SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2021

SALINA UNIFIED SCHOOL DISTRICT NUMBER 305
Salina, Kansas

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Salina, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Salina Unified School District Number 305
Ottawa, Kansas

Report on Financial Statements
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Salina Unified School District Number 305, Salina, Kansas as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements
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 C; 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 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 the 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 controls. 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 C of the financial statement, the financial statement is prepared by the Salina Unified School District Number 305 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 C 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 Salina Unified School District Number 305, Salina, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Salina Unified School District Number 305, Salina, 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 the Salina Unified School District Number 305, Salina, 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 C.

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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency 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 accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title* 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statement. 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, 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

The Salina Unified School District Number 305, Salina, Kansas basic financial statement for the year ended June 30, 2020 (not presented herein), was audited by other auditors whose report dated September 21, 2020, expressed an unmodified opinion on the basic financial statements. The 2020 basic financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The report of the other auditors dated September 21, 2020 stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 was subjected to the auditing procedures applied in the audit for 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 a accordance with auditing standards generally accepted in the United States of America, and in their opinion, was 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 C.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 16, 2021

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	$ 0	$ 0	$ 51,446,197	$ 51,446,197	$ 0	$ 1,042,333	$ 1,042,333
Supplemental General	398,767	0	17,345,632	16,891,490	852,909	0	852,909
Special Purpose Funds							
Adult Education	315,233	0	591,295	471,202	435,326	1,844	437,170
Preschool-Aged At Risk	0	0	277,936	277,936	0	0	0
At Risk (K-12)	500,000	0	10,600,000	10,600,000	500,000	540	500,540
Bilingual Education	0	0	1,069,491	1,069,491	0	0	0
Virtual Education	0	0	87,403	87,403	0	9	9
Capital Outlay	11,624,718	0	6,160,834	6,023,417	11,762,135	2,943,692	14,705,827
Central Kansas Cooperative In Education	120,314	0	29,154,512	26,938,688	2,336,138	4,766	2,340,904
Driver Training	36,185	0	19,140	3,537	51,788	0	51,788
Food Service	593,701	0	3,695,810	3,640,227	649,284	18,509	667,793
KPERS Special Retirement Contribution	0	0	9,523,018	9,523,018	0	0	0
Parent Education	51,534	0	132,323	132,323	51,534	0	51,534
Professional Development	265,000	0	290,816	290,664	265,152	23,036	288,188
Summer School	23,836	0	5,215	649	28,402	0	28,402
Special Education	4,230,000	0	13,429,618	13,429,618	4,230,000	0	4,230,000
Career and Postsecondary Education	0	0	1,133,219	1,133,219	0	0	0
Non-Budgeted							
Contingency Reserve	4,152,091	0	0	0	4,152,091	0	4,152,091
Federal Grants	(398,925)	0	12,875,835	13,103,651	(626,741)	251,842	(374,899)
Health Insurance	7,228,524	0	11,521,391	11,239,987	7,509,928	0	7,509,928
Gifts and Grants	27,616	0	687,111	679,434	35,293	12,118	47,411
Textbook Rental	504,213	0	774,292	77,337	1,201,168	47,479	1,248,647

The accompanying notes are an integral part of this statement.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (continued)							
Bond and Interest Funds							
Bond and Interest	$ 6,317,675	$ 0	$ 9,633,875	$ 9,674,538	$ 6,277,012	$ 0	$ 6,277,012
Trust Funds							
Stewart Library Trust	33,176	0	64	0	33,240	0	33,240
District Activities							
District Activity Funds	350,914	0	267,801	322,364	296,351	0	296,351
Total reporting entity (excluding agency funds)	$ 36,374,572	$ 0	$ 180,722,828	$ 177,056,390	$ 40,041,010	$ 4,346,168	$ 44,387,178

Composition of ending statutory cash:	
Bank Deposits	$ 40,478,950
Other Securities	7,509,928
Total cash	47,988,878
Agency funds per Schedule 3	(3,601,700)
Total reporting entity (excluding agency funds)	$ 44,387,178

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

Salina Unified School District Number 305 (the District) is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents the District, and does not include the financial statement of any of the related municipal entities. The District does have a related entity, Salina Education Foundation (the Foundation). The Foundation is not audited; however, transactions with the Foundation are disclosed within the notes under related parties.

NOTE B. 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 Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

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

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States 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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

The District has approved a resolution that it 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.

NOTE D. 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. 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 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 – Unified School 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, 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 regulatory receipts 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 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 and agency funds, and the following special purpose funds:

Contingency Reserve Fund	Federal Grant Funds
Health Insurance Fund	Gifts and Grant Funds
Textbook Rental Fund	Stewart Library Trust

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at costs.

