UNIFIED SCHOOL DISTRICT NO. 341

Oskaloosa, Kansas

Financial Statements

For the Year Ended June 30, 2021

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UNIFIED SCHOOL DISTRICT NO. 341
Financial Statements
For the Year Ended June 30, 2021

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Financial Statements
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 341
Oskaloosa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 341, Oskaloosa, Kansas, (the District), as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; 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, 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*. 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.

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 District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on 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 District 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 District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory receipts and expenditures-actual and budget, summary of regulatory receipts and disbursements-agency funds, and the schedule of regulatory 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 statements, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes 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 statements. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is solely to describe the scope of our 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 District'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 District's internal control over financial reporting and compliance.

Other Matter
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2020 (not presented herein) and have issued our report dated December 10, 2020, which contained an unmodified opinion of the basic financial statement. The 2019 basic financial statement and our accompanying report are available in electronic form from the website of the Kansas Department of Administration at the following link: http://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 budgeted 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 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 29, 2021

UNIFIED SCHOOL DISTRICT NO. 341
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	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	$ -	$ -	$ 5,664,053	$ 5,664,053	$ -	$ 19,984	$ 19,984
Supplemental General	58,898	-	1,724,041	1,696,820	86,119	-	86,119
Special Purpose Funds							
At Risk (4 Year Old)	27,860	-	100,163	100,161	27,862	-	27,862
At Risk (K-12)	194,551	-	843,270	865,517	172,304	-	172,304
Capital Outlay	569,371	-	651,054	746,946	473,479	298,704	772,183
Driver Training	31,073	-	10,078	13,900	27,251	-	27,251
Food Service	99,831	-	464,661	443,661	120,831	450	121,281
Professional Development	43,144	-	14,581	14,581	43,144	34	43,178
Special Education	489,499	-	1,386,469	1,408,417	467,551	-	467,551
Vocational Education	84,200	-	88,722	89,236	83,686	-	83,686
KPERS Special Retirement Contribution	-	-	597,769	597,769	-	-	-
Gifts and Grants	91	-	54	-	145	-	145
Contingency Reserve	410,000	-	16,374	92,374	334,000	-	334,000
Textbook and Student Material Revolving	86,836	-	25,985	4,782	108,039	-	108,039
Recreation Commission	-	-	36,036	36,036	-	-	-
Grant	19,788	-	527,355	556,832	[9,689]	20,532	10,843
District Activity	68,444	-	37,159	46,047	59,556	-	59,556
Total Reporting Entity (Excluding Agency Funds)	$ 2,183,586	$ -	$ 12,187,824	$ 12,377,132	$ 1,994,278	$ 339,704	$ 2,333,982

Composition of Cash

State Bank of Oskaloosa:	Checking	$ 1,952,073
	Certificate of Deposit	539,740
	Total State Bank of Oskaloosa	2,491,813
	Total Cash	2,491,813
	Less Agency Funds per Schedule 3	[157,831]
	Total (Excluding Activity Funds)	$ 2,333,982

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

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 341 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present USD No. 341 (the primary government). The District's only related municipal entity, the Oskaloosa Recreation Commission, has not been presented.

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

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

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

Agency Fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.).

Reimbursed Expenses

Expenditures in the amount of $42,812 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

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.

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), principal 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:

NOTE 1 - Summary of Significant Accounting Policies (Continued)

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 budget for the year ended June 30, 2021 was not amended.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 the following special purpose funds: Textbook and Student Material Revolving, Contingency Reserve, and District Activity.

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

NOTE 2 - Deposits and Investments

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

Investments. 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. As of June 30, 2021, the District held certificates of deposit of $539,740.

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%. The District has no designated "peak periods." All deposits were legally secured at June 30, 2021.

