**UNIFIED SCHOOL DISTRICT NO. 468**
**Healy, Kansas**

# FINANCIAL STATEMENT

**For the Fiscal Year Ended June 30, 2021**

**VONFELDT, BAUER & VONFELDT, CHTD.**
**Certified Public Accountants**
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2021

TABLE OF CONTENTS


| Item | Page Number |
|---|---|
| FINANCIAL SECTION | |
| Auditor's Report on Financial Statement | 1-2 |
| Summary Statement of Receipts, Expenditures and Unencumbered Cash | 3-4 |
| Notes to the Financial Statement | 5-11 |
| REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION | |
| Schedule 1 | |
| Summary of Expenditures - Actual and Budget | 12-13 |
| Schedule 2 | |
| Schedule of Receipts and Expenditures - Actual and Budget | |
| General Funds | 14-16 |
| Special Purpose Funds | 17-34 |
| Schedule 3 | |
| Summary of Receipts and Disbursements - Agency Funds | 35 |
| Schedule 4 | |
| Schedule of Receipts, Expenditures and Unencumbered Cash - | |
| District Activity Funds | 36-37 |
| SUPPLEMENTARY INFORMATION | |
| Schedule 5 | |
| Graphical Analysis | 38-53 |

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# INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 468
Healy, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 468, Healy, Kansas, a municipality, 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.

*Auditor's Responsibility*
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 468, Healy, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 468, Healy, 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. 468, Healy, 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 receipts and disbursements-agency funds and schedule of 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. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor 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. 468, Healy, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated February 22, 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 website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule 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.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

January 14, 2022

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, 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 |
|---|---|---|
| General Funds: | | |
| General Fund | $ 0.53 | $ 0.00 |
| Supplemental General Fund | 11,572.51 | 0.00 |
| Special Purpose Funds: | | |
| At-Risk Fund | 12,228.19 | 0.00 |
| Bilingual Education Fund | 1,213.93 | 0.00 |
| Capital Outlay Fund | 92,080.75 | 0.00 |
| Driver Training Fund | 735.00 | 0.00 |
| Food Service Fund | 4,595.54 | 0.00 |
| Professional Development Fund | 5,850.05 | 0.00 |
| Special Education Fund | 6,156.47 | 0.00 |
| Career & Postsecondary Education Fund | 0.00 | 0.00 |
| Gifts and Grants Fund | 8,822.95 | 0.00 |
| KPERS Special Retirement Fund | 0.00 | 0.00 |
| Contingency Reserve Fund | 80,000.00 | 0.00 |
| Recreation Commission Fund | 0.00 | 0.00 |
| Federal Grants Fund | 0.00 | 0.00 |
| Title I Fund | 0.00 | 0.00 |
| Title II-A Fund | 0.00 | 0.00 |
| Title IV Fund | 0.00 | 0.00 |
| REAP Grant Fund | 0.00 | 0.00 |
| ESSER I Grant Fund | (9,382.11) | 0.00 |
| District Activity Funds | (1,006.12) | 0.00 |
| Total Reporting Entity (Excluding Agency Funds) | $ 212,867.69 | $ 0.00 |

Composition of Cash:

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

| Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|
| $ 679,776.10 | $ 676,795.61 | $ 2,981.02 | $ 0.00 | $ 2,981.02 |
| 235,601.42 | 229,136.00 | 18,037.93 | 0.00 | 18,037.93 |
| 118,291.00 | 114,228.00 | 16,291.19 | 0.00 | 16,291.19 |
| 10,250.00 | 7,375.04 | 4,088.89 | 0.00 | 4,088.89 |
| 123,006.29 | 140,625.96 | 74,461.08 | 0.00 | 74,461.08 |
| 2,500.00 | 3,000.00 | 235.00 | 0.00 | 235.00 |
| 94,788.56 | 76,967.28 | 22,416.82 | 0.00 | 22,416.82 |
| 5,000.00 | 10,850.00 | 0.05 | 0.00 | 0.05 |
| 165,752.48 | 171,908.95 | 0.00 | 0.00 | 0.00 |
| 15,000.00 | 14,864.17 | 135.83 | 0.00 | 135.83 |
| 9,561.95 | 9,339.08 | 9,045.82 | 0.00 | 9,045.82 |
| 80,136.62 | 80,136.62 | 0.00 | 0.00 | 0.00 |
| 0.00 | 24,334.79 | 55,665.21 | 0.00 | 55,665.21 |
| 11,429.78 | 11,306.20 | 123.58 | 0.00 | 123.58 |
| 113,535.13 | 149,331.81 | (35,796.68) | 0.00 | (35,796.68) |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9,382.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23,261.43 | 10,946.18 | 11,309.13 | 0.00 | 11,309.13 |
| $ 1,697,272.87 | $ 1,731,145.69 | $ 178,994.87 | $ 0.00 | $ 178,994.87 |

| | |
|---|---|
| Checking Accounts | $ 19,125.65 |
| Savings Account | 169,783.01 |
| Petty Cash | 1,500.00 |
| Total Cash | 190,408.66 |
| Agency Funds per Schedule 3 | (11,413.79) |
| Total Reporting Entity (Excluding Agency Funds) | $ 178,994.87 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

## Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. REPORTING ENTITY

Unified School District No. 468, Healy, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 468 (the municipality) and does not include any of its related municipal entities.

### B. 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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

### C. BASIS OF ACCOUNTING

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

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

### D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts and savings accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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 accounting.

G. USE OF ESTIMATES

The preparation of the 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 amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

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:

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. 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.

Adjustment to Comply with Legal Max: Districts should 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, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

| | |
|---|---|
| Gifts and Grants Fund | Title IV Fund |
| Contingency Reserve Fund | REAP Grant Fund |
| Federal Grants Fund | ESSER I Grant Fund |
| Title I Fund | District Activity Funds |
| Title II-A Fund | |

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Federal Grants Fund showed a negative ending unencumbered cash balance of $35,796.68 for the year ended June 30, 2021. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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

K.S.A. 12-1675 limits the District's investments 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 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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2021.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2021 the District's carrying amount of deposits was $190,408.66 and the bank balance was $175,707.46. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $175,707.46 was covered by federal depository insurance.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $31,219.00 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 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General | At-Risk | K.S.A. 72-5167 | $ 87,000.00 |
| General | Bilingual Education | K.S.A. 72-5167 | 6,750.00 |
| General | Professional Development | K.S.A. 72-5167 | 5,000.00 |
| General | Special Education | K.S.A. 72-5167 | 162,930.75 |
| General | Career & Postsecondary Education | K.S.A. 72-5167 | 15,000.00 |
| Supplemental General | At-Risk | K.S.A. 72-5143 | 31,291.00 |
| Supplemental General | Bilingual Education | K.S.A. 72-5143 | 3,500.00 |
| Supplemental General | Driver Training | K.S.A. 72-5143 | 2,500.00 |
| Supplemental General | Food Service | K.S.A. 72-5143 | 34,000.00 |

Note 7 - 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Death and Disability Other Post Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

*Compensated Absences.* All full-time certified employees will receive ten (10) days of sick leave each year, accumulative to a total of 75 days. Any sick leave accumulative over 75 days will be paid to the employee at a rate of $50.00 a day at the end of the year. Accumulated sick leave is not paid to the employee upon separation of employment from the District, therefore, there is no potential liability for accumulated sick leave as of June 30, 2021.

Full-time certified employees also receive three (3) days of personal leave. Any unused personal leave at the end of the year may be added to sick leave days as part of the accumulation or may elect to receive compensation of $75.00 per day at then end of the year. Personal leave is not paid upon separation of employment, therefore, there is no potential liability for personal leave as of June 30, 2021.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Full-time classified employees will be credited with ten (10) days and part time employees will be credited with five (5) days of paid leave each year accumulative to 60 days. Paid leave may be used for sick leave, bereavement leave or personal leave. Accumulated paid leave is not paid upon separation of employment, therefore, there is no potential liability for paid leave as of June 30, 2021.

Full-time classified employees also receive twelve (12) days of vacation after one year of service and eighteen (18) days after five years of service. Vacation time is not cumulative, therefore, there is no potential liability as of June 30, 2021.

Note 8 - 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 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 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 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.

Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 $80,136.62 and $91,774.58, respectively, for the fiscal year ended June 30, 2021 and 2020.

*Net Pension Liability.* At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $903,132. 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 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 9 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 10 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain equipment, property, building and liability coverage and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Educational Risk Management Services, LLC and KASB Risk Management Services, Inc., public entity risk pools, currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to Kansas Educational Risk Management Services, LLC for its equipment, property, building and liability coverage and KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the Kansas Educational Risk Management Services, LLC and KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Educational Risk Management Services, LLC and KASB Risk Management Services, Inc.'s management.

There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11- RELATED PARTY TRANSACTIONS

The District purchases fuel and supplies from Healy Oil, a company for which a Board member is one of the owners. The amount purchased during the year was $14,956.23.

Note 12 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through January 14, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 12 above.

# REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, 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 |
|---|---|---|
| General Funds: | | |
| General Fund | $ 743,376.00 | $ (76,302.00) |
| Supplemental General Fund | 246,978.00 | (17,842.00) |
| Special Purpose Funds: | | |
| At-Risk Fund | 114,228.00 | XXXXXXXX |
| Bilingual Education Fund | 11,464.00 | XXXXXXXX |
| Capital Outlay Fund | 187,196.00 | XXXXXXXX |
| Driver Training Fund | 4,135.00 | XXXXXXXX |
| Food Service Fund | 72,051.00 | XXXXXXXX |
| Professional Development Fund | 10,850.00 | XXXXXXXX |
| Special Education Fund | 202,956.00 | XXXXXXXX |
| Career & Postsecondary Education Fund | 15,000.00 | XXXXXXXX |
| KPERS Special Retirement Fund | 108,707.00 | XXXXXXXX |
| Recreation Commission Fund | 16,000.00 | XXXXXXXX |

| Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|
| $ 9,721.61 | $ 676,795.61 | $ 676,795.61 | $ 0.00 |
| 0.00 | 229,136.00 | 229,136.00 | 0.00 |
| 0.00 | 114,228.00 | 114,228.00 | 0.00 |
| 0.00 | 11,464.00 | 7,375.04 | (4,088.96) |
| 0.00 | 187,196.00 | 140,625.96 | (46,570.04) |
| 0.00 | 4,135.00 | 3,000.00 | (1,135.00) |
| 33,558.35 | 105,609.35 | 76,967.28 | (28,642.07) |
| 0.00 | 10,850.00 | 10,850.00 | 0.00 |
| 0.00 | 202,956.00 | 171,908.95 | (31,047.05) |
| 0.00 | 15,000.00 | 14,864.17 | (135.83) |
| 0.00 | 108,707.00 | 80,136.62 | (28,570.38) |
| 0.00 | 16,000.00 | 11,306.20 | (4,693.80) |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, 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 | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Mineral Production Tax | $ 9,679.53 | $ 6,148.49 | $ 10,000.00 | $ (3,851.51) |
| Local Sources: | | | | |
| Reimbursements | 0.00 | 9,721.61 | 0.00 | 9,721.61 |
| State Aid Reimbursement | 122.00 | 0.00 | 0.00 | 0.00 |
| State Aid: | | | | |
| General State Aid | 606,444.00 | 571,276.00 | 606,576.00 | (35,300.00) |
| Special Education Aid | 92,750.00 | 92,630.00 | 126,800.00 | (34,170.00) |
| Total Receipts | 708,995.53 | 679,776.10 | $ 743,376.00 | $ (63,599.90) |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 176,532.55 | 62,039.04 | 143,763.00 | (81,723.96) |
| Employee Benefits | 74,454.50 | 47,681.81 | 85,075.00 | (37,393.19) |
| Purchased Professional Services | 712.09 | 493.50 | 725.00 | (231.50) |
| Supplies | 1,072.02 | 26,456.22 | 1,125.00 | 25,331.22 |
| Other | 382.32 | 0.00 | 998.00 | (998.00) |
| Student Support Services: | | | | |
| Purchased Professional Services | 1,546.72 | 0.00 | 1,600.00 | (1,600.00) |
| Instructional Support Staff: | | | | |
| Purchased Professional Services | 0.00 | 1,237.13 | 0.00 | 1,237.13 |
| Supplies | 6.99 | 0.00 | 0.00 | 0.00 |
| General Administration: | | | | |
| Salaries | 69,000.74 | 59,921.44 | 70,400.00 | (10,478.56) |
| Employee Benefits | 13,256.17 | 6,770.14 | 13,775.00 | (7,004.86) |
| Purchased Professional Services | 26,160.45 | 19,020.40 | 6,250.00 | 12,770.40 |
| Other Purchased Services | 2,149.62 | 244.75 | 2,100.00 | (1,855.25) |
| Supplies | 334.19 | 1,862.69 | 350.00 | 1,512.69 |
| Other | 2,905.56 | 3,546.25 | 3,000.00 | 546.25 |
| School Administration: | | | | |
| Salaries | 73,557.42 | 75,804.70 | 75,050.00 | 754.70 |
| Employee Benefits | 18,255.86 | 21,371.34 | 18,975.00 | 2,396.34 |
| Central Services: | | | | |
| Salaries | 327.60 | 327.60 | 350.00 | (22.40) |
| Employee Benefits | 33.55 | 25.44 | 40.00 | (14.56) |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
GENERAL FUND (Cont'd.)
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) |
|---|---|---|---|---|
| Expenditures (Cont'd.) | | | | |
| Operations & Maintenance: | | | | |
| Salaries | 2,353.83 | 0.00 | 0.00 | 0.00 |
| Purchased Property Services | 8,034.82 | 6,610.82 | 8,250.00 | (1,639.18) |
| Supplies | 47,422.62 | 49,539.86 | 53,550.00 | (4,010.14) |
| Vehicle Operating Services: | | | | |
| Salaries | 9,105.00 | 14,171.50 | 9,300.00 | 4,871.50 |
| Employee Benefits | 2,970.06 | 1,086.18 | 1,725.00 | (638.82) |
| Purchased Property Services | 0.00 | 0.00 | 25.00 | (25.00) |
| Supplies | 664.04 | 1,664.05 | 1,000.00 | 664.05 |
| Other | 324.81 | 240.00 | 400.00 | (160.00) |
| Operating Transfers: | | | | |
| To At-Risk | 54,999.47 | 87,000.00 | 72,000.00 | 15,000.00 |
| To Bilingual Education | 0.00 | 6,750.00 | 6,750.00 | 0.00 |
| To Professional Development | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| To Special Education | 117,432.00 | 162,930.75 | 146,800.00 | 16,130.75 |
| To Career & Postsecondary Education | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| Adjustment to Comply with Legal Max | | | (76,302.00) | 76,302.00 |
| Legal General Fund Budget | 708,995.00 | 676,795.61 | 667,074.00 | 9,721.61 |
| Adjustment for Qualifying Budget Credits | | | 9,721.61 | (9,721.61) |
| Total Expenditures | 708,995.00 | 676,795.61 | $ 676,795.61 | $ 0.00 |
| Receipts Over (Under) Expenditures | 0.53 | 2,980.49 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.53 | | |
| Unencumbered Cash, Ending | $ 0.53 | $ 2,981.02 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 190,794.08 | $ 214,950.46 | $ 200,117.00 | $ 14,833.46 |
| Delinquent Tax | 1,371.61 | 1,953.08 | 10,381.00 | (8,427.92) |
| Motor Veh./16-20M Veh. Tax | 16,640.50 | 16,891.69 | 12,222.00 | 4,669.69 |
| Recreational Vehicle Tax | 396.03 | 276.62 | 216.00 | 60.62 |
| Commercial Vehicle Tax | 1,072.61 | 1,529.57 | 1,470.00 | 59.57 |
| Local Sources: | | | | |
| Reimbursements | 125.90 | 0.00 | 0.00 | 0.00 |
| Operating Transfers: | | | | |
| From Contingency Reserve | 0.00 | 0.00 | 11,000.00 | (11,000.00) |
| Total Receipts | 210,400.73 | 235,601.42 | $ 235,406.00 | $ 195.42 |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 106,239.79 | 92,630.24 | 59,050.00 | 33,580.24 |
| Employee Benefits | 21,158.93 | 15,238.20 | 18,225.00 | (2,986.80) |
| Purchased Professional Services | 2,780.40 | 2,877.78 | 3,000.00 | (122.22) |
| Supplies | 87.88 | 5,873.63 | 100.00 | 5,773.63 |
| Other | 0.00 | 0.00 | 11,503.00 | (11,503.00) |
| Instructional Support Staff: | | | | |
| Supplies | 6.99 | 0.00 | 0.00 | 0.00 |
| General Administration: | | | | |
| Purchased Professional Services | 0.00 | 10,365.00 | 0.00 | 10,365.00 |
| Other Purchased Services | 34,444.61 | 30,860.15 | 35,100.00 | (4,239.85) |
| Operating Transfers: | | | | |
| To At-Risk | 28,506.65 | 31,291.00 | 30,000.00 | 1,291.00 |
| To Bilingual Education | 2,838.00 | 3,500.00 | 3,500.00 | 0.00 |
| To Driver Training | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| To Food Service | 31,000.00 | 34,000.00 | 34,000.00 | 0.00 |
| To Special Education | 19,978.65 | 0.00 | 50,000.00 | (50,000.00) |
| Adjustment to Comply with Legal Max | | | (17,842.00) | 17,842.00 |
| Total Expenditures | 247,041.90 | 229,136.00 | $ 229,136.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | (36,641.17) | 6,465.42 | | |
| Unencumbered Cash, Beginning | 48,213.68 | 11,572.51 | | |
| Unencumbered Cash, Ending | $ 11,572.51 | $ 18,037.93 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
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)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From General | $ 54,999.47 | $ 87,000.00 | $ 72,000.00 | $ 15,000.00 |
| From Supplemental General | 28,506.65 | 31,291.00 | 30,000.00 | 1,291.00 |
| Total Receipts | 83,506.12 | 118,291.00 | $ 102,000.00 | $ 16,291.00 |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 77,078.77 | 88,465.07 | 93,625.00 | (5,159.93) |
| Employee Benefits | 13,178.61 | 25,762.93 | 13,850.00 | 11,912.93 |
| Other | 0.00 | 0.00 | 6,753.00 | (6,753.00) |
| Total Expenditures | 90,257.38 | 114,228.00 | $ 114,228.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | (6,751.26) | 4,063.00 | | |
| Unencumbered Cash, Beginning | 18,979.45 | 12,228.19 | | |
| Unencumbered Cash, Ending | $ 12,228.19 | $ 16,291.19 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From General | $ 0.00 | $ 6,750.00 | $ 6,750.00 | $ 0.00 |
| From Supplemental General | 2,838.00 | 3,500.00 | 3,500.00 | 0.00 |
| Total Receipts | 2,838.00 | 10,250.00 | $ 10,250.00 | $ 0.00 |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 5,181.36 | 6,846.32 | 9,300.00 | (2,453.68) |
| Employee Benefits | 397.50 | 528.72 | 450.00 | 78.72 |
| Other | 0.00 | 0.00 | 1,714.00 | (1,714.00) |
| Total Expenditures | 5,578.86 | 7,375.04 | $ 11,464.00 | $ (4,088.96) |
| Receipts Over (Under) Expenditures | (2,740.86) | 2,874.96 | | |
| Unencumbered Cash, Beginning | 3,954.79 | 1,213.93 | | |
| Unencumbered Cash, Ending | $ 1,213.93 | $ 4,088.89 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 85,249.99 | $ 84,852.74 | $ 79,800.00 | $ 5,052.74 |
| Delinquent Tax | 442.07 | 794.92 | 4,671.00 | (3,876.08) |
| Motor Veh./16-20M Veh. Tax | 5,089.35 | 5,072.66 | 4,272.00 | 800.66 |
| Recreational Vehicle Tax | 121.09 | 97.42 | 76.00 | 21.42 |
| Commercial Vehicle Tax | 327.70 | 600.00 | 514.00 | 86.00 |
| Local Sources: | | | | |
| Other Receipts from Local Sources | 0.00 | 31,588.55 | 10,000.00 | 21,588.55 |
| Total Receipts | 91,230.20 | 123,006.29 | $ 99,333.00 | $ 23,673.29 |
| Expenditures | | | | |
| Instruction: | | | | |
| Supplies | 26,381.54 | 13,120.97 | 26,000.00 | (12,879.03) |
| Property (Equip & Furn) | 10,996.15 | 2,783.59 | 15,000.00 | (12,216.41) |
| General Administration: | | | | |
| Property (Equip & Furn) | 15,201.79 | 3,784.47 | 15,000.00 | (11,215.53) |
| Operations & Maintenance: | | | | |
| Salaries | 46,181.86 | 41,382.12 | 49,500.00 | (8,117.88) |
| Employee Benefits | 13,174.61 | 12,243.47 | 13,875.00 | (1,631.53) |
| Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Property (Equip & Furn) | 1,670.67 | 4,934.00 | 2,000.00 | 2,934.00 |
| Transportation: | | | | |
| Property (Equip & Buses) | 7,818.45 | 21,451.16 | 10,000.00 | 11,451.16 |
| Facility Acquis. & Constr. Services: | | | | |
| Site Improvement | 2,490.81 | 160.00 | 2,500.00 | (2,340.00) |
| Building Improvements | 49,633.34 | 37,319.46 | 50,000.00 | (12,680.54) |
| Other | 4,362.24 | 3,446.72 | 3,321.00 | 125.72 |
| Total Expenditures | 177,911.46 | 140,625.96 | $ 187,196.00 | $ (46,570.04) |
| Receipts Over (Under) Expenditures | (86,681.26) | (17,619.67) | | |
| Unencumbered Cash, Beginning | 178,762.01 | 92,080.75 | | |
| Unencumbered Cash, Ending | $ 92,080.75 | $ 74,461.08 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| State Aid: | | | | |
| State Safety Aid | $ 0.00 | $ 0.00 | $ 900.00 | $ (900.00) |
| Operating Transfers: | | | | |
| From Supplemental General | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| Total Receipts | 0.00 | 2,500.00 | $ 3,400.00 | $ (900.00) |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 0.00 | 0.00 | 2,325.00 | (2,325.00) |
| Employee Benefits | 0.00 | 0.00 | 230.00 | (230.00) |
| Other | 0.00 | 0.00 | 1,580.00 | (1,580.00) |
| Vehicle Operations, Maint. Services: | | | | |
| Other | 0.00 | 3,000.00 | 0.00 | 3,000.00 |
| Total Expenditures | 0.00 | 3,000.00 | $ 4,135.00 | $ (1,135.00) |
| Receipts Over (Under) Expenditures | 0.00 | (500.00) | | |
| Unencumbered Cash, Beginning | 735.00 | 735.00 | | |
| Unencumbered Cash, Ending | $ 735.00 | $ 235.00 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, 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)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Local Sources: | | | | |
