

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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. 428 Great Bend, 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. 428 Great Bend, 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. 428 Great Bend, 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. 428 Great Bend, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated January 11, 2021, 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.

Other 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards 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. Such 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2022, on our consideration of **Unified School District No. 428 Great Bend, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 428 Great Bend, Kansas**' internal control over financial reporting and compliance.



ADAMSBROWN, LLC

Certified Public Accountants
Great Bend, Kansas

February 14, 2022

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	-	-	20,929,782	20,929,782	-	245,233	245,233
Supplemental General Fund	300,000	-	6,327,924	6,314,657	313,267	59,007	372,274
Special Purpose Funds							
4 Year Old at Risk Fund	-	-	5,816	5,816	-	-	-
K-12 at Risk Fund	550,000	-	4,422,795	4,397,795	575,000	-	575,000
Bilingual Education Fund	100,000	-	815,573	815,573	100,000	-	100,000
Capital Outlay Fund	8,845,572	-	1,804,462	1,037,264	9,612,770	803,381	10,416,151
Driver Training Fund	115,000	-	64,504	50,781	128,723	-	128,723
Food Service Fund	785,883	-	2,020,953	1,702,309	1,104,527	8,133	1,112,660
Professional Development Fund	400,000	-	171,040	146,040	425,000	7,471	432,471
Parent Education Fund	-	-	89,371	89,371	-	597	597
Summer School Fund	23,724	-	-	-	23,724	-	23,724
Special Education Fund	1,780,670	-	3,588,250	3,750,243	1,618,677	9,321	1,627,998
Vocational Education Fund	120,000	-	802,459	747,459	175,000	11,398	186,398
Contingency Reserve Fund	2,451,872	-	-	45,083	2,406,789	45,084	2,451,873
Textbook and Student Material Fund	921,625	-	222,050	143,675	1,000,000	6,505	1,006,505
Coop Special Education Fund	651,181	-	6,349,864	5,809,994	1,191,051	27,922	1,218,973
Parent Teacher Resource Room Fund	5,823	-	4,838	10,661	-	-	-
KPERS Retirement Contributions Fund	-	-	3,659,010	3,659,010	-	-	-
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund	(113,756)	-	906,090	792,334	-	32,456	32,456
Title I, Part C Migrant Education Fund	-	-	72,000	72,000	-	985	985
Title II, Part A Teacher Quality Fund	-	-	126,616	126,616	-	77,948	77,948
Title III, Part A English Language Fund	-	-	48,476	48,476	-	175	175
Title IV, Part A Student Support and Academic Enrichment Fund	-	-	46,243	46,243	-	3,814	3,814
Title VI-B Fund	(310,373)	-	1,131,373	1,248,816	(427,816)	-	(427,816)
Early Childhood Fund	-	-	40,767	40,767	-	-	-
Carl Perkins Fund	(2,936)	-	36,073	33,137	-	8,693	8,693
Education Foundation Grant Fund	-	-	13,356	13,356	-	-	-
Targeted Improvement Plan Fund	-	-	39,231	39,231	-	-	-
Kansas Reading Roadmap Fund	(80,662)	-	80,662	-	-	-	-
SPARK Fund	(640,065)	-	657,377	17,312	-	-	-
ESSER Fund	(33,484)	-	464,750	596,730	(165,464)	10,483	(154,981)
ESSER II Fund	-	-	-	1,014,349	(1,014,349)	-	(1,014,349)
ESSER Special Education Fund	-	-	13,823	35,823	(22,000)	7,860	(14,140)
Grants Fund	95,982	-	103,439	112,178	87,243	2,751	89,994
Recreation Commission General Fund	-	-	1,255,792	1,255,792	-	-	-
Recreation Commission Employee Benefits Fund	-	-	269,071	269,071	-	-	-
District Activity Funds	161,997	-	234,472	269,525	126,944	-	126,944

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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
Bond and Interest Fund							
Bond and Interest Fund	\$ 1,278,613	-	742	-	1,279,355	-	1,279,355
Business Fund							
Special Reserve Fund	3,640,101	-	3,799,017	3,828,067	3,611,051	380,426	3,991,477
Total Primary Government (Excluding Agency Funds)	\$ 21,046,767	-	60,618,061	59,515,336	22,149,492	1,749,643	23,899,135
Composition of Cash							
				Checking Accounts		\$	10,405,499
				Petty Cash Accounts			11,500
				Certificates of Deposits			13,539,500
				Total Cash			23,956,499
				Agency Funds per Schedule 3			(57,364)
				Total Primary Government (Excluding Agency Funds)		\$	23,899,135

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 428 Great Bend, 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.

Recreation Commission

Great Bend 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. Audited 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.

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

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

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.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund; Textbook and Student Material Fund; Parent Teacher Resource Room Fund; Title I, Part A Improving the Academic Achievement of Disadvantaged Fund; Title I, Part C Migrant Education Fund; Title II, Part A Teacher Quality Fund; Title III, Part A English Language Fund; Title IV, Part A Student Support and Academic Enrichment Fund; Title VI-B Fund; Early Childhood Fund; Carl Perkins Fund; Education Foundation Grant Fund; Targeted Improvement Plan Fund; Kansas Reading Roadmap Fund; SPARK Fund; ESSER Fund; ESSER II Fund; ESSER Special Education 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. 428 Great Bend, 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 \$23,956,499 and the bank balance was \$25,760,786. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,400,321 was covered by federal depository insurance and \$24,360,465 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.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 428 Great Bend, Kansas received \$1,405,873 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. 428 Great Bend, 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	\$ 100,799
General Fund	Parent Education Fund	K.S.A. 72-5167	37,159
General Fund	4 Year Old at Risk Fund	K.S.A. 72-5167	5,816
General Fund	K-12 at Risk Fund	K.S.A. 72-5167	234,248
General Fund	Special Education Fund	K.S.A. 72-5167	3,571,926
General Fund	Vocational Education Fund	K.S.A. 72-5167	515,034
General Fund	Professional Development Fund	K.S.A. 72-5167	144,533
Supplemental General Fund	K-12 at Risk Fund	K.S.A. 72-5143	4,188,547
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	714,774
Supplemental General Fund	Textbook and Student Material Fund	K.S.A. 72-5143	45,724
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143	283,675
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	16,324

