

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105  
ATWOOD, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2021

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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 .....	14
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

**Governmental Type Funds**

**General Funds**

2-1 General Fund .....	15
2-2 Supplemental General Fund .....	16

**Special Purpose Funds**

2-3 Capital Outlay Fund .....	17
2-4 Bilingual Fund .....	18
2-5 Driver Training Fund .....	19
2-6 Food Service Fund .....	20
2-7 Professional Development Fund .....	21
2-8 Special Education Fund .....	22
2-9 Technology Education Fund .....	23
2-10 Vocational Education Fund .....	24
2-11 KPERs Special Retirement Contribution Fund .....	25
2-12 At Risk (K-12) Fund .....	26
2-13 Contingency Reserve Fund .....	27
2-14 Textbook Rental Fund .....	28
2-15 Recreation Commission Fund .....	29
2-16 Title IV Fund .....	30
2-17 Title I Low Income Fund .....	31
2-18 Migrant Fund .....	32
2-19 Title II Improving Teacher Quality Fund .....	33
2-20 Grants Fund .....	34
2-21 REAP Grant Fund .....	35
2-22 Federal Funds Fund .....	36
2-23 ESSER Fund .....	37

**Trust Funds**

2-24 Melvin Bray Scholarship Fund .....	38
2-25 Friends of USD No. 105 Fund .....	39
2-26 IOOF Scholarship Fund .....	40

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2021

---

**TABLE OF CONTENTS (continued)**

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis  
Agency Funds..... 41

Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis  
District Activity Funds ..... 42

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
**Rawlins County Unified School District No. 105 Atwood, Kansas**  
Atwood, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Rawlins County Unified School District No. 105 Atwood, 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 **Rawlins County Unified School District No. 105 Atwood, 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 **Rawlins County Unified School District No. 105 Atwood, 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 **Rawlins County Unified School District No. 105 Atwood, 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 **Rawlins County Unified School District No. 105 Atwood, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 16, 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.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

**ADAMSBROWN, LLC**  
Certified Public Accountants  
Colby, Kansas

November 15, 2021

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ 1,088	-	3,263,549	3,264,637	-	1,724	1,724
Supplemental General Fund	98,448	-	1,016,302	991,591	123,159	8,640	131,799
<b>Special Purpose Funds</b>							
Capital Outlay Fund	459,140	-	465,128	462,986	461,282	183,805	645,087
Bilingual Fund	3,672	-	28,000	28,754	2,918	-	2,918
Driver Training Fund	13,429	-	-	-	13,429	-	13,429
Food Service Fund	26,659	-	339,373	321,042	44,990	-	44,990
Professional Development Fund	15,943	-	12,095	13,988	14,050	-	14,050
Special Education Fund	158,091	-	598,547	603,259	153,379	-	153,379
Technology Education Fund	23,958	-	10,723	32,474	2,207	1,967	4,174
Vocational Education Fund	152,039	-	184,519	195,655	140,903	2,500	143,403
KPERs Special Retirement Contribution Fund	-	-	359,175	359,175	-	-	-
At Risk (K-12) Fund	70,490	-	401,820	386,976	85,334	-	85,334
Contingency Reserve Fund	104,000	-	52,222	16,222	140,000	16,222	156,222
Textbook Rental Fund	71,073	-	10,688	9,741	72,020	371	72,391
Recreation Commission Fund	256	-	100,082	100,338	-	-	-
Title IV Fund	-	-	12,415	12,415	-	-	-
Title I Low Income Fund	240	-	80,351	80,350	241	8,006	8,247
Migrant Fund	1,010	-	-	190	820	-	820
Title II Improving Teacher Quality Fund	-	-	11,006	11,006	-	-	-
Grants Fund	637	-	-	-	637	-	637
REAP Grant Fund	(26,700)	-	62,995	36,295	-	-	-
Federal Funds Fund	-	-	116,453	116,453	-	-	-
ESSER Fund	-	-	-	152,476	(152,476)	118,017	(34,459)
District Activity Funds	31,117	-	57,174	49,440	38,851	-	38,851
<b>Trust Funds</b>							
Melvin Bray Scholarship Fund	-	-	50,000	-	50,000	-	50,000
Friends of USD No. 105 Fund	26,963	-	12,346	23,030	16,279	-	16,279
IOOF Scholarship Fund	2,738	-	-	1,500	1,238	-	1,238
<b>Total Primary Government (Excluding Agency Funds)</b>	<u>\$ 1,234,291</u>	<u>-</u>	<u>7,244,963</u>	<u>7,269,993</u>	<u>1,209,261</u>	<u>341,252</u>	<u>1,550,513</u>
<b>Composition of Cash</b>				Checking Accounts		\$	1,605,883
				Cash On Hand			50
				Total Cash			1,605,933
				Agency Funds per Schedule 3			(55,420)
				<b>Total Primary Government (Excluding Agency Funds)</b>		<b>\$</b>	<b>1,550,513</b>