| Interest on Idle Funds | $ 1,447.29 | $ 899.90 | $ 1,000.00 | $ (100.10) |
| Food Sales | 1,084.25 | 1,616.07 | 7,864.00 | (6,247.93) |
| Other Receipts from Local Sources | 175.24 | 38.91 | 200.00 | (161.09) |
| State Aid: | | | | |
| State Food Assistance | 321.04 | 524.33 | 241.00 | 283.33 |
| Federal Aid: | | | | |
| Child Nutrition Program | 28,054.53 | 57,709.35 | 24,151.00 | 33,558.35 |
| Operating Transfers: | | | | |
| From Supplemental General | 31,000.00 | 34,000.00 | 34,000.00 | 0.00 |
| Total Receipts | 62,082.35 | 94,788.56 | $ 67,456.00 | $ 27,332.56 |
| Expenditures | | | | |
| Food Service Operation: | | | | |
| Salaries | 20,280.15 | 19,323.75 | 20,700.00 | (1,376.25) |
| Employee Benefits | 8,664.56 | 10,596.27 | 9,150.00 | 1,446.27 |
| Other Purchased Services | 415.00 | 415.00 | 500.00 | (85.00) |
| Food & Supplies | 31,055.13 | 44,406.71 | 36,500.00 | 7,906.71 |
| Property (Equip & Furn) | 0.00 | 2,225.55 | 1,000.00 | 1,225.55 |
| Other | 0.00 | 0.00 | 4,201.00 | (4,201.00) |
| Legal Food Service Fund Budget | 60,414.84 | 76,967.28 | 72,051.00 | 4,916.28 |
| Adjustment for Qualifying Budget Credits | | | 33,558.35 | (33,558.35) |
| Total Expenditures | 60,414.84 | 76,967.28 | $ 105,609.35 | $ (28,642.07) |
| Receipts Over (Under) Expenditures | 1,667.51 | 17,821.28 | | |
| Unencumbered Cash, Beginning | 2,928.03 | 4,595.54 | | |
| Unencumbered Cash, Ending | $ 4,595.54 | $ 22,416.82 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From General | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 | $ 0.00 |
| Total Receipts | 5,000.00 | 5,000.00 | $ 5,000.00 | $ 0.00 |
| Expenditures | | | | |
| Instructional Support Staff: | | | | |
| Employee Benefits | 0.00 | 450.00 | 0.00 | 450.00 |
| Purchased Professional Services | 587.34 | 10,083.08 | 600.00 | 9,483.08 |
| Other Purchased Services | 1,170.89 | 316.92 | 1,500.00 | (1,183.08) |
| Supplies | 310.81 | 0.00 | 500.00 | (500.00) |
| Other | 0.00 | 0.00 | 8,250.00 | (8,250.00) |
| Total Expenditures | 2,069.04 | 10,850.00 | $ 10,850.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 2,930.96 | (5,850.00) | | |
| Unencumbered Cash, Beginning | 2,919.09 | 5,850.05 | | |
| Unencumbered Cash, Ending | $ 5,850.05 | $ 0.05 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Local Sources: | | | | |
| Other Receipts from Local Sources | $ 9,307.44 | $ 2,821.73 | $ 0.00 | $ 2,821.73 |
| Operating Transfers: | | | | |
| From General | 117,432.00 | 162,930.75 | 146,800.00 | 16,130.75 |
| From Supplemental General | 19,978.65 | 0.00 | 50,000.00 | (50,000.00) |
| Total Receipts | 146,718.09 | 165,752.48 | $ 196,800.00 | $ (31,047.52) |
| Expenditures | | | | |
| Instruction: | | | | |
| Purchased Professional Services | 200.69 | 75.69 | 200.00 | (124.31) |
| Other Purchased Services | | | | |
| Assessments | 76,183.80 | 81,585.09 | 69,000.00 | 12,585.09 |
| Flow-thru | 92,750.00 | 90,082.00 | 118,000.00 | (27,918.00) |
| Supplies | 0.00 | 103.62 | 0.00 | 103.62 |
| Other | 53.00 | 62.55 | 4,756.00 | (4,693.45) |
| Vehicle Operating Services: | | | | |
| Salaries | 0.00 | 0.00 | 4,650.00 | (4,650.00) |
| Employee Benefits | 0.00 | 0.00 | 350.00 | (350.00) |
| Other Purchased Services | 0.00 | 0.00 | 1,500.00 | (1,500.00) |
| Supplies | 0.00 | 0.00 | 4,500.00 | (4,500.00) |
| Total Expenditures | 169,187.49 | 171,908.95 | $ 202,956.00 | $ (31,047.05) |
| Receipts Over (Under) Expenditures | (22,469.40) | (6,156.47) | | |
| Unencumbered Cash, Beginning | 28,625.87 | 6,156.47 | | |
| Unencumbered Cash, Ending | $ 6,156.47 | $ 0.00 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| From General | $ 0.00 | $ 15,000.00 | $ 15,000.00 | $ 0.00 |
| Total Receipts | 0.00 | 15,000.00 | $ 15,000.00 | $ 0.00 |
| Expenditures | | | | |
| Instruction: | | | | |
| Salaries | 0.00 | 13,816.11 | 13,850.00 | (33.89) |
| Employee Benefits | 0.00 | 1,048.06 | 1,150.00 | (101.94) |
| Total Expenditures | 0.00 | 14,864.17 | $ 15,000.00 | $ (135.83) |
| Receipts Over (Under) Expenditures | 0.00 | 135.83 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 135.83 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Local Sources: | | |
| Other Receipts from Local Sources | $ 2,576.55 | $ 9,561.95 |
| State Aid: | | |
| Safe & Secure Schools Grant | 1,000.00 | 0.00 |
| Total Receipts | 3,576.55 | 9,561.95 |
| Expenditures | | |
| Instruction: | | |
| Purchased Professional Services | 2,675.00 | 188.23 |
| Supplies | 0.00 | 5,150.85 |
| Other | 10,861.77 | 0.00 |
| Operations & Maintenance: | | |
| Property (Equip & Furn) | 0.00 | 4,000.00 |
| Total Expenditures | 13,536.77 | 9,339.08 |
| Receipts Over (Under) Expenditures | (9,960.22) | 222.87 |
| Unencumbered Cash, Beginning | 18,783.17 | 8,822.95 |
| Unencumbered Cash, Ending | $ 8,822.95 | $ 9,045.82 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| State Aid: | | | | |
| KPERS Aid | $ 91,774.58 | $ 80,136.62 | $ 108,707.00 | $ (28,570.38) |
| Total Receipts | 91,774.58 | 80,136.62 | $ 108,707.00 | $ (28,570.38) |
| Expenditures | | | | |
| Instruction: | | | | |
| Employee Benefits | 59,160.90 | 48,517.23 | 66,231.00 | (17,713.77) |
| General Administration: | | | | |
| Employee Benefits | 10,191.58 | 8,443.22 | 13,004.00 | (4,560.78) |
| School Administration: | | | | |
| Employee Benefits | 10,864.61 | 10,681.24 | 13,863.00 | (3,181.76) |
| Central Services: | | | | |
| Employee Benefits | 48.39 | 46.16 | 65.00 | (18.84) |
| Operations & Maintenance: | | | | |
| Employee Benefits | 7,168.84 | 7,729.13 | 9,143.00 | (1,413.87) |
| Student Transportation Services: | | | | |
| Employee Benefits | 1,344.83 | 1,996.83 | 2,577.00 | (580.17) |
| Food Service: | | | | |
| Employee Benefits | 2,995.43 | 2,722.81 | 3,824.00 | (1,101.19) |
| Total Expenditures | 91,774.58 | 80,136.62 | $ 108,707.00 | $ (28,570.38) |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, 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)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| None | $ 0.00 | $ 0.00 |
| Total Receipts | 0.00 | 0.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 0.00 | 24,334.79 |
| Total Expenditures | 0.00 | 24,334.79 |
| Receipts Over (Under) Expenditures | 0.00 | (24,334.79) |
| Unencumbered Cash, Beginning | 80,000.00 | 80,000.00 |
| Unencumbered Cash, Ending | $ 80,000.00 | $ 55,665.21 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 10,656.25 | $ 10,526.99 | $ 9,975.00 | $ 551.99 |
| Delinquent Tax | 55.35 | 99.40 | 584.00 | (484.60) |
| Motor Veh./16-20M Veh. Tax | 636.14 | 716.21 | 534.00 | 182.21 |
| Recreational Vehicle Tax | 14.69 | 12.19 | 10.00 | 2.19 |
| Commercial Vehicle Tax | 41.42 | 74.99 | 64.00 | 10.99 |
| Local Sources: | | | | |
| Other Receipts from Local Sources | 0.00 | 0.00 | 5,000.00 | (5,000.00) |
| Total Receipts | 11,403.85 | 11,429.78 | $ 16,167.00 | $ (4,737.22) |
| Expenditures | | | | |
| Community Service Operations | 11,403.85 | 11,306.20 | 16,000.00 | (4,693.80) |
| Total Expenditures | 11,403.85 | 11,306.20 | $ 16,000.00 | $ (4,693.80) |
| Receipts Over (Under) Expenditures | 0.00 | 123.58 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 123.58 | | |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
FEDERAL GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | | |
| Title I | $ 0.00 | $ 27,798.00 |
| Title II | 0.00 | 2,008.00 |
| Title IV | 0.00 | 11,247.00 |
| ESSER I | 0.00 | 11,215.89 |
| Other | 0.00 | 61,266.24 |
| Total Receipts | 0.00 | 113,535.13 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 0.00 | 55,944.91 |
| Employee Benefits | 0.00 | 5,874.01 |
| Purchased Professional Services | 0.00 | 513.03 |
| Other Purchased Services | 0.00 | 24,534.17 |
| Supplies | 0.00 | 27,706.71 |
| Property (Equip & Furn) | 0.00 | 7,415.62 |
| Operations & Maintenance: | | |
| Salaries | 0.00 | 13,471.45 |
| Employee Benefits | 0.00 | 1,076.35 |
| Supplies | 0.00 | 11,678.53 |
| Other Support Services: | | |
| Purchased Property Services | 0.00 | 1,117.03 |
| Total Expenditures | 0.00 | 149,331.81 |
| Receipts Over (Under) Expenditures | 0.00 | (35,796.68) |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending (See Note 3) | $ 0.00 | $ (35,796.68) |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 48,156.00 | $ 0.00 |
| Total Receipts | 48,156.00 | 0.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 25,117.33 | 0.00 |
| Employee Benefits | 2,075.67 | 0.00 |
| Total Expenditures | 27,193.00 | 0.00 |
| Receipts Over (Under) Expenditures | 20,963.00 | 0.00 |
| Unencumbered Cash, Beginning | (20,963.00) | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
TITLE II-A 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)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 5,990.00 | $ 0.00 |
| Total Receipts | 5,990.00 | 0.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 352.47 | 0.00 |
| Purchased Professional Services | 3,982.28 | 0.00 |
| Instructional Support Staff: | | |
| Other Purchased Services | 50.35 | 0.00 |
| Supplies | 60.90 | 0.00 |
| Total Expenditures | 4,446.00 | 0.00 |
| Receipts Over (Under) Expenditures | 1,544.00 | 0.00 |
| Unencumbered Cash, Beginning | (1,544.00) | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 10,818.00 | $ 0.00 |
| Total Receipts | 10,818.00 | 0.00 |
| Expenditures | | |
| Instruction: | | |
| Salaries | 10,038.71 | 0.00 |
| Employee Benefits | 728.36 | 0.00 |
| Other | 50.93 | 0.00 |
| Total Expenditures | 10,818.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| US Department of Education | $ 15,590.00 | $ 0.00 |
| Total Receipts | 15,590.00 | 0.00 |
| Expenditures | | |
| Instruction: | | |
| Supplies | 15,590.00 | 0.00 |
| Total Expenditures | 15,590.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
ESSER I 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)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Federal Aid: | | |
| Other Federal Grants Thru State | $ 2,000.00 | $ 9,382.11 |
| Total Receipts | 2,000.00 | 9,382.11 |
| Expenditures | | |
| Instruction: | | |
| Purchased Professional Services | 11,000.00 | 0.00 |
| Operations & Maintenance: | | |
| Supplies | 382.11 | 0.00 |
| Total Expenditures | 11,382.11 | 0.00 |
| Receipts Over (Under) Expenditures | (9,382.11) | 9,382.11 |
| Unencumbered Cash, Beginning | 0.00 | (9,382.11) |
| Unencumbered Cash, Ending | $ (9,382.11) | $ 0.00 |

UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Healy Public Schools: | | | | |
| Class of 2018 | $ (264.03) | $ 264.03 | $ 0.00 | $ 0.00 |
| Class of 2020 | 656.30 | 0.00 | 264.03 | 392.27 |
| Class of 2021 | 320.00 | 0.00 | 0.00 | 320.00 |
| Class of 2022 | 0.00 | 8,590.75 | 240.00 | 8,350.75 |
| Cheerleaders | 1,027.77 | 73.00 | 0.00 | 1,100.77 |
| Student Council | 1,250.00 | 0.00 | 0.00 | 1,250.00 |
| Total Agency Funds | $ 2,990.04 | $ 8,927.78 | $ 504.03 | $ 11,413.79 |

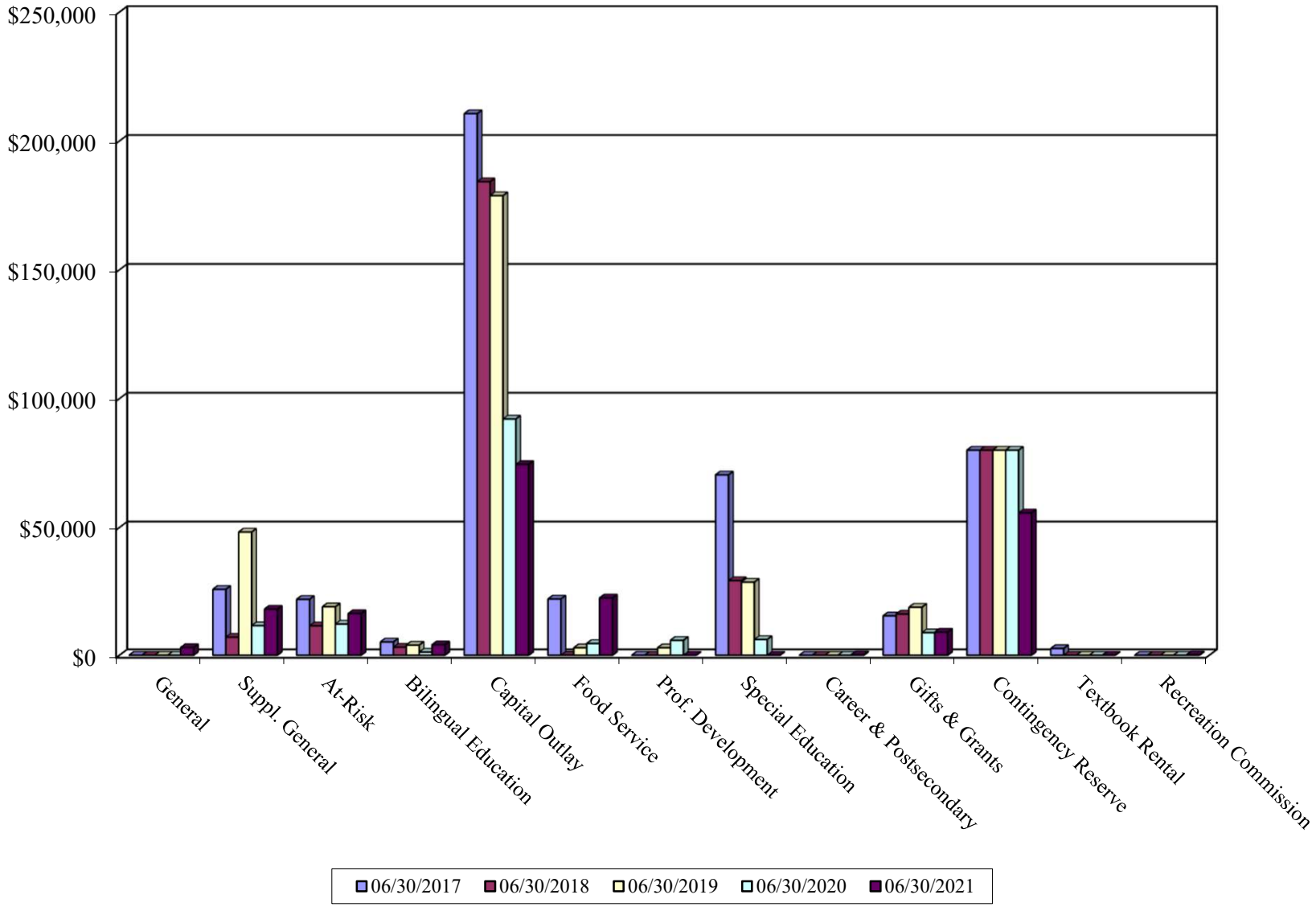
UNIFIED SCHOOL DISTRICT NO. 468, HEALY, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts |
|---|---|---|---|
| Healy Public Schools: | | | |
| Athletics | $ (14,567.48) | $ 0.00 | $ 14,567.48 |
| Yearbook | 15,814.25 | 0.00 | 0.00 |
| Music | 102.52 | 0.00 | 0.00 |
| Eagles Sponsors | (8,634.32) | 0.00 | 8,693.95 |
| Technology | 6,142.00 | 0.00 | 0.00 |
| Lunches | 136.91 | 0.00 | 0.00 |
| Total District Activity Funds | $ (1,006.12) | $ 0.00 | $ 23,261.43 |

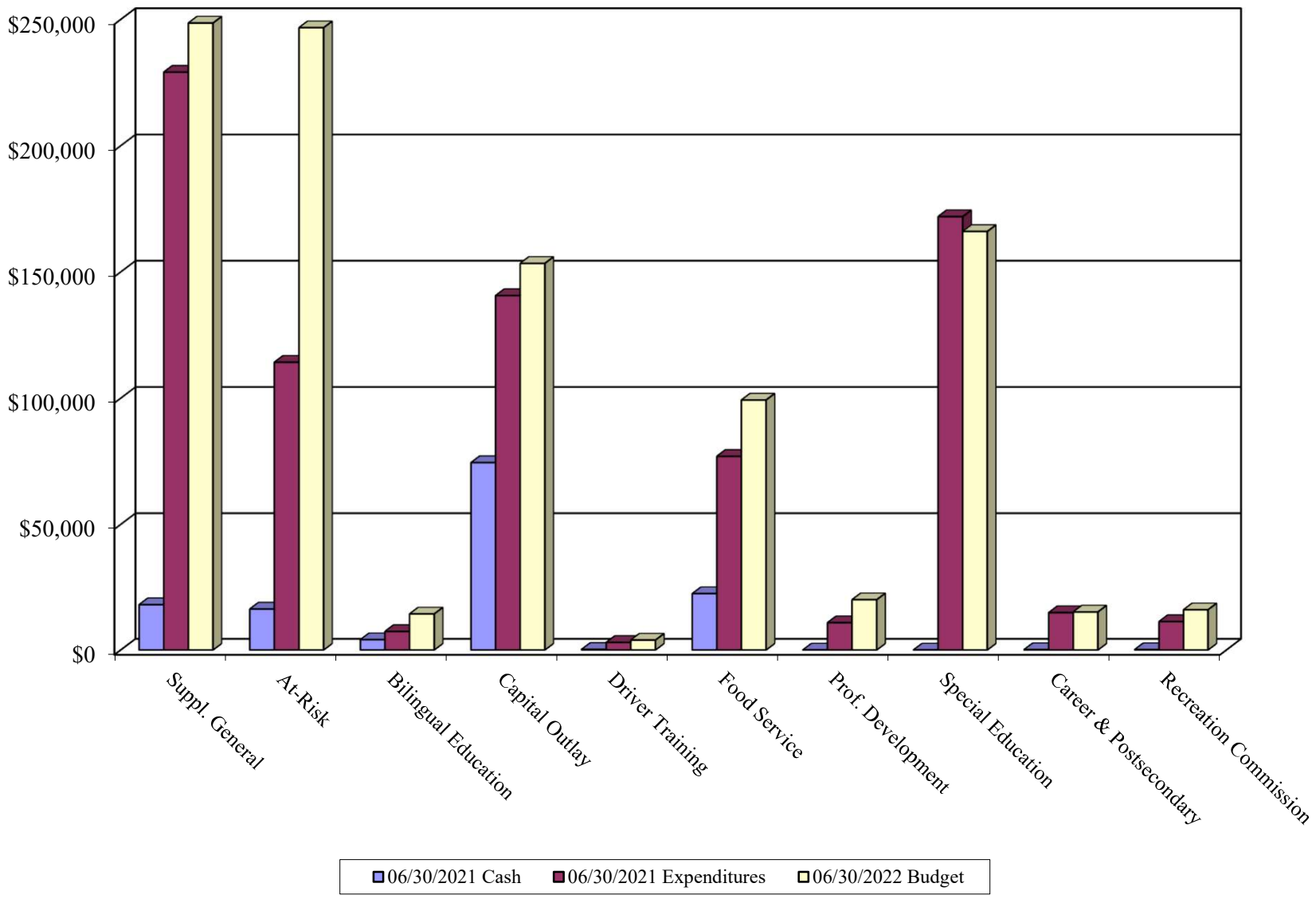
| Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4,667.21 | 11,147.04 | 0.00 | 11,147.04 |
| 0.00 | 102.52 | 0.00 | 102.52 |
| 0.06 | 59.57 | 0.00 | 59.57 |
| 6,142.00 | 0.00 | 0.00 | 0.00 |
| 136.91 | 0.00 | 0.00 | 0.00 |
| $ 10,946.18 | $ 11,309.13 | $ 0.00 | $ 11,309.13 |

# SUPPLEMENTARY INFORMATION

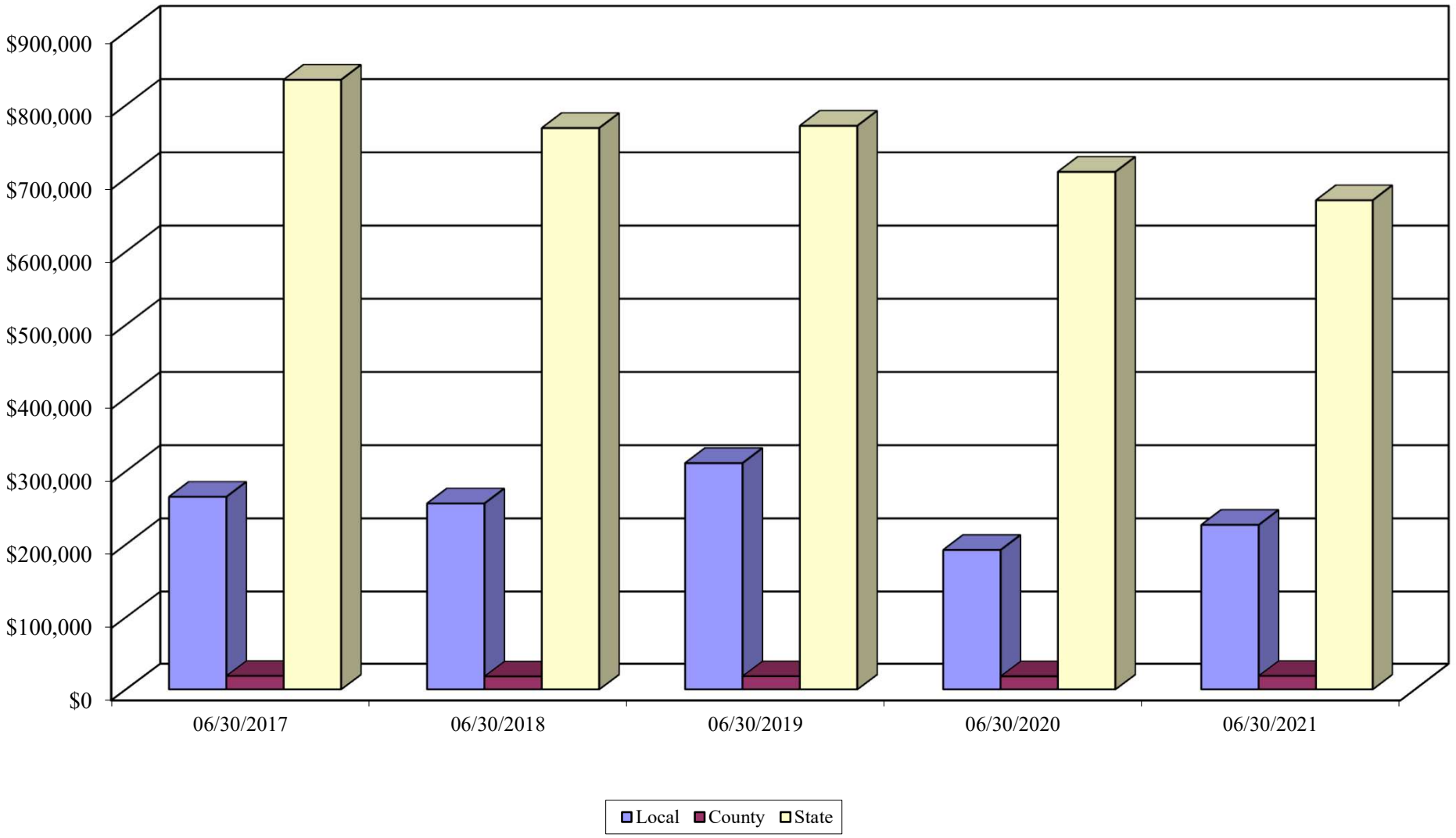
**Unified School District No. 468**
**Healy, Kansas**
**Unencumbered Cash Balance - Selected Funds**