NOTE 6 – LITIGATION

Unified School District No. 428 Great Bend, 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. 428 Great Bend, 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 workers' 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 Insurance Pool, 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 Insurance Pool for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers' Compensation Insurance Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000, up to \$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 Workers' Compensation Insurance Pool management.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

The District carries commercial insurance for all other risks of loss, including property, general liability, inland marine, crime, automobile, linebacker, and cyber solutions. 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. 428 Great Bend, 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 – SELF-INSURANCE PLANS

Health Care Coverage - During the year ended June 30, 2021, employees of **Unified School District No. 428 Great Bend, Kansas** were covered by the District's medical self-insurance plan. The District offers three plans to choose from, which include a \$750 or \$4,000 deductible. The premiums contributed by the employee and District are depicted in the table below. The difference in premiums is paid by the employee through authorized payroll withholdings.

Plan Type	Deductible	District Responsibility	Employee Responsibility	Total Premium
Single	\$ 750	\$ 608	\$ 32	\$ 640
Single	4,000	470	-	470
Employee + Spouse/Children	750	608	484	1,092
Employee + Spouse/Children	4,000	608	218	826
Family	750	608	608	1,216
Family	4,000	608	332	940

Claims were paid by a third-party administrator acting on behalf of the District. The administration contract between the District and the third-party administration is renewable annually and administration fees are included in the contractual provisions. The District was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through QBE Accident & Health Insurance. Stop loss coverage was in effect for individual claims exceeding \$95,000 for specific claims and \$60,000 for aggregating specific claims.

Self-Insurance Liability	2020-2021
Beginning of Fiscal Year Liability	\$ 318,298
Claims and Changes in Estimates	3,091,308
Claim Payments	(2,896,180)
End of Fiscal Year Liability	\$ 513,426
Assets Available To Pay Claims At June 30	\$ 3,991,477

NOTE 10 – DEFERRED COMPENSATION PLAN

Unified School District No. 428 Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

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 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Unified School District No. 428 Great Bend, 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.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

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 \$3,659,010 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 \$38,705,731. 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 12 – EARLY RETIREMENT BENEFITS

The District will annually invest \$500 for certified staff (prorated for part-time) in a defined contribution 403(b) plan. Full vesting occurs after the fifteenth year of employment at the District. Currently, employed certified teachers who are eligible to retire during the first 11 years of the plan may opt for the District's current enrollment benefits (health insurance benefit, social security bridge, and payment for accrued sick leave or the amount in that person's defined contribution fund). The District contributed \$145,500 to the plan from forfeited funds for the year ended June 30, 2021 on behalf of 295 participants. This amount also includes administration fees.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 428 Great Bend, Kansas** allows retirees to participate in the group health insurance plan. The District pays a portion of the premium equal to the amount paid by the district before the employee retired for each retiree and each retiree is responsible for the balance.

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.

The District provides post-employment benefit options for health care and social security bridge payments for eligible early retirees. To be eligible for these payments, the early certified employee retiree shall have 10 years of consecutive employment in the District immediately preceding the year of early retirement and shall have accrued a minimum of 85 KPERS points. Beginning with early retirement, but not before the retiree's 60th birthday, the retiree will be eligible for a full single membership in the District's health insurance plan beginning October 1st of the year of retirement. This District benefit will terminate at age 65 at which time the retiree will go on Plan 65. The early retiree is also eligible for social security bridge payment(s) beginning at the age of 60 and terminating at age 62. If retiring at age 60, the amount would be 20% of the last contracted salary, which does not include supplemental compensation. The District paid \$12,182 for retirement bridge payments and \$166,894

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

for retirees' health insurance benefits for the year ended June 30, 2021. Approximately 24 employees participated in the retirement bridge and/or health insurance benefits. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

Vacation

Classified Employees – Full-time employees receive vacation ranging from 60 to 120 hours per year determined by their length of employment with the District. First year employees are prorated per the classified handbook. Vacation cannot be accrued from year to year.

<u>Years Worked</u>	<u>Amount Earned</u>
Full Employment Year 1	60 hours
Employment Years 2 through 4	80 hours
Employment Years 5 through 7	96 hours
Employment Years 8 or more	120 hours

Sick Leave

Classified Employees - Contracted classified personnel are eligible for sick leave benefits at the rate of eight hours per month or pro-rated for employees working less than full-time for each month of employment. Food service personnel, teacher assistants, special education paraprofessionals, and part-time secretaries may choose to use two of the current year credited sick leave days as personal leave, based on the employee's contracted hours per day. Sick leave may be accumulated to a maximum of 720 hours for classified personnel who are contracted for a minimum of 260 hours per year. Classified employees will be paid for additional hours beyond 720 hours of sick leave at the daily rate stated in the Certified Employees' Agreement divided by eight times the number of eligible sick leave hours. The overage is paid annually at \$50 with the July payroll. Classified employees will be compensated for unused sick leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of \$25 for each day of unused leave.

