USD 430 SOUTH BROWN COUNTY

Horton, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
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August 24, 2021

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
USD 430 - South Brown County
Horton, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the USD 430 South Brown County (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

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 A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that 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 the auditor's judgment, including 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 District'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 A of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Report on Regulatory-Required 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 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 receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - 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 A.

Additional Information
The June 30, 2020 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2021 basic financial statement upon which we rendered an unmodified opinion dated September 23, 2020. The June 30, 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://da.ks.gov/ar/muniserv/. Such prior year 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 prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note A.

Varney & Associates, CPAs, LLC

Certified Pubic Accountants
Manhattan, Kansas

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 4,981,581	$ 4,981,581	$ -	$ -	$ -
Supplemental General	97,705	-	1,582,947	1,562,260	118,392	13,706	132,098
Special Purpose Funds							
Budgeted							
At-Risk (Preschool Aged)	-	-	8,500	8,490	10	-	10
At-Risk (K-12)	-	-	663,312	663,312	-	-	-
Bilingual Education	-	-	2,661	2,661	-	-	-
Capital Outlay	957,703	-	322,181	283,057	996,827	621	997,448
Driver Training	7,479	-	8,646	10,048	6,077	-	6,077
Food Service	113,430	-	332,727	256,136	190,021	1,805	191,826
Special Education	247,315	-	914,617	1,067,337	94,595	-	94,595
Vocational Education	144,221	-	255,262	398,035	1,448	13,714	15,162
KPERS Special Retirement Contribution	-	-	604,234	604,234	-	-	-
Bond and Interest Fund							
Bond and Interest	792	-	1,220	-	2,012	-	2,012
Non-Budgeted							
Carl Perkins Fund	(1,441)	-	2,772	70	1,261	-	1,261
Contingency Reserve	664,560	-	-	-	664,560	-	664,560
Textbook Rental	16,322	-	14,428	4,035	26,715	2,108	28,823
Title I - Low Income	-	-	176,996	176,996	-	-	-
Title II-A Improve Teacher Quality	-	-	30,124	30,124	-	-	-
Title IVA	-	-	18,083	18,083	-	-	-
Title VI	-	-	27,845	27,845	-	-	-
P.L. 81-874	77,736	-	88,965	117,745	48,956	4,767	53,723
Johnson O'Malley	12,300		-	12,300	-	-	-
ESSER	(4,800)	-	4,800	-	-	-	-
SRSA	-	-	12,806	12,806	-	-	-
Trust Fund	-	-	95,120	68,153	26,967	1,700	28,667
SPARKS	-	-	500,000	500,000	-	-	-
ESSER I	-	-	124,623	124,623	-	15,508	15,508
JOM	-	-	13,117	275	12,842	-	12,842
ESSER II	-	-	-	128,329	(128,329)	12,419	(115,910)
District activity funds	64,841	-	146,742	153,330	58,253	-	58,253
Total Reporting Entity (Excluding Agency Funds)	$ 2,398,163	$ -	$ 10,934,309	$ 11,211,865	$ 2,120,607	$ 66,348	$ 2,186,955

Composition of Cash	
Bank deposits - Non-interest bearing	$ 719,022
Bank deposits - Interest bearing	1,500,000
Total Cash	$ 2,219,022
Less: Agency funds per Schedule 3	(32,067)
Total Reporting Entity (Excluding Agency Funds)	$ 2,186,955

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

Note A: Summary of Significant Accounting Policies

USD 430 South Brown County (the District) is a municipal corporation governed by an elected seven member board. The financial statement includes the District only.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. 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 District could have the following types of funds:

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

Special Purpose 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, and payment of general long-term debt.

Trust fund -- funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

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

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

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note B: 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) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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

Adjustment to Comply with Legal Max - Unified school districts use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits - Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust and agency funds, and the following special purpose funds:

Carl Perkins Grant	Title VI	Trust
Contingency Reserve	P.L. 81-874	SPARKS
Textbook Rental	Johnson O'Malley	Title VII
Title I - Low Income	ESSR I	JOM
Title II-A Improve Teacher Quality	SRSA	ESSR II
Title IVA		

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

Note C: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's cash and certificates was $2,219,022. The bank balance was $2,778,775. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks resulting in a concentration of deposit risk. Of the bank balance, $500,000 was secured by FDIC insurance and the remaining $2,278,775 was collateralized by bank pledged securities with a fair market value of $3,640,393.

