UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

AUDITORS' REPORT &
FINANCIAL STATEMENT

June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
FINANCIAL STATEMENT
For the Year Ended June 30, 2021
Table of Contents

	Page Number
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditors' Report	1 - 3
STATEMENT 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4 - 6
NOTES TO THE FINANCIAL STATEMENT	7 - 18
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	19
SCHEDULE 2	
Schedule of Receipts and Expenditures –	
Actual (and Budget if applicable)	
General Fund	20
Supplemental General Fund	21
At Risk (4 Year Old) Fund	22
At Risk (K-12) Fund	23
Vocational Education Fund	24
Special Education Fund	25
Driver Training Fund	26
Food Service Fund	27
Capital Outlay Fund	28
Professional Development Fund	29
Bilingual Fund	30
Parents As Teachers Fund	31
Recreation Commission Fund	32
Recreation Commission Employee Benefit Fund	33
Public Library Board Fund	34
Gifts and Grants Fund	35
KPERS Retirement Contribution Fund	36
Contingency Reserve Fund	37
Special Assessment Fund	38
Summer Food Program Fund	39
MHIT Grant Fund	40
Kansas Health Foundation Fund	41
Textbook/Student Material Revolving Fund	42
Dual Credit – ICC Classes Fund	43
Fruit & Veggie Grant Fund	44

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
FINANCIAL STATEMENT
For the Year Ended June 30, 2021
Table of Contents

	Page Number
Pilot Pre-K Grant Fund	45
CARES Act Fund	46
ESSER II Fund	47
Spark Grant Fund	48
21st Century Grant Fund FY 21	49
21st Century Grant Supplemental Fund	50
FY 21 Carl Perkins	51
FY 20 Carl Perkins	52
Title I 21446 Fund	53
Title II A 21446 Fund	54
Title IV 21446 Fund	55
Title V 21446 Fund	56
Title I 20446 Fund	57
Title II A 20446 Fund	58
Title IV 20446 Fund	59
Title V 20446 Fund	60
Bond and Interest Fund	61
After School Academy Scholarship Fund	62
SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	63 - 64
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	65
SCHEDULE 5	
Schedule of Expenditures of Federal Awards	66
Notes to Schedule of Expenditures of Federal Awards	67
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	68 - 69
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	70 - 71
Schedule of Findings and Questioned Costs	72 - 73

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS
American Institute of Certified Public Accountants, Kansas Society of Certified Public Accountants
John D. Carroll, CPA Emily S. Vail, CPA Ashley R. Osburn, CPA, MBAA

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 446
Independence, Kansas 67301

Report on the Financial Statement
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 446 Independence, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide.* Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 446 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 446, as of June 30, 2021 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 446, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts and expenditures and unencumbered cash – district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for the purpose of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such

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

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. 446, Independence, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated March 23, 2021 which contained an unmodified opinion on the basic financial statement. The June 30, 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://admin.ks.gov/offices/chief-financial-officer/municipal-services. The June 30, 2020 Actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for the 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 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cooperative's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cooperative's internal control over financial reporting and compliance.

Yerkes & Michels

YERKES & MICHELS, CPA, LLC
Independence, KS

September 12, 2022

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance June 30, 2021	Add: Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2021	Fund
Governmental Type Funds:								Governmental Type Funds:
General Funds:								General Funds:
General Fund	$ 1.05	$ -	$ 14,429,651.98	$ 14,429,652.61	$ 0.42	$ 81,963.54	$ 81,963.96	General Fund
Supplemental General Fund	40,334.74	-	4,577,291.53	4,358,501.00	259,125.27	55,269.54	314,394.81	Supplemental General Fund
Special Purpose Funds:								Special Purpose Funds:
At Risk (4 Year Old) Fund	-	-	123,598.63	120,548.00	3,050.63	5,069.03	8,119.66	At Risk (4 Year Old) Fund
At Risk (K-12) Fund	7,517.00	-	2,907,987.67	2,915,504.67	-	-	-	At Risk (K-12) Fund
Vocational Education Fund	-	-	337,759.40	312,759.40	25,000.00	-	25,000.00	Vocational Education Fund
Special Education Fund	38,543.44	-	2,853,563.09	2,789,403.53	102,703.00	-	102,703.00	Special Education Fund
Driver Training Fund	8,005.91	-	22,728.00	4,807.83	25,926.08	-	25,926.08	Driver Training Fund
Food Service Fund	166,693.81	-	1,218,836.09	1,161,979.56	223,550.34	1,056.20	224,606.54	Food Service Fund
Capital Outlay Fund	120,839.56	-	961,218.09	832,262.65	249,795.00	305,166.16	554,961.16	Capital Outlay Fund
Professional Development Fund	7,394.78	-	13,886.88	21,281.66	-	200.00	200.00	Professional Development Fund
Bilingual Fund	-	-	41,578.87	41,578.87	-	-	-	Bilingual Fund
Parents As Teachers Fund	-	-	16,000.00	16,000.00	-		-	Parents As Teachers Fund
Recreation Commission Fund	-	-	493,964.13	493,964.13	-	-	-	Recreation Commission Fund
Rec.Comm. Employ.Benefit Fund	-	-	123,673.11	123,673.11	-	-	-	Rec.Comm. Employ.Benefit Fund
Public Library Board Fund	-	-	302,595.27	302,595.27	-	-	-	Public Library Board Fund
Gifts and Grants Fund	54,295.64	-	41,038.35	65,693.44	29,640.55	3,605.28	33,245.83	Gifts and Grants Fund
KPERS Retirement Contr. Fund	-	-	1,535,827.48	1,535,827.48	-	-	-	KPERS Retirement Contr. Fund
Contingency Reserve Fund	222,355.28	-	130,000.00	-	352,355.28	-	352,355.28	Contingency Reserve Fund
Special Assessment Fund	3,005.81	-	-	-	3,005.81	-	3,005.81	Special Assessment Fund
Summer Food Program Fund	1,827.89	-	-	-	1,827.89	-	1,827.89	Summer Food Program Fund
MHIT Grant Fund	-	-	98,896.00	98,896.00	-	-	-	MHIT Grant Fund
Kansas Health Foundation Fund	3,122.27	-	-	-	3,122.27	-	3,122.27	Kansas Health Foundation Fund
Textbook/Student Mat.Revolv.Fund	23,574.79	-	384,369.36	407,943.15	1.00	59,082.70	59,083.70	Textbook/Student Mat.Revolv.Fund
Dual Credit - ICC Classes Fund	14,291.03	-	35,450.00	29,218.32	20,522.71	1,656.00	22,178.71	Dual Credit - ICC Classes Fund
Fruit & Veggie Fund	15,228.92	-	11,371.15	10,037.96	16,562.11	-	16,562.11	Fruit & Veggie Fund
Pilot Pre-K Grant Fund	(11,436.00)	-	59,436.00	48,000.00	-	-	-	Pilot Pre-K Grant Fund
CARES Act Grant Fund	(5,080.72)	-	470,453.00	465,372.28	-	2,362.40	2,362.40	CARES Act Grant Fund
ESSER II Fund	-	-	148,946.00	1,532,600.76	(1,383,654.76)	770,149.89	(613,504.87)	ESSER II Fund
Spark Grant	-	-	255,254.89	255,254.89	-	-	-	Spark Grant
21st Century Grant Fund FY21	4,491.10	-	67,000.00	71,491.10	-	5,944.22	5,944.22	21st Century Grant Fund FY21
21st Century Supplemental Fund	-	-	8,573.00	4,287.00	4,286.00	-	4,286.00	21st Century Supplemental Fund

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance June 30, 2021	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2021	Fund
FY 21 Carl Perkins Fund	$ -	$ -	$ 31,449.00	$ 31,449.00	$ -	$ 5,514.25	$ 5,514.25	FY 21 Carl Perkins Fund
Title I 21446 Fund	-	-	819,857.00	819,857.00	-	16,951.12	16,951.12	Title I 21446 Fund
Title II A 21446 Fund	-	-	123,750.00	123,750.00	-	8,348.30	8,348.30	Title II A 21446 Fund
Title IV 21446 Fund	-	-	35,954.00	35,954.00	-	301.70	301.70	Title IV 21446 Fund
Title V 21446 Fund	-	-	34,439.00	34,439.00	-	781.36	781.36	Title V 21446 Fund
District Activity Funds	11,691.71	-	102,638.02	103,524.13	10,805.60	-	10,805.60	District Activity Funds
Bond and Interest Funds:								Bond and Interest Funds:
Bond and Interest Fund	3,380,274.41	-	4,049,843.03	3,260,925.00	4,169,192.44	-	4,169,192.44	Bond and Interest Fund
Expendable Trust Funds:								Expendable Trust Funds:
After School Acad. Scholar. Fund	-	-	22,459.89	21,212.01	1,247.88	-	1,247.88	After School Acad. Scholar. Fund
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 4,106,972.42	$ -	$ 36,891,337.91	$ 36,880,244.81	$ 4,118,065.52	$ 1,323,421.69	$ 5,441,487.21	TOTAL REPORTING ENTITY (Excluding Agency Funds)

