UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2021

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 5

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 13

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Governmental Type Funds
General Funds
2-1 General Fund 14
2-2 Supplemental General Fund 15

Special Purpose Funds
2-3 Bilingual Education Fund 16
2-4 Capital Outlay Fund 17
2-5 Driver Training Fund 18
2-6 Food Service Fund 19
2-7 Professional Development Fund 20
2-8 Special Education Fund 21
2-9 Career and Postsecondary Education Fund 22
2-10 KPERS Special Retirement Contribution Fund 23
2-11 Contingency Reserve Fund 24
2-12 Student Material Revolving Fund 25
2-13 At Risk (K-12) Fund 26
2-14 Recreation Commission Fund 27
2-15 Title I Low Income Fund 28
2-16 Title II Fund 29
2-17 REAP Grant Fund 30
2-18 Gifts and Grants Fund 31
2-19 Title IV 21st Century Fund 32
2-20 Migrant Fund 33
2-21 Federal Funds Fund 34
2-22 ESSER I Fund 35
2-23 ESSER II Fund 36

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
Agency Funds 37

Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis
District Activity Funds 38

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 103 Cheylin, Kansas
Bird City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 103 Cheylin, Kansas**, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from 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, the financial statement is prepared by **Unified School District No. 103 Cheylin, 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 matters 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. 103 Cheylin, Kansas** 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. 103 Cheylin, Kansas** as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, 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. 103 Cheylin, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 9, 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 http://admin.ks.gov/offices/chief-financial-officer/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.

AdamsBrown, LLC

AdamsBrown, LLC
Certified Public Accountants
Colby, Kansas

October 11, 2021

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	1,704,347	1,704,347	**-**	-	**-**
Supplemental General Fund	182,472	-	433,468	399,897	**216,043**	6,540	**222,583**
Special Purpose Funds							
Bilingual Education Fund	35,279	-	94,900	79,379	**50,800**	-	**50,800**
Capital Outlay Fund	468,492	-	370,902	234,242	**605,152**	34,864	**640,016**
Driver Training Fund	1,286	-	4,302	2,666	**2,922**	-	**2,922**
Food Service Fund	27,928	-	90,713	95,739	**22,902**	-	**22,902**
Professional Development Fund	10,686	-	5,000	5,283	**10,403**	-	**10,403**
Special Education Fund	58,428	-	294,411	210,086	**142,753**	-	**142,753**
Career and Postsecondary Education Fund	40,000	-	95,000	92,097	**42,903**	213	**43,116**
KPERS Special Retirement Contribution Fund	-	-	140,451	140,451	**-**	-	**-**
Contingency Reserve Fund	100,000	-	-	-	**100,000**	-	**100,000**
Student Material Revolving Fund	4,050	-	9,679	6,133	**7,596**	-	**7,596**
At Risk (K-12) Fund	10,847	-	236,562	223,331	**24,078**	-	**24,078**
Recreation Commission Fund	-	-	51,296	51,296	**-**	-	**-**
Title I Low Income Fund	-	-	48,528	48,528	**-**	-	**-**
Title II Fund	-	-	8,926	8,926	**-**	-	**-**
REAP Grant Fund	62	-	8,250	8,294	**18**	2,213	**2,231**
Gifts and Grants Fund	140,570	-	98,099	220,073	**18,596**	21,330	**39,926**
Title IV 21st Century Fund	-	-	11,776	11,776	**-**	829	**829**
Migrant Fund	-	-	39,500	39,500	**-**	-	**-**
Federal Funds Fund	(4,528)	-	54,635	50,107	**-**	-	**-**
ESSER I Fund	-	-	32,189	32,189	**-**	330	**330**
ESSER II Fund	-	-	-	5,902	**(5,902)**	-	**(5,902)**
District Activity Funds	13,734	-	30,123	30,656	**13,201**	-	**13,201**
Total Primary Government (Excluding Agency Funds)	$ 1,089,306	-	3,863,057	3,700,898	**1,251,465**	66,319	**1,317,784**

Composition of Cash		
Checking Accounts	$	**439,193**
Money Market Accounts		**899,758**
Petty Cash		**50**
Total Cash		**1,339,001**
Agency Funds per Schedule 3		**(21,217)**
Total Primary Government (Excluding Agency Funds)	$	**1,317,784**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 103 Cheylin, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Cheylin Recreation Commission

The District's Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

Regulatory Basis Fund Types

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

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

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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.