Custodial credit risk -- investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note D: In-Substance Payments

The District received $251,057 in General State Aid and $59,438 in Supplemental General State Aid subsequent to June 30, 2021, and as required by K.S.A. 72-5135{d}, these receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2021.

Note E: Interfund Transfers

The District made the following operating transfers during fiscal year 2021. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General fund	Special Education	K.S.A. 72-5167	$ 881,413
General fund	Pre-K At Risk	K.S.A. 72-5167	290
Supplemental	Bilingual Education	K.S.A. 72-5143	2,661
Supplemental	Pre-K At Risk	K.S.A. 72-5143	8,210
Supplemental	Vocational Education	K.S.A. 72-5143	255,000
Supplemental	At Risk (K-12)	K.S.A. 72-5143	663,312
Total Transfers			$ 1,810,886

Note F: Other Long-Term Obligations from Operations

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

Compensated Absences & Termination Benefits

No payment is made for unused vacation or sick time upon employee retirement or termination.

The District will cover for eligible retirees the cost of the retiree's health premiums under the District's health insurance policy. Payments for retired employees under this plan were $52,332 for the year ended June 30, 2021.

Note G: Pension Plans

Defined Benefit Pension Plan

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

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 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 of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 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.

Note G: Pension Plans (Continued)

Defined Benefit Pension Plan (Continued)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $604,234 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $6,646,807. 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 H: Contingencies

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

Note I: Subsequent Events

The District evaluated subsequent events through August 24, 2021, the date the financial statement was available to be issued.

Note J: Compliance with Finance-Related Legal and Contractual Provisions

Per K.S.A. 79-2935, expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus reimbursements (budget credits) of current year expenditures for such fund for the budget year. For the year ended June 30, 2021, the Vocational Education Fund expenditures exceeded the adopted budget.

Note K: Stewardship, Compliance and Accountability

Funds with a Deficit Unencumbered Cash Balance - Generally, municipals are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A. 12-1664 provides an exception for those funds which are to be financed by Federal government sources. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2021: ESSER II. These funds are financed by State and Federal funding and the District is expecting reimbursement of qualifying grant expenditures.

Note L: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on 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 2021.

Note M: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $500,000 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
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	$ 5,222,824	$ (241,243)	$ -	$ 4,981,581	$ 4,981,581	$ -
Supplemental General	1,617,556	(52,255)	-	1,565,301	1,562,260	(3,041)
Special Purpose Funds						
Preschool-Aged At-Risk	163,945	-	-	163,945	8,490	(155,455)
At-Risk (K-12)	699,838	-	-	699,838	663,312	(36,526)
Bilingual	4,044	-	-	4,044	2,661	(1,383)
Capital Outlay	1,185,000	-	-	1,185,000	283,057	(901,943)
Driver Training	11,855	-	-	11,855	10,048	(1,807)
Food Service	367,510	-	-	367,510	256,136	(111,374)
Special Education	1,067,736	-	-	1,067,736	1,067,337	(399)
Vocational Education	341,180	-	-	341,180	398,035	56,855
KPERS Special Retirement Contribution	728,599	-	-	728,599	604,234	(124,365)
Bond and Interest Fund						
Bond and Interest	793	-	-	793	-	(793)
Total of all Funds	$ 11,410,880	$ (293,498)	$ -	$ 11,117,382	$ 9,837,151	$ (1,280,231)