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

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

Notes to Financial Statement

June 30, 2021

---

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Rawlins County Unified School District No. 105 Atwood, 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.

#### **Atwood Summer 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.

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

**Agency 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



## **RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2021

---

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 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: Technology Education Fund, Contingency Reserve Fund, Textbook Rental Fund, Title IV Fund, Title I Low Income Fund, Migrant Fund, Title II Improving Teacher Quality Fund, REAP Grant Fund,

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

Notes to Financial Statement

June 30, 2021

---

Federal Funds Fund, ESSER 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

**Rawlins County Unified School District No. 105 Atwood, 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 \$1,605,933 and the bank balance was \$1,777,974. 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 \$1,527,974 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

**Rawlins County Unified School District No. 105 Atwood, Kansas** received \$181,209 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.

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

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. **Rawlins County Unified School District No. 105 Atwood, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	\$ 142,820
General Fund	Vocational Education Fund	K.S.A. 72-5167	42,609
General Fund	Special Education Fund	K.S.A. 72-5167	359,784
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	52,222
General Fund	Professional Development Fund	K.S.A. 72-5167	8,617
General Fund	Food Service Fund	K.S.A. 72-5167	33,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	259,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	224,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	23,382
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143	129,874
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	193
Supplemental General Fund	Bilingual Fund	K.S.A. 72-5143	28,000

**NOTE 6 – LITIGATION**

**Rawlins County Unified School District No. 105 Atwood, 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**

**Rawlins County Unified School District No. 105 Atwood, Kansas** carries commercial insurance for risks of loss, including property, general liability, crime, automobile, umbrella, workers' compensation, contractor equipment, cybersolutions, and employee dishonesty. 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**

**Rawlins County Unified School District No. 105 Atwood, 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 – DEFERRED COMPENSATION PLAN**

**Rawlins County Unified School District No. 105 Atwood, 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.

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

Notes to Financial Statement

June 30, 2021

---

### NOTE 10– DEFINED BENEFIT PENSION PLAN

#### General Information about the Pension Plan

##### Plan Description

**Rawlins County Unified School District No. 105 Atwood, 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](http://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 \$359,175 for the year ended June 30, 2021.

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

### Notes to Financial Statement

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 \$3,682,094. 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](http://www.kpers.org) or can be obtained as described above.

#### NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Rawlins County Unified School District No. 105 Atwood, 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 12 – TERMINATION BENEFITS

**Rawlins County Unified School District No. 105 Atwood, Kansas** provides an early retirement program for certain eligible employees. An employee is eligible for early retirement based on the following guidelines.

Age 60 – 64:

- a. Has 20 years of teaching credit in Kansas public schools or 20 years of service credit recognized by the Kansas Public Employees Retirement System (KPERS).
- b. Is currently a full-time professional employee of the school district for 10 or more years of employment service with the District, with credit for years of experience in USD 318 and USD 317.
- c. Is not more than 65 years of age on July 1 of the year that early retirement benefits would begin.

Age 55 – 59:

- a. Is currently a full-time professional employee of the school district for 25 or more years of employment services with USD 105, USD 318 and USD 317 and is at least 55 years of age but less than 60 years of age on July 1 of the year early retirement benefits begin.

## **RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2021

---

Eligibility, as summarized above, will be determined by the Board of Education. An employee applying for early retirement shall have the responsibility to provide all facts and information necessary to prove eligibility for early retirement and to determine benefits to be paid.

Early Retirement Benefits: A yearly payment of \$7,000 will be put into a 403(b) plan account in the teacher's name in September following the teacher's retirement, and the teacher's account shall receive equal payments each year until the year the teacher reaches age 65 on or before August 31<sup>st</sup>. The total benefit placed into a teacher's account is \$35,000 or \$7,000 per year, whichever is the least.