Personal Leave

Certified Employees - Subject to certain limitations, a certified employee will be paid full salary for days absent due to personal leave, personal illness or quarantine of the employee or a member of his/her immediate family. A certified employee shall be entitled to 12 days each year for personal leave without loss of pay. At the end of the year, certified employees may sell any unused days of their 12 personal days at the rate of \$50. A certified employee shall be permitted to accumulate benefits to 90 days. Employees working more than 9 months shall have 1 additional day per year per additional month employed with a maximum accumulation of 90 days. Certified employees will be compensated for unused leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of \$25 for each day of unused leave.

NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 428 Great Bend, Kansas exceeded the budget in the Bilingual Education Fund by \$15,573, which is in violation of K.S.A. 79-2935.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2021

The District entered into a contract over \$20,000 that did not go through the proper sealed bid procedure, which is a violation of K.S.A. 72-1151.

NOTE 16 – 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.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	\$ 21,609,999	(846,589)	166,372	20,929,782	20,929,782	-
Supplemental General Fund	6,531,851	(217,194)	-	6,314,657	6,314,657	-
Special Purpose Funds						
4 Year Old at Risk Fund	137,070	-	-	137,070	5,816	(131,254)
K-12 at Risk Fund	4,507,775	-	-	4,507,775	4,397,795	(109,980)
Bilingual Education Fund	800,000	-	-	800,000	815,573	15,573
Capital Outlay Fund	10,100,620	-	-	10,100,620	1,037,264	(9,063,356)
Driver Training Fund	128,275	-	-	128,275	50,781	(77,494)
Food Service Fund	2,547,183	-	-	2,547,183	1,702,309	(844,874)
Professional Development Fund	632,415	-	-	632,415	146,040	(486,375)
Parent Education Fund	91,031	-	-	91,031	89,371	(1,660)
Summer School Fund	42,062	-	-	42,062	-	(42,062)
Special Education Fund	5,050,336	-	-	5,050,336	3,750,243	(1,300,093)
Vocational Education Fund	820,000	-	-	820,000	747,459	(72,541)
Coop Special Education Fund	7,990,230	-	-	7,990,230	5,809,994	(2,180,236)
KPERS Retirement Contributions Fund	4,304,132	-	-	4,304,132	3,659,010	(645,122)
Grants Fund	95,580	-	18,000	113,580	112,178	(1,402)
Recreation Commission General Fund	1,400,000	-	-	1,400,000	1,255,792	(144,208)
Recreation Commission Employee Benefits Fund	325,000	-	-	325,000	269,071	(55,929)
Bond and Interest Fund						
Bond and Interest Fund	-	-	-	-	-	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		Variance Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 6,313	2,286	-	2,286
State Aid				
Equalization Aid	18,126,059	18,317,528	19,079,708	(762,180)
Special Education Aid	2,255,857	2,443,596	2,530,291	(86,695)
Other State Aid	22,408	9,310	-	9,310
Federal Aid	200	-	-	-
Reimbursed Expenses	87,790	157,062	-	157,062
Total Receipts	20,498,627	20,929,782	21,609,999	(680,217)
Expenditures				
Instruction	6,750,174	9,024,689	7,396,638	1,628,051
Student Support Services	650,725	679,876	669,500	10,376
Instructional Support Staff	468,568	415,368	501,500	(86,132)
General Administration	955,913	836,263	1,019,500	(183,237)
School Administration	1,901,135	1,882,274	1,989,000	(106,726)
Central Services	204,480	247,647	255,000	(7,353)
Architectural and Engineering Services	14,400	-	-	-
Operations and Maintenance	2,727,587	2,850,126	3,213,500	(363,374)
Student Transportation Services	319,627	292,239	388,500	(96,261)
Other Support Services	95,299	91,785	119,500	(27,715)
Transfers Out	6,410,719	4,609,515	6,057,361	(1,447,846)
Adjustment to Comply With Legal Max	-	-	(846,589)	846,589
Legal General Fund Budget	20,498,627	20,929,782	20,763,410	166,372
(a) Adjustment for Qualifying Budget Credits	-	-	166,372	(166,372)
Total Expenditures	20,498,627	20,929,782	20,929,782	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		
(a) Adjustment for Qualifying Budget Credits				
Other State Aid Over Amount Budgeted			\$ 9,310	
Reimbursed Expenses Over Amount Budgeted			157,062	
Total			\$ 166,372	