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.

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Student Material Revolving Fund, Title I Low Income Fund, Title II Fund, REAP Grant Fund, Title IV 21st Century Fund, Migrant Fund, Federal Funds Fund, ESSER I Fund, ESSER II Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 103 Cheylin, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 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 does not use "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,339,001 and the bank balance was $1,377,023. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $369,975 was covered by federal depository insurance and $1,007,048 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. The District had no investments at June 30, 2021.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 103 Cheylin, Kansas received $104,068 subsequent to June 30, 2021 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 103 Cheylin, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$ 83,200
General Fund	Food Service Fund	K.S.A. 72-5167	7,288
General Fund	Special Education Fund	K.S.A. 72-5167	271,242
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	189,962
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	95,000
General Fund	Driver Training Fund	K.S.A. 72-5167	1,000
General Fund	Professional Development Fund	K.S.A. 72-5167	5,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	8,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	46,600
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	11,700

NOTE 6 – LITIGATION

Unified School District No. 103 Cheylin, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 103 Cheylin, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 113 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers Compensation Fund, Inc. for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services management.

The District carries commercial insurance for all other risks of loss, including property, general liability, inland marine, automobile, cyber solutions, and public officials and employment practice liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 103 Cheylin, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 103 Cheylin, Kansas had a check outstanding for two years or more, which is a violation of K.S.A. 58-3935.

NOTE 10 – RELATED PARTY TRANSACTIONS

Unified School District No. 103 Cheylin, Kansas entered into an arms length transaction with board member Jared Sowers. The District paid $18,453 for services provided by Comfort Source Heating & Cooling during the year ended June 30, 2021. Jared Sowers is the owner of the business.

Unified School District No. 103 Cheylin, Kansas entered into an arms length transaction with board member Levi Pochop. The District paid $20,259 for services provided by The Craftsman's Corner during the year ended June 30, 2021. Levi Pochop is the owner of the business.

Unified School District No. 103 Cheylin, Kansas entered into an arms length transaction with board member Anita Pochop. The District paid $5,257 for services provided by MIDE Connections during the year ended June 30, 2021. Michael Pochop is the owner of the business.

NOTE 11– DEFERRED COMPENSATION PLAN

Unified School District No. 103 Cheylin, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 103 Cheylin, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. 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 for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $140,451 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 $1,507,313. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly

available on the website at www.kpers.org or can be obtained as described above.

NOTE 13– OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 103 Cheylin, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in 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.

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 14 – COMPENSATED ABSENCES

Sick Leave and Personal leave
All certified employees on permanent status earn sick leave and personal leave at 12 days per year with a maximum accumulation of 55 days. Upon resignation or at the end of the school year, a teacher shall be paid for all unused sick leave and personal leave up to 55 days at the rate of $45 per day.

Twelve month contracted employees earn sick leave at 10 days per year and vacation at 11 days per year with a maximum carryover of 30 sick days and 3 vacation days. Any remaining unused vacation shall be forfeited. Any accumulated sick leave in excess of 30 days shall be paid out at a rate of $20 per day. Any accumulated, unused sick leave existing upon leaving employment with USD 103 shall be forfeited by the employee.

Classified employees earn sick leave and vacation on a contract by contract basis with a maximum carryover of 30 sick days. Vacation may not be accumulated. Any accumulated sick leave in excess of 30 days shall be forfeited. Any accumulated, unused sick leave existing upon leaving employment with **Unified School District No. 103 Cheylin, Kansas** shall be forfeited by the employee.

NOTE 15 – RISKS AND UNCERTAINTIES

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 the District’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, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

NOTE 16 – CRF AND CARES ACT FUNDING

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. The District received CRF in the amount of $54,635 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/.

