UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2021

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UNIFIED SCHOOL DISTRICT NO. 218
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FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2021

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UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 218
Elkhart, Kansas 67950

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 218, as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 218 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 218 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 218 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, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for

analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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. 218 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated August 21, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 5, 2021

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$12,423,969	$12,423,969	$ -	-	$ -
Supplemental General	48,262	1,190,932	1,190,822	48,372	-	48,372
Special Purpose Funds:						
At Risk (4 Year Old)	-	74,160	74,160	-	-	-
At Risk (K-12)	-	433,345	433,345	-	-	-
Bilingual Education	-	107,477	107,477	-	-	-
Virtual Education	-	8,447,780	8,447,780	-	-	-
Capital Outlay	1,564,878	292,629	450,244	1,407,263	-	1,407,263
Driver Training	25,316	5,431	9,970	20,777	-	20,777
Extraordinary School Program	30,578	-	-	30,578	-	30,578
Food Service	51,160	306,023	285,746	71,437	-	71,437
Professional Development	-	1,647	1,647	-	-	-
Special Education	180,609	441,143	425,920	195,832	-	195,832
Vocational Education	-	128,069	128,069	-	-	-
KPERS Retirement Contribution	-	489,151	489,151	-	-	-
Recreation Commission	17,868	103,881	109,645	12,104	-	12,104
Gifts and Grants	27,066	56,608	54,494	29,180	-	29,180
Contingency Reserve	600,000	-	-	600,000	-	600,000
Rural Ed	-	38,906	38,906	-	-	-
Title I Low Income	-	68,015	68,015	-	-	-
Title I Migrant	-	54,750	54,750	-	-	-
Title II Improving Teacher Quality	-	9,038	9,038	-	-	-
Title IVA Student Support	-	13,022	13,022	-	-	-
CCLC Grant	14,967	65,000	79,967	-	-	-
ESSER Grant	-	23,194	33,894	(10,700)	-	(10,700)
District Activities	78,967	125,305	140,868	63,404	-	63,404
Total Reporting Entity (Excluding Agency Funds)	$2,639,671	$24,899,475	$25,070,899	$2,468,247	-	$2,468,247

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2021

Composition of Cash:	
Cash in Checking:	
Board account	$2,404,843
Activity Funds:	
Elementary School	5,482
Middle School	16,069
High School	140,916
Total Cash	$2,567,310
Agency Funds per Schedule 3	(99,063)
Total Reporting Entity (Excluding Agency Funds)	$2,468,247

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

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 218 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 218 (the municipality). The following related municipal entity is not included in the Unified School District No. 218's reporting entity:

Recreation Commission

Unified School District No. 218 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but Unified School District No. 218 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2021:

Governmental Funds:

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.

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

Fiduciary Funds:

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

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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 municipality to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as "cash and time deposits".

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Note 1: Summary of Significant Accounting Policies (Continued)

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

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 fiscal year ending June 30 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds.

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

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

Note 1: Summary of Significant Accounting Policies (Continued)

Tax Cycle (Continued)

These taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 18% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the School District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 79-2935, the current year expenditures of the At Risk (4 Year Old) Fund exceeded the adopted budget.

Authorized Over-Encumbered Cash Balance – Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 218. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 218 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. Unified School District No. 218 has no other policies that would further limit interest rate risk.

Note 3: Deposits and Investments (Continued)

K.S.A. 12-1675 limits Unified School District No. 218'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. Unified School District No. 218 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 218 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, Unified School District No. 218's deposits may not be returned to it. State statutes require Unified School District No. 218's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, Unified School District No. 218's carrying amount of deposits was $2,567,306 and the bank balance was $3,563,329. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $3,063,329 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 218'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, Unified School District No. 218 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: Interfund Transfers

Operating transfers were as follows:

From	To	Authority	Regulatory Amount
General Fund	Bilingual Education	KSA 72-6428	$ 107,477
	Virtual Education	KSA 72-6428	8,447,780
	Special Education	KSA 72-6428	432,788
	Vocational Education	KSA 72-6428	128,069
	Professional Development	KSA 72-6428	1,257
			$9,117,371
Supplemental General	At-Risk (4 Yr Old)	KSA 72-6433	$ 74,160
	At-Risk (K-12)	KSA 72-6433	433,345
	Food Service	KSA 72-6433	63,396
	Special Education	KSA 72-6433	623
			$ 571,524
	Total		$9,688,895

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 218 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions

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

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

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 Legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $489,151 for the year ended June 30, 2021.