An employee age 60 to 64 inclusive will receive the full amount of the stipend if they have 20 years of service in USD 105, USD 318, and USD 317, 80% of the stipend with 15 years of service in USD 105, USD 318, and USD 317, and 60% of the stipend with 10 years of service in USD 105, USD 318, and USD 317 as a certified employee.

An employee age 55 to 59 inclusive must have at least 25 years of employment service with USD 105, USD 318, and USD 317 as a certified employee.

Those eligible under this program may receive benefits for up to five years. Payments to retired employees under this plan were \$14,000 for the year ended June 30, 2021. The potential liability cannot be determined at this time since the benefits are based on the current wages earned by the employees as of their date of retirement.

### **NOTE 13 – COMPENSATED ABSENCES**

#### **Sick Leave**

The District's policy with regards to sick leave allows for the vesting of \$36 for each unused day of sick leave up to 90 days for certified employees leaving service who have 10 years or more of continuous service with the District. The District's policy with regards to sick leave allows for vesting of \$36 for each unused day of sick leave (up to 90 days) for classified employees leaving service who have 10 years or more of continuous service with the District.

### **NOTE 14 – 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 15 – 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 \$46,124 during 2020. The CRF are to be used to strengthen health, to allow the economy to

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2021

---

reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**NOTE 16 – LONG-TERM DEBT**

**Rawlins County Unified School District No. 105 Atwood, Kansas** has the following type of long-term debt.

The District entered into a \$30,165 lease agreement with Eakes, Inc. on September 1, 2018 for used copiers with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2021

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>Capital Lease</b>									
Eakes, Inc.	-	9/1/2018	\$ 30,165	9/1/2023	\$ <u>16,340</u>	<u>-</u>	<u>8,170</u>	<u><b>8,170</b></u>	<u>-</u>

Current maturities of long-term debt and interest for the next two years through maturity are as follows:

	<u>Year</u>		<u>Total</u>
	<u>2022</u>	<u>2023</u>	
<b>Principal</b>			
Capital Lease	\$ 6,913	1,257	<b>8,170</b>



**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105  
ATWOOD, KANSAS**

Regulatory-Required Supplementary Information

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 3,463,302	(199,665)	1,000	3,264,637	<b>3,264,637</b>	-
Supplemental General Fund	1,046,990	(55,399)	-	991,591	<b>991,591</b>	-
<b>Special Purpose Funds</b>						
Capital Outlay Fund	780,000	-	-	780,000	<b>462,986</b>	(317,014)
Bilingual Fund	31,620	-	-	31,620	<b>28,754</b>	(2,866)
Driver Training Fund	18,000	-	-	18,000	-	(18,000)
Food Service Fund	345,000	-	-	345,000	<b>321,042</b>	(23,958)
Professional Development Fund	16,000	-	-	16,000	<b>13,988</b>	(2,012)
Special Education Fund	652,000	-	-	652,000	<b>603,259</b>	(48,741)
Vocational Education Fund	240,000	-	-	240,000	<b>195,655</b>	(44,345)
KPERS Special Retirement Contribution Fund	394,965	-	-	394,965	<b>359,175</b>	(35,790)
At Risk (K-12) Fund	430,000	-	-	430,000	<b>386,976</b>	(43,024)
Recreation Commission Fund	160,000	-	-	160,000	<b>100,338</b>	(59,662)
Grants Fund	15,000	-	-	15,000	-	(15,000)

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 5,281	2,117	-	2,117
Intergovernmental Revenues				
Equalization Aid	2,849,548	2,943,523	3,102,459	(158,936)
Special Education Aid	319,337	316,909	359,754	(42,845)
Other State Aid	3,469	1,000	-	1,000
Reimbursements	49	-	-	-
<b>Total Receipts</b>	<u>3,177,684</u>	<u>3,263,549</u>	<u>3,462,213</u>	<u>(198,664)</u>
<b>Expenditures</b>				
Instruction	1,265,921	1,427,352	1,357,822	69,530
Instructional Support Services	231,445	115,627	132,900	(17,273)
General Administration	126,462	350,300	137,600	212,700
School Administration	293,515	177,871	290,000	(112,129)
Operation and Maintenance	309,735	308,352	283,500	24,852
Student Transportation Services	191,010	186,208	188,980	(2,772)
Other Supplemental Services	6,884	59,875	45,500	14,375
Transfers Out	752,899	639,052	1,027,000	(387,948)
Adjustment to Comply with Legal Max	-	-	(199,665)	199,665
Legal General Fund Budget	3,177,871	3,264,637	3,263,637	1,000
(a) Adjustment for Qualifying Budget Credits	-	-	1,000	(1,000)
<b>Total Expenditures</b>	<u>3,177,871</u>	<u>3,264,637</u>	<u>3,264,637</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(187)	(1,088)		
<b>Unencumbered Cash - Beginning</b>	<u>1,275</u>	<u>1,088</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,088</u>	<u>-</u>		