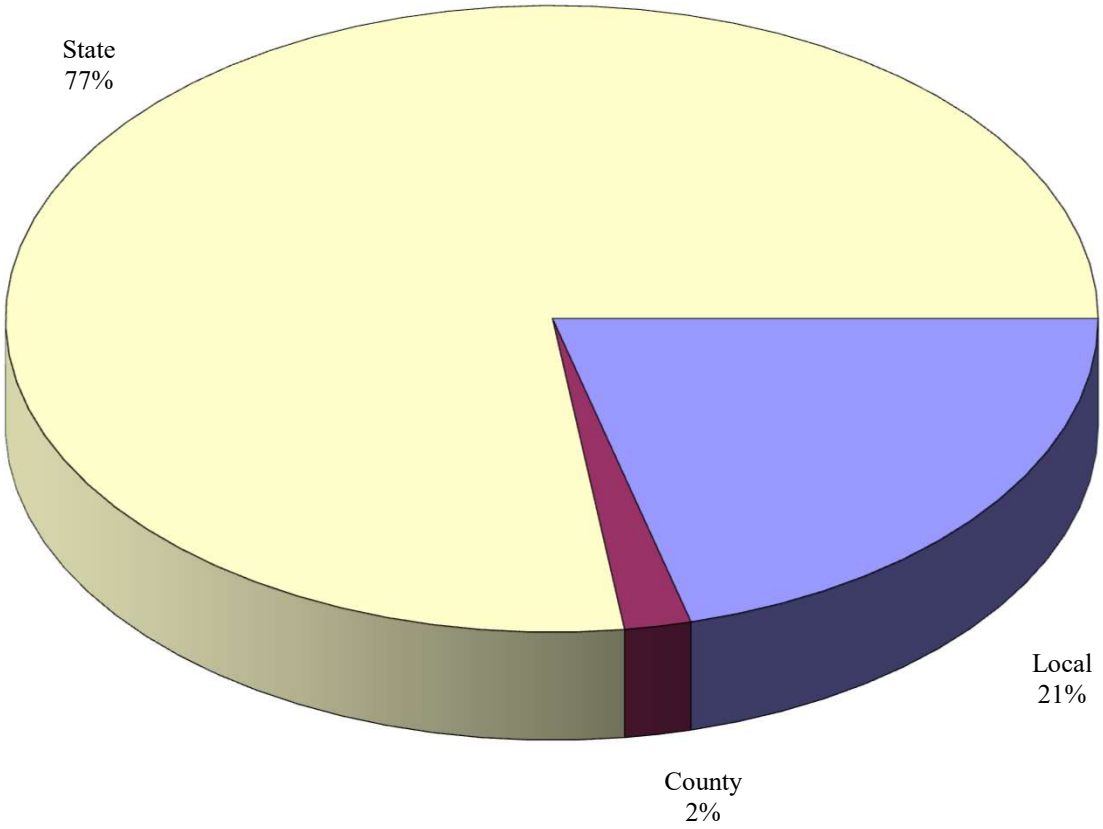
# Unified School District No. 468
## Healy, Kansas
## Unencumbered Cash Compared to Expenditures - Selected Funds



# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Receipts

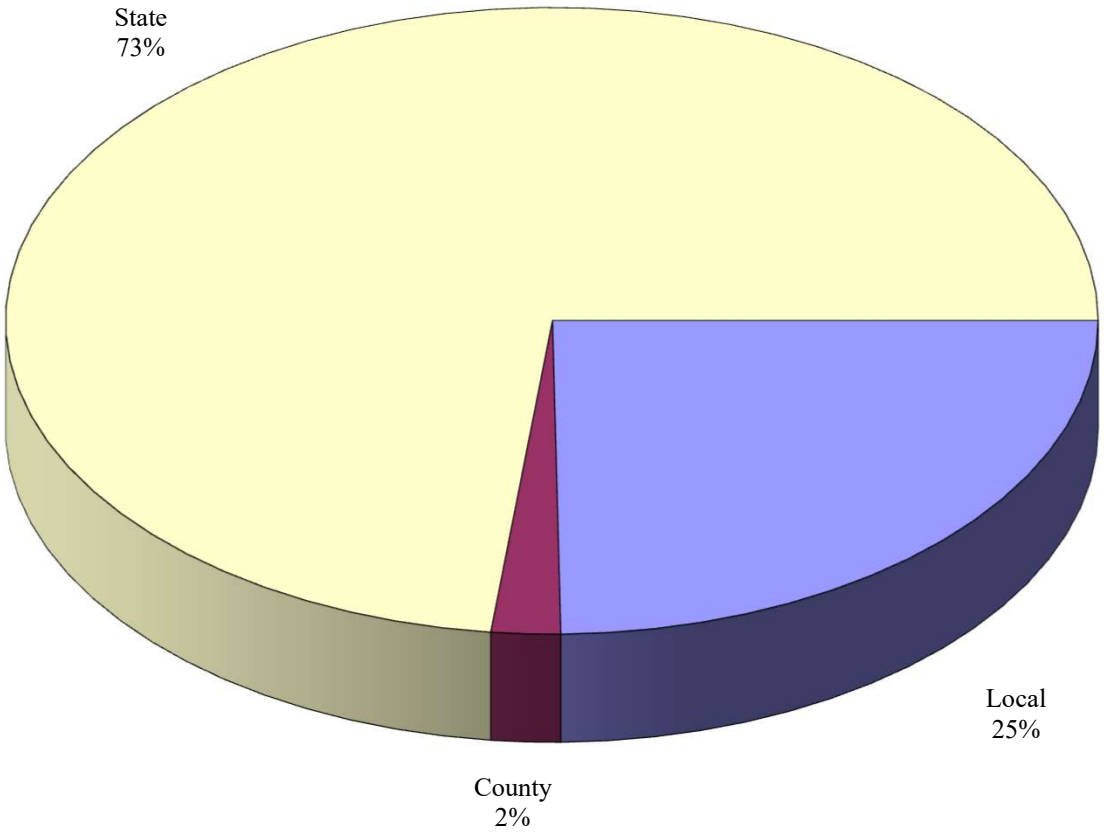


# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Receipts



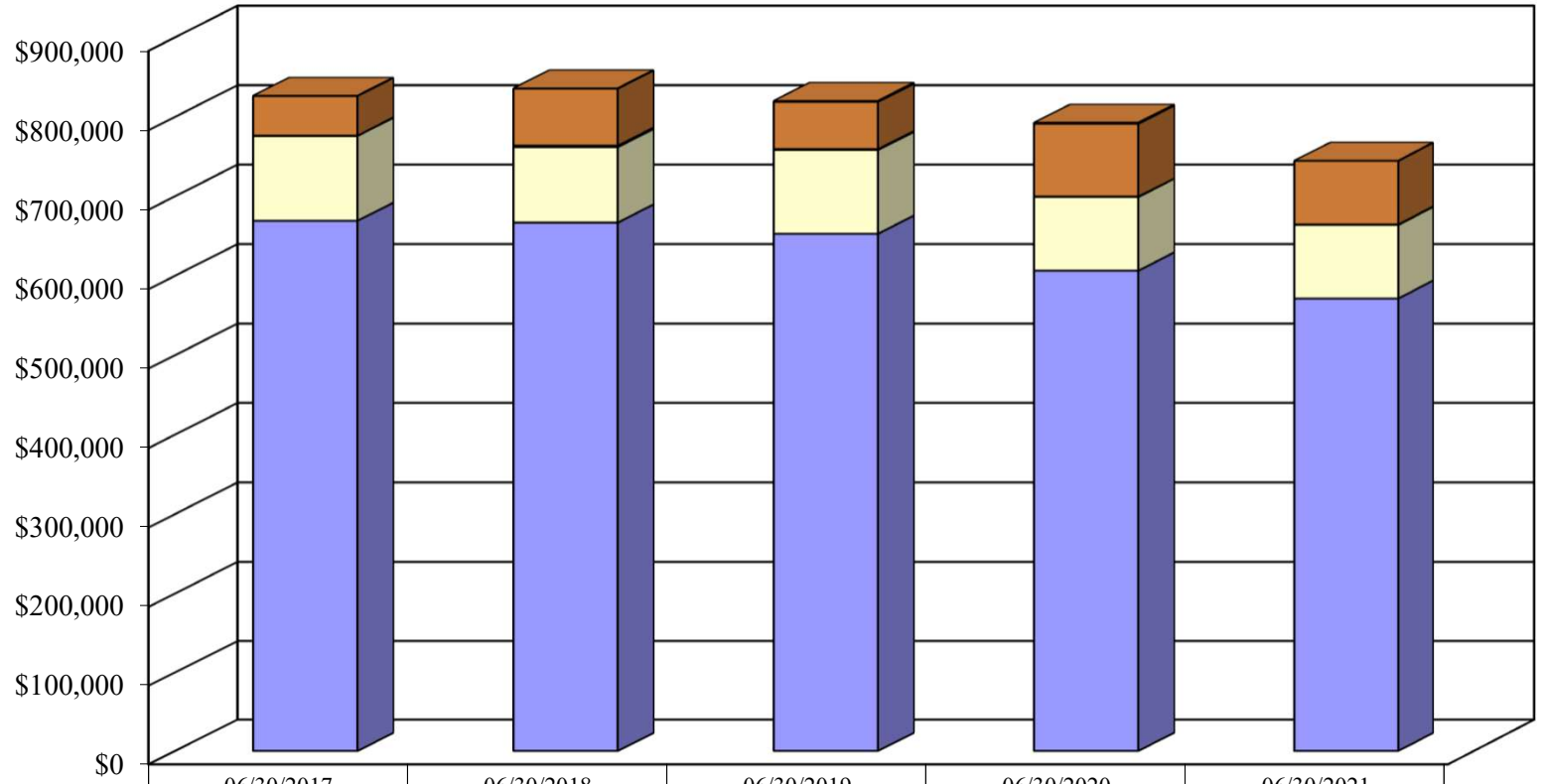

## 06/30/2020

# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Receipts



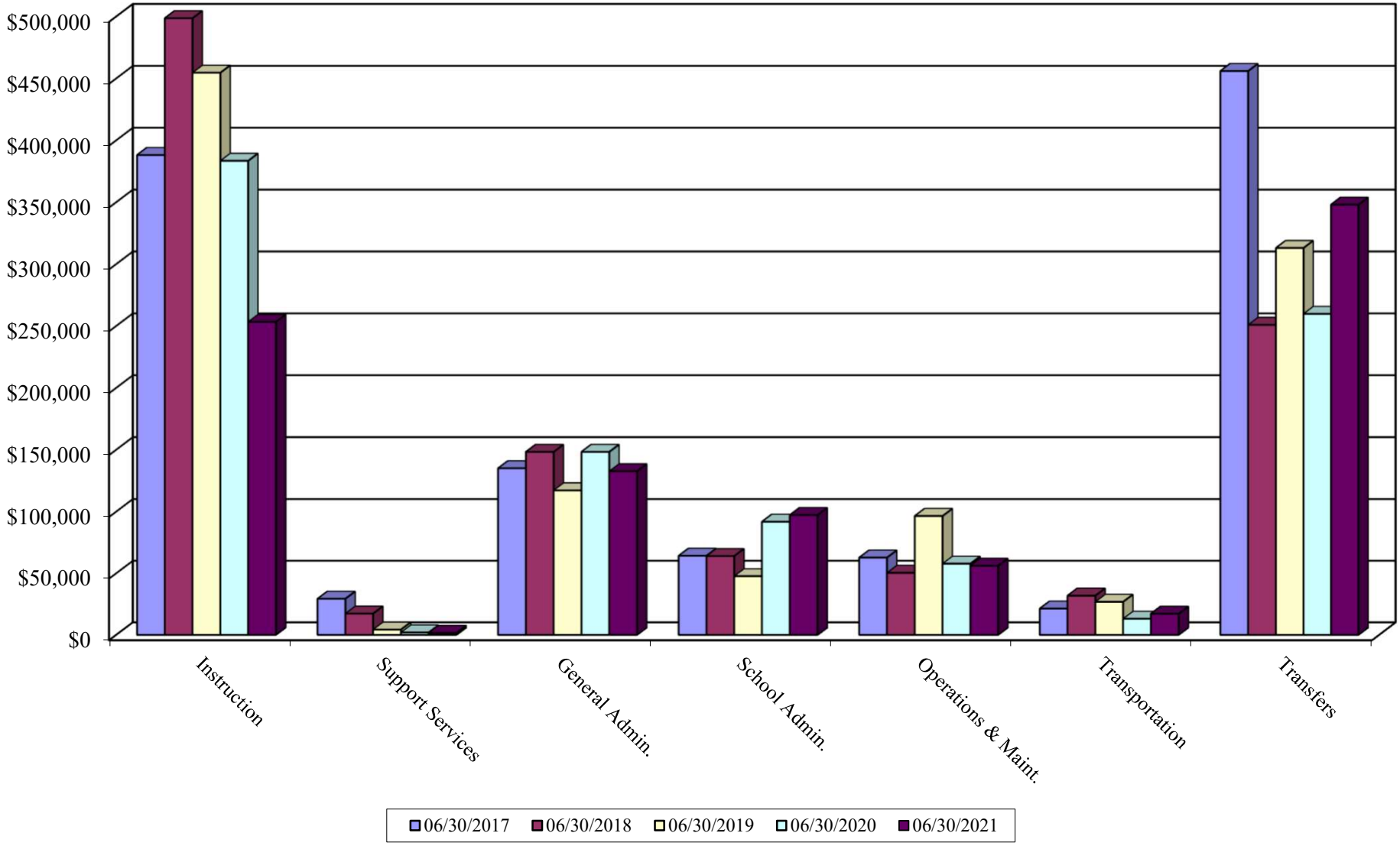

## 06/30/2021

# Unified School District No. 468
# Healy, Kansas
# State Aid

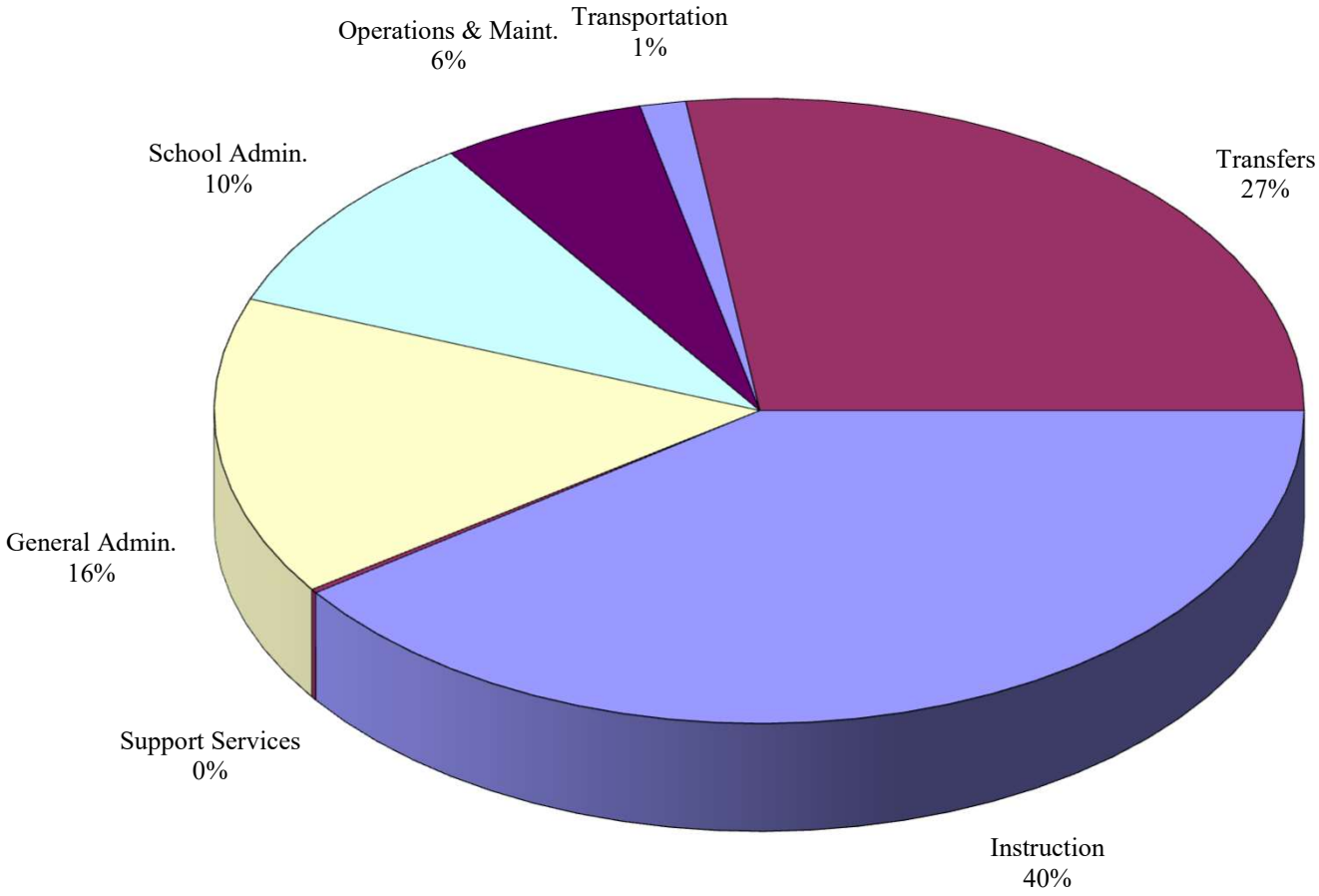



| | 06/30/2017 | 06/30/2018 | 06/30/2019 | 06/30/2020 | 06/30/2021 |
|---|---|---|---|---|---|
| Other | 0 | 190 | 1,043 | 1,122 | 0 |
| KPERS Special Retirement | 49,984 | 71,769 | 59,585 | 91,775 | 80,137 |
| Food Assistance | 372 | 331 | 298 | 321 | 524 |
| State Safety | 0 | 1,536 | 735 | 0 | 0 |
| Special Education | 106,742 | 94,983 | 105,409 | 92,750 | 92,630 |
| General | 669,158 | 666,838 | 652,803 | 606,444 | 571,276 |

# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Expenditures

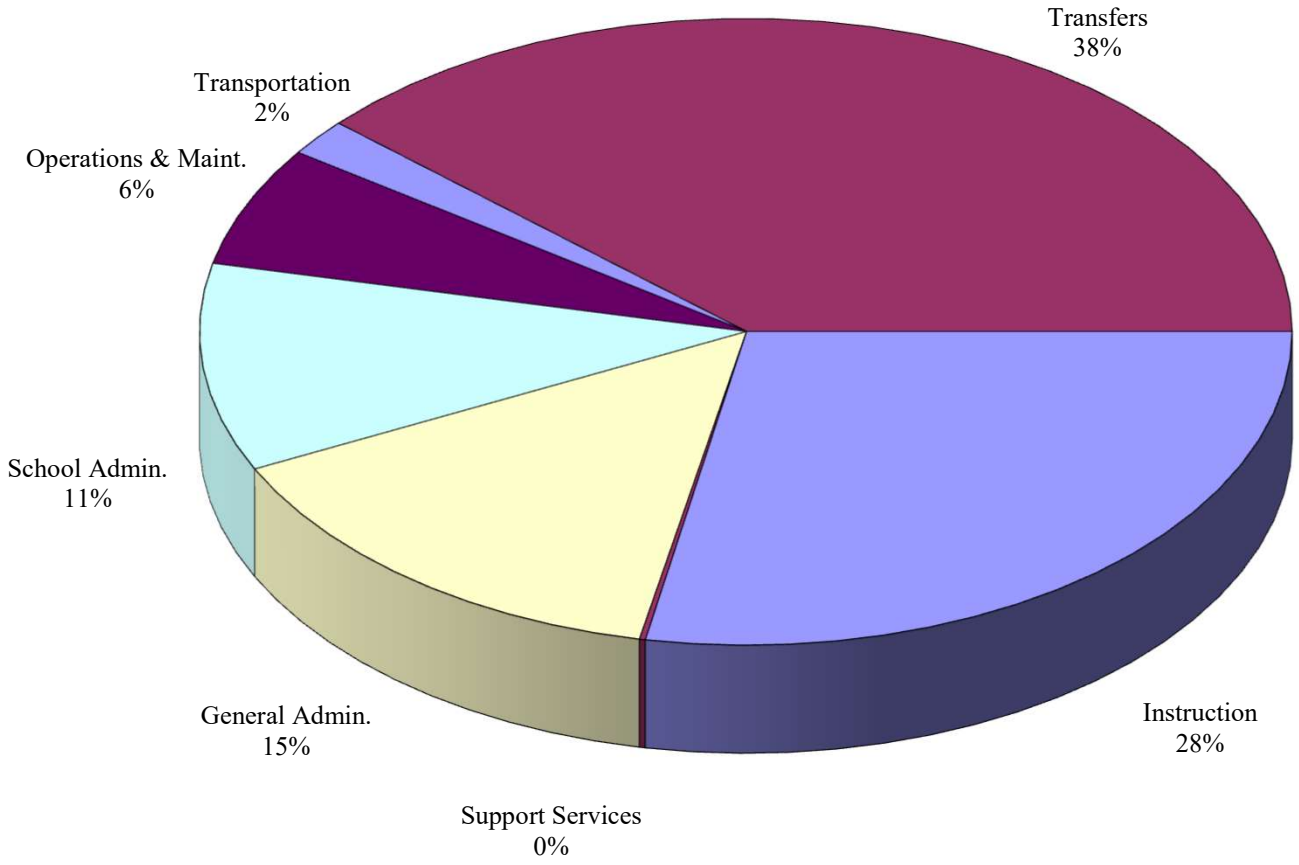


# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Expenditures



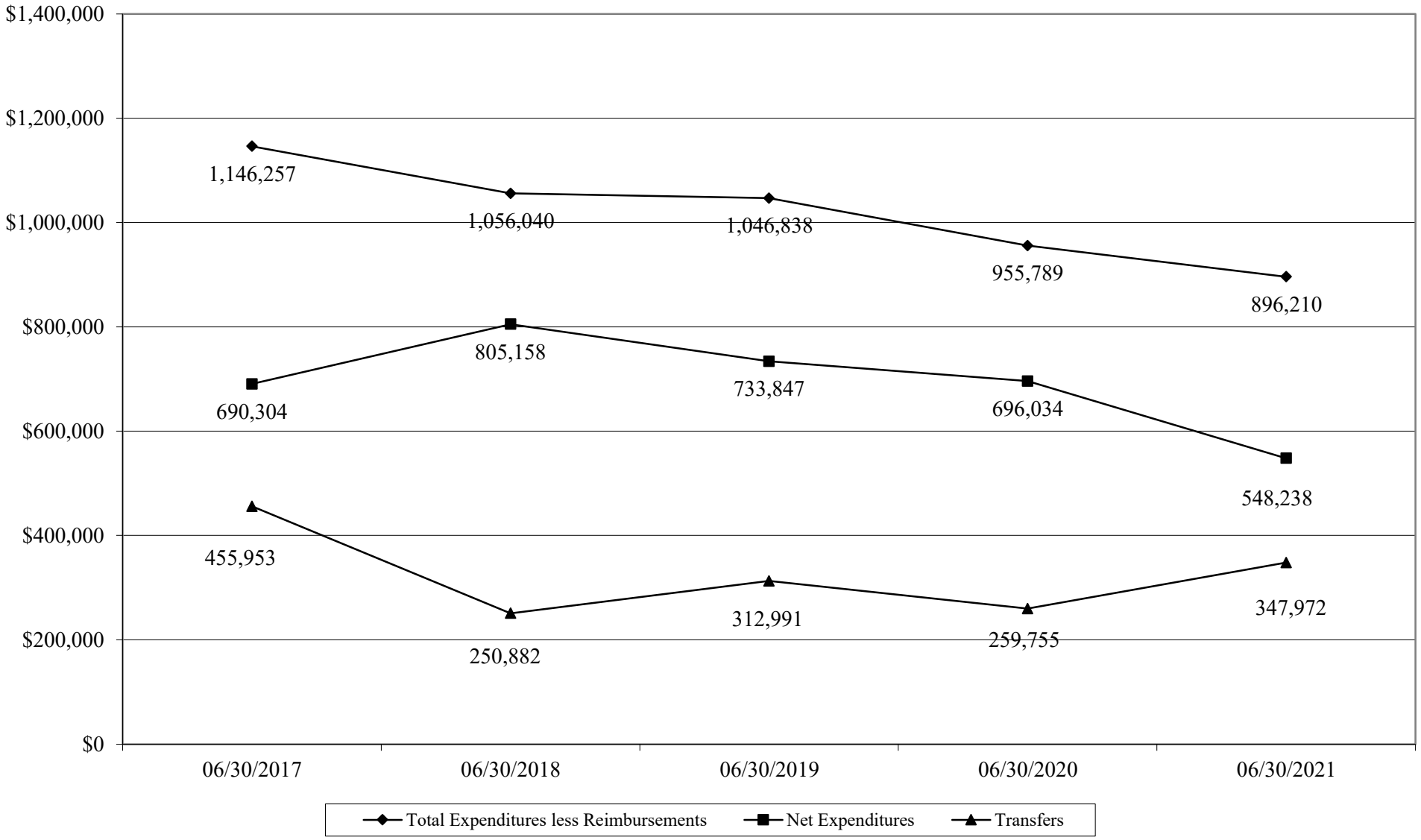

## 06/30/2020

# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Expenditures

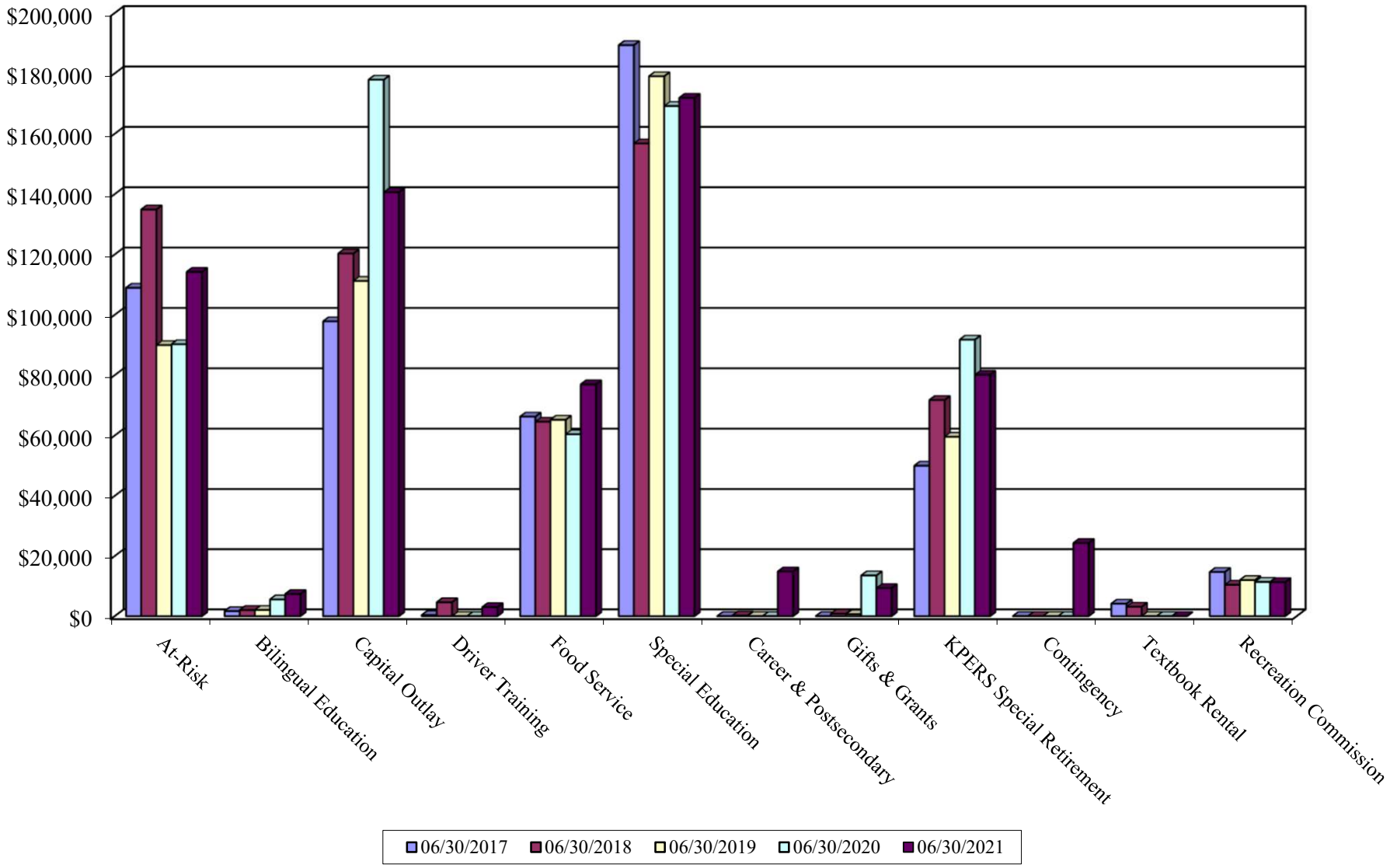



## 06/30/2021

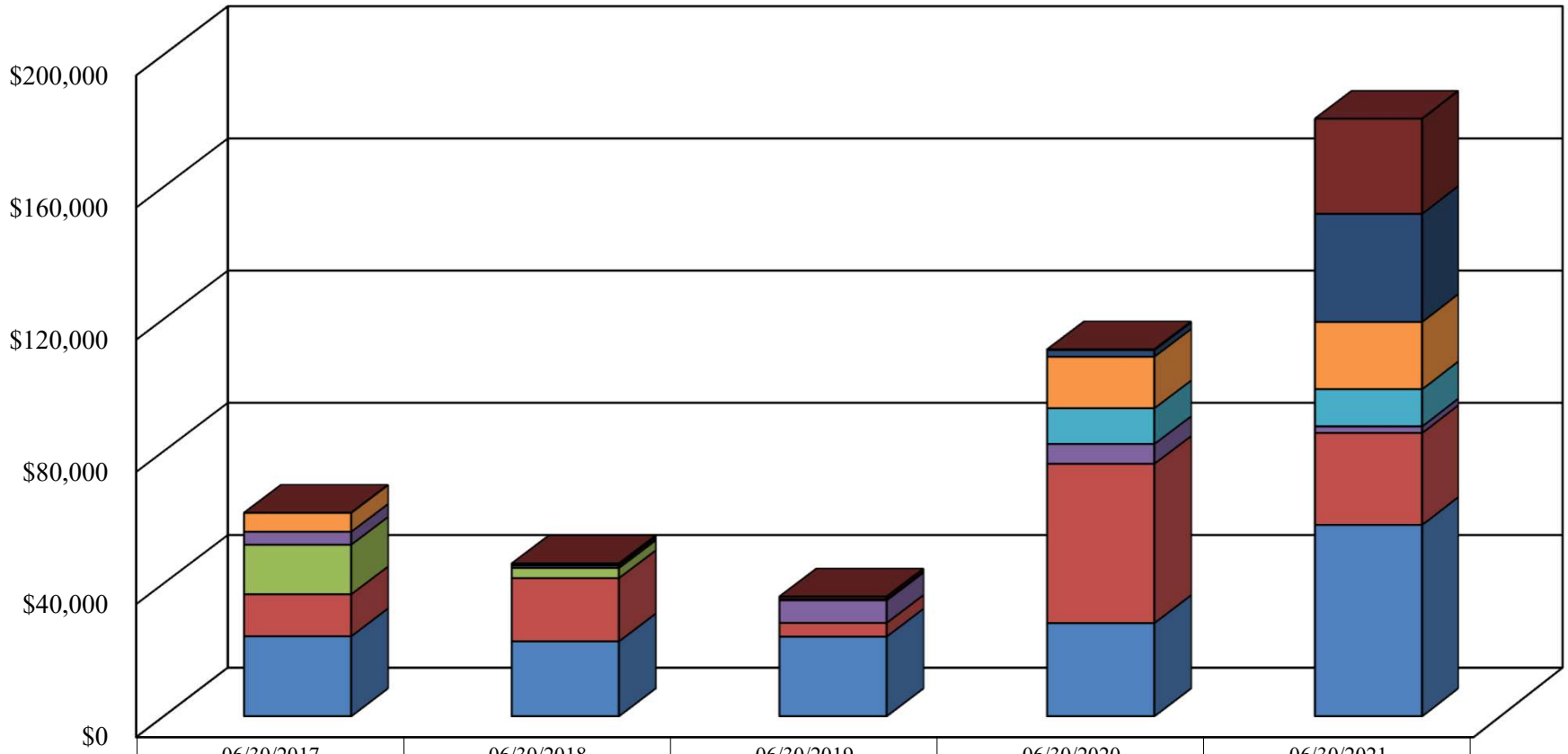
# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund Expenditures