The State of Kansas contributed 14.23% of covered payroll during fiscal year 2021, excluding the Group Death & Disability Insurance rate. During fiscal year 2022, the State of Kansas will contribute 13.33% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2021, was $570,264,986.

Net Pension Liability

At June 30, 2021, the School District's proportionate share of the collective net pension liability reported by KPERS was $5,000,441. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

Staff may accumulate up to sixty days of sick leave, ten days of vacation and three days of personal leave. There is no compensation for unused vacation or personal days above the accrued amount. Employees are paid $25 per day (certified employee) or $15 (classified employee) for unused sick days above the accrual amount. There is no compensation for any unused days upon end of employment. The School District does not accrue compensated absences. These costs are expensed as paid.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 218 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 218 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 218 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits

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

Note 7: Contingent Liabilities

Unified School District No. 218 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2021. These compliance audits have not been conducted as of October 5, 2021. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: In-Substance Receipt in Transit

The School District received $1,424,886 subsequent to June 30, 2021 and as required by KSA 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 9: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Unified School District No. 218's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Unified School District No. 218 is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 9: COVID-19 (Continued)

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK'S first round distribution was to local governments in the amount of $400 million. Unified School District No. 218 received CRF in the amount of $85,112 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov.

Note 10: Subsequent Events

Unified School District No. 218's management has evaluated events and transactions through October 5, 2021, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$12,629,288	$ (494,782)	$289,463	$12,423,969	$12,423,969	$ -
Supplemental General	1,217,765	(63,452)	36,509	1,190,822	1,190,822	-
Special Purpose Funds:						
At Risk (4 Year Old)	73,104	-	-	73,104	74,160	1,056
At Risk (K-12)	491,168	-	-	491,168	433,345	(57,823)
Bilingual Education	121,992	-	-	121,992	107,477	(14,515)
Virtual Education	8,710,000	-	-	8,710,000	8,447,780	(262,220)
Capital Outlay	1,384,339	-	-	1,384,339	450,244	(934,095)
Driver Training	12,700	-	-	12,700	9,970	(2,730)
Extraordinary School Program	31,078	-	-	31,078	-	(31,078)
Food Service	300,000	-	-	300,000	285,746	(14,254)
Professional Development	5,750	-	-	5,750	1,647	(4,103)
Special Education	588,204	-	-	588,204	425,920	(162,284)
Vocational Education	130,000	-	-	130,000	128,069	(1,931)
KPERS Retirement Contribution	540,221	-	-	540,221	489,151	(51,070)
Recreation Commission	109,645	-	-	109,645	109,645	-
Gifts & Grants	81,674	-	-	81,674	54,494	(27,180)

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Mineral production tax	$ 10,847	$ 20,000	$ (9,153)	$ 17,911
General State Aid	11,864,629	12,327,549	(462,920)	7,209,689
Special Education Aid	259,030	281,739	(22,709)	253,954
Reimbursed expenditures	289,463	-	289,463	166,844
Total Receipts	$12,423,969	$12,629,288	$ (205,319)	$7,648,398
Expenditures				
Instruction	$ 2,025,470	$ 2,032,588	$ (7,118)	$2,022,516
Student support services	95,591	69,200	26,391	69,619
General Administration	214,592	211,100	3,492	208,888
School Administration	382,468	360,500	21,968	351,735
Central Services	158,006	145,700	12,306	145,182
Operations and maintenance	356,678	345,650	11,028	335,272
Student activities	73,793	76,100	(2,307)	73,163
Operating transfers	9,117,371	9,388,450	(271,079)	4,442,023
Adjustment to comply with legal max	-	(494,782)	494,782	-
Adjustment for qualifying budget credits	-	289,463	(289,463)	-
Total Expenditures	$12,423,969	$12,423,969	-	$7,648,398
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 272,328	$ 262,722	$ 9,606	$ 238,917
Delinquent tax	3,487	1,822	1,665	3,113
Motor vehicle tax	19,110	19,312	(202)	17,468
Recreational vehicle tax	269	249	20	302
Commercial vehicle tax	189	488	(299)	521
In lieu of tax	-	1,997	(1,997)	-
Supplemental State aid	859,040	906,261	(47,221)	850,580
Reimbursed expenditures	36,509	-	36,509	35,935
Total Receipts	$1,190,932	$1,192,851	$ (1,919)	$1,146,836
Expenditures				
Instruction	$ 78,335	$ 115,000	$ (36,665)	$ 113,838
Student support services	2,309	3,500	(1,191)	3,417
Instructional support staff	75,873	60,300	15,573	75,307
General Administration	58,155	65,000	(6,845)	63,392
School Administration	18,388	20,000	(1,612)	20,224
Operations and maintenance	336,756	255,700	81,056	263,953
Student transportation	24,432	35,451	(11,019)	27,278
Other support services	25,050	30,000	(4,950)	25,854
Operating transfers	571,524	632,814	(61,290)	601,184
Adjustment to comply with legal max	-	(63,452)	63,452	-
Adjustment for qualifying budget credits	-	36,509	(36,509)	-
Total Expenditures	$1,190,822	$1,190,822	-	$1,194,447
Receipts Over (Under) Expenditures	$ 110			$ (47,611)
Unencumbered Cash, Beginning	48,262			95,873
Unencumbered Cash, Ending	$ 48,372			$ 48,262