**(a) Adjustment for Qualifying Budget Credits**

Other State Aid Over Amount Budgeted \$ 1,000

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 902,360		<b>904,915</b>	972,713	(67,798)
Motor Vehicle Tax	63,698		<b>64,773</b>	60,315	4,458
Delinquent Tax	6,614		<b>11,399</b>	4,765	6,634
Recreational Vehicle Tax	785		<b>1,173</b>	781	392
Intergovernmental Revenues					
State Aid	28,860		<b>28,459</b>	30,049	(1,590)
State Aid - Safe & Secure Schools	2,210		-	-	-
State Aid - Other	20		-	-	-
Miscellaneous	<b>6,045</b>		<b>5,583</b>	2,000	3,583
<b>Total Receipts</b>	1,010,592		<b>1,016,302</b>	1,070,623	(54,321)
<b>Expenditures</b>					
Instruction	112,555		<b>88,683</b>	116,890	(28,207)
Student Support Services	3,949		<b>8,718</b>	28,300	(19,582)
Instructional Support Services	23,075		<b>21,245</b>	11,000	10,245
General Administration	25,669		<b>21,162</b>	47,800	(26,638)
School Administration	58,638		<b>9,187</b>	13,000	(3,813)
Operations and Maintenance	145,981		<b>148,830</b>	164,000	(15,170)
Student Transportation Services	40,505		<b>29,317</b>	54,000	(24,683)
Transfers Out	569,768		<b>664,449</b>	612,000	52,449
Adjustment to Comply with Legal Max	-		-	(55,399)	55,399
<b>Total Expenditures and Legal Supplemental General Fund Budget</b>	980,140		<b>991,591</b>	991,591	-
<b>Receipts Over (Under) Expenditures</b>	30,452		<b>24,711</b>		
<b>Unencumbered Cash - Beginning</b>	67,996		<b>98,448</b>		
<b>Unencumbered Cash - Ending</b>	\$ 98,448		<b>123,159</b>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	<b>Actual</b>	Budget	Variance Over (Under)	
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 386,258	<b>395,865</b>	372,887	22,978	
Delinquent Tax	2,769	<b>4,862</b>	2,030	2,832	
Motor Vehicle Tax	25,910	<b>27,597</b>	25,705	1,892	
Recreation Vehicle Tax	321	<b>500</b>	332	168	
Interest	14,618	<b>17,595</b>	14,618	2,977	
Miscellaneous	142,536	<b>18,709</b>	142,536	(123,827)	
Transfers In	-	-	160,000	(160,000)	
<b>Total Receipts</b>	<u>572,412</u>	<u><b>465,128</b></u>	<u>718,108</u>	<u>(252,980)</u>	
<b>Expenditures</b>					
Instruction	93,251	<b>12,131</b>	157,000	(144,869)	
Operations and Maintenance	41,693	<b>237,423</b>	98,000	139,423	
Student Transportation Services	108,007	<b>20,043</b>	140,000	(119,957)	
Facility Acquisition and Construction	285,891	<b>193,389</b>	385,000	(191,611)	
<b>Total Expenditures</b>	<u>528,842</u>	<u><b>462,986</b></u>	<u>780,000</u>	<u>(317,014)</u>	
<b>Receipts Over (Under) Expenditures</b>	43,570	<b>2,142</b>			
<b>Unencumbered Cash - Beginning</b>	<u>415,570</u>	<u><b>459,140</b></u>			
<b>Unencumbered Cash - Ending</b>	\$ <u>459,140</u>	<u><b>461,282</b></u>			