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNEMCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

COMPOSITION OF CASH:		
Equity Bank, Independence, Kansas		
Platinum Account		$ 647,771.05
Commercial Bank, Independence, Kansas		
Checking Account		
District - Operating	$ 4,575,472.58	
District - Savings	203,628.23	
High School - Operations	127,056.54	
Middle School - Operations	33,694.54	
Jefferson School - Operations	27,599.02	
Eisenhower School - Operations	25,507.26	
Riley Early Learning Center - Operations	114.45	
Board Office Petty Cash	750.00	
Middle School Petty Cash	900.00	
High School Petty Cash	750.00	
Jefferson School Petty Cash	384.75	
Eisenhower School Petty Cash	500.00	
		4,996,357.37
Sub-total		5,644,128.42
Cash on Hand		
High School	$ 300.00	
Middle School	100.00	
Jefferson School	125.00	
Sub-total		525.00
TOTAL CASH		$ 5,644,653.42
Less: Agency Funds - Schedule 3		(203,166.21)
Total Reporting Entity (Excluding Agency Funds)		$ 5,441,487.21

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1A. MUNICIPAL FINANCIAL REPORTING ENTITY

Unified School District No. 446 is a municipal corporation governed by an elected seven-member board. This regulatory basis financial statement includes transactions of the primary government only.

The District's summary statement of receipts, expenditures and unencumbered cash includes the accounts of all District operations. The District's major operations include primary and secondary education of young people in the Independence, Kansas school district. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

1B. – REGULATORY BASIS FUND TYPES

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

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

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

Trust Funds -- funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency 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.).

1C. – BASIS OF PRESENTATION AND BASIS OF ACCOUNTING

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

1C. – BASIS OF PRESENTATION AND BASIS OF ACCOUNTING (cont'd)

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 municipality 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.

1D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

1D. BUDGETARY INFORMATION (Cont'd)

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

A legal operating budget is not required for capital projects funds, trust funds, and special purpose funds as reported on Schedule 2 pages 37 through 60 and 62.

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.

1E. REIMBURSEMENTS

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

NOTE 2. COMPLIANCE WITH KANSAS STATUTES AND OTHER FINANCE RELATED LEGAL MATTERS

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The ESSER II fund has a negative unencumbered cash balance at June 30, 2021, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal and state grant programs respectively.

Three September Bond payments were received by the state five days after the statutory deadline. This is a violation of the K.S.A. 10-130, a penal statute

Expenditures exceeded amount budgeted in the General Fund by $10,920.61 and in the Supplemental General Fund by $105.00. This is a violation of K.S.A. 10-117.

Management of the District is not aware of any other violations of compliance with Kansas Statutes or violations of other finance related legal matters.

NOTE 3 - DEPOSITS AND INVESTMENTS

At June 30, 2021, the District had no 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 deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

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

At June 30, 2021, the carrying amount of the District's deposits was $5,644,628.42. The bank balance was $7,273,865.82. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by two banks. Of the bank balance $500,000.00 was covered by FDIC insurance, creating a custodial credit risk; however, $6,773,865.82 was collateralized with securities held by the pledging financial institution's agents in the Municipality's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – LONG-TERM DEBT

4A. – LONG-TERM DEBT INFORMATION

See pages 17 and 18 for Long Term Debt Schedules.

4B. – PRIOR YEAR DEFEASANCE OF DEBT

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bond. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements of the reporting entity. At June 30, 2021, the following defeased bonds from prior years are outstanding:

Bond Series	Amount
Series 2009-2	$ 15,710,000
Series 2009-3	19,060,000
	$ 34,770,000

4C. – ADVANCE REFUNDING

The District issued general obligation refunding bonds to advance refund a portion of the District's Series 2009 General Obligation Bonds. The purpose of the refunding was to lower interest rates and provide taxpayers savings. As a result, the refunded bonds are considered to be defeased and the proceeds of new bonds were placed in an irrevocable trust to provide for all future debt service payments on the portion of the old bonds that were refunded. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements and the liability of the defeased debt has been removed from the regulatory basis financial statements. At June 30, 2021, the amount of outstanding defeased bonds totaled $34,770,000.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

5A. – PENSION PLAN GENERAL INFORMATION

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Cont'd)

5A. – PENSION PLAN GENERAL INFORMATION (Cont'd)

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, Kansas 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 January 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 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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (cont'd)

5A. – PENSION PLAN GENERAL INFORMATION (cont'd)

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 $1,535,827.48 for the year ended June 30, 2021.

5B. – NET PENSION LIABILITY

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $17,666,488.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees, and natural disasters for which the District carries commercial insurance. Settlements of claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

NOTE 7 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Professional Development	K.S.A. 72-5167	10,361.38
General	Special Education	K.S.A. 72-5167	2,532,849.06
General	Vocational Education	K.S.A. 72-5167	284,334.92
General	Contingency	K.S.A. 72-5167	130,000.00
General	Parents as Teachers	K.S.A. 72-5167	16,000.00
General	Capital Outlay	K.S.A. 72-5167	205,485.97
General	At Risk (K-12)	K.S.A. 72-5167	1,631,650.95
General	At Risk (4 Year Old)	K.S.A. 72-5167	80,390.16
General	Textbooks	K.S.A. 72-5167	332,547.17
General	Bilingual	K.S.A. 72-6433	8,235.93
Supplemental General	Special Education	K.S.A. 72-6433	242,036.29
Supplemental General	Bilingual	K.S.A. 72-6433	33,014.71

NOTE 8 – FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full-time employees of the District are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently benefits offered through the plan involve health, dental and vision insurance, group life insurance, child care expenses and unreimbursed medical expenses.

NOTE 9 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

9A. – 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 municipality is subsidizing the retirees because each participant is charged

NOTE 9 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont'd)

9A. – OTHER POST EMPLOYMENT BENEFITS (cont'd)

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

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

9B. – COMPENSATED ABSENCES

The District's compensated absence policy permits employees to receive one day of sick leave a month during the first 6 months of employment. At the beginning of the 7th month a classified employee is credited with four additional days.

Sick leave after the first year of employment is credited on the basis of 10 days on the first day of the contractual year. Sick leave days may accumulate at the rate of 10 days per year for a maximum of 90 days.

Sick leave benefits shall be the same for regular full-time employees on a 9-12 month contract. The sick leave allowance of a regular part-time employee shall be proportionate to the amount of time served. A regular half-time employee is entitled to five days per year with possible accumulation of 45 working days.

Each full-time noncertified employee shall have one day personal leave per year, which may accumulate to a total of three days. Personal leave days shall not be deducted from sick leave. A regular half-time employee is entitled to one-half day personal leave per year, which may accumulate to one and one-half days. Certified employees shall have two days personal leave per year, which may accumulate to a total of five days

Full-time employees of the board may be granted a paid vacation each year. The following vacation schedule will apply to noncertified personnel who are employed on a twelve-month basis.

After completing -	1 Year	1 Week
	2 through 9 years	2 Weeks
	Over 10 years	3 Weeks

NOTE 9 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont'd)

9B – COMPENSATED ABSENCES (cont'd)

The liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual or estimated liability was available at June 30, 2021. The cost of vacation and sick pay are recognized as expenditures when paid.

NOTE 10 – USE OF ESTIMATES

The preparation of regulatory basis financial statements required management to make estimates and assumptions that affect the reported amounts of expenditures during the audit period, encumbrances outstanding and disclosure of contingencies at the end of the audit period. Actual results could differ from the estimates.

NOTE 11 – COMMITMENT

On May 29, 2007 the District entered into a Participation Agreement and Hedging Authorization with Greenbush Energy Group, which will allow Greenbush Energy Group to negotiate a fixed price with Constellation NewEnergy – Gas Division, LLC for provision of natural gas services. The original agreement is renewed annually and for the period July 1, 2020 to June 30, 2021, the participation fee is $450 and the service cost fee is five cents per Mcf per year based on the prior year's usage.