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-3

AT RISK (4 YEAR OLD) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$ 74,160	$ 73,104	$ 1,056	$ 52,000
Expenditures				
Instruction	74,160	$ 73,104	$ 1,056	52,000
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-4

AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$433,345	$491,168	$ (57,823)	$436,059
Expenditures				
Instruction	433,345	$491,168	$ (57,823)	436,059
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-5

BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$107,477	$121,992	$ (14,515)	$ 96,261
Expenditures				
Instruction	107,477	$121,992	$ (14,515)	96,261
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-6

VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$8,447,780	$8,710,000	$ (262,220)	$3,849,801
Expenditures				
Administration	8,447,780	$8,710,000	$ (262,220)	3,849,801
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-7

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 127,161	$ 119,564	$ 7,597	$ 164,024
Delinquent tax	1,911	1,257	654	1,615
Motor vehicle tax	9,288	9,532	(244)	9,428
Recreational vehicle tax	134	123	11	172
Commercial vehicle tax	124	241	(117)	13
In lieu of tax	-	986	(986)	-
Interest income	1,047	16,000	(14,953)	13,878
Miscellaneous	70,174	60,000	10,174	58,082
Capital outlay state aid	82,790	94,090	(11,300)	123,964
Total Receipts	$ 292,629	$ 301,793	$ (9,164)	$ 371,176
Expenditures				
Instruction	$ 49,422	$ 152,589	$ (103,167)	$ 28,069
Operations and maintenance	158,385	454,750	(296,365)	171,295
Transportation services	-	250,000	(250,000)	-
Other support services	72,272	127,000	(54,728)	62,096
Land and building improvement	170,165	400,000	(229,835)	88,116
Total Expenditures	$ 450,244	$1,384,339	$ (934,095)	$ 349,576
Receipts Over (Under) Expenditures	$ (157,615)			$ 21,600
Unencumbered Cash, Beginning	1,564,878			1,543,278
Unencumbered Cash, Ending	$1,407,263			$1,564,878

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-8

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State aid	$ 204	$ 2,250	$ (2,046)	$ 3,900
Miscellaneous	5,227	2,500	2,727	412
Total Receipts	$ 5,431	$ 4,750	$ 681	$ 4,312
Expenditures				
Instruction	$ 9,733	$ 12,000	$ (2,267)	$ 2
Vehicle operations and maintenance	237	700	(463)	355
Total Expenditures	$ 9,970	$ 12,700	$ (2,730)	$ 357
Receipts Over (Under) Expenditures	$ (4,539)			$ 3,955
Unencumbered Cash, Beginning	25,316			21,361
Unencumbered Cash, Ending	$ 20,777			$ 25,316

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-9

EXTRAORDINARY SCHOOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Miscellaneous	-	$ 500	$ (500)	$ 500
Expenditures				
Instruction	-	$ 31,078	$ (31,078)	-
Receipts Over (Under) Expenditures	$ -			$ 500
Unencumbered Cash, Beginning	30,578			30,078
Unencumbered Cash, Ending	$ 30,578			$ 30,578