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Bilingual 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		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 28,000	<b>28,000</b>	<u>30,000</u>	<u>(2,000)</u>
<b>Expenditures</b>				
Instruction	<u>24,503</u>	<u><b>28,754</b></u>	<u>31,620</u>	<u>(2,866)</u>
<b>Receipts Over (Under) Expenditures</b>	3,497	<b>(754)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>175</u>	<u><b>3,672</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>3,672</u>	<u><b>2,918</b></u>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ -	-	8,000	(8,000)
<b>Expenditures</b>				
Instruction	-	-	18,000	(18,000)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	13,429	<b>13,429</b>		
<b>Unencumbered Cash - Ending</b>	\$ 13,429	<b>13,429</b>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	<u>Actual</u>	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 2,162	<b>2,307</b>	1,980	327
Federal Aid	165,353	<b>236,804</b>	178,782	58,022
Charges for Services	88,967	<b>33,509</b>	87,275	(53,766)
Interest	177	-	-	-
Other Revenue from Local Sources	3,790	<b>10,371</b>	-	10,371
Transfers In	19,800	<b>56,382</b>	62,000	(5,618)
<b>Total Receipts</b>	280,249	<b>339,373</b>	<u>330,037</u>	<u>9,336</u>
<b>Expenditures</b>				
Food Service Operation	303,209	<b>321,042</b>	<u>345,000</u>	<u>(23,958)</u>
<b>Receipts Over (Under) Expenditures</b>	(22,960)	<b>18,331</b>		
<b>Unencumbered Cash - Beginning</b>	49,619	<b>26,659</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>26,659</u>	<u><b>44,990</b></u>		



**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Professional Development Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2021

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

		Current Year		
	Prior Year Actual	<b>Actual</b>	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 1,413	<b>3,285</b>	2,100	1,185
Transfers In	10,000	<b>8,810</b>	10,000	(1,190)
<b>Total Receipts</b>	11,413	<b>12,095</b>	<u>12,100</u>	<u>(5)</u>
<b>Expenditures</b>				
Instructional Support Services	9,501	<b>13,988</b>	<u>16,000</u>	<u>(2,012)</u>
<b>Receipts Over (Under) Expenditures</b>	1,912	<b>(1,893)</b>		
<b>Unencumbered Cash - Beginning</b>	14,031	<b>15,943</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>15,943</u>	<u><b>14,050</b></u>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	<b>Actual</b>	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ -	<b>5,713</b>	-	5,713
Other Revenue from Local Sources	15,918	<b>9,050</b>	10,000	(950)
Transfers In	583,337	<b>583,784</b>	644,000	(60,216)
<b>Total Receipts</b>	599,255	<b>598,547</b>	<u>654,000</u>	<u>(55,453)</u>
<b>Expenditures</b>				
Instruction	574,804	<b>603,259</b>	<u>652,000</u>	<u>(48,741)</u>
<b>Receipts Over (Under) Expenditures</b>	24,451	<b>(4,712)</b>		
<b>Unencumbered Cash - Beginning</b>	133,640	<b>158,091</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>158,091</u>	<b><u>153,379</u></b>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS****Technology Education 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
<b>Receipts</b>		
Fees	\$ 9,747	<b>10,723</b>
Transfers In	20,000	-
<b>Total Receipts</b>	29,747	<b>10,723</b>
<b>Expenditures</b>		
Instruction	24,146	<b>32,474</b>
<b>Receipts Over (Under) Expenditures</b>	5,601	<b>(21,751)</b>
<b>Unencumbered Cash - Beginning</b>	18,357	<b>23,958</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 23,958</u>	<u><b>2,207</b></u>