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
General state aid	$ 4,520,417	$ 4,238,624	$ 4,452,824	$ (214,200)
Special education aid	690,300	631,413	700,000	(68,587)
Federal Sources				
PL 382	63,687	111,544	70,000	41,544
Total Cash Receipts	$ 5,274,404	$ 4,981,581	$ 5,222,824	$ (241,243)
EXPENDITURES				
Instruction	$ 2,394,741	$ 2,311,926	$ 2,555,258	$ (243,332)
Student support services	260,783	276,329	267,500	8,829
Instructional support staff	129,789	132,559	133,797	(1,238)
General administration	366,199	373,456	381,750	(8,294)
School administration	484,105	478,938	504,700	(25,762)
Operations and maintenance	309,108	310,923	321,000	(10,077)
Student transportation	206,262	215,747	216,754	(1,007)
Transfers to other funds	1,123,417	881,703	842,065	39,638
Adjustment to comply with legal maximum	-	-	(241,243)	241,243
Total Expenditures	$ 5,274,404	$ 4,981,581	$ 4,981,581	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 430 - SOUTH BROWN COUNTY
Horton, 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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 740,455	$ 765,679	$ 817,434	$ (51,755)
Delinquent taxes	12,579	13,433	11,434	1,999
County Sources				
Motor vehicle taxes	57,688	58,321	57,940	381
Recreational vehicle taxes	1,250	1,705	1,007	698
Commercial vehicle taxes	2,937	2,639	2,652	(13)
State Sources				
Supplemental state aid	823,781	741,170	765,913	(24,743)
Reimbursements	1,465	-	-	-
Total Cash Receipts	$ 1,638,690	$ 1,582,947	$ 1,656,380	$ (73,433)
EXPENDITURES				
Instruction	$ 173,980	$ 170,091	$ 151,635	$ 18,456
Student support services	4,848	4,887	5,000	(113)
Instructional support staff	8,224	5,451	9,000	(3,549)
General administration	50,016	121,825	116,574	5,251
School administration	9,532	9,715	11,200	(1,485)
Operations and maintenance	293,676	261,603	317,000	(55,397)
Student transportation	55,314	59,505	86,400	(26,895)
Transfers to other funds	1,068,064	929,183	920,747	8,436
Adjustment to comply with legal maximum	-	-	(52,255)	52,255
Total Expenditures	$ 1,663,654	$ 1,562,260	$ 1,565,301	$ (3,041)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (24,964)	$ 20,687		
UNENCUMBERED CASH - BEGINNING	122,669	97,705		
UNENCUMBERED CASH - ENDING	$ 97,705	$ 118,392		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
AT RISK (PRE-K) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Federal aid	$ -	$ -	$ 91,380	$ (91,380)
Other Sources				
Transfers from other funds	-	8,500	72,565	(64,065)
Total Cash Receipts	$ -	$ 8,500	$ 163,945	$ (155,445)
EXPENDITURES				
Instruction	$ -	$ 8,490	$ 163,945	$ (155,455)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 10		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 10		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 660,868	$ 663,312	$ 699,838	$ (36,526)
EXPENDITURES				
Instruction	$ 660,868	$ 663,312	$ 699,838	$ (36,526)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 430 - SOUTH BROWN COUNTY
Horton, 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 Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 4,155	$ 2,661	$ 4,086	$ (1,425)
EXPENDITURES				
Instruction	$ 4,155	$ 2,661	$ 4,044	$ (1,383)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
CAPITAL OUTLAY
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)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 116,378	$ 120,563	$ 128,579	$ (8,016)
Delinquent taxes	1,599	1,651	2,699	(1,048)
Interest on idle funds	31,603	10,152	30,000	(19,848)
Other	104,499	141,940	50,000	91,940
County Sources				
Motor vehicle taxes	8,314	9,128	13,085	(3,957)
Recreational vehicle taxes	175	257	228	29
Commercial vehicle taxes	125	-	599	(599)
State Sources				
State aid	41,413	38,490	38,779	(289)
Other Sources				
Transfers from other funds	318,454	-	-	-
Total Cash Receipts	$ 622,560	$ 322,181	$ 263,969	$ 58,212
EXPENDITURES				
Instruction	$ 6,760	$ -	$ 100,000	$ (100,000)
Student support services	4,076	1,431	100,000	(98,569)
Instructional support staff	-	-	100,000	(100,000)
School administration	-	-	20,000	(20,000)
Operations and maintenance	19,543	20,898	80,000	(59,102)
Student transportation	90,116	98,066	180,000	(81,934)
Facility acquisition and construction	338,052	162,662	605,000	(442,338)
Total Expenditures	$ 458,547	$ 283,057	$ 1,185,000	$ (901,943)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 164,013	$ 39,124		
UNENCUMBERED CASH - BEGINNING	793,690	957,703		
UNENCUMBERED CASH - ENDING	$ 957,703	$ 996,827		