NOTE 2 - Deposits and Investments (Continued)

At June 30, 2021, the District's carrying amount of deposits was $2,491,813 and the bank balance was $2,841,451. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the balance of $2,591,451 was collateralized with securities held by the pledging financial institutions' agents in the District'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 3 - In-Substance Receipt in Transit

The District received $286,183 in General State Aid and $79,583 in Supplemental General State Aid subsequent to June 30, 2021, and as required by K.S.A. 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE 4 - Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Outlay	K.S.A. 72-6478	$ 119,695
General	Special Education	K.S.A. 72-6478	1,002,909
General	Contingency Reserve	K.S.A. 72-6478	16,374
Supplemental General	Food Service	K.S.A. 72-6478	126,569
Supplemental General	Professional Development	K.S.A. 72-6478	11,382
Supplemental General	Special Education	K.S.A. 72-6478	317,158
Supplemental General	Vocational Education	K.S.A. 72-6478	87,133
Supplemental General	At Risk (4 Year Old)	K.S.A. 72-6478	100,163
Supplemental General	Textbook and Student Material Revolving	K.S.A. 72-6478	3,692
Supplemental General	At Risk (K-12)	K.S.A. 72-6478	843,270
Total			$ 2,628,345

NOTE 5 - Defined Benefit Pension Plan

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

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

NOTE 5 - Defined Benefit Pension Plan (Continued)

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%, respectively, 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 an 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 fundings 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 $597,769 for the year ended June 30, 2021.

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $6,214,406. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 6 - Compensated Absences

Certified personnel are awarded eleven sick days each year. Unused sick days are accumulated up to a maximum of 80 days. Upon resignation or retirement, these unused sick days are paid to the employee at a rate of $50 per day for those days accrued after July 1, 2014. Days accumulated prior to July 1, 2014, shall be compensated at $70 per day.

Classified staff are awarded one day of leave at the end of each pay period. This day of paid leave is based on the number of hours normally worked in a day. Unused leave days accrue up to a maximum of sixty days. Upon resignation or retirement, the unused leave days are paid to the employee at a rate of $70 per eight-hour day.

At June 30, 2021, the District has estimated the total leave liability at $115,845.

NOTE 7 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statements of the District at June 30, 2021.

NOTE 8 - 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 it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - Retirement Benefits

The District provides early retirement benefits for eligible employees. Eligible employees are teachers who have ten years or more of service with the District and qualify for retirement under the point system established by KPERS.

The first benefit is a one-time payment of $100 for each year of service not to exceed 30 years. The plan is an unfunded, noncontributory, defined benefit plan. There was no cost incurred in the plan during the current year. The current estimated liability for the plan based on employees who have met the eligibility requirement but have not yet retired is $13,700.

The second benefit is for eligible employees who have also been a member of the District's group health insurance plan for at least ten years. The District will pay the single monthly health insurance premium for the retiring teacher until age 65. This plan is an unfunded, noncontributory, defined benefit plan. Current year cost of the plan was $25,386. Future benefits expected to be paid based on current year premiums and current eligible employees are as follows:

Year ended June 30,	Amount
2022	$ 15,318
2023	3,404
	$ 18,722

NOTE 10 - Other Post-Employment Benefits

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 local government 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), 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. There is no cost to the District under this program.

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 11 - Statutory Violation

Actual exceeded budgeted expenditures in the Recreation Commission Fund, which is a violation of K.S.A. 79-2935.

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Schedule 1

UNIFIED SCHOOL DISTRICT NO. 341
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the 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-Positive [Negative]
General Funds:						
General	$ 5,831,415	$ [210,174]	$ 42,812	$ 5,664,053	$ 5,664,053	$ -
Supplemental General	1,760,088	[63,268]	-	1,696,820	1,696,820	-
Special Purpose Funds:						
At Risk (4 Year Old)	107,060	-	-	107,060	100,161	6,899
At Risk (K-12)	882,583	-	-	882,583	865,517	17,066
Capital Outlay	1,014,790	-	-	1,014,790	746,946	267,844
Driver Training	42,098	-	-	42,098	13,900	28,198
Food Service	445,825	-	-	445,825	443,661	2,164
Professional Development	47,744	-	-	47,744	14,581	33,163
Special Education	1,683,395	-	-	1,683,395	1,408,417	274,978
Vocational Education	112,200	-	-	112,200	89,236	22,964
KPERS Special Retirement Contribution	673,945	-	-	673,945	597,769	76,176
Gifts and Grants	191	-	-	191	-	191
Recreation Commission	33,915	-	-	33,915	36,036	[2,121]
Grant	235,079	-	-	235,079	556,832	[321,753]