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
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 Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 1,821,660	(118,794)	1,481	1,704,347	**1,704,347**	-
Supplemental General Fund	553,773	(17,695)	-	536,078	**399,897**	(136,181)
Special Purpose Funds						
Bilingual Education Fund	106,279	-	-	106,279	**79,379**	(26,900)
Capital Outlay Fund	788,402	-	-	788,402	**234,242**	(554,160)
Driver Training Fund	5,736	-	-	5,736	**2,666**	(3,070)
Food Service Fund	146,375	-	-	146,375	**95,739**	(50,636)
Professional Development Fund	15,186	-	-	15,186	**5,283**	(9,903)
Special Education Fund	260,486	-	-	260,486	**210,086**	(50,400)
Career and Postsecondary Education Fund	175,000	-	-	175,000	**92,097**	(82,903)
KPERS Special Retirement Contribution Fund	176,848	-	-	176,848	**140,451**	(36,397)
At Risk (K-12) Fund	234,768	-	-	234,768	**223,331**	(11,437)
Recreation Commission Fund	53,900	-	-	53,900	**51,296**	(2,604)
Gifts and Grants Fund	220,570	-	-	220,570	**220,073**	(497)

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 22,615	**6,386**	14,898	(8,512)
Intergovernmental Revenues				
Equalization Aid	1,427,605	**1,576,748**	1,626,852	(50,104)
Special Ed Aid	121,898	**119,732**	179,910	(60,178)
State Aid	1,358	**1,481**	-	1,481
Total Receipts	1,573,476	**1,704,347**	1,821,660	(117,313)
Expenditures				
Instruction	542,925	**584,391**	611,646	(27,255)
Student Support Services	-	**7,057**	8,000	(943)
Instructional Support Services	5,814	**479**	8,725	(8,246)
General Administration	121,614	**111,706**	133,100	(21,394)
School Administration	122,810	**148,306**	140,100	8,206
Operations and Maintenance	101,312	**106,891**	65,100	41,791
Transportation	95,381	**92,825**	145,300	(52,475)
Transfers Out	583,620	**652,692**	709,689	(56,997)
Adjustment to Comply With Legal Max	-	**-**	(118,794)	118,794
Legal General Fund Budget	1,573,476	**1,704,347**	1,702,866	1,481
(a) Adjustment for Qualifying Budget Credits	-	**-**	1,481	(1,481)
Total Expenditures	1,573,476	**1,704,347**	1,704,347	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