# Unified School District No. 468
## Healy, Kansas
## Special Purpose Fund Expenditures - Selected Funds

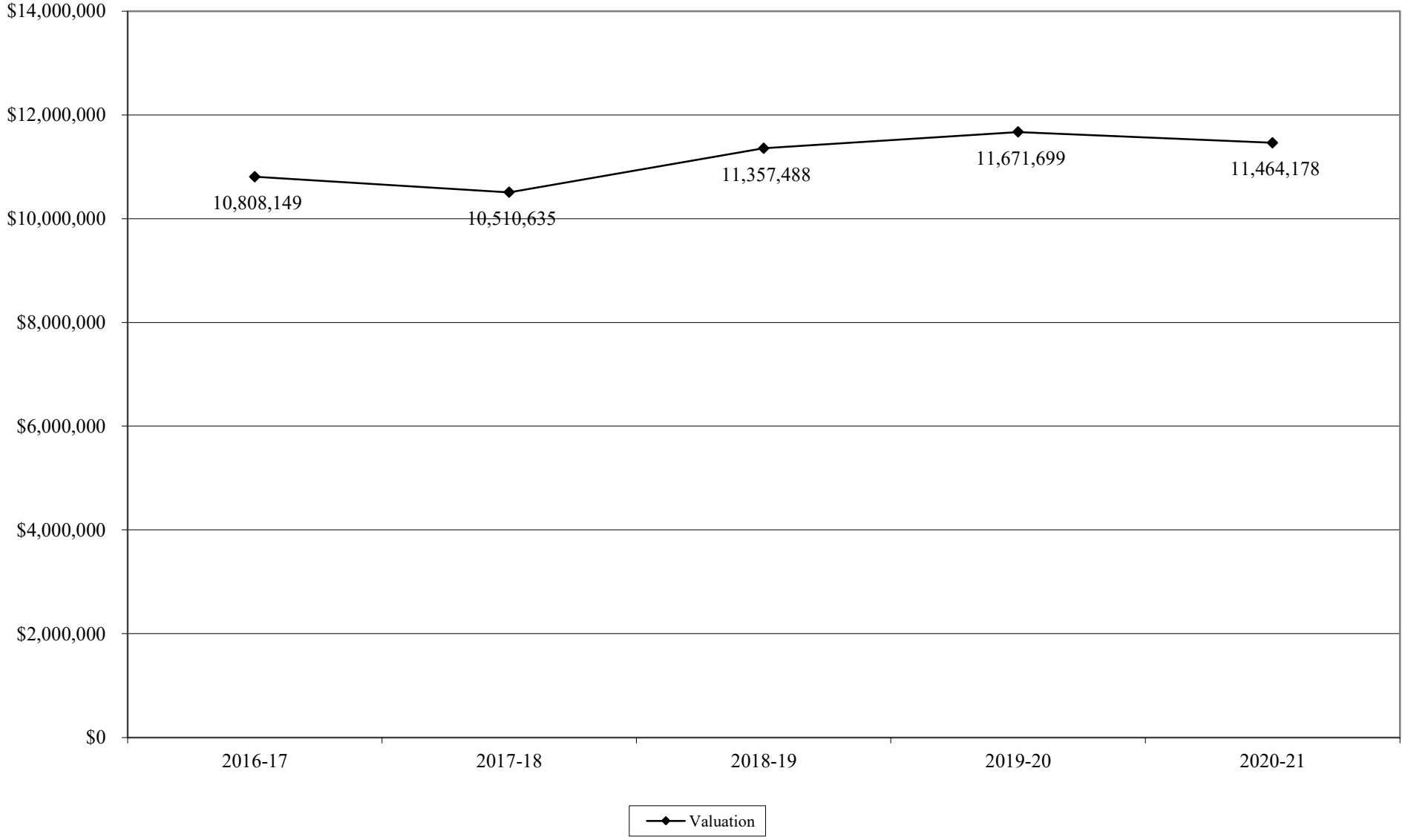


# Unified School District No. 468
# Healy, Kansas
# Federal Aid

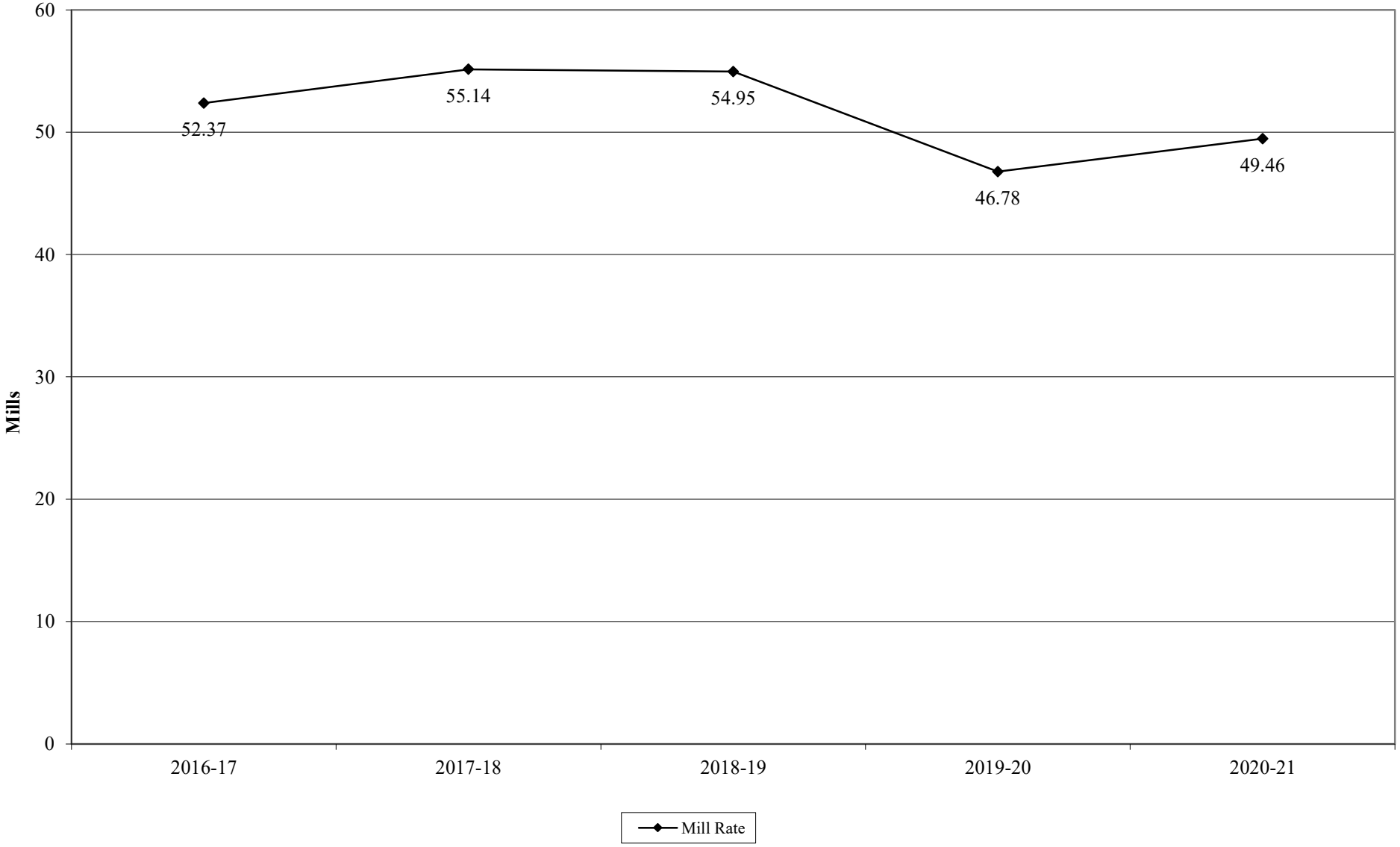



| | 06/30/2017 | 06/30/2018 | 06/30/2019 | 06/30/2020 | 06/30/2021 |
|---|---|---|---|---|---|
| Other | 0 | 603 | 800 | 200 | 28,785 |
| ESSER/SPARKS | 0 | 0 | 0 | 2,000 | 32,713 |
| REAP Grant | 5,709 | 0 | 0 | 15,590 | 20,366 |
| Title IV | 0 | 0 | 339 | 10,818 | 11,247 |
| Title II-A | 3,913 | 745 | 6,779 | 5,990 | 2,008 |
| Title I Migrant | 15,000 | 3,050 | 0 | 0 | 0 |
| Title I | 12,658 | 19,087 | 4,117 | 48,156 | 27,798 |
| Child Nutrition | 24,068 | 22,525 | 23,978 | 28,055 | 57,709 |

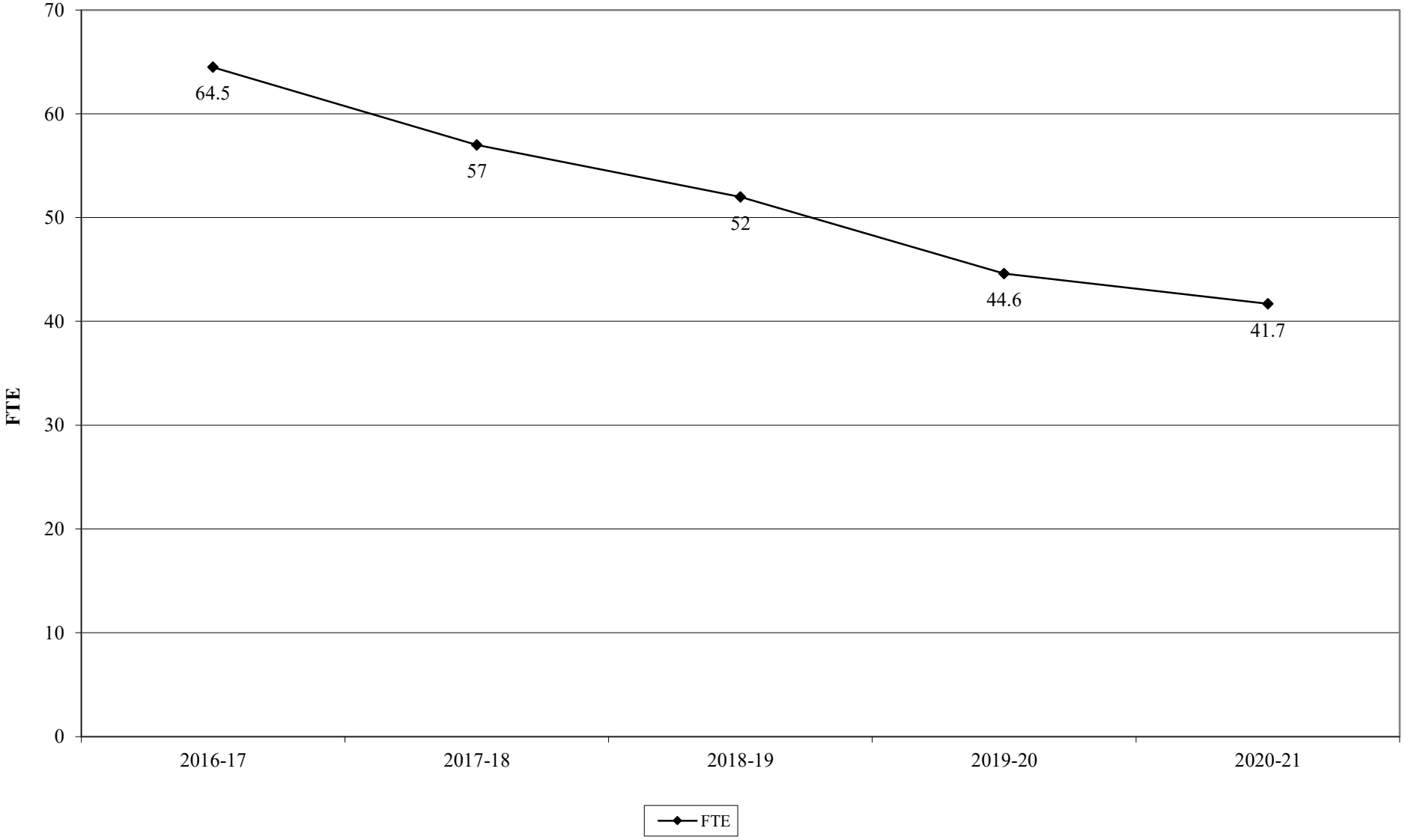
# Unified School District No. 468
# Healy, Kansas
# Valuation



# Unified School District No. 468
# Healy, Kansas
# Mill Rate



# Unified School District No. 468
# Healy, Kansas
# FTE



# Unified School District No. 468
# Healy, Kansas
# General & Supplemental General Fund
# Expenditures per Pupil

