320	2,490	2,200	610	-	610
Mission Valley Prints	17,636	46,039	38,077	25,598	-	25,598
Current Events	-	50	50	-	-	-
Subtotals School Projects	28,014	50,862	44,804	34,072	-	34,072
Total District Activity Funds	$ 40,132	$ 71,589	$ 71,983	$ 39,738	$ -	$ 39,738