State Aid Over Amount Budgeted	$ 1,481

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 399,880	**405,878**	421,645	(15,767)
Delinquent Tax	4,259	**10,541**	4,072	6,469
Motor Vehicle Tax	15,228	**16,064**	15,040	1,024
Recreational Vehicle Tax	211	**235**	190	45
Local Source	750	**750**	-	750
Total Receipts	420,328	**433,468**	440,947	(7,479)
Expenditures				
Instruction	86,096	**87,414**	134,246	(46,832)
General Administration	136,035	**112,790**	154,000	(41,210)
School Administration	9,093	**9,442**	15,000	(5,558)
Operations and Maintenance	100,660	**123,951**	150,000	(26,049)
Transportation	-	**-**	29,106	(29,106)
Transfers Out	70,000	**66,300**	71,421	(5,121)
Adjustment to Comply With Legal Max	-	**-**	(17,695)	17,695
Total Expenditures	401,884	**399,897**	536,078	(136,181)
Receipts Over (Under) Expenditures	18,444	**33,571**		
Unencumbered Cash - Beginning	164,028	**182,472**		
Unencumbered Cash - Ending	$ 182,472	**216,043**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 70,000	**94,900**	71,000	23,900
Expenditures				
Instruction	59,761	**79,379**	106,279	(26,900)
Receipts Over (Under) Expenditures	10,239	**15,521**		
Unencumbered Cash - Beginning	25,040	**35,279**		
Unencumbered Cash - Ending	$ 35,279	**50,800**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 365,715	**338,271**	302,975	35,296
Delinquent Tax	2,990	**8,805**	3,741	5,064
Motor Vehicle Tax	12,217	**13,742**	13,030	712
Recreational Vehicle Tax	170	**200**	164	36
Other Local Revenue	81,068	**9,884**	-	9,884
Total Receipts	462,160	**370,902**	319,910	50,992
Expenditures				
Instruction	54,706	**48,839**	100,000	(51,161)
General Administration	2,784	**9,936**	30,000	(20,064)
Transportation	88,519	**3,933**	150,000	(146,067)
Operations and Maintenance	61,921	**34,205**	75,000	(40,795)
Facility Acquisition and Construction	230,742	**137,329**	433,402	(296,073)
Total Expenditures	438,672	**234,242**	788,402	(554,160)
Receipts Over (Under) Expenditures	23,488	**136,660**		
Unencumbered Cash - Beginning	445,004	**468,492**		
Unencumbered Cash - Ending	$ 468,492	**605,152**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,560	**2,652**	1,950	702
Other Local Revenue	450	**650**	500	150
Transfers In	-	**1,000**	2,000	(1,000)
Total Receipts	2,010	**4,302**	4,450	(148)
Expenditures				
Instruction	1,757	**2,666**	5,736	(3,070)
Receipts Over (Under) Expenditures	253	**1,636**		
Unencumbered Cash - Beginning	1,033	**1,286**		
Unencumbered Cash - Ending	$ 1,286	**2,922**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 951	**898**	654	244
Federal Aid	59,565	**76,030**	56,766	19,264
Services	22,205	**6,497**	21,027	(14,530)
Transfers In	-	**7,288**	40,000	(32,712)
Total Receipts	82,721	**90,713**	118,447	(27,734)
Expenditures				
Food Service Operation	84,170	**95,739**	146,375	(50,636)
Receipts Over (Under) Expenditures	(1,449)	**(5,026)**		
Unencumbered Cash - Beginning	29,377	**27,928**		
Unencumbered Cash - Ending	$ 27,928	**22,902**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 191	**-**	1,500	(1,500)
Transfers In	10,000	**5,000**	3,000	2,000
Total Receipts	10,191	**5,000**	4,500	500
Expenditures				
Student Support Services	1,200	**5,283**	15,186	(9,903)
Receipts Over (Under) Expenditures	8,991	**(283)**		
Unencumbered Cash - Beginning	1,695	**10,686**		
Unencumbered Cash - Ending	$ 10,686	**10,403**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Revenue	$ 17,937	**7,741**	-	7,741
Interest Income	6,142	**5,370**	-	5,370
Intergovernmental Revenues				
Federal Aid	-	**2,058**	2,058	-
Transfers In	191,898	**279,242**	200,000	79,242
Total Receipts	215,977	**294,411**	202,058	92,353
Expenditures				
Instruction	210,330	**210,086**	260,486	(50,400)
Receipts Over (Under) Expenditures	5,647	**84,325**		
Unencumbered Cash - Beginning	52,781	**58,428**		
Unencumbered Cash - Ending	$ 58,428	**142,753**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 158,222	**95,000**	135,000	(40,000)
Expenditures				
Instruction	164,979	**92,097**	175,000	(82,903)
Receipts Over (Under) Expenditures	(6,757)	**2,903**		
Unencumbered Cash - Beginning	46,757	**40,000**		
Unencumbered Cash - Ending	$ 40,000	**42,903**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
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 Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 153,301	**140,451**	176,848	(36,397)
Expenditures				
Instruction	104,245	**91,293**	114,190	(22,897)
Student Support Services	1,533	**2,809**	4,000	(1,191)
Instructional Support Services	1,533	**2,809**	4,000	(1,191)
General Administration	10,731	**9,832**	12,658	(2,826)
School Administration	12,264	**12,641**	16,000	(3,359)
Operations and Maintenance	12,264	**11,236**	13,500	(2,264)
Student Transportation Services	4,599	**4,214**	5,500	(1,286)
Food Service Operation	6,132	**5,617**	7,000	(1,383)
Total Expenditures	153,301	**140,451**	176,848	(36,397)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		100,000	**100,000**
Unencumbered Cash - Ending	$	100,000	**100,000**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Student Material Revolving Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Other Local Revenue	$	11,917	**9,679**
Expenditures			
Student Support Services		15,077	**6,133**
Receipts Over (Under) Expenditures		(3,160)	**3,546**
Unencumbered Cash - Beginning		7,210	**4,050**
Unencumbered Cash - Ending	$	4,050	**7,596**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 223,500	**236,562**	223,921	12,641
Expenditures				
Instruction	219,377	**223,331**	207,743	15,588
Support Services	-	**-**	27,025	(27,025)
Total Expenditures	219,377	**223,331**	234,768	(11,437)
Receipts Over (Under) Expenditures	4,123	**13,231**		
Unencumbered Cash - Beginning	6,724	**10,847**		
Unencumbered Cash - Ending	$ 10,847	**24,078**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 50,346	**47,777**	44,664	3,113
Delinquent Tax	414	**1,355**	702	653
16/20 and Motor Vehicle Tax	1,702	**2,133**	2,010	123
Recreational Vehicle Tax	24	**31**	25	6
Other Local Revenue	-	**-**	8,100	(8,100)
Total Receipts	52,486	**51,296**	55,501	(4,205)
Expenditures				
Community Service Operations	52,486	**51,296**	53,900	(2,604)
Cash Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Title I Low Income Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	38,735	**48,528**
Expenditures			
Instruction		38,735	**48,528**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Title II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	8,928	**8,926**
Expenditures			
Instruction		8,928	**8,926**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 21,883	**8,250**
Expenditures		
Instruction	14,216	**4,744**
Other Grant Expenditures	1,644	**3,550**
Total Expenditures	15,860	**8,294**
Receipts Over (Under) Expenditures	6,023	**(44)**
Unencumbered Cash- Beginning	(5,961)	**62**
Unencumbered Cash - Ending	$ 62	**18**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Gifts and Miscellaneous Grants	$ 167,311	**98,079**	80,000	18,079
Intergovernmental Revenues				
State Aid	-	**20**	-	20
Total Receipts	167,311	**98,099**	80,000	18,099
Expenditures				
Instruction	31,620	**27,500**	58,770	(31,270)
Community Services Operations	20,512	**19,953**	10,000	9,953
Operations and Maintenance	256	**172,620**	151,800	20,820
Total Expenditures	52,388	**220,073**	220,570	(497)
Receipts Over (Under) Expenditures	114,923	**(121,974)**		
Unencumbered Cash - Beginning	25,647	**140,570**		
Unencumbered Cash - Ending	$ 140,570	**18,596**		