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

UNIFIED SCHOOL DISTRICT NO. 341
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
State aid:				
General	$ 4,505,065	$ 4,579,493	$ 4,677,518	$ [98,025]
Special education	1,079,098	1,002,909	1,153,897	[150,988]
Federal aid:				
Impact aid	42,903	38,839	-	38,839
Reimbursed expenses	62,937	42,812	-	42,812
Total Receipts	5,690,003	5,664,053	$ 5,831,415	$ [167,362]
Expenditures				
Instruction	2,361,762	2,550,733	$ 2,470,943	$ [79,790]
Student support services	163,325	144,693	173,950	29,257
Instructional support staff	46,468	51,086	58,070	6,984
General administration	380,507	385,009	391,950	6,941
School administration	451,974	402,096	467,150	65,054
Operations and maintenance	574,825	598,521	617,950	19,429
Transportation	462,174	392,937	497,505	104,568
Transfers out	1,248,968	1,138,978	1,153,897	14,919
Adjustment to comply with legal maximum budget	-	-	[210,174]	[210,174]
Adjustment for qualifying budget credits	-	-	42,812	42,812
Total Expenditures	5,690,003	5,664,053	$ 5,664,053	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

UNIFIED SCHOOL DISTRICT NO. 341
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	$ 547,737	$ 534,003	$ 482,686	$ 51,317
Delinquent tax	14,574	18,279	13,028	5,251
Motor vehicle tax	95,071	103,499	93,853	9,646
Recreational vehicle tax	2,100	2,657	6,288	[3,631]
State Aid:				
Equalization aid	1,076,776	1,065,603	1,105,335	[39,732]
Total Receipts	1,736,258	1,724,041	$ 1,701,190	$ 22,851
Expenditures				
Instruction	55,000	75,000	$ 764,371	$ 689,371
Operations and maintenance	125,894	132,453	165,000	32,547
Transfers out	1,543,327	1,489,367	830,717	[658,650]
Adjustment to comply with legal maximum budget	-	-	[63,268]	[63,268]
Total Expenditures	1,724,221	1,696,820	$ 1,696,820	$ -
Receipts Over [Under] Expenditures	12,037	27,221		
Unencumbered Cash, Beginning	46,861	58,898		
Unencumbered Cash, Ending	$ 58,898	$ 86,119		

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

UNIFIED SCHOOL DISTRICT NO. 341
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
Transfers in	$ 93,500	$ 100,163	$ 79,200	$ 20,963
Total Receipts	93,500	100,163	$ 79,200	$ 20,963
Expenditures				
Instruction	93,809	100,161	$ 107,060	$ 6,899
Total Expenditures	93,809	100,161	$ 107,060	$ 6,899
Receipts Over [Under] Expenditures	[309]	2		
Unencumbered Cash, Beginning	28,169	27,860		
Unencumbered Cash, Ending	$ 27,860	$ 27,862		

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

UNIFIED SCHOOL DISTRICT NO. 341
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Positive [Negative]
Receipts				
Transfer in	$ 780,000	$ 843,270	$ 688,032	$ 155,238
Total Receipts	780,000	843,270	$ 688,032	$ 155,238
Expenditures				
Instruction	783,500	865,517	$ 882,583	$ 17,066
Total Expenditures	783,500	865,517	$ 882,583	$ 17,066
Receipts Over [Under] Expenditures	[3,500]	[22,247]		
Unencumbered Cash, Beginning	198,051	194,551		
Unencumbered Cash, Ending	$ 194,551	$ 172,304		