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Vocational 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	<b>Actual</b>	Budget	Variance Over (Under)
<b>Receipts</b>				
Transfers In	\$ 208,807	<b>172,483</b>	225,000	(52,517)
Miscellaneous Income	11,573	<b>12,036</b>	-	12,036
<b>Total Receipts</b>	220,380	<b>184,519</b>	<u>225,000</u>	<u>(40,481)</u>
<b>Expenditures</b>				
Instruction	179,604	<b>195,655</b>	<u>240,000</u>	<u>(44,345)</u>
<b>Receipts Over (Under) Expenditures</b>	40,776	<b>(11,136)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>111,263</u>	<u><b>152,039</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>152,039</u>	<u><b>140,903</b></u>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 358,375	<b>359,175</b>	394,965	(35,790)
<b>Expenditures</b>				
Instruction	100,573	<b>7,099</b>	104,910	(97,811)
Student Support	13,931	<b>11,751</b>	16,570	(4,819)
Instructional Support	-	-	6,600	(6,600)
General Administration	11,752	<b>15,585</b>	16,240	(655)
School Administration	32,623	<b>35,775</b>	37,040	(1,265)
Operations and Maintenance	14,648	<b>17,281</b>	19,240	(1,959)
Student Transportation	15,284	<b>12,755</b>	17,900	(5,145)
Other Support Services	157,574	<b>246,406</b>	163,880	82,526
Food Service	11,990	<b>12,523</b>	12,585	(62)
<b>Total Expenditures</b>	358,375	<b>359,175</b>	394,965	(35,790)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 421,590	<b>401,820</b>	<u>442,000</u>	<u>(40,180)</u>
<b>Expenditures</b>				
Instruction	<u>409,031</u>	<b>386,976</b>	<u>430,000</u>	<u>(43,024)</u>
<b>Receipts Over (Under) Expenditures</b>	12,558	<b>14,844</b>		
<b>Unencumbered Cash - Beginning</b>	<u>57,932</u>	<b>70,490</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>70,490</u>	<b>85,334</b>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Receipts</b>		
Transfers In	\$ -	52,222
<b>Expenditures</b>		
Operations and Maintenance	-	16,222
<b>Receipts Over (Under) Expenditures</b>	-	36,000
<b>Unencumbered Cash - Beginning</b>	104,000	104,000
<b>Unencumbered Cash - Ending</b>	\$ 104,000	140,000

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Textbook Rental 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
<b>Receipts</b>		
Book Rental Fees	\$ 11,933	<b>10,688</b>
Transfers In	31,133	-
<b>Total Receipts</b>	43,066	<b>10,688</b>
<b>Expenditures</b>		
Instruction	25,292	<b>9,741</b>
<b>Receipts Over (Under) Expenditures</b>	17,774	<b>947</b>
<b>Unencumbered Cash - Beginning</b>	53,299	<b>71,073</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 71,073</u>	<u><b>72,020</b></u>



**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	<b>Actual</b>	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 112,237	<b>90,205</b>	85,580	4,625
Delinquent Tax	578	<b>1,135</b>	590	545
Motor Vehicle Tax	6,796	<b>8,579</b>	7,213	1,366
Recreational Vehicle Tax	93	<b>163</b>	94	69
Other Local Source	<u>-</u>	<u>-</u>	40,000	(40,000)
<b>Total Receipts</b>	119,704	<b>100,082</b>	<u>133,477</u>	<u>(33,395)</u>
<b>Expenditures</b>				
Community Service Operation	<u>119,704</u>	<u><b>100,338</b></u>	<u>160,000</u>	<u>(59,662)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(256)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>256</u>	<u><b>256</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>256</u>	<u><b>-</b></u>		

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Title IV 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 11,910	12,415
<b>Expenditures</b>		
Instruction	11,910	12,415
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 37,172	80,351
<b>Expenditures</b>		
Instruction	36,932	80,350
<b>Receipts Over (Under) Expenditures</b>	240	1
<b>Unencumbered Cash - Beginning</b>	-	240
<b>Unencumbered Cash - Ending</b>	\$ 240	241

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Receipts</b>		
Local Source	\$ 1,500	-
<b>Expenditures</b>		
Instruction	490	190
<b>Receipts Over (Under) Expenditures</b>	1,010	(190)
<b>Unencumbered Cash - Beginning</b>	-	1,010
<b>Unencumbered Cash - Ending</b>	\$ 1,010	820

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Title II Improving Teacher Quality 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 9,112	11,006
<b>Expenditures</b>		
Instruction	9,112	11,006
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Grants 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		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 6,809	-	15,000	(15,000)
<b>Expenditures</b>				
Instruction	8,155	-	15,000	(15,000)
<b>Receipts Over (Under) Expenditures</b>	(1,346)	-		
<b>Unencumbered Cash - Beginning</b>	1,983	637		
<b>Unencumbered Cash - Ending</b>	\$ 637	637		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ -	<b>62,995</b>
<b>Expenditures</b>		
Instruction	26,700	<b>36,295</b>
<b>Receipts Over (Under) Expenditures</b>	(26,700)	<b>26,700</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>(26,700)</b>
<b>Unencumbered Cash - Ending</b>	\$ (26,700)	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ -	116,453
<b>Expenditures</b>		
Instruction	-	116,453
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-