NOTE 12 – DATE OF MANAGEMENT'S REVIEW

Subsequent events were evaluated through the date of financial statement issuance September 12, 2022.

NOTE 4 - LONG TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
GENERAL OBLIGATION BONDS										
Series 2009-2	5-5.5%	8/15/09	23,340,000.00	9/1/2026	95,000.00	-	95,000.00	(95,000.00)	-	2,375.00
Series 2013	2-3%	3/7/13	9,070,000.00	9/1/2026	9,070,000.00	-	120,000.00	(120,000.00)	8,950,000.00	267,200.00
Series 2014	2-4%	10/29/14	9,135,000.00	9/1/2033	8,960,000.00	-	1,595,000.00	(1,595,000.00)	7,365,000.00	295,750.00
Series 2016	3-5%	3/2/2016	19,060,000.00	9/1/2033	19,060,000.00	-	-	-	19,060,000.00	885,600.00
					$ 37,185,000.00	$ -	$ 1,810,000.00	$ (1,810,000.00)	$ 35,375,000.00	$ 1,450,925.00
CAPITAL LEASES										
Commercial Bank	2.62	12/15/17	650,000.00	12/25/2025	461,208.93	-	79,036.11	(79,036.11)	382,172.82	11,559.81
Commercial Bank	3.25	10/29/18	2,000,000.00	1/1/2027	1,777,903.80	-	229,410.67	(229,410.67)	1,548,493.13	58,125.41
					$ 2,239,112.73	$ -	$ 308,446.78	$ (308,446.78)	$ 1,930,665.95	$ 69,685.22
TOTAL LONG TERM DEBT					$ 39,424,112.73	$ -	$ 2,118,446.78	$ (2,118,446.78)	$ 37,305,665.95	$ 1,520,610.22

NOTE 4 - LONG TERM DEBT (Continued)

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

	Year 2022	Year 2023	2024	2025	2026	Years 2027-2031	Years 2032-2036	TOTAL
PRINCIPAL								
GO BONDS								
General Obligation - Series 2013	125,000.00	125,000.00	130,000.00	2,720,000.00	2,855,000.00	2,995,000.00	-	8,950,000.00
General Obligation - Series 2014	1,790,000.00	1,895,000.00	2,500,000.00	100,000.00	105,000.00	575,000.00	400,000.00	7,365,000.00
General Obligation - Series 2016	-	-	-	-	-	13,515,000.00	5,545,000.00	19,060,000.00
CAPITAL LEASES								
Commercial Bank	81,109.19	83,248.16	85,430.96	87,696.50	44,688.01	-	-	382,172.82
Commercial Bank	239,156.70	246,992.44	255,084.91	263,369.46	272,071.57	271,818.05	-	1,548,493.13
TOTAL PRINCIPAL	$ 1,996,109.19	$ 2,103,248.16	$ 2,715,430.96	$ 2,907,696.50	$ 3,004,688.01	$ 17,085,000.00	$ 5,945,000.00	$ 37,305,665.95
INTEREST								
GO BONDS								
General Obligation - Series 2013	264,750.00	262,250.00	259,050.00	216,300.00	132,675.00	44,925.00	-	1,179,950.00
General Obligation - Series 2014	244,975.00	180,225.00	92,325.00	40,825.00	37,750.00	133,787.50	24,200.00	754,087.50
General Obligation - Series 2016	885,600.00	885,600.00	885,600.00	885,600.00	885,600.00	3,131,375.00	237,525.00	7,796,900.00
CAPITAL LEASES								
Commercial Bank	9,486.73	7,347.76	5,164.96	2,899.42	609.95	-	-	25,508.82
Commercial Bank	48,379.46	40,543.72	32,451.25	24,166.70	15,464.59	15,718.11	-	176,723.83
TOTAL INTEREST	$ 1,404,811.73	$ 1,335,422.76	$ 1,242,139.96	$ 1,145,624.42	$ 1,056,634.95	$ 3,310,087.50	$ 261,725.00	$ 9,756,446.32
TOTAL PRINCIPAL AND INTEREST	$ 3,400,920.92	$ 3,438,670.92	$ 3,957,570.92	$ 4,053,320.92	$ 4,061,322.96	$ 20,395,087.50	$ 6,206,725.00	$ 33,441,404.34

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance (Over) Under	Fund
Governmental Type Funds:							Governmental Type Funds:
General Funds:							General Funds:
General Fund	$ 14,957,992.00	$ (539,260.00)	$ -	$ 14,418,732.00	$ 14,429,652.61	$ (10,920.61)	General Fund
Supplemental General Fund	4,520,632.00	(162,236.00)	-	4,358,396.00	4,358,501.00	(105.00)	Supplemental General Fund
Special Purpose Funds:							Special Purpose Funds:
At Risk (4 Year Old) Fund	120,548.00	-	-	120,548.00	120,548.00	-	At Risk (4 Year Old) Fund
At Risk (K-12) Fund	3,103,160.00	-	-	3,103,160.00	2,915,504.70	187,655.30	At Risk (K-12) Fund
Vocational Education	372,540.00	-	-	372,540.00	312,759.40	59,780.60	Vocational Education
Special Education Fund	2,941,553.00	-	-	2,941,553.00	2,789,403.53	152,149.47	Special Education Fund
Driver Training Fund	35,506.00	-	-	35,506.00	4,807.83	30,698.17	Driver Training Fund
Food Service Fund	1,593,509.00	-	-	1,593,509.00	1,161,979.56	431,529.44	Food Service Fund
Capital Outlay Fund	974,035.00	-	-	974,035.00	832,262.65	141,772.35	Capital Outlay Fund
Professional Development Fund	70,167.00	-	-	70,167.00	21,281.66	48,885.34	Professional Development Fund
Bilingual Fund	44,690.00	-	-	44,690.00	41,578.87	3,111.13	Bilingual Fund
Parent Education Program	16,000.00	-	-	16,000.00	16,000.00	-	Parent Education Program
Recreation Commission Fund	500,000.00	-	-	500,000.00	493,964.13	6,035.87	Recreation Commission Fund
Rec.Comm. Employ.Benefit Fund	130,000.00	-	-	130,000.00	123,673.11	6,326.89	Rec.Comm. Employ.Benefit Fund
Public Library Board Fund	320,000.00	-	-	320,000.00	302,595.27	17,404.73	Public Library Board Fund
Gifts and Grants Fund	178,908.00	-	-	178,908.00	65,693.44	113,214.56	Gifts and Grants Fund
KPERS Retirement Contr. Fund	1,985,410.00	-	-	1,985,410.00	1,535,827.48	449,582.52	KPERS Retirement Contr. Fund
Bond and Interest Funds:							Bond and Interest Funds:
Bond and Interest Fund	3,261,926.00	-	-	3,261,926.00	3,260,925.00	1,001.00	Bond & Interest Fund

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

GENERAL FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Other County Taxes	$ 698.50	$ 891.37	$ -	$ 891.37
State of Kansas-State Aid	12,670,079.00	12,780,965.00	13,001,743.00	(220,778.00)
Supplemental Aid	4,796.00	-	-	-
State of Kansas-Special Ed	1,585,402.00	1,619,026.00	1,956,248.00	(337,222.00)
Misc Reimbursement	1,253.25	10,345.61	-	10,345.61
Federal Impact Aid (874)	18,424.00	18,424.00	-	18,424.00
TOTAL CASH RECEIPTS	$ 14,280,652.75	$ 14,429,651.98	$ 14,957,991.00	$ (528,339.02)
EXPENDITURES				
Instruction	$ 6,318,077.97	$ 5,979,887.37	$ 6,555,637.00	$ (575,749.63)
Student Support Services	219,222.87	222,392.08	231,130.00	(8,737.92)
Instructional Support Staff	8,314.88	11,870.36	9,600.00	2,270.36
General Administration	823,706.70	735,049.20	805,375.00	(70,325.80)
School Administration	1,252,586.36	1,209,493.44	1,473,825.00	(264,331.56)
Operations and Maintenance	500,480.01	376,332.67	579,100.00	(202,767.33)
Transportation	444,738.00	405,057.21	660,110.00	(255,052.79)
Other Support Services	117,343.62	113,946.70	-	113,946.70
Transfers	4,456,022.30	5,231,855.54	4,643,215.00	588,640.54
State of Kansas-Fuel Tax Refund	(3,607.50)	-	-	-
Lease Payment-Principal	112,965.14	114,857.37	-	114,857.37
Lease Payment- Interest	30,802.90	28,910.67	-	28,910.67
Adjustment to Comply with Legal Max	-	-	(539,260.00)	539,260.00
TOTAL EXPENDITURES	$ 14,280,653.25	$ 14,429,652.61	$ 14,418,732.00	$ 10,920.61
RECEIPTS OVER (UNDER) EXPENDITURES	$ (0.50)	$ (0.63)		
UNENCUMBERED CASH, BEGINNING	1.55	1.05		
UNENCUMBERED CASH, ENDING	$ 1.05	$ 0.42		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