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

UNIFIED SCHOOL DISTRICT NO. 341
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Positive [Negative]
Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	$ 227,342	$ 240,594	$ 227,581	$ 13,013
Delinquent tax	4,602	6,288	5,432	856
Motor vehicle tax	33,987	36,590	36,391	199
Recreational vehicle tax	3,464	4,441	2,439	2,002
State aid:				
Capital outlay aid	141,984	137,869	137,869	-
Federal aid	-	-	15,000	[15,000]
Investment income	10,535	7,339	10,000	[2,661]
Miscellaneous	22,372	98,238	10,800	87,438
Transfers in	162,850	119,695	-	119,695
Total Receipts	607,136	651,054	$ 445,512	$ 205,542
Expenditures				
Instruction	64,357	51,438	$ 299,790	$ 248,352
Operations and maintenance	8,929	2,210	25,000	22,790
Transportation	-	97,921	200,000	102,079
Facility acquisition and construction services	303,081	595,377	490,000	[105,377]
Total Expenditures	376,367	746,946	$ 1,014,790	$ 267,844
Receipts Over [Under] Expenditures	230,769	[95,892]		
Unencumbered Cash, Beginning	338,602	569,371		
Unencumbered Cash, Ending	$ 569,371	$ 473,479		

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

UNIFIED SCHOOL DISTRICT NO. 341
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Positive [Negative]
Receipts				
State aid:				
Driver training	$ 3,380	$ 4,998	$ 3,525	$ 1,473
Miscellaneous	8,880	5,080	7,500	[2,420]
Total Receipts	12,260	10,078	$ 11,025	$ [947]
Expenditures				
Instruction	10,619	13,900	$ 8,920	$ [4,980]
Operations and maintenance	-	-	33,178	33,178
Total Expenditures	10,619	13,900	$ 42,098	$ 28,198
Receipts Over [Under] Expenditures	1,641	[3,822]		
Unencumbered Cash, Beginning	29,432	31,073		
Unencumbered Cash, Ending	$ 31,073	$ 27,251		

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

UNIFIED SCHOOL DISTRICT NO. 341
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
Federal aid:				
National school lunch/breakfast program	$ 155,118	$ 325,400	$ 195,607	$ 129,793
State aid:				
School food assistance	55,208	3,503	2,666	837
Charges for services	71,865	8,591	104,536	[95,945]
Miscellaneous	2,375	598	2,000	[1,402]
Transfers in	109,000	126,569	41,185	85,384
Total Receipts	393,566	464,661	$ 345,994	$ 118,667
Expenditures				
Food service operation	413,550	443,661	$ 445,825	$ 2,164
Total Expenditures	413,550	443,661	$ 445,825	$ 2,164
Receipts Over [Under] Expenditures	[19,984]	21,000		
Unencumbered Cash, Beginning	119,815	99,831		
Unencumbered Cash, Ending	$ 99,831	$ 120,831		

UNIFIED SCHOOL DISTRICT NO. 341
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Positive [Negative]
Receipts				
State aid	$ -	$ -	$ 4,500	$ [4,500]
Miscellaneous	4,351	3,199	100	3,099
Transfers in	17,000	11,382	-	11,382
Total Receipts	21,351	14,581	$ 4,600	$ 9,981
Expenditures				
Instructional support staff	26,848	14,581	$ 8,300	$ [6,281]
Central services	-	-	39,444	39,444
Total Expenditures	26,848	14,581	$ 47,744	$ 33,163
Receipts Over [Under] Expenditures	[5,497]	-		
Unencumbered Cash, Beginning	48,641	43,144		
Unencumbered Cash, Ending	$ 43,144	$ 43,144		

UNIFIED SCHOOL DISTRICT NO. 341
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
Other revenue	$ 42,698	$ 47,386	$ 40,000	$ 7,386
Federal aid	-	19,016	-	19,016
Transfers in	1,394,098	1,320,067	1,153,897	166,170
Total Receipts	1,436,796	1,386,469	$ 1,193,897	$ 192,572
Expenditures				
Instruction	1,432,555	1,359,901	$ 1,531,770	$ 171,869
Vehicle operating services	29,568	48,516	151,625	103,109
Total Expenditures	1,462,123	1,408,417	$ 1,683,395	$ 274,978
Receipts Over [Under] Expenditures	[25,327]	[21,948]		
Unencumbered Cash, Beginning	514,826	489,499		
Unencumbered Cash, Ending	$ 489,499	$ 467,551		