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-10

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Charges for services	$ 11,140	$ 55,108	$ (43,968)	$ 46,504
Federal aid	225,832	131,637	94,195	143,061
State aid	2,665	1,647	1,018	1,931
Grants	2,990	-	2,990	-
Operating transfers	63,396	90,000	(26,604)	71,600
Total Receipts	$306,023	$278,392	$ 27,631	$263,096
Expenditures				
Operations and maintenance	$ 46,475	$ 5,000	$ 41,475	$ 34,999
Food service operation	239,271	295,000	(55,729)	228,649
Total Expenditures	$285,746	$300,000	$ (14,254)	$263,648
Receipts Over (Under) Expenditures	$ 20,277			$ (552)
Unencumbered Cash, Beginning	51,160			51,712
Unencumbered Cash, Ending	$ 71,437			$ 51,160

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-11

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State aid	$ 390	$ 750	$ (360)	$ 82
Operating transfers	1,257	5,000	(3,743)	1,000
Total Receipts	$ 1,647	$ 5,750	$ (4,103)	$ 1,082
Expenditures				
Instruction	$ 1,390	$ -	$ 1,390	$ 92
Support services	257	5,750	(5,493)	1,219
Total Expenditures	$ 1,647	$ 5,750	$ (4,103)	$ 1,311
Receipts Over (Under) Expenditures	-			$ (229)
Unencumbered Cash, Beginning	-			229
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-12

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Federal aid	$ 4,595	$ 7,595	$ (3,000)	$ -
State aid	3,137	-	3,137	2,611
Operating transfers	433,411	400,000	33,411	411,026
Total Receipts	$441,143	$407,595	$ 33,548	$413,637
Expenditures				
Instruction	$421,515	$586,204	$ (164,689)	$404,081
Student support services	3,807	500	3,307	129
Vehicle operating services	598	1,500	(902)	666
Total Expenditures	$425,920	$588,204	$ (162,284)	$404,876
Receipts Over (Under) Expenditures	$ 15,223			$ 8,761
Unencumbered Cash, Beginning	180,609			171,848
Unencumbered Cash, Ending	$195,832			$180,609

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-13

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating transfers	$128,069	$130,000	$ (1,931)	$125,459
Expenditures				
Instruction	128,069	$130,000	$ (1,931)	125,459
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-14

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State aid	$489,151	$540,221	$ (51,070)	$504,314
Expenditures				
Employees' Benefits	489,151	$540,221	$ (51,070)	504,314
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-15

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 95,371	$ 89,652	$ 5,719	$123,035
Delinquent taxes	1,350	943	407	1,098
Motor vehicle tax	6,967	7,149	(182)	6,637
RV tax	100	92	8	170
Commercial vehicle tax	93	180	(87)	402
In lieu of tax	-	739	(739)	-
Total Receipts	$103,881	$ 98,755	$ 5,126	$131,342
Expenditures				
Appropriation	109,645	$109,645	-	130,000
Receipts Over (Under) Expenditures	$ (5,764)			$ 1,342
Unencumbered Cash, Beginning	17,868			16,526
Unencumbered Cash, Ending	$ 12,104			$ 17,868

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-16

GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Grants	$ 51,608	$ 51,608	$ -	$ 82,933
Contributions/donations	5,000	3,000	2,000	3,000
Total Receipts	$ 56,608	$ 54,608	$ 2,000	$ 85,933
Expenditures				
Instruction	$ 140	$ 2,020	$ (1,880)	$ 2,395
Support services	54,354	79,654	(25,300)	79,477
Food Service Operation	-	-	-	7,921
Total Expenditures	$ 54,494	$ 81,674	$ (27,180)	$ 89,793
Receipts Over (Under) Expenditures	$ 2,114			$ (3,860)
Unencumbered Cash, Beginning	27,066			30,926
Unencumbered Cash, Ending	$ 29,180			$ 27,066

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-17

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	600,000	600,000
Unencumbered Cash, Ending	$600,000	$600,000

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-18

RURAL ED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 38,906	$ 29,708
Expenditures		
Instruction	38,906	29,708
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-19

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 68,015	$ 65,921
Expenditures		
Instruction	68,015	65,921
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-20

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 54,750	$ 40,500
Expenditures		
Instruction	$ 47,016	$ 32,712
Instructional support staff	7,734	7,730
Operations and maintenance	-	58
Total Expenditures	$ 54,750	$ 40,500
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-21

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 9,038	$ 8,071
Expenditures		
Instruction	9,038	8,071
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-22

CCLC GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Tuition fees	$ -	$ 2,315
Grant	65,000	70,000
Total Receipts	$ 65,000	$ 72,315
Expenditures		
Instruction	79,967	57,348
Receipts Over (Under) Expenditures	$ (14,967)	$ 14,967
Unencumbered Cash, Beginning	14,967	-
Unencumbered Cash, Ending	-	$ 14,967