USD 430 - SOUTH BROWN COUNTY
Horton, 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 Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 1,950	$ 6,096	$ 2,500	$ 3,596
State Sources				
State safety aid	2,990	2,550	1,875	675
Other Sources				
Transfers from other funds	5,000	-	-	-
Total Cash Receipts	$ 9,940	$ 8,646	$ 4,375	$ 4,271
EXPENDITURES				
Instruction	$ 8,503	$ 8,898	$ 9,505	$ (607)
Operations and maintenance	1,313	1,150	2,350	(1,200)
Total Expenditures	$ 9,816	$ 10,048	$ 11,855	$ (1,807)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 124	$ (1,402)		
UNENCUMBERED CASH - BEGINNING	7,355	7,479		
UNENCUMBERED CASH - ENDING	$ 7,479	$ 6,077		

USD 430 - SOUTH BROWN COUNTY
Horton, 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)
CASH RECEIPTS				
Local Sources				
Food service sales	$ 44,411	$ 25,866	$ 49,097	$ (23,231)
Other	-	29	-	29
State Sources				
School food assistance	2,640	3,130	2,106	1,024
Federal Sources				
Child nutrition programs	198,181	303,702	194,877	108,825
Other federal aid	-		8,000	(8,000)
Other Sources				
Transfers from other funds	181,171	-	-	-
Total Cash Receipts	$ 426,403	$ 332,727	$ 254,080	$ 78,647
EXPENDITURES				
Food service	$ 327,298	$ 256,136	$ 367,510	$ (111,374)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 99,105	$ 76,591		
UNENCUMBERED CASH - BEGINNING	14,325	113,430		
UNENCUMBERED CASH - ENDING	$ 113,430	$ 190,021		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Federal Aid	$ 25,828	$ 33,204	$ 32,633	$ 571
Other Sources				
Transfers from other funds	1,037,246	881,413	786,323	95,090
Total Cash Receipts	$ 1,063,074	$ 914,617	$ 818,956	$ 95,661
EXPENDITURES				
Instruction	$ 1,142,625	$ 1,056,169	$ 1,067,736	$ (11,567)
General administration	-	11,168	-	11,168
Total Expenditures	$ 1,142,625	$ 1,067,337	$ 1,067,736	$ (399)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (79,551)	$ (152,720)		
UNENCUMBERED CASH - BEGINNING	326,866	247,315		
UNENCUMBERED CASH - ENDING	$ 247,315	$ 94,595		

USD 430 - SOUTH BROWN COUNTY
Horton, 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 Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ -	$ 262	$ -	$ 262
Other Sources				
Transfers from other funds	303,041	255,000	200,000	55,000
Total Cash Receipts	$ 303,041	$ 255,262	$ 200,000	$ 55,262
EXPENDITURES				
Instruction	$ 361,751	$ 387,718	$ 326,180	$ 61,538
Student transportation	-	10,317	15,000	(4,683)
Total Expenditures	$ 361,751	$ 398,035	$ 341,180	$ 56,855
RECEIPTS OVER (UNDER) EXPENDITURES	$ (58,710)	$ (142,773)		
UNENCUMBERED CASH - BEGINNING	202,931	144,221		
UNENCUMBERED CASH - ENDING	$ 144,221	$ 1,448		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State Aid	$ 643,071	$ 604,234	$ 728,599	$ (124,365)
EXPENDITURES				
Instruction	$ 414,781	$ 389,730	$ 465,000	$ (75,270)
Student support services	36,012	33,837	40,000	(6,163)
Instructional support staff	35,369	33,233	48,000	(14,767)
General administration	22,507	21,148	30,000	(8,852)
School administration	55,947	52,568	70,942	(18,374)
Operations and maintenance	36,013	33,837	40,000	(6,163)
Student transportation	21,864	20,544	25,000	(4,456)
Food service	20,578	19,337	9,657	9,680
Total Expenditures	$ 643,071	$ 604,234	$ 728,599	$ (124,365)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 430 - SOUTH BROWN COUNTY
Horton, 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 Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Delinquent tax	$ 792	$ 1,220	$ -	$ 1,220
EXPENDITURES				
Transfers out	$ 318,454	$ -	$ -	$ -
Cash basis reserve	-	-	793	(793)
Total Expenditures	$ 318,454	$ -	$ 793	$ (793)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (317,662)	$ 1,220		
UNENCUMBERED CASH - BEGINNING	318,454	792		
UNENCUMBERED CASH - ENDING	$ 792	$ 2,012		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Carl Perkins Grant	Contingency Reserve	Textbook Rental	Title I Low Income	Title II-A Improve Teacher Quality	Title IVA
RECEIPTS						
Local Sources						
Student activities	$ -	$ -	$ 5,328	$ -	$ -	$ -
Other	2,772	-	9,100	-	-	-
State Sources						
State aid	-	-	-	-	-	18,083
Federal Sources						
Federal Aid	-	-	-	176,996	30,124	-
Total Receipts	$ 2,772	$ -	$ 14,428	$ 176,996	$ 30,124	$ 18,083
EXPENDITURES						
Instruction	$ 70	$ -	$ 410	$ 176,309	$ 30,124	$ 18,083
Support						
Student support services	-	-	-	687	-	-
Instructional support staff	-	-	3,625	-	-	-
Total Expenditures	$ 70	$ -	$ 4,035	$ 176,996	$ 30,124	$ 18,083
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,702	$ -	$ 10,393	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	(1,441)	664,560	16,322	-	-	-
UNENCUMBERED CASH - ENDING	$ 1,261	$ 664,560	$ 26,715	$ -	$ -	$ -