SUPPLEMENTAL GENERAL FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 1,652,932.54	$ 1,753,750.04	$ 1,622,146.00	$ 131,604.04
Delinquent Tax	70,536.23	86,609.04	44,666.00	41,943.04
Motor Vehicle Tax	188,357.47	233,409.45	216,834.00	16,575.45
State of Kansas	-	2,503,523.00	2,596,651.00	(93,128.00)
Transfers	2,370,995.00			-
TOTAL CASH RECEIPTS	$ 4,282,821.24	$ 4,577,291.53	$ 4,480,297.00	$ 96,994.53
EXPENDITURES				
Instruction	$ 601,842.53	$ 557,517.57	$ 597,675.00	$ (40,157.43)
Student Support Services	253,425.25	242,844.94	465,855.00	(223,010.06)
Instructional Support Staff	93,992.29	194,467.80	-	194,467.80
General Administration	275,336.82	446,028.57	-	446,028.57
Operations and Maintenance	1,312,471.65	1,226,563.49	1,420,795.00	(194,231.51)
Transfers	1,803,492.50	1,645,780.67	2,036,307.00	(390,526.33)
Lease Payment-Principal	39,231.29	37,091.06	-	37,091.06
Lease Payment-Interest	6,066.67	8,206.90	-	8,206.90
Adjustment to Comply with Legal Max	-		(162,236.00)	162,236.00
TOTAL EXPENDITURES	$ 4,385,859.00	$ 4,358,501.00	$ 4,358,396.00	$ 105.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ (103,037.76)	$ 218,790.53		
UNENCUMBERED CASH, BEGINNING	143,372.50	40,334.74		
UNENCUMBERED CASH, ENDING	$ 40,334.74	$ 259,125.27		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

AT RISK (4 Year Old) FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 109,291.47	$ 123,598.63	$ 120,548.00	$ 3,050.63
TOTAL CASH RECEIPTS	$ 109,291.47	$ 123,598.63	$ 120,548.00	$ 3,050.63
EXPENDITURES				
Instruction	$ 109,291.47	$ 120,548.00	$ 120,548.00	$ -
TOTAL EXPENDITURES	$ 109,291.47	$ 120,548.00	$ 120,548.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 3,050.63		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ 3,050.63		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

AT RISK (K-12) FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 2,998,106.11	$ 2,905,747.67	$ 3,070,643.00	$ (164,895.33)
Miscellaneous	140.00	2,240.00	25,000.00	(22,760.00)
TOTAL CASH RECEIPTS	$ 2,998,246.11	$ 2,907,987.67	$ 3,095,643.00	$ (187,655.33)
EXPENDITURES				
Instruction	$ 2,742,442.62	$ 2,694,322.83	$ 2,615,770.00	$ 78,552.83
Kids Crew	95,811.27	159,423.04	52,150.00	107,273.04
Commodities	152,800.42	61,758.80	435,240.00	(373,481.20)
TOTAL EXPENDITURES	$ 2,991,054.31	$ 2,915,504.67	$ 3,103,160.00	$ (187,655.33)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,191.80	$ (7,517.00)		
UNENCUMBERED CASH, BEGINNING	325.20	7,517.00		
UNENCUMBERED CASH, ENDING	$ 7,517.00	$ (0.00)		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

VOCATIONAL EDUCATION FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 321,269.00	$ 337,759.40	$ 372,450.00	$ (34,690.60)
Miscellaneous	9,778.00	-	-	-
TOTAL CASH RECEIPTS	$ 331,047.00	$ 337,759.40	$ 372,450.00	$ (34,690.60)
EXPENDITURES				
Instruction	$ 321,077.06	$ 309,269.40	$ 372,540.00	$ (63,270.60)
Supplies	10,369.94	3,490.00	-	3,490.00
TOTAL EXPENDITURES	$ 331,447.00	$ 312,759.40	$ 372,540.00	$ (59,780.60)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (400.00)	$ 25,000.00		
UNENCUMBERED CASH, BEGINNING	400.00	-		
UNENCUMBERED CASH, ENDING	$ -	$ 25,000.00		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

SPECIAL EDUCATION FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 2,643,600.27	$ 2,774,885.35	$ 2,876,248.00	$ (101,362.65)
Federal Aid	-	26,762.00	26,762.00	-
Miscellaneous	73,634.09	51,915.74	-	51,915.74
TOTAL CASH RECEIPTS	$ 2,717,234.36	$ 2,853,563.09	$ 2,903,010.00	$ (49,446.91)
EXPENDITURES				
Purchased Services	$ 1,104,332.61	$ 1,138,110.04	$ 2,884,253.00	$ (1,746,142.96)
Tri-County -- State Entitlement	1,542,736.30	1,566,647.00	-	1,566,647.00
Transportation	31,622.01	84,646.49	57,300.00	27,346.49
TOTAL EXPENDITURES	$ 2,678,690.92	$ 2,789,403.53	$ 2,941,553.00	$ (152,149.47)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 38,543.44	$ 64,159.56		
UNENCUMBERED CASH, BEGINNING	-	38,543.44		
UNENCUMBERED CASH, ENDING	$ 38,543.44	$ 102,703.00		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

DRIVER TRAINING FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
State of Kansas	$ 12,350.00	$ 9,078.00	$ 7,500.00	$ 1,578.00
Fees and Miscellaneous	-	13,650.00	12,500.00	1,150.00
Transfers	-	-	7,500.00	(7,500.00)
TOTAL CASH RECEIPTS	$ 12,350.00	$ 22,728.00	$ 27,500.00	$ (4,772.00)
EXPENDITURES				
Instruction	$ 27,438.10	$ 3,567.88	$ 35,506.00	$ (31,938.12)
Operations and Maintenance	3,051.46	1,239.95	-	1,239.95
TOTAL EXPENDITURES	$ 30,489.56	$ 4,807.83	$ 35,506.00	$ (30,698.17)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,139.56)	$ 17,920.17		
UNENCUMBERED CASH, BEGINNING	26,145.47	8,005.91		
UNENCUMBERED CASH, ENDING	$ 8,005.91	$ 25,926.08		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

FOOD SERVICE FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
State of Kansas	$ 11,032.03	$ 9,992.06	$ 9,980.00	$ 12.06
Federal Funds	981,599.24	1,109,072.41	949,625.00	159,447.41
Federal Impact Aid	7,896.00	7,896.00	-	7,896.00
Student Lunch and Breakfast	166,285.29	20,500.86	414,870.00	(394,369.14)
Adult and Other Student Sales	62,289.90	59,919.35	30,940.00	28,979.35
Miscellaneous & Reimbursements	41,034.31	11,455.41	12,500.00	(1,044.59)
Transfer	8,614.62	-	8,900.00	(8,900.00)
TOTAL CASH RECEIPTS	$ 1,278,751.39	$ 1,218,836.09	$ 1,426,815.00	$ (207,978.91)
EXPENDITURES				
Operations and Maintenance	$ 20,210.68	$ 16,195.23	$ 186,950.00	$ (170,754.77)
Salaries and Benefits	558,012.27	516,111.93	429,296.00	86,815.93
Supplies and Other Purchased Svcs.	727,951.94	629,672.40	977,263.00	(347,590.60)
TOTAL EXPENDITURES	$ 1,306,174.89	$ 1,161,979.56	$ 1,593,509.00	$ (431,529.44)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,423.50)	$ 56,856.53		
UNENCUMBERED CASH, BEGINNING	194,117.31	166,693.81		
UNENCUMBERED CASH, ENDING	$ 166,693.81	$ 223,550.34		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