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-23

MIGRANT SUMMER SERVICES GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	-	$ 2,608
Expenditures	-	-
Receipts Over (Under) Expenditures	-	$ 2,608
Unencumbered Cash, Beginning	-	(2,608)
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-24

TITLE IVA STUDENT SUPPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 13,022	$ 12,759
Expenditures		
Instruction	13,022	12,759
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 2-25

ESSER GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 23,194	-
Expenditures		
Instruction	$ 14,657	-
Support services	19,237	-
Total Expenditures	$ 33,894	-
Receipts Over (Under) Expenditures	$ (10,700)	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ (10,700)	-

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Student Council	$ 4,799	$ 7,894	$ 8,960	$ 3,733
Cheerleaders	1,921	4,663	6,584	-
National Honor Society	616	3,400	2,693	1,323
Softball	5,491	270	384	5,377
Girls Basketball	665	980	1,452	193
Boys Basketball	8	2,666	154	2,520
Student Council Pink	13,184	4,640	5,143	12,681
Cross Country	2,209	300	-	2,509
Volleyball	1,616	457	400	1,673
Golf	390	832	64	1,158
Baseball	4,365	625	4,565	425
Class of 2019	1,706	-	-	1,706
Class of 2020	1,105	-	197	908
Class of 2021	13,011	-	2,021	10,990
Class of 2022	3,018	7,809	7,617	3,210
Class of 2023	566	2,791	1,300	2,057
Class of 2024	-	728	350	378
Science Human A & P	86	105	118	73
Senior gifts	9,082	-	1,691	7,391
E Club	2,706	1,802	1,394	3,114
Band	9,064	405	281	9,188
Curtain Callers	10,082	5,050	3,947	11,185
Scholars Bowl	1,226	-	-	1,226
Lunch	-	646	646	-
Sales Tax	-	3,033	3,033	-
Sub-total High School	$ 86,916	$ 49,096	$ 52,994	$ 83,018

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Middle School:				
Student Council	$ 3,451	$ 18,650	$ 15,269	$ 6,832
Cheerleaders	5,867	4,157	5,633	4,391
Volleyball	-	665	368	297
Builders Club	200	-	-	200
Concession stand	2,498	466	2,492	472
SPED	-	167	-	167
Activities	1,220	5,054	4,607	1,667
YEC	-	1,850	1,579	271
Lunch	-	3,143	3,143	-
Sales tax	-	385	385	-
Sub-total Middle School	$ 13,236	$ 34,537	$ 33,476	$ 14,297
Elementary School:				
School Supplies	$ -	$ 11,163	$ 11,095	$ 68
G S Teachers	122	167	122	167
Memorial Fund	73	-	-	73
Community Service	570	-	387	183
Student Fundraising	1,151	-	-	1,151
Children's Theater	-	-	-	-
Guided Reading	102	-	-	102
Music	-	170	166	4
Lunch	-	6,519	6,519	-
Sub-total Elementary School	$ 2,018	$ 18,019	$ 18,289	$ 1,748
Total Agency Funds	$102,170	$101,652	$104,759	$ 99,063

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 218
Elkhart, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts:				
Athletics – High School	$ 27,476	$ 51,046	$ 56,204	$ 22,318
School Projects:				
High School:				
General Club	$ 1,868	$ 8,883	$ 10,119	$ 632
English	1,710	-	250	1,460
FFA	20,260	44,962	52,670	12,552
Shop	660	118	-	778
Home Economics Club	1,810	7,291	7,894	1,207
Art	2,013	1,637	229	3,421
Music	1,706	362	342	1,726
Key Club	2,463	323	299	2,487
Yearbook	8,164	8,828	9,066	7,926
Library	157	125	136	146
PRA Activity	1,469	-	-	1,469
Business	1,224	360	914	670
School Climate	70	-	-	70
Clearing Account	78	-	-	78
Special Education	914	502	458	958
Middle School:				
General Fund	2,123	-	488	1,635
Library	137	-	-	137
Elementary School:				
General Fund	4,665	868	1,799	3,734
Subtotal School Projects	$ 51,491	$ 74,259	$ 84,664	$ 41,086
Total District Activity Funds	$ 78,967	$125,305	$140,868	$ 63,404