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Title IV 21st Century Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	11,475	**11,776**
Expenditures			
Instruction		11,475	**11,776**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Migrant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	44,000	**39,500**
Expenditures			
Instruction		44,000	**39,500**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**54,635**
Expenditures		
Instruction	4,528	**50,107**
Receipts Over (Under) Expenditures	(4,528)	**4,528**
Unencumbered Cash - Beginning	-	**(4,528)**
Unencumbered Cash - Ending	$ (4,528)	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
ESSER I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**32,189**
Expenditures		
Instruction	-	**32,189**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
ESSER II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**-**
Expenditures		
Instruction	-	**5,902**
Receipts Over (Under) Expenditures	-	**(5,902)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(5,902)**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Band Fundraising	$ 29	-	-	**29**
Ag Lab Fees	425	1,061	1,310	**176**
Class of 2018	155	-	155	**-**
Class of 2019	346	-	-	**346**
Class of 2020	5,172	-	5,172	**-**
Class of 2021	8,359	1,051	9,270	**140**
Class of 2022	4,457	888	1,583	**3,762**
Class of 2023	2,496	928	-	**3,424**
Class of 2023	-	1,994	-	**1,994**
FFA	2,733	1,409	1,484	**2,658**
Industrial Arts	863	-	863	**-**
National Honor Society	3,291	193	1,002	**2,482**
Spirit Squad (HS)	1,098	290	568	**820**
Spirit Squad (JH)	178	-	-	**178**
Student Council	3,438	2,468	2,270	**3,636**
Technology	225	2,650	2,875	**-**
Total High School	33,265	12,932	26,552	**19,645**
Grade School				
K-8 Activity	1,237	348	165	**1,420**
Faculty Club	152	-	-	**152**
Total Grade School	1,389	348	165	**1,572**
Total	$ 34,654	13,280	26,717	**21,217**

UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 9,881	-	28,694	30,356	**8,219**	-	**8,219**
School Projects							
High School							
Tootsie Roll	3,853	-	562	82	**4,333**	-	**4,333**
Yearbook	-	-	867	218	**649**	-	**649**
Total District Activity Funds	$ 13,734	-	30,123	30,656	**13,201**	-	**13,201**