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,156,770	2,272,897	2,436,947	(164,050)
Delinquent Tax	120,458	45,037	34,142	10,895
Motor Vehicle Tax	399,810	331,541	228,435	103,106
Recreational Vehicle Tax	43	161	3,024	(2,863)
State Equalization Aid	3,575,581	3,678,288	3,804,803	(126,515)
Reimbursements	6,250	-	-	-
Total Receipts	6,258,912	6,327,924	6,507,351	(179,427)
Expenditures				
Instruction	2,244,572	1,062,478	3,374,076	(2,311,598)
General Administration	6,297	3,135	-	3,135
Operations and Maintenance	2,280	-	-	-
Transfers Out	4,054,795	5,249,044	3,157,775	2,091,269
Adjustment to Comply With Legal Max	-	-	(217,194)	217,194
Total Expenditures	6,307,944	6,314,657	6,314,657	-
Receipts Over (Under) Expenditures	(49,032)	13,267		
Unencumbered Cash - Beginning	349,032	300,000		
Unencumbered Cash - Ending	\$ 300,000	313,267		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
4 Year Old at Risk 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	
Receipts				
Transfers In	\$ 26,495	5,816	137,070	(131,254)
Expenditures				
Instruction	-	-	105,070	(105,070)
Student Support Services	1,739	5,816	-	5,816
Instructional Support Staff	24,756	-	32,000	(32,000)
Total Expenditures	26,495	5,816	137,070	(131,254)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
K-12 at Risk 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	
Receipts				
Transfers In	\$ 4,275,396	4,422,795	<u>3,957,775</u>	<u>465,020</u>
Expenditures				
Instruction	<u>4,275,396</u>	4,397,795	<u>4,507,775</u>	<u>(109,980)</u>
Receipts Over (Under) Expenditures	-	25,000		
Unencumbered Cash - Beginning	<u>550,000</u>	550,000		
Unencumbered Cash - Ending	\$ <u>550,000</u>	<u>575,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 778,428	815,573	<u>700,000</u>	<u>115,573</u>
Expenditures				
Instruction	<u>778,428</u>	<u>815,573</u>	<u>800,000</u>	<u>15,573</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	<u>100,000</u>	<u>100,000</u>		
Unencumbered Cash - Ending	\$ <u>100,000</u>	<u>100,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,174,533	995,729	974,634	21,095
Delinquent Tax	52,828	23,518	18,535	4,983
Motor Vehicle Tax	170,719	192,070	132,731	59,339
Recreational Vehicle Tax	23	96	1,757	(1,661)
State Aid	606,925	532,989	535,001	(2,012)
Interest Income	238,630	42,049	-	42,049
Other Income	34,662	18,011	-	18,011
Transfers In	407,608	-	-	-
Total Receipts	2,685,928	1,804,462	1,662,658	141,804
Expenditures				
Instruction	120,137	122,394	8,400,620	(8,278,226)
General Administration	16,395	244,860	100,000	144,860
Operations and Maintenance	23,380	1,479	-	1,479
Student Transportation	117,576	-	500,000	(500,000)
Land Improvement	557,003	86,268	750,000	(663,732)
New Building Acquisition and Construction	-	4,355	-	4,355
Site Improvement	34,720	288,814	50,000	238,814
Building Improvements	215,804	279,594	300,000	(20,406)
District Roof Maintenance	9,360	9,500	-	9,500
Total Expenditures	1,094,375	1,037,264	10,100,620	(9,063,356)
Receipts Over (Under) Expenditures	1,591,553	767,198		
Unencumbered Cash - Beginning	7,254,019	8,845,572		
Unencumbered Cash - Ending	\$ 8,845,572	9,612,770		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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 Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 21,710	17,850	13,275	4,575
Fees	-	46,654	-	46,654
Transfers In	19,593	-	-	-
Total Receipts	41,303	64,504	13,275	51,229
Expenditures				
Instruction	36,840	48,696	128,275	(79,579)
Operations and Maintenance	1,736	2,085	-	2,085
Total Expenditures	38,576	50,781	128,275	(77,494)
Receipts Over (Under) Expenditures	2,727	13,723		
Unencumbered Cash - Beginning	112,273	115,000		
Unencumbered Cash - Ending	\$ 115,000	128,723		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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				
State Aid	\$ 16,958	19,526	14,920	4,606
Federal Aid	1,333,217	1,837,797	1,512,598	325,199
Lunch Receipts				
Students	284,675	90,495	267,125	(176,630)
Adults	41,560	22,964	122,623	(99,659)
Summer Lunch	317	-	-	-
Other Income	59,018	44,902	-	44,902
Reimbursed Expenses	8,930	5,269	-	5,269
Total Receipts	<u>1,744,675</u>	<u>2,020,953</u>	<u>1,917,266</u>	<u>103,687</u>
Expenditures				
Operations and Maintenance	39,216	23,553	294,683	(271,130)
Other Support Services	344	-	-	-
Food Service Operation	1,604,047	1,678,756	2,252,500	(573,744)
Total Expenditures	<u>1,643,607</u>	<u>1,702,309</u>	<u>2,547,183</u>	<u>(844,874)</u>
Receipts Over (Under) Expenditures	101,068	318,644		
Unencumbered Cash - Beginning	<u>684,815</u>	<u>785,883</u>		
Unencumbered Cash - Ending	\$ <u><u>785,883</u></u>	<u><u>1,104,527</u></u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursed Expenses	\$ 2,349	6,139	-	6,139
Other State Aid	26,443	20,368	32,415	(12,047)
Transfers In	201,645	144,533	200,000	(55,467)
Total Receipts	230,437	171,040	232,415	(61,375)
Expenditures				
Instructional Support Staff	163,744	145,834	632,415	(486,581)
General Administration	8,009	206	-	206
Total Expenditures	171,753	146,040	632,415	(486,375)
Receipts Over (Under) Expenditures	58,684	25,000		
Unencumbered Cash - Beginning	341,316	400,000		
Unencumbered Cash - Ending	\$ 400,000	425,000		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 51,031	51,031	51,031	-
Transfers In	39,975	37,159	40,000	(2,841)
Reimbursements	-	1,181	-	1,181
Total Receipts	91,006	89,371	<u>91,031</u>	<u>(1,660)</u>
Expenditures				
Student Support Services	91,006	89,371	<u>91,031</u>	<u>(1,660)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summer School 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	
Receipts	\$ -	-	-	-
Expenditures				
Instruction	224	-	42,062	(42,062)
Instructional Support Staff	18,338	-	-	-
Total Expenditures	18,562	-	42,062	(42,062)
Receipts Over (Under) Expenditures	(18,562)	-		
Unencumbered Cash - Beginning	42,286	23,724		
Unencumbered Cash - Ending	\$ 23,724	23,724		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Federal Sources				
CARES Act	\$ -	-	39,375	(39,375)
Transfers In	3,748,291	3,588,250	3,230,291	357,959
Total Receipts	3,748,291	3,588,250	3,269,666	318,584
Expenditures				
Instruction	3,320,103	3,571,926	4,798,682	(1,226,756)
Student Transportation Services	180,231	178,317	251,654	(73,337)
Total Expenditures	3,500,334	3,750,243	5,050,336	(1,300,093)
Receipts Over (Under) Expenditures	247,957	(161,993)		
Unencumbered Cash - Beginning	1,532,713	1,780,670		
Unencumbered Cash - Ending	\$ 1,780,670	1,618,677		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous	\$ 643	3,750	-	3,750
Transfers In	660,871	798,709	700,000	98,709
Total Receipts	661,514	802,459	<u>700,000</u>	<u>102,459</u>
Expenditures				
Instruction	653,670	740,963	810,100	(69,137)
Instructional Support Services	2,388	2,457	5,400	(2,943)
Operations and Maintenance	3,101	4,039	4,500	(461)
Total Expenditures	659,159	747,459	<u>820,000</u>	<u>(72,541)</u>
Receipts Over (Under) Expenditures	2,355	55,000		
Unencumbered Cash - Beginning	117,645	120,000		
Unencumbered Cash - Ending	\$ <u>120,000</u>	<u>175,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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		
Contractual	-	45,083
Receipts Over (Under) Expenditures	-	(45,083)
Unencumbered Cash - Beginning	2,451,872	2,451,872
Unencumbered Cash - Ending	\$ 2,451,872	2,406,789