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

UNIFIED SCHOOL DISTRICT NO. 341
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
Federal aid:				
Carl Perkins vocational	$ 1,090	$ 1,589	$ -	$ 1,589
Miscellaneous	15,296	-	5,700	[5,700]
Transfers in	75,000	87,133	22,300	64,833
Total Receipts	91,386	88,722	$ 28,000	$ 60,722
Expenditures				
Instruction	92,497	89,236	$ 112,200	$ 22,964
Total Expenditures	92,497	89,236	$ 112,200	$ 22,964
Receipts Over [Under] Expenditures	[1,111]	[514]		
Unencumbered Cash, Beginning	85,311	84,200		
Unencumbered Cash, Ending	$ 84,200	$ 83,686		

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

UNIFIED SCHOOL DISTRICT NO. 341
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
State aid	$ 600,289	$ 597,769	$ 673,945	$ [76,176]
Total Receipts	600,289	597,769	$ 673,945	$ [76,176]
Expenditures				
Retirement expenditures	600,289	597,769	$ 673,945	$ 76,176
Total Expenditures	600,289	597,769	$ 673,945	$ 76,176
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 341
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Positive [Negative]
Receipts				
Contributions and donations	$ 30	$ 54	$ 100	$ [46]
Total Receipts	30	54	$ 100	$ [46]
Expenditures				
Instruction	-	-	$ 191	$ 191
Total Expenditures	-	-	$ 191	$ 191
Receipts Over [Under] Expenditures	30	54		
Unencumbered Cash, Beginning	61	91		
Unencumbered Cash, Ending	$ 91	$ 145		

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

UNIFIED SCHOOL DISTRICT NO. 341
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 7,020	$ 16,374
Total Receipts	7,020	16,374
Expenditures		
Instruction	-	92,374
Total Expenditures	-	92,374
Receipts Over [Under] Expenditures	7,020	[76,000]
Unencumbered Cash, Beginning	402,980	410,000
Unencumbered Cash, Ending	$ 410,000	$ 334,000

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 341
Textbook and Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2021 and 2020

	Prior Year Actual	Current Year Actual
Receipts		
Textbook revenue	$ 18,308	$ 22,293
Transfers in	153,827	3,692
Total Receipts	172,135	25,985
Expenditures		
Instruction	183,830	4,782
Total Expenditures	183,830	4,782
Receipts Over [Under] Expenditures	[11,695]	21,203
Unencumbered Cash, Beginning	98,531	86,836
Unencumbered Cash, Ending	$ 86,836	$ 108,039

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 341
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Positive [Negative]
Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	$ 28,403	$ 30,081	$ 28,443	$ 1,638
Delinquent tax	674	873	679	194
Motor vehicle tax	4,231	4,652	4,494	158
Recreational vehicle tax	430	430	302	128
Total Receipts	33,738	36,036	$ 33,918	$ 2,118
Expenditures				
Community service operations	33,738	36,036	$ 33,915	$ [2,121]
Total Expenditures	33,738	36,036	$ 33,915	$ [2,121]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

UNIFIED SCHOOL DISTRICT NO. 341
Grant Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

	Title I	Title V	Title IIA	Title IV	REAP
Receipts					
Federal aid:					
Grants	$ 108,175	$ -	$ 16,191	$ 15,049	$ 34,694
Total Receipts	108,175	-	16,191	15,049	34,694
Expenditures					
Instruction	108,175	-	31,380	-	23,410
Student support services	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Transportation	-	-	-	-	-
Total Expenditures	108,175	-	31,380	-	23,410
Receipts Over [Under] Expenditures	-	-	[15,189]	15,049	11,284
Unencumbered Cash, Beginning	[1,468]	[1,998]	[32,573]	33,632	4,598
Unencumbered Cash, Ending	$ [1,468]	$ [1,998]	$ [47,762]	$ 48,681	$ 15,882