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (Continued)
For the Year Ended June 30, 2021

	Title VI	P.L. 81-874	Johnson O'Malley	ESSER	SRSA	Trust
RECEIPTS						
Local Sources						
Other	$ -	$ -	$ -	$ -	$ -	$ 95,120
State Sources						
State aid	27,845	-	-	4,800	12,806	-
Federal Sources						
Federal Aid	-	88,965	-	-	-	-
Total Receipts	$ 27,845	$ 88,965	$ -	$ 4,800	$ 12,806	$ 95,120
EXPENDITURES						
Instruction	$ 27,845	$ 64,932	$ 10,595	$ -	$ 12,806	$ 49,529
Support						
Student support services	-	50,713	1,218	-	-	18,624
General administration	-	-	487	-	-	-
Operations and maintenance	-	2,100	-	-	-	-
Total Expenditures	$ 27,845	$ 117,745	$ 12,300	$ -	$ 12,806	$ 68,153
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (28,780)	$ (12,300)	$ 4,800	$ -	$ 26,967
UNENCUMBERED CASH - BEGINNING	-	77,736	12,300	(4,800)	-	-
UNENCUMBERED CASH - ENDING	$ -	$ 48,956	$ -	$ -	$ -	$ 26,967

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (Continued)
For the Year Ended June 30, 2021

	SPARKS	ESSER I	JOM	ESSR II
RECEIPTS				
County Sources				
Covid funding	$ 500,000	$ -	$ -	$ -
Federal Sources				
Federal Aid	-	124,623	13,117	-
Total Receipts	$ 500,000	$ 124,623	$ 13,117	$ -
EXPENDITURES				
Instruction	$ 496,885	$ 106,696	$ 275	111,165
Support				
Student support services	3,115	-	-	2,340
General administration	-	1,350	-	-
Operations and maintenance	-	16,577	-	14,824
Total Expenditures	$ 500,000	$ 124,623	$ 275	$ 128,329
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 12,842	$ (128,329)
UNENCUMBERED CASH - BEGINNING	-	-	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -	$ 12,842	$ (128,329)

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
Student Organization Funds				
Middle School Funds				
Everest Middle School	$ 1,874	$ 6,497	$ 6,070	$ 2,301
High School Funds				
Horton High School	27,214	67,594	65,840	28,968
Other				
Elementary School Funds				
Sales tax	21	-	58	(37)
Middle School Funds				
Sales tax	-	668	26	642
High School Funds				
Sales tax	-	208	15	193
Total Agency Funds	$ 29,109	$ 74,967	$ 72,009	$ 32,067

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
Everest Middle School						
Athletic	$ 5,315	$ 19,971	$ 21,668	$ 3,618	$ -	$ 3,618
Horton High School						
Athletic	3,376	9,157	12,171	362	-	362
Total Gate Receipts	$ 8,691	$ 29,128	$ 33,839	$ 3,980	$ -	$ 3,980
School Projects						
Horton Elementary School	$ 17,316	$ 9,448	$ 6,785	$ 19,979	$ -	$ 19,979
Everest Middle School	13,611	19,740	20,952	12,399	-	12,399
Horton High School	25,223	88,426	91,754	21,895	-	21,895
Total School Projects	$ 56,150	$ 117,614	$ 119,491	$ 54,273	$ -	$ 54,273
Total District Activity Funds	$ 64,841	$ 146,742	$ 153,330	$ 58,253	$ -	$ 58,253