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Textbook and Student Material 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		
Fees	\$ 64,223	119,893
Commissions	7,803	5,652
Other Income	6,250	18,120
Reimbursements	3,248	32,661
Transfers In	307,212	45,724
Total Receipts	388,736	222,050
Expenditures		
Instruction	371,128	142,442
Instructional Support Staff	5,768	1,233
Total Expenditures	376,896	143,675
Receipts Over (Under) Expenditures	11,840	78,375
Unencumbered Cash - Beginning	909,785	921,625
Unencumbered Cash - Ending	\$ 921,625	1,000,000

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Coop 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 18,622	4,515	1,025,000	(1,020,485)
Federal Aid - Other	-	-	90,000	(90,000)
Medicaid Payments	221,222	352,571	410,000	(57,429)
Payments From Participating Districts	5,612,697	5,937,158	6,037,049	(99,891)
Other Income	44,812	55,620	87,375	(31,755)
Total Receipts	5,897,353	6,349,864	7,649,424	(1,299,560)
Expenditures				
Instruction	5,342,753	5,140,732	7,544,681	(2,403,949)
Student Support Services	193,712	291,320	235,000	56,320
Instructional Support Staff	3,118	1,537	2,049	(512)
General Administration	303,182	321,772	156,500	165,272
Operations and Maintenance	41,394	54,633	52,000	2,633
Total Expenditures	5,884,159	5,809,994	7,990,230	(2,180,236)
Receipts Over (Under) Expenditures	13,194	539,870		
Unencumbered Cash - Beginning	637,987	651,181		
Unencumbered Cash - Ending	\$ 651,181	1,191,051		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Teacher Resource Room 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		
Revenue From Local Sources	\$ 7,449	4,838
Expenditures		
Instructional Support Staff	2,107	7,142
General Administration	356	112
Community Service Operations	3,313	3,407
Total Expenditures	5,776	10,661
Receipts Over (Under) Expenditures	1,673	(5,823)
Unencumbered Cash - Beginning	4,150	5,823
Unencumbered Cash - Ending	\$ 5,823	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KPERS Retirement Contributions 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	
Receipts				
State Aid	\$ 3,887,227	3,659,010	4,304,132	(645,122)
Expenditures				
Instruction	2,759,931	2,597,896	3,000,000	(402,104)
Student Support Services	213,797	201,246	225,000	(23,754)
Instructional Support Services	58,308	54,885	75,000	(20,115)
General Administration	194,361	182,951	225,000	(42,049)
School Administration	233,234	219,541	260,000	(40,459)
Operations and Maintenance	233,234	219,541	260,000	(40,459)
Student Transportation Services	77,745	73,180	100,000	(26,820)
Food Operations Services	116,617	109,770	159,132	(49,362)
Total Expenditures	3,887,227	3,659,010	4,304,132	(645,122)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part A Improving the Academic Achievement of Disadvantaged 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		
Federal Aid	\$ 649,291	906,090
Expenditures		
Instruction	410,349	426,190
Student Support Services	28,440	-
Instructional Support Services	285,928	299,556
General Administration	38,330	59,046
Indirect Costs	-	7,542
Total Expenditures	763,047	792,334
Receipts Over (Under) Expenditures	(113,756)	113,756
Unencumbered Cash - Beginning	-	(113,756)
Unencumbered Cash - Ending	\$ (113,756)	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part C Migrant 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
Receipts		
Federal Aid	\$ 138,600	72,000
Expenditures		
Instruction	59,122	40,599
Student Support Services	40,190	21,539
General Administration	39,288	9,862
Total Expenditures	138,600	72,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title II, Part A 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
Receipts		
Federal Aid	\$ 121,225	126,616
Expenditures		
Instruction	121,225	126,616
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title III, Part A English Language 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		
Federal Aid	\$ 49,378	48,476
Reimbursements	57	-
	<u>49,435</u>	<u>48,476</u>
Total Receipts	49,435	48,476
Expenditures		
Instruction	49,435	48,476
	<u>49,435</u>	<u>48,476</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	\$ -	-
	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title IV, Part A Student Support and Academic Enrichment 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		
Federal Aid	\$ 38,840	44,766
Reimbursements	9,646	1,477
Total Receipts	48,486	46,243
Expenditures		
Instruction	48,486	46,243
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI-B 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		
Federal Aid	\$ 1,009,707	1,131,373
Expenditures		
Instruction	1,071,844	1,248,816
Receipts Over (Under) Expenditures	(62,137)	(117,443)
Unencumbered Cash - Beginning	(248,236)	(310,373)
Unencumbered Cash - Ending	\$ <u>(310,373)</u>	<u>(427,816)</u>