CARES Act	SPARKS	EMINTS	Kansas Reading Roadmap	Actual	Budget	Variance Positive [Negative]
$ -	$ 300,000	$ 31,173	$ 22,073	$ 527,355	$ 215,291	$ 312,064
-	300,000	31,173	22,073	527,355	$ 215,291	$ 312,064
72,676	300,000	32,347	[11,183]	556,805	$ 205,879	$ [350,926]
-	-	-	-	-	4,200	4,200
-	-	-	-	-	25,000	25,000
-	-	-	27	27	-	[27]
72,676	300,000	32,347	[11,156]	556,832	$ 235,079	$ [321,753]
[72,676]	-	[1,174]	33,229	[29,477]		
51,089	-	[263]	[33,229]	19,788		
$ [21,587]	$ -	$ [1,437]	$ -	$ [9,689]		

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

UNIFIED SCHOOL DISTRICT NO. 341
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Oskaloosa High School				
District	$ 27	$ 30	$ -	$ 57
District Scholarship Fund	786	-	200	586
Class of 2020	2,201	15	675	1,541
Class of 2021	4,093	1,876	4,024	1,945
Class of 2022	5,190	3,164	2,159	6,195
Class of 2023	2,458	760	60	3,158
Class of 2024	516	772	61	1,227
Class of 2025	-	2,181	168	2,013
After Prom	8,760	4,489	9,355	3,894
Art	698	1,195	450	1,443
Baseball Club	536	976	1,128	384
Basketball - Boys	1,195	1,337	1,103	1,429
Basketball - Girls	618	1,182	1,304	496
Bear Paw Café	193	-	-	193
The Cave (Bear Store)	4,957	-	-	4,957
Cheer/Dance Squad	3,465	23,585	20,945	6,105
Drama	7,745	451	1,119	7,077
F.B.L.A	7,880	4,552	3,018	9,414
F.C.C.L.A	429	1,505	1,683	251
Football	3,284	7,964	400	10,848
Forensics	380	150	12	518
Golf	2,566	148	182	2,532
Kathy Peak Andrews Memorial - Band	110	-	110	-
Lee King Memorial Scholarship	2,320	-	1,000	1,320
Music	17,694	6,927	3,908	20,713
National Honor Society	323	278	302	299
Quest	119	-	40	79
Rewards	500	10	73	437
SADD	430	-	-	430
SAFE - Seatbelts Are For Everyone	1,355	-	34	1,321
Scholar's Bowl	98	-	18	80
Softball	884	1,557	1,489	952
Student Council	1,536	3,774	3,602	1,708
Travel Club	1,893	1,681	2,878	696
Veteran's Recognition	248	-	-	248
Volleyball	2,925	2,699	2,891	2,733
Washburn Tech	408	-	408	-
Weight Room	3,481	3,410	288	6,603
Winan Family Scholarship	4,500	-	1,000	3,500
Wrestling	116	729	57	788
Yearbook	3,347	7,574	4,347	6,574
Subtotal Oskaloosa High School	100,264	84,971	70,491	114,744

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

UNIFIED SCHOOL DISTRICT NO. 341
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Oskaloosa Middle School				
Basketball-Boys	$ 54	$ 798	$ 804	$ 48
Basketball-Girls	89	1,498	1,176	411
Cheer	2,817	14,232	15,044	2,005
Football	723	2,080	1,886	917
Knowledge Bowl	417	-	-	417
Library Club	9,380	48	-	9,428
Track	1,472	2,071	2,111	1,432
Volleyball	81	31	1	111
Subtotal Oskaloosa Middle School	15,033	20,758	21,022	14,769
Oskaloosa Elementary School				
Art	5,204	2,295	1,853	5,646
Fitness Program	14	-	-	14
Music	498	-	-	498
Oskaloosa PTO	629	-	-	629
Yearbook	1,311	1,820	2,190	941
Subtotal Oskaloosa Elementary School	7,656	4,115	4,043	7,728
Scholarships				
Debbie Romo Memorial	261	-	-	261
Donations	231	-	50	181
Henry-Michener	20,174	-	26	20,148
Subtotal Scholarships	20,666	-	76	20,590
Total Agency Funds	$ 143,619	$ 109,844	$ 95,632	$ 157,831