**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**ESSER 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ -	-
<b>Expenditures</b>		
Instruction	-	<b>152,476</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(152,476)</b>
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	<b>(152,476)</b>

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS****Melvin Bray Scholarship 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
<b>Receipts</b>		
Local Source	\$ -	<b>50,000</b>
<b>Expenditures</b>		
Scholarships	505	-
<b>Receipts Over (Under) Expenditures</b>	(505)	<b>50,000</b>
<b>Unencumbered Cash - Beginning</b>	505	-
<b>Unencumbered Cash - Ending</b>	\$ -	<b>50,000</b>

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Friends of USD No. 105 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
<b>Receipts</b>		
Donations	\$ 36,812	12,346
<b>Expenditures</b>		
Equipment	21,549	23,030
<b>Receipts Over (Under) Expenditures</b>	15,263	(10,684)
<b>Unencumbered Cash - Beginning</b>	11,700	26,963
<b>Unencumbered Cash - Ending</b>	\$ 26,963	16,279

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**IOOF Scholarship 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
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Scholarships	1,000	<b>1,500</b>
<b>Receipts Over (Under) Expenditures</b>	(1,000)	<b>(1,500)</b>
<b>Unencumbered Cash - Beginning</b>	3,738	<b>2,738</b>
<b>Unencumbered Cash - Ending</b>	\$ 2,738	<b>1,238</b>

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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
<b>Student Organizations</b>				
<b>High School</b>				
"A" Club	\$ 318	-	-	318
Band/Flag Line	7,130	-	536	6,594
Senior Class	5,333	-	5,333	-
Junior Class	67	19,280	17,059	2,288
Sophomore Class	89	150	47	192
Graduated Classes	1,535	-	1,242	293
Concert/Choir	10,185	6,333	14,033	2,485
Creative Arts	1,257	2,649	1,217	2,689
Cheerleaders	2,933	920	151	3,702
Faculty	5,665	2,475	1,187	6,953
FFA	6,840	32,185	31,255	7,770
Scholars Bowl	465	175	154	486
Foreign Language Club	30	416	353	93
National Honors Society	470	240	262	448
Speech	1,460	-	-	1,460
SADD	1,383	580	639	1,324
Scott Beims Memorial	3,165	-	-	3,165
Roy Draper Memorial	-	1,230	-	1,230
Student Council	565	2,253	1,799	1,019
<b>Total High School</b>	48,890	68,886	75,267	42,509
<b>Grade School</b>				
Faculty	1,158	1,100	767	1,491
Student Council	8,130	1,255	703	8,682
<b>Total Grade School</b>	9,288	2,355	1,470	10,173
<b>Total Student Organizations</b>	58,178	71,241	76,737	52,682
<b>Non-Student Organizations</b>				
Playground	2,729	-	-	2,729
Sales Tax Fund	-	9	-	9
<b>Total Non-Student Organizations</b>	2,729	9	-	2,738
<b>Total Agency Funds</b>	\$ 60,907	71,250	76,737	55,420

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, 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	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>						
<b>High School</b>						
Athletics	\$ 22,287	40,931	35,716	27,502	-	27,502
<b>Grade School and Jr. High School</b>						
Jr. High Athletics	3,905	5,975	6,262	3,618	-	3,618
<b>Total Gate Receipts</b>	26,192	46,906	41,978	31,120	-	31,120
<b>School Projects</b>						
<b>High School</b>						
Library	6	18	-	24	-	24
Healthy Snacks	21	-	-	21	-	21
Annual	1,154	4,695	1,894	3,955	-	3,955
<b>Total High School</b>	1,181	4,713	1,894	4,000	-	4,000
<b>Grade School and Jr. High School</b>						
Library/Book Fairs	3,723	5,555	5,568	3,710	-	3,710
DI - Destination Imagination	21	-	-	21	-	21
<b>Total Grade School and Jr. High School</b>	3,744	5,555	5,568	3,731	-	3,731
<b>Total School Projects</b>	4,925	10,268	7,462	7,731	-	7,731
<b>Total District Activity Funds</b>	\$ 31,117	57,174	49,440	38,851	-	38,851