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Early Childhood 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		
Federal Aid	\$ 40,670	40,767
Expenditures		
Instruction	40,670	40,767
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Carl Perkins 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		
Federal Aid	\$ 41,445	36,073
Expenditures		
Instruction	35,284	25,877
Instructional Support Staff	9,097	7,260
Total Expenditures	44,381	33,137
Receipts Over (Under) Expenditures	(2,936)	2,936
Unencumbered Cash - Beginning	-	(2,936)
Unencumbered Cash - Ending	\$ (2,936)	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Education Foundation 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		
Revenue From Local Sources	\$ 11,408	13,356
Expenditures		
Instruction	11,408	13,356
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Targeted Improvement Plan 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		
Federal Aid	\$ 39,231	39,231
Expenditures		
Instruction	28,231	34,736
Instructional Support Services	11,000	4,495
Total Expenditures	39,231	39,231
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Kansas Reading Roadmap 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		
Federal Aid	\$ 342,264	80,662
Reimbursements	160	-
Total Receipts	<u>342,424</u>	<u>80,662</u>
Expenditures		
Instruction	203,788	-
Instructional Support Services	195,934	-
Indirect Costs	704	-
Student Transportation Services	<u>3,936</u>	<u>-</u>
Total Expenditures	<u>404,362</u>	<u>-</u>
Receipts Over (Under) Expenditures	(61,938)	80,662
Unencumbered Cash - Beginning	<u>(18,724)</u>	<u>(80,662)</u>
Unencumbered Cash - Ending	<u>\$ (80,662)</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
SPARK 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		
Federal Aid	\$ -	657,377
Expenditures		
Instruction	240,384	17,312
SPARK Costs	399,681	-
Total Expenditures	640,065	17,312
Receipts Over (Under) Expenditures	(640,065)	640,065
Unencumbered Cash - Beginning	-	(640,065)
Unencumbered Cash - Ending	\$ (640,065)	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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
Receipts		
Federal Aid	\$ -	464,750
Expenditures		
Instruction	32,464	344,005
Operations and Maintenance	1,020	252,725
Total Expenditures	33,484	596,730
Receipts Over (Under) Expenditures	(33,484)	(131,980)
Unencumbered Cash - Beginning	-	(33,484)
Unencumbered Cash - Ending	\$ (33,484)	(165,464)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	\$ -	-
Expenditures		
Instruction	-	503,419
Support Services	-	29,805
Operations and Maintenance	-	10,618
Other Support Services	-	470,507
Total Expenditures	-	1,014,349
Receipts Over (Under) Expenditures	-	(1,014,349)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(1,014,349)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER Special 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
Receipts		
Federal Aid	\$ -	13,823
Expenditures		
Instruction	-	35,823
Receipts Over (Under) Expenditures	-	(22,000)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(22,000)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
State Aid	\$ 14,291	9,000	-	9,000
Federal Aid	14,895	9,000	-	9,000
Donations	90,032	85,439	-	85,439
Total Receipts	119,218	103,439	-	103,439
Expenditures				
Instruction	87,212	94,178	95,580	(1,402)
Student Support Services	26,700	18,000	-	18,000
(a) Adjustment for Qualifying Budget Credits	-	-	18,000	(18,000)
Total Expenditures	113,912	112,178	113,580	(1,402)
Receipts Over (Under) Expenditures	5,306	(8,739)		
Unencumbered Cash - Beginning	90,676	95,982		
Unencumbered Cash - Ending	\$ 95,982	87,243		
(a) Adjustment for Qualifying Budget Credits				
Federal Aid Over Amount Budgeted			\$ 9,000	
State Aid Over Amount Budgeted			9,000	
Total			\$ 18,000	