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

Schedule 4

UNIFIED SCHOOL DISTRICT NO. 341
District Activity Funds
Schedule 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: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School	$ 5,695	$ 5,266	$ 6,408	$ 4,553	$ -	$ 4,553
High School	21,280	8,887	13,040	17,127	-	17,127
Totals	26,975	14,153	19,448	21,680	-	21,680
School Projects:						
Facility Use Deposits	2,818	-	-	2,818	-	2,818
Activity Fees	25,596	9,309	12,650	22,255	-	22,255
HS Activity Funds	1,369	-	384	985	-	985
HS Concessions	2,377	8,285	7,925	2,737	-	2,737
MS Student Activities	755	73	302	526	-	526
EM Clearing Account	762	207	540	429	-	429
EM Student Success	1,727	3,645	3,736	1,636	-	1,636
EM Outdoor Classroom	5,054	-	40	5,014	-	5,014
Totals	40,458	21,519	25,577	36,400	-	36,400
Petty Cash:						
District Petty Cash	1,011	1,487	1,022	1,476	-	1,476
Totals	1,011	1,487	1,022	1,476	-	1,476
Total District Activity Funds	$ 68,444	$ 37,159	$ 46,047	$ 59,556	$ -	$ 59,556

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

UNIFIED SCHOOL DISTRICT NO. 341
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash
U.S. Department of Education					
Impact Aid	84.041	$ -	$ 55,484	$ 55,484	$ -
Rural Education	84.358	4,598	34,694	23,410	15,882
Passed Through State Department of Education:					
Title I Grants to Local Educational Agencies	84.010	-	108,175	108,175	-
Supporting Effective Instruction State Grants	84.367	[2,407]	16,191	16,331	[2,547]
Student Support and Academic Enrichment	84.424	-	15,049	15,049	-
Elementary and Secondary School Emergency Relief Fund	84.425D	51,088	19,016	91,691	[21,587]
Passed Through eMINTS National Center:					
Supporting Effective Educator Development	84.423	[262]	31,173	32,347	[1,436]
Total U.S. Department of Education			279,782	342,487	
U.S. Department of the Treasury					
Passed Through Miami County, Kansas					
Coronavirus Relief Fund	21.019	-	300,000	300,000	-
Total U.S. Department of the Treasury			300,000	300,000	
U.S. Department of Health and Human Services					
Passed Through State Department of Education:					
Temporary Assistance for Needy Families Cluster:					
Temporary Assistance for Needy Families	93.558	[33,229]	33,256	27	-
Total Temporary Assistance for Needy Families Cluster		[33,229]	33,256	27	-
Total U.S. Department of Health and Human Services			33,256	27	
U.S. Department of Agriculture					
Passed Through State Department of Education:					
Child Nutrition Cluster:					
National School Lunch Program	10.555	-	55,655	55,655	-
Summer Food Service Program for Children	10.559	-	269,745	269,745	-
Total Child Nutrition Cluster		-	325,400	325,400	-
Total U.S. Department of Agriculture			325,400	325,400	
Total Expenditures of Federal Awards			$ 938,438	$ 967,914	

The accompanying notes are an integral part of this schedule.

Unified School District No. 341
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. Organization

Unified School District No. 341 (the District) is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The District elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2021.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2021.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

UNIFIED SCHOOL DISTRICT NO. 341
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
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 section 510(a) of Uniform Guidance?		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555, 10.559	Child Nutrition Cluster
84.425D	Elementary and Secondary School Emergency Relief Fund

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

UNIFIED SCHOOL DISTRICT NO. 341
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2021

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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INDEPENDENT AUDITOR'S 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"

Board of Education
Unified School District No. 341
Oskaloosa, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 341 (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 29, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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 controls 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 charge 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 over financial reporting 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 financial statements. 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 results 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 29, 2021

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 341
Oskaloosa, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Unified School District No. 341 (the District), with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on 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 auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's 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 State of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit 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 District complied, in all material respects, with the types of 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.

Report on Internal Control Over Compliance

The management of the District 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the 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 the 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 on 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 29, 2021