CAPITAL OUTLAY FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 443,068.08	$ 448,331.78	$ 437,055.00	$ 11,276.78
Delinquent Tax	12,606.11	19,859.16	12,251.00	7,608.16
Motor Vehicle Tax	33,692.85	22,586.82	22,990.00	(403.18)
Other County Taxes	2,740.37	3,195.95	20,000.00	(16,804.05)
State Aid	243,265.00	240,583.00	242,356.00	(1,773.00)
Interest	9,401.42	14,550.66	-	14,550.66
Miscellaneous and Reimbursements	23,115.61	6,624.75	9,000.00	(2,375.25)
Transfers	-	205,485.97	109,543.00	95,942.97
TOTAL CASH RECEIPTS	$ 767,889.44	$ 961,218.09	$ 853,195.00	$ 108,023.09
EXPENDITURES				
Architecture and Engineering	$ 35,881.74	$ 2,662.50	$ 37,500.00	$ (34,837.50)
Building Construction & Remodeling	67,787.86	292,876.04	284,543.00	8,333.04
Operatoions & Maintenance	-	-	100,000.00	(100,000.00)
Capital Lease Payments	146,867.76	156,498.35	-	156,498.35
Interest Expense	42,198.24	32,567.65	-	32,567.65
Instruction Property & Equipment	230,075.89	324,685.57	240,668.00	84,017.57
Transportation	515,649.78	22,972.54	311,324.00	(288,351.46)
TOTAL EXPENDITURES	$ 1,038,461.27	$ 832,262.65	$ 974,035.00	$ (141,772.35)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (270,571.83)	$ 128,955.44		
UNENCUMBERED CASH, BEGINNING	391,411.39	120,839.56		
UNENCUMBERED CASH, ENDING	$ 120,839.56	$ 249,795.00		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

PROFESSIONAL DEVELOPMENT FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 52,087.56	$ 10,361.38	$ 52,000.00	$ (41,638.62)
State Revenue	-	-	10,772.00	(10,772.00)
Other Revenue from Local Sources	8,131.50	3,525.50	-	3,525.50
TOTAL CASH RECEIPTS	$ 60,219.06	$ 13,886.88	$ 62,772.00	$ (48,885.12)
EXPENDITURES				
Instruction	$ 91.08	$ 394.33	$ 69,067.00	$ (68,672.67)
Supplies	52,733.20	20,887.33	1,100.00	19,787.33
TOTAL EXPENDITURES	$ 52,824.28	$ 21,281.66	$ 70,167.00	$ (48,885.34)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,394.78	$ (7,394.78)		
UNENCUMBERED CASH, BEGINNING	-	7,394.78		
UNENCUMBERED CASH, ENDING	$ 7,394.78	$ -		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

BILINGUAL FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Other Local Revenue	$ -	$ 328.23	$ -	$ 328.23
Transfer	30,328.51	41,250.64	45,690.00	(4,439.36)
TOTAL CASH RECEIPTS	$ 30,328.51	$ 41,578.87	$ 45,690.00	$ (4,111.13)
EXPENDITURES				
Instruction	$ 30,298.56	$ 39,328.87	$ 44,690.00	$ (5,361.13)
Reimbursement	29.95	2,250.00	-	2,250.00
TOTAL EXPENDITURES	$ 30,328.51	$ 41,578.87	$ 44,690.00	$ (3,111.13)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (0.00)	$ -		
UNENCUMBERED CASH, BEGINNING	-	(0.00)		
UNENCUMBERED CASH, ENDING	$ (0.00)	$ (0.00)		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

PARENTS AS TEACHERS FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Transfer	$ 10,300.00	$ 16,000.00	$ 16,000.00	$ -
TOTAL CASH RECEIPTS	$ 10,300.00	$ 16,000.00	$ 16,000.00	$ -
EXPENDITURES				
Personal Services	$ 10,300.00	$ 16,000.00	$ 16,000.00	$ -
TOTAL EXPENDITURES	$ 10,300.00	$ 16,000.00	$ 16,000.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

RECREATION COMMISSION FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 430,000.43	$ 418,734.07	$ 406,664.00	$ 12,070.07
Delinquent Tax	16,086.18	21,224.63	11,666.00	9,558.63
Motor Vehicle Tax	42,960.25	50,118.61	47,476.00	2,642.61
Other County Taxes	3,989.20	3,886.82	2,677.00	1,209.82
Miscellaneous	-	-	35,000.00	(35,000.00)
TOTAL CASH RECEIPTS	$ 493,036.06	$ 493,964.13	$ 503,483.00	$ (9,518.87)
EXPENDITURES				
Community Service Operations	$ 494,308.73	$ 493,964.13	$ 500,000.00	$ (6,035.87)
TOTAL EXPENDITURES	$ 494,308.73	$ 493,964.13	$ 500,000.00	$ (6,035.87)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,272.67)	$ -		
UNENCUMBERED CASH, BEGINNING	1,272.67	0.00		
UNENCUMBERED CASH, ENDING	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

RECREATION COMMISSION EMPLOYEE BENEFIT FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 107,478.69	$ 104,671.82	$ 101,695.00	$ 2,976.82
Delinquent Tax	4,547.40	5,508.64	2,917.00	2,591.64
Motor Vehicle Tax	2,876.63	12,532.75	11,879.00	653.75
Other County Taxes	8,857.27	959.90	669.00	290.90
Miscellaneous	-	-	15,000.00	(15,000.00)
TOTAL CASH RECEIPTS	$ 123,759.99	$ 123,673.11	$ 132,160.00	$ (8,486.89)
EXPENDITURES				
Community Service Operations	$ 123,786.96	$ 123,673.11	$ 130,000.00	$ (6,326.89)
TOTAL EXPENDITURES	$ 123,786.96	$ 123,673.11	$ 130,000.00	$ (6,326.89)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (26.97)	$ -		
UNENCUMBERED CASH, BEGINNING	26.97	(0.00)		
UNENCUMBERED CASH, ENDING	$ (0.00)	$ -		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

PUBLIC LIBRARY BOARD FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 263,395.17	$ 256,379.14	$ 249,119.00	$ 7,260.14
Delinquent Tax	10,368.41	13,139.37	7,148.00	5,991.37
Motor Vehicle Tax	26,300.15	30,702.67	29,069.00	1,633.67
Other County Taxes	1,923.40	2,038.31	1,639.00	399.31
Other Revenue from Local Sources	501.37	335.78	35,000.00	(34,664.22)
TOTAL CASH RECEIPTS	$ 302,488.50	$ 302,595.27	$ 321,975.00	$ (19,379.73)
EXPENDITURES				
Community Service Operations	$ 302,488.50	$ 302,595.27	$ 320,000.00	$ (17,404.73)
TOTAL EXPENDITURES	$ 302,488.50	$ 302,595.27	$ 320,000.00	$ (17,404.73)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

GIFTS AND GRANTS FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Grants	$ 43,311.93	$ 41,038.35	$ 152,896.00	$ (111,857.65)
TOTAL CASH RECEIPTS	$ 43,311.93	$ 41,038.35	$ 152,896.00	$ (111,857.65)
EXPENDITURES				
Project Costs	$ 15,040.54	$ 65,693.44	$ 178,908.00	$ (113,214.56)
TOTAL EXPENDITURES	$ 15,040.54	$ 65,693.44	$ 178,908.00	$ (113,214.56)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,271.39	$ (24,655.09)		
UNENCUMBERED CASH, BEGINNING	26,024.25	54,295.64		
UNENCUMBERED CASH, ENDING	$ 54,295.64	$ 29,640.55		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

KPERS RETIREMENT CONTRIBUTION FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
State of Kansas	$ 1,752,348.22	$ 1,535,827.48	$ 1,985,410.00	$ (449,582.52)
TOTAL CASH RECEIPTS	$ 1,752,348.22	$ 1,535,827.48	$ 1,985,410.00	$ (449,582.52)
EXPENDITURES				
Employee Benefits	$ 1,752,348.22	$ 1,535,827.48	$ 1,985,410.00	$ (449,582.52)
TOTAL EXPENDITURES	$ 1,752,348.22	$ 1,535,827.48	$ 1,985,410.00	$ (449,582.52)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

CONTINGENCY RESERVE FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Transfers	$ 31,252.28	$ 130,000.00
TOTAL CASH RECEIPTS	$ 31,252.28	$ 130,000.00
EXPENDITURES		
General Admin.	$ 80,518.00	$ -
Instruction	79,152.24	-
TOTAL EXPENDITURES	$ 159,670.24	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (128,417.96)	$ 130,000.00
UNENCUMBERED CASH, BEGINNING	350,773.24	222,355.28
UNENCUMBERED CASH, ENDING	$ 222,355.28	$ 352,355.28

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

SPECIAL ASSESSMENT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
County Taxes	$ -	$ -
TOTAL CASH RECEIPTS	$ -	$ -
EXPENDITURES		
School Administration	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	3,005.51	3,005.51
UNENCUMBERED CASH, ENDING	$ 3,005.51	$ 3,005.51