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission 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	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,087,005	1,062,148	1,044,131	18,017
Delinquent Tax	53,479	21,978	17,179	4,799
Motor Vehicle Tax	168,269	171,609	118,374	53,235
Recreational Vehicle Tax	-	57	1,567	(1,510)
Other Revenue	-	-	250,000	(250,000)
Total Receipts	1,308,753	1,255,792	<u>1,431,251</u>	<u>(175,459)</u>
Expenditures				
Appropriations	1,308,753	1,255,792	<u>1,400,000</u>	<u>(144,208)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission Employee Benefits 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		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 232,921	227,603	223,709	3,894
Delinquent Tax	11,035	4,682	3,681	1,001
Motor Vehicle Tax	36,056	36,774	25,377	11,397
Recreational Vehicle Tax	-	12	336	(324)
Other Revenue	-	-	85,000	(85,000)
Total Receipts	280,012	269,071	<u>338,103</u>	<u>(69,032)</u>
Expenditures				
Appropriations	280,012	269,071	<u>325,000</u>	<u>(55,929)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bond and Interest 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	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 11	-	168	(168)
Delinquent Tax	10,852	742	3	739
Motor Vehicle Tax	10,512	-	949	(949)
Recreational Vehicle Tax	-	-	13	(13)
Total Receipts	21,375	742	1,133	(391)
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	21,375	742		
Unencumbered Cash - Beginning	1,257,238	1,278,613		
Unencumbered Cash - Ending	\$ 1,278,613	1,279,355		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special 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		
Premiums	\$ 3,714,436	3,696,101
Interest Income	27,499	6,485
Reimbursements	71,730	96,431
Total Receipts	3,813,665	3,799,017
Expenditures		
Insurance - Self Insured	3,424,861	3,828,067
Receipts Over (Under) Expenditures	388,804	(29,050)
Unencumbered Cash - Beginning	3,251,297	3,640,101
Unencumbered Cash - Ending	\$ 3,640,101	3,611,051

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Art Fund	\$ 1,320	450	31	1,739
Ag Metals	-	3,040	3,040	-
Drafting Fund	368	42	-	410
Drama Club	1,152	204	225	1,131
Future Business Leaders of America	11,332	360	2,381	9,311
Future Educators of America	2,155	126	149	2,132
Future Farmers of America	8,481	1,015	5,437	4,059
Future Farmers of America Scholarship Fund	647	4,689	-	5,336
Great Bend Folk Dancers	497	25	102	420
Graduation	15	-	-	15
Jobs for America's Graduates	318	-	11	307
Kayettes	4,014	18,335	20,358	1,991
Kays Club	2,182	85	-	2,267
National Honor Society	454	1,833	1,178	1,109
Panther Paw Shoppe	2,076	298	532	1,842
Paw Shoppe - Business Department	13,245	1,612	11,690	3,167
Presidents' Club	222	-	-	222
RAK	150	-	-	150
Robotics Club	932	2,297	859	2,370
Spanish Club	3,230	-	-	3,230
STUCO	688	182	811	59
Vocational Technology Club	8,185	1,000	-	9,185
Class of 2021	1,860	277	2,137	-
Class of 2022	123	6,704	6,827	-
Class of 2023	127	-	-	127
Driver's Ed	4	26,290	26,294	-
Total High School	63,777	68,864	82,062	50,579
Middle School				
Student Council	1,381	95	627	849
Music Club	23	-	-	23
Art Club	1,119	-	-	1,119
Miscellaneous	19	1,262	1,212	69
Yearbook	4,706	6,180	6,161	4,725
Total Middle School	7,248	7,537	8,000	6,785
Total	\$ 71,025	76,401	90,062	57,364

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, 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	\$ 91,873	-	142,391	165,723	68,541	-	68,541
Athletic Meal Money	1,199	-	28,500	28,625	1,074	-	1,074
Total Gate Receipts	93,072	-	170,891	194,348	69,615	-	69,615
School Projects							
High School							
Forensics	2,867	-	1,912	1,293	3,486	-	3,486
Theatre	1,960	-	2,084	3,733	311	-	311
Student Recognition	4,789	-	3,182	5,636	2,335	-	2,335
RHOREA	10,629	-	23,511	25,534	8,606	-	8,606
Newspaper	44	-	-	-	44	-	44
Vocal Music	12,614	-	8,338	14,582	6,370	-	6,370
Instrumental Music	9,160	-	-	181	8,979	-	8,979
Strings	3,183	-	-	-	3,183	-	3,183
Other	2,973	-	1,802	2,100	2,675	-	2,675
GBHS Cares	-	-	1,582	-	1,582	-	1,582
Scholars Bowl	1,008	-	-	-	1,008	-	1,008
Total High School	49,227	-	42,411	53,059	38,579	-	38,579
Middle School							
Concessions	13,437	-	14,617	15,585	12,469	-	12,469
Agendas/Lost Locks	91	-	-	-	91	-	91
ID Replacement	2,511	-	1,103	640	2,974	-	2,974
Student Rewards	3,400	-	1,921	2,289	3,032	-	3,032
Lost Library Books/Textbooks	-	-	61	61	-	-	-
Chromebook Repairs	-	-	1,348	1,348	-	-	-
GBMS Booster Club Dues	-	-	920	920	-	-	-
Athletics	259	-	1,200	1,275	184	-	184
Total Middle School	19,698	-	21,170	22,118	18,750	-	18,750
Total School Projects	68,925	-	63,581	75,177	57,329	-	57,329
Total District Activity Funds	\$ 161,997	-	234,472	269,525	126,944	-	126,944

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Single Audit Information

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

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2021, and the related notes to the financial statement, and have issued our report thereon dated February 14, 2022. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 428 Great Bend, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

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ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

February 14, 2022

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

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Unified School District No. 428 Great Bend, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of **Unified School District No. 428 Great Bend, Kansas'** major federal programs for the year ended June 30, 2021. **Unified School District No. 428 Great Bend, Kansas'** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 428 Great Bend, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 428 Great Bend, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of **Unified School District No. 428 Great Bend, Kansas'** compliance.

Basis for Qualified Opinion on Child Nutrition Cluster and Title I Grants to Local Educational Agencies

As described in the accompanying schedule of findings and questioned costs, **Unified School District No. 428 Great Bend, Kansas** did not comply with requirements regarding the Child Nutrition Cluster as described in finding number 2021-001 for Allowable Activities and Costs/Cost Principles, and the Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA) as described in finding number 2021-

002 for Allowable Activities and Costs/Cost Principles. Compliance with such requirements is necessary, in our opinion, for **Unified School District No. 428 Great Bend, Kansas** to comply with the requirements applicable to that program.

Qualified Opinion on Child Nutrition Cluster and Title I Grants to Local Educational Agencies

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, **Unified School District No. 428 Great Bend, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster and Title I Grants to Local Educational Agencies for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, **Unified School District No. 428 Great Bend, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of **Unified School District No. 428 Great Bend, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 to be significant deficiencies.

Unified School District No. 428 Great Bend, Kansas' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs.

Unified School District No. 428 Great Bend, Kansas' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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
Great Bend, Kansas

February 14, 2022

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2021

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed through Kansas Department of Education				
Fresh Fruit and Vegetable Program	10.582	D0428	\$ -	52,292
Child and Adult Care Food Program (CACFP)	10.558	D0428	-	4,515
Child Nutrition Cluster				
Summer Food Service Program for Children (SFSPC)	10.559	D0428	-	1,397,624
National School Lunch Program (NSLP)	10.555	D0428	-	4,167
COVID-19 Funding - National School Lunch Program (NSLP)	10.555	D0428	-	383,712
Total U.S. Department of Agriculture			-	1,842,310
U.S. Department of the Treasury				
Passed Through Barton County, Kansas				
COVID-19 Funding - Coronavirus Relief Fund	21.019	N/A	17,312	17,312
U.S. Department of Health and Human Services				
Passed Through Kansas Department of Education				
Temporary Assistance for Needy Families (TANF)	93.558	N/A	-	9,000
U.S. Department of Education				
Passed Through Kansas Department of Education				
English Language Acquisition State Grants	84.365	D0428	-	48,476
Supporting Effective Instruction State Grants	84.367	D0428	-	126,616
Student Support and Academic Enrichment Program	84.424	D0428	-	44,766
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	D0428	-	792,334
Career and Technical Education - Basic Grants to States (Perkins V)	84.048	D0428	-	33,137
Migrant Education - State Grant Program (Title I, Part C of ESEA)	84.011	D0428	-	72,000
COVID-19 Funding - Education Stabilization Fund				
Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	D0428	-	1,620,036
Special Education Cluster (IDEA)				
Special Education - Grants to States (IDEA, Part B)	84.027	D0428	-	1,288,047
Special Education - Preschool Grants (IDEA Preschool)	84.173	D0428	-	40,767
Total U.S. Department of Education			-	4,066,179
Total Expenditures of Federal Awards			\$ 17,312	5,934,801

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 428 Great Bend, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP.

Unmodified

Internal control over financial reporting:

- | | | | | |
|---|-------|-----|-------------|---------------|
| • Material weakness identified? | _____ | Yes | _____X_____ | No |
| • Significant deficiency identified? | _____ | Yes | _____X_____ | None reported |
| • Noncompliance material to financial statements noted? | _____ | Yes | _____X_____ | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|-------------|-----|-------------|---------------|
| • Material weakness identified? | _____ | Yes | _____X_____ | No |
| • Significant deficiency identified? | _____X_____ | Yes | _____ | None reported |

Type of auditors' report issued on compliance for major programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?

_____ Yes _____X_____ No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
84.010	Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)
84.425D	Education Stabilization Fund
	Elementary and Secondary School Emergency Relief (ESSER) Fund
	Child Nutrition Cluster
10.555	National School Lunch Program (NSLP)
10.559	Summer Food Service Program for Children (SFSPC)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes _____X_____ No

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCIES

2021-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Criteria or specific requirement

Reimbursement for meals served is determined by applying the applicable meals times rates formula.

Condition

The District submitted inaccurate meal counts for reimbursement.

Context

During testing of the Child Nutrition Cluster, it was discovered that the District was over-reimbursed by 104 lunches and 8 breakfasts during the two months tested. This resulted in known questioned costs of \$453.

Cause

When preparing the monthly reimbursement request that is submitted to the State, an incorrect column was pulled from the meal count report. This resulted in the reimbursement of meals that didn't qualify under the program.

Effect

Inaccurate meal counts were submitted to the State and reimbursed.

Recommendation

We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Views of responsible officials

See Corrective Action Plan.

2021-002 – Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA) – Allowable Activities and Costs/Cost Principles

Criteria or specific requirement

Per 2 CFR 225, records must be kept to document employees' time when they are paid with Federal funds. Employees who are paid from a sole source of federal funding must semi-annually certify to this fact. Employees who are paid from multiple sources, and one source is a federal program, must maintain monthly personal activity reports.

Condition

Summer school employees working under the Title I program did not complete either a personal activity report or a semi-annual certification.

Context

During testing, it was discovered that summer school employees working under the Title I program did not complete the required forms related to the source of funding that paid their wages.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Cause

The District was unaware that these requirements extended to the summer school employees in addition to the school year employees that were already meeting the requirement.

Effect

Summer school Title I employees did not certify that they were paid with federal funds.

Recommendation

We recommend that the District require its federally funded summer school employees to use the applicable form to certify that they understand the source of their wages.

Views of responsible officials

See Corrective Action Plan.

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended June 30, 2020.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Significant Deficiency

2020-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Condition

For the two months tested, the Sponsor Claim Reimbursement Summary reports did not correspond with the underlying snack counts.

Recommendation

We recommend that controls be implemented to ensure that correct meal counts are submitted to the State for reimbursement.

Status

Resolved.