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

SUMMER FOOD PROGRAM FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ 12,858.03	$ -
Other	197.60	-
TOTAL CASH RECEIPTS	$ 13,055.63	$ -
EXPENDITURES		
Supplies	$ 25,472.06	$ -
Salaries	3,836.64	-
TOTAL EXPENDITURES	$ 29,308.70	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,253.07)	$ -
UNENCUMBERED CASH, BEGINNING	18,080.96	1,827.89
UNENCUMBERED CASH, ENDING	$ 1,827.89	$ 1,827.89

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

MHIT GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
State	$ 47,600.00	$ 98,896.00
TOTAL CASH RECEIPTS	$ 47,600.00	$ 98,896.00
EXPENDITURES		
Salaries	$ 35,700.00	$ 62,893.02
Contractual Services	11,900.00	36,002.98
TOTAL EXPENDITURES	$ 47,600.00	$ 98,896.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

KANSAS HEALTH FOUNDATION FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Donations	$ -	$ -
TOTAL CASH RECEIPTS	$ -	$ -
EXPENDITURES		
Commodities	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	3,122.27	3,122.27
UNENCUMBERED CASH, ENDING	$ 3,122.27	$ 3,122.27

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Fees	$ 51,113.08	$ 51,822.19
Transfers	54,664.98	332,547.17
TOTAL CASH RECEIPTS	$ 105,778.06	$ 384,369.36
EXPENDITURES		
Commodities	$ 82,206.27	$ 407,943.15
TOTAL EXPENDITURES	$ 82,206.27	$ 407,943.15
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,571.79	$ (23,573.79)
UNENCUMBERED CASH, BEGINNING	3.00	23,574.79
UNENCUMBERED CASH, ENDING	$ 23,574.79	$ 1.00

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

DUAL CREDIT - ICC CLASSES FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Fees	$ 23,500.00	$ 35,450.00
TOTAL CASH RECEIPTS	$ 23,500.00	$ 35,450.00
EXPENDITURES		
Personal Services	$ 18,421.94	$ 29,218.32
TOTAL EXPENDITURES	$ 18,421.94	$ 29,218.32
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,078.06	$ 6,231.68
UNENCUMBERED CASH, BEGINNING	9,212.97	14,291.03
UNENCUMBERED CASH, ENDING	$ 14,291.03	$ 20,522.71

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

FRUIT & VEGGIE GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal	$ 16,845.57	$ 11,371.15
TOTAL CASH RECEIPTS	$ 16,845.57	$ 11,371.15
EXPENDITURES		
Commodities	$ 14,849.79	$ 10,037.96
TOTAL EXPENDITURES	$ 14,849.79	$ 10,037.96
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,995.78	$ 1,333.19
UNENCUMBERED CASH, BEGINNING	13,233.14	15,228.92
UNENCUMBERED CASH, ENDING	$ 15,228.92	$ 16,562.11

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

PILOT PRE-K GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Other Grants	$ 41,180.00	$ 59,436.00
TOTAL CASH RECEIPTS	$ 41,180.00	$ 59,436.00
EXPENDITURES		
Grant Expense	$ 52,616.00	$ 48,000.00
TOTAL EXPENDITURES	$ 52,616.00	$ 48,000.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,436.00)	$ 11,436.00
UNENCUMBERED CASH, BEGINNING	-	(11,436.00)
UNENCUMBERED CASH, ENDING	$ (11,436.00)	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

CARES ACT GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Grant Revenue	$ -	$ 470,453.00
TOTAL CASH RECEIPTS	$ -	$ 470,453.00
EXPENDITURES		
Grant Expenses	$ 5,080.72	$ 465,372.28
TOTAL EXPENDITURES	$ 5,080.72	$ 465,372.28
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,080.72)	$ 5,080.72
UNENCUMBERED CASH, BEGINNING	-	(5,080.72)
UNENCUMBERED CASH, ENDING	$ (5,080.72)	$ (0.00)

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

ESSER II FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Grant Revenue	$ -	$ 148,946.00
TOTAL CASH RECEIPTS	$ -	$ 148,946.00
EXPENDITURES		
Instruction	$ -	$ 4,920.29
Supplies	-	320,977.01
Equipment	-	1,206,703.46
TOTAL EXPENDITURES	$ -	$ 1,532,600.76
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (1,383,654.76)
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ (1,383,654.76)

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

SPARK GRANT FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Grant Revenue	$ -	$ 255,254.89
TOTAL CASH RECEIPTS	$ -	$ 255,254.89
EXPENDITURES		
Grant Expense	$ -	$ 255,254.89
TOTAL EXPENDITURES	$ -	$ 255,254.89
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

21st CENTURY GRANT FUND FY21

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal	$ 72,000.00	$ 67,000.00
TOTAL CASH RECEIPTS	$ 72,000.00	$ 67,000.00
EXPENDITURES		
Instruction	$ 59,011.00	$ 56,861.90
Contractual Services	5,797.90	3,445.27
Commodities	2,700.00	2,827.45
Grant Expense	-	8,356.48
TOTAL EXPENDITURES	$ 67,508.90	$ 71,491.10
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,491.10	$ (4,491.10)
UNENCUMBERED CASH, BEGINNING	-	4,491.10
UNENCUMBERED CASH, ENDING	$ 4,491.10	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

21ST CENTURY SUPPLEMENTAL FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
State Revenue	$ 8,823.00	$ 8,573.00
TOTAL CASH RECEIPTS	$ 8,823.00	$ 8,573.00
EXPENDITURES		
Instruction	$ 7,517.00	$ 4,287.00
Contractual Services	250.00	-
Supplies	1,056.00	-
TOTAL EXPENDITURES	$ 8,823.00	$ 4,287.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 4,286.00
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 4,286.00

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

FY 21 CARL PERKINS

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Grant	$ 36,330.00	$ 31,449.00
TOTAL CASH RECEIPTS	$ 36,330.00	$ 31,449.00
EXPENDITURES		
Grant Expenses	$ 36,330.00	$ 31,449.00
TOTAL EXPENDITURES	$ 36,330.00	$ 31,449.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

FY20 CARL PERKINS

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Revenue	$ 465.00	$ -
TOTAL CASH RECEIPTS	$ 465.00	$ -
EXPENDITURES		
Grant Expense	$ 465.00	$ -
TOTAL EXPENDITURES	$ 465.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE I 21446 FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ -	$ 819,857.00
TOTAL CASH RECEIPTS	$ -	$ 819,857.00
EXPENDITURES		
Instruction	$ -	$ 819,857.00
TOTAL EXPENDITURES	$ -	$ 819,857.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE II A 21446 FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ -	$ 123,750.00
TOTAL CASH RECEIPTS	$ -	$ 123,750.00
EXPENDITURES		
Instruction	$ -	$ 11,610.74
Supplies	-	21,124.05
Purchased Services	-	78,365.21
Reimbursed Expenses	-	12,650.00
TOTAL EXPENDITURES	$ -	$ 123,750.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE IV 21446 FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ -	$ 35,954.00
TOTAL CASH RECEIPTS	$ -	$ 35,954.00
EXPENDITURES		
Grant Expense	$ -	$ 35,954.00
TOTAL EXPENDITURES	$ -	$ 35,954.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE V 21446 FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ -	$ 34,439.00
TOTAL CASH RECEIPTS	$ -	$ 34,439.00
EXPENDITURES		
Instruction	$ -	$ 25,637.66
Supplies	-	8,801.34
TOTAL EXPENDITURES	$ -	$ 34,439.00
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE I 20446 Fund

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ 566,123.00	$ -
TOTAL CASH RECEIPTS	$ 566,123.00	$ -
EXPENDITURES		
Professional Development	$ 566,123.00	$ -
TOTAL EXPENDITURES	$ 566,123.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE IIA 20446 Fund

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ 100,814.00	$ -
TOTAL CASH RECEIPTS	$ 100,814.00	$ -
EXPENDITURES		
Professional Devel.	$ 100,814.00	$ -
TOTAL EXPENDITURES	$ 100,814.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE IV 20446 FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ 30,535.00	$ -
TOTAL CASH RECEIPTS	$ 30,535.00	$ -
EXPENDITURES		
Grant Expenses	$ 30,535.00	$ -
TOTAL EXPENDITURES	$ 30,535.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

TITLE V 20446 Fund

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Funds	$ 33,729.00	$ -
TOTAL CASH RECEIPTS	$ 33,729.00	$ -
EXPENDITURES		
Instruction	$ 23,742.12	$ -
Supplies	9,986.88	-
TOTAL EXPENDITURES	$ 33,729.00	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

BOND AND INTEREST FUND

		CURRENT YEAR		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Ad Valorem Tax	$ 464,572.36	$ 357,779.40	$ 350,303.00	$ 7,476.40
Delinquent Tax	17,023.33	22,499.37	12,592.00	9,907.37
Motor Vehicle Tax	44,891.67	55,646.32	52,674.00	2,972.32
Other County Taxes	3,306.46	8,583.56	2,969.00	5,614.56
State Aid	1,592,794.00	1,663,072.00	1,663,072.00	-
Federal Tax Credit	214,402.55	-	-	-
Sales Tax	2,073,182.12	1,942,262.38	1,500,000.00	442,262.38
Other Revenue from Local Sources	610.21	-	500.00	(500.00)
				-
TOTAL CASH RECEIPTS	$ 4,410,782.70	$ 4,049,843.03	$ 3,582,110.00	$ 467,733.03
EXPENDITURES				
Principal	$ 1,520,000.00	$ 1,810,000.00	$ 1,810,000.00	$ -
Bond Fees	-	-	1,000.00	(1,000.00)
Interest	1,878,619.00	1,450,925.00	1,450,926.00	(1.00)
TOTAL EXPENDITURES	$ 3,398,619.00	$ 3,260,925.00	$ 3,261,926.00	$ (1,001.00)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,012,163.70	$ 788,918.03		
UNENCUMBERED CASH, BEGINNING	2,368,110.71	3,380,274.41		
UNENCUMBERED CASH, ENDING	$ 3,380,274.41	$ 4,169,192.44		

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Year Ended June 30, 2020)

AFTER SCHOOL ACADEMY SCHOLARSHIP FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Tuition	$ 21,089.15	$ 21,714.00
Grants & Donations	707.00	745.89
TOTAL CASH RECEIPTS	$ 21,796.15	$ 22,459.89
EXPENDITURES		
Instruction	$ 21,722.78	$ 21,212.01
Supplies	73.37	-
TOTAL EXPENDITURES	$ 21,796.15	$ 21,212.01
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,247.88
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 1,247.88

UNIFIED SCHOOL DISTRICT NO. 446

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Fund
HIGH SCHOOL:					HIGH SCHOOL:
Academic Award	$ 1,058.06	$ 25.00	$ 16.99	$ 1,066.07	Academic Award
Academic Decathalon	144.22	-	-	144.22	Academic Decathalon
Art Club	4,575.26	552.79	571.56	4,556.49	Art Club
Avid	547.49	60.00	-	607.49	Avid
Band	11.00	336.13	347.13	-	Band
Baseball	4,492.34	9,600.00	5,007.05	9,085.29	Baseball
Bulldog	22,738.73	22,562.84	21,409.58	23,891.99	Bulldog
Business Awards	-	-	-	-	Business Awards
Cheerleader - Varsity	3,394.66	10,290.84	13,685.50	-	Cheerleader - Varsity
Class of 2017	-	-	-	-	Class of 2017
Class of 2018	1,850.95	-	-	1,850.95	Class of 2018
Class of 2019	1,919.67	-	-	1,919.67	Class of 2019
Class of 2020	2,370.01	-	500.00	1,870.01	Class of 2020
Class of 2021	9,676.96	550.00	5,075.52	5,151.44	Class of 2021
Class of 2022	5,452.40	646.29	5,023.95	1,074.74	Class of 2022
Class of 2023	708.13	2,614.78	1,501.90	1,821.01	Class of 2023
Class of 2024	-	2,882.17	2,442.00	440.17	Class of 2024
CTE Scholarships	1,521.31	-	975.00	546.31	CTE Scholarships
Dance Team	1,960.30	12,490.64	14,450.94	-	Dance Team
Drama	11.87	-	-	11.87	Drama
Drama Club	1,671.53	1,327.69	1,564.19	1,435.03	Drama Club
FBLA	2,608.92	-	317.00	2,291.92	FBLA
F.C.A.	36.19	-	-	36.19	F.C.A.
FACS	480.65	-	113.47	367.18	FACS
FFA	2,402.36	3,993.38	4,395.84	1,999.90	FFA
Friends-R-Us	812.63	-	-	812.63	Friends-R-Us
Football	-	63.93	-	63.93	Football
Guidance - Student Aware.	1,675.68	782.00	428.60	2,029.08	Guidance - Student Aware.
Happy Helpers	497.27	-	80.00	417.27	Happy Helpers
Holiday Baskets	552.05	1,081.27	1,300.00	333.32	Holiday Baskets
Jag-K	1,518.62	2,740.00	3,562.54	696.08	Jag-K
KAYS	1,894.39	1,761.68	2,079.31	1,576.76	KAYS
KAY Camp	427.00	189.00	325.00	291.00	KAY Camp
Manufacturing Club	1,103.87	-	205.96	897.91	Manufacturing Club
Mark Tindle Mem.	1,475.00	-	-	1,475.00	Mark Tindle Mem.
Media	81.61	-	-	81.61	Media
Memorial Scholarship	200.00	-	-	200.00	Memorial Scholarship
Musical	107.38	10,243.40	3,765.64	6,585.14	Musical
N.F.L.	2,953.33	3,272.00	3,225.76	2,999.57	N.F.L.
National Honor Society	1,753.10	15.00	362.59	1,405.51	National Honor Society
Orange and Black	14,241.81	10,793.23	8,847.80	16,187.24	Orange and Black
Orchestra	706.46	3,031.90	1,950.31	1,788.05	Orchestra
Pep Club	859.42	-	-	859.42	Pep Club
Pupps	931.28	-	-	931.28	Pupps
Renaissance	5,483.29	-	3,021.50	2,461.79	Renaissance

UNIFIED SCHOOL DISTRICT NO. 446

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Fund
Safe	$ 1,760.82	$ 3,904.25	$ 3,676.78	$ 1,988.29	Safe
Scholars Bowl	1,222.90	53.90	172.72	1,104.08	Scholars Bowl
Science Club	395.39	-	-	395.39	Science Club
SFC	183.63	-	-	183.63	SFC
Slushies/Cookies	2,685.16	2,072.65	1,259.54	3,498.27	Slushies/Cookies
Spanish Club	290.05	-	-	290.05	Spanish Club
Student Assist - Guidance	132.83	1,630.00	1,161.23	601.60	Student Assist - Guidance
Student Council	4,940.34	19,947.84	20,581.04	4,307.14	Student Council
Vocal Music	3,396.36	518.00	660.00	3,254.36	Vocal Music
Weight Room	2,305.61	7,000.00	5,364.37	3,941.24	Weight Room
Welding Club	275.00	715.00	557.15	432.85	Welding Club
Woodpile	474.76	184.00	-	658.76	Woodpile
Youth Support Fund	743.34	625.00	89.70	1,278.64	Youth Support Fund
TOTAL HIGH SCHOOL	$ 125,713.39	$ 138,556.60	$ 140,075.16	$ 124,194.83	TOTAL HIGH SCHOOL
MIDDLE SCHOOL:					MIDDLE SCHOOL:
Annual	$ 5,650.06	$ 5,462.16	$ 4,559.08	$ 6,553.14	Annual
Band	68.75	-	-	68.75	Band
Double K Club	2,991.81	7,373.06	6,475.96	3,888.91	Double K Club
Ed. Foundation	93.86	1,145.00	1,131.50	107.36	Ed. Foundation
FACS	-	-	-	-	FACS
Library	151.94	78.20	-	230.14	Library
Miscellaneous	4,935.27	2,424.62	6,125.92	1,233.97	Miscellaneous
Mr. Webb/Comm. Connection	-	100.00	59.12	40.88	Mr. Webb/Comm. Connection
Renaissance	1,243.16	746.53	459.32	1,530.37	Renaissance
Student Council	15,051.58	7,963.00	10,162.92	12,851.66	Student Council
Student Fellowship	87.07	-	-	87.07	Student Fellowship
Tech Ed.	36.92	-	-	36.92	Tech Ed.
Testing/Rewards	1,583.86	-	238.64	1,345.22	Testing/Rewards
Vocal Music	10.00	-	-	10.00	Vocal Music
TOTAL MIDDLE SCHOOL	$ 31,904.28	$ 25,292.57	$ 29,212.46	$ 27,984.39	TOTAL MIDDLE SCHOOL
JEFFERSON ELEM. SCHOOL					JEFFERSON ELEM. SCHOOL
Student Services	$ 30,567.57	$ 22,483.86	$ 27,686.15	$ 25,365.28	Student Services
EISENHOWER ELEM. SCHOOL					EISENHOWER ELEM. SCHOOL
Student Services	$ 26,002.81	$ 10,129.57	$ 10,625.12	$ 25,507.26	Student Services
RILEY LEARINING CENTER					RILEY LEARINING CENTER
Student Services	$ 211.34	$ 300.00	$ 396.89	$ 114.45	Student Services
TOTAL AGENCY FUNDS	$ 214,399.39	$ 196,762.60	$ 207,995.78	$ 203,166.21	TOTAL AGENCY FUNDS

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
DISTRICT ACTIVITY FUNDS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances	Ending Cash Balance	Fund
HIGH SCHOOL:							HIGH SCHOOL:
Gate Receipts:							Gate Receipts:
Athletics	$ -	$ 35,667.94	$ 35,667.94	$ -	$ -	$ -	Athletics
School Projects:							School Projects:
Food Service	-	4,982.58	4,982.58	-	-	-	Food Service
Fee Funds	1,229.76	26,363.36	25,598.91	1,994.21	-	1,994.21	Fee Funds
Cap & Gown	348.66	191.00	33.02	506.64	-	506.64	Cap & Gown
Sales tax	402.34	4,553.47	4,594.95	360.86	-	360.86	Sales tax
TOTAL HIGH SCHOOL	$ 1,980.76	$ 71,758.35	$ 70,877.40	$ 2,861.71	$ -	$ 2,861.71	TOTAL HIGH SCHOOL
MIDDLE SCHOOL:							MIDDLE SCHOOL:
Gate Receipts:							Gate Receipts:
Athletics	$ 6,772.12	$ 5,993.43	$ 7,214.50	$ 5,551.05	$ -	$ 5,551.05	Athletics
School Projects:							School Projects:
Food Service	-	-	-	-	-	-	Food Service
Fee Funds	650.00	195.00	780.00	65.00	-	65.00	Fee Funds
Sales tax	32.09	610.31	548.30	94.10	-	94.10	Sales tax
TOTAL MIDDLE SCHOOL	$ 7,454.21	$ 6,798.74	$ 8,542.80	$ 5,710.15	$ -	$ 5,710.15	TOTAL MIDDLE SCHOOL
JEFFERSON SCHOOL:							JEFFERSON SCHOOL:
School Projects:							School Projects:
Food Service	$ 1,975.90	$ 577.50	$ 577.50	$ 1,975.90	$ -	$ 1,975.90	Food Service
Library - Book Fair	-	1,945.98	1,902.03	43.95	-	43.95	Library - Book Fair
Kids Crew	280.84	20,644.00	20,710.95	213.89	-	213.89	Kids Crew
TOTAL JEFFERSON SCHOOL	$ 2,256.74	$ 23,167.48	$ 23,190.48	$ 2,233.74	$ -	$ 2,233.74	TOTAL JEFFERSON SCHOOL
EISENHOWER SCHOOL:							EISENHOWER SCHOOL:
School Projects:							School Projects:
Food Service	$ -	$ 913.45	$ 913.45	$ -	$ -	$ -	Food Service
TOTAL EISENHOWER SCHOOL	$ -	$ 913.45	$ 913.45	$ -	$ -	$ -	TOTAL EISENHOWER SCHOOL
TOTAL DISTRICT ACTIVITY FUNDS	$ 11,691.71	$ 102,638.02	$ 103,524.13	$ 10,805.60	$ -	$ 10,805.60	TOTAL DISTRICT ACTIVITY FUNDS

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Agency:	Amounts passed through to subrecipients	Pass-Through Entity Identifying Number	Assistance Number	Expenditures (Regulatory Basis)
U.S. Department of Education				
Received Directly				
Impact Aid	$ -		84.041	$ 26,320.00
Passed through the Kansas Dept. of Education:				
Title I, Part A Grants to LEA's	-	DO446	84.010	819,857.00
Career and Technical Education - Perkins IV	-	DO446	84.048	33,759.00
Title IV 21st Century Community Learning	-	DO446	84.287	80,822.33
Rural Low Income Schools	-	DO446	84.358	34,439.00
Supporting Effective Instruction	-	DO446	84.367	123,750.00
Student Support & Academic Enrichment Program	-	DO446	84.424	35,954.00
Covid-19 Elementary & Secondary Emergency Relief Fund I		DO446	84.425D	465,312.28
Covid-19 Elementary & Secondary Emergency Relief Fund II	-	DO446	84.425D	1,532,600.76
TOTAL U.S. DEPARTMENT OF EDUCATION	$ -			$ 3,152,814.37
U.S. Department of the Treasury				
Passed through the Kansas Dept. of Education:				
TANF - Early Learning Kansans	$ -	DO446	21.019	$ 255,254.89
TOTAL U.S. DEPARTMENT OF THE TREASURY	$ -			$ 255,254.89
U.S. Department of Health & Human Services				
Passed through the Kansas Dept. of Education:				
Coviid-19 Emergency Relief Fund	$ -	DO446	93.558	$ 35,436.00
TOTAL U.S. DEPT. OF HEALTH & HUMAN SERVICES	$ -			$ 35,436.00
U.S. Department of Agriculture				
Passed through the Kansas Dept. of Education:				
Child Nutrition Cluster:				
National School Lunch Program/ Cash for Commodities	$ -	DO446	10.555	$ 214,485.60
Summer Food Service Program for Children	-	DO446	10.559	880,308.73
Total Child Nutrition Cluster				1,094,794.33
Child & Adult Care Food Program	-	DO446	10.558	14,278.08
Fresh Fruits and Vegetables	-	DO446	10.582	10,037.96
TOTAL U.S. DEPARTMENT OF AGRICULTURE	$ -			$ 1,119,110.37
TOTAL EXPENDITURES OF FEDERAL AWARDS	$ -			$ 4,562,615.63

THE NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ARE AN INTEGRAL PART OF THIS SCHEDULE.

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Unified School District No. 446, Independence, Kansas (District) under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in fund balances, or cash flows of the District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas (regulatory basis). Such expenditures are recognized following the cost principles contained in the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federals Awards,* wherein certain types of expenditures are not allowable or are limited to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The District did not elect to use the 10% de minimis indirect cost rate.

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS
American Institute of Certified Public Accountants, Kansas Society of Certified Public Accountants
John D. Carroll, CPA Emily S. Vail, CPA Ashley R. Osburn, CPA, MBAA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

Board of Education
Unified School District No. 446
Independence, KS 67301

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide,* the regulatory basis financial statement of Unified School District No. 446, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise Unified School District No. 446's basic financial statement, and have issued our report thereon dated September 12, 2022.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

P.O. Box 707; 208 E. Laurel
Independence, KS 67301
620-331-4600; Fax 620-331-0612
www.ymcpa.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's regulatory basis financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yerkes & Michels

YERKES & MICHELS, CPA, LLC
Independence, KS

September 12, 2022

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS
American Institute of Certified Public Accountants, Kansas Society of Certified Public Accountants
John D. Carroll, CPA Emily S. Vail, CPA Ashley R. Osburn, CPA, MBAA

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

Board of Education
Unified School District No. 446
Independence, KS 67301

Report on Compliance for Each Major Federal Program
We have audited the Unified School District No. 446's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal program for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility
Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Requirements for Federal Awards* (Uniform Guidance); and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal Program
In our opinion, the Unified School District No. 446 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

P.O. Box 707; 208 E. Laurel
Independence, KS 67301
620-331-4600; Fax 620-331-0612
www.ymcpa.com

Report on Internal Control Over Compliance

Management of the Unified School District No. 446 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report in internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Yerkes & Michels

YERKES & MICHELS, CPA, LLC
Independence, KS

September 12, 2022

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued in accordance with regulatory basis: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes_____ No X

Significant deficiency(ies) identified? Yes____ No X

Noncompliance material to financial statement noted? Yes_____ No X

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes_____ No X

Significant deficiency(ies) identified? Yes_____ No X

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to
Be reported in accordance with 2 CFR 200.516(a)? Yes_____ No X

Identification of major programs:

CFDA Numbers	Name of Federal Program(s) or Cluster
84.010	Title I, Part A
84.425D	Covid-19 Elementary & Secondary Emergency Relief Fund

Dollar threshold used to distinguish between type A and type B Programs: $ 750,000

Auditee considered a low-risk auditee? Yes_____ No X

UNIFIED SCHOOL DISTRICT NO. 446
INDEPENDENCE, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section II – Financial Statement Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

DEPARTMENT OF EDUCATION

Passed through the Kansas Department of Education:
Title I, Part A - CFDA #84.010 and
Covid-19 Elementary & Secondary Emergency Relief Fund – CFDA #84.425D

No matters reported.