NOTE E. DEPOSITS AND INVESTMENTS – continued

As of June 30, 2021, the district had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	1-2	Percent of Investment	Rating U.S.
U.S. Government Agencies					
United State Treasury Notes	$ 4,045,518	$ 3,334,730	$ 710,788	54%	S&P A-1+
Federal Home Loan Bank	100,743	100,743			
Federated Government Obligations	3,361,867	3,361,867	0	45%	
Total Fair Value	$ 7,508,128	$ 6,797,340	$ 710,788	99%	
Securities at cost	$ 7,509,928	$ 6,797,768	$ 712,160		
Unrealized gain (loss)	$ (1,800)	$ (428)	$ (1,372)		

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 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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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. The District's allocation of investments as of June 30, 2021 is as follows:

Investments	Percentage of Investments
U.S. Treasury Notes	53.88%
Federal Home Loan Bank	1.34%
Federated Government Obligations	44.78%

***Custodial credit risk – deposits*:** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District had 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 bank deposits was $40,478,950 (which includes petty cash funds) and the bank balance was $42,123,115. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $502,127 was covered by federal depository insurance and $41,620,988 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Salina Unified School District Number 305
Salina, Kansas

NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2021

NOTE G. LONG-TERM DEBT

General Long-Term Debt

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity	Beginning Balance	Additions	Refunded	Payments	Ending Balance	Interest Paid
Series 2014, School Refunding & Improvement	3.30%	6/26/2014	$117,215,000	9/1/2023	$ 26,780,000		$ 5,185,000	$ 5,010,000	$ 16,585,000	$ 4,664,538
Series 2016, School Refunding	1.95%	6/30/2016	8,320,000	9/1/2026	8,320,000				8,320,000	
Series 2017, School Refunding	2.74%	9/7/2017	9,125,000	9/1/2032	9,125,000		2,200,000		6,925,000	
Series 2019, School Refunding	2.47%	9/25/2019	65,055,000	9/1/2033	65,055,000		8,185,000		56,870,000	
Series 2021, School Refunding	1.36%	5/25/2021	16,845,000	9/1/2029		16,845,000			16,845,000	
					$109,280,000	$ 16,845,000	$ 15,570,000	$ 5,010,000	$ 105,545,000	$ 4,664,538

Current Maturities of long-term debt and interest for the next five years and in five year increments through the maturity are as follows::

	2022	2023	2024	2025	2026	2027-2031	2032-2034	Total
General obligation bonds								
Principal	$ 5,845,000	$ 6,125,000	$ 6,505,000	$ 8,520,000	$ 8,655,000	$ 45,680,000	$ 24,215,000	$ 105,545,000
Interest	4,267,410	4,032,676	2,933,653	1,931,966	1,793,014	5,545,744	878,437	21,382,899
	$ 10,112,410	$ 10,157,676	$ 9,438,653	$ 10,451,966	$ 10,448,014	$ 51,225,744	$ 25,093,437	$ 126,927,899

During the year ended June 30, 2021, the District issued Series 2021 General Obligation Refunding Bonds in the principal amount of $16,845,000. The proceeds of Series 2021 Bonds were used to refinance a portion of the outstanding Series 2014, Series 2017 and Series 2019 General Obligation Bonds. The Series 2014 Refunded Bonds will be redeemed on September 1, 2023. The Series 2017 Refunded Bonds and Series 2019 Refunded Bonds will be redeemed on September 1, 2027. The District issued the Series 2021 Bonds to take advantage of lower interest rates and shorten the repayment schedule on the bonds. The refinancing resulted in an actual debt service savings of $1,904,624 which translates into a present value savings of $875,922. The average interest rate on the Refunded Bonds was 2.61%. The average interest rate on the Series 2021 Bonds is 1.36%. The defeased debt for Refunded Bonds is $15,570,000.

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have oustanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2021, the statutory limit for the District was $68,646,293 which the Distrcit has exceeded but this has been approved by the State Board of Education.

NOTE G. LONG-TERM DEBT - continued

Operating Leases

The District conducts a portion of its operations utilizing operating leases for copiers and buildings. Lease terms expire at various times.

June 30,	Equipment	Buildings	Total
2021	$ 179,205	$ 13,872	$ 193,077

Current year rental payments under operating leases were $193,077.

Minimum Future rental payments under oprating leases as of June 30, 2021 are as follows:

Operating Leases

June 30,	Equipment	Buildings	Total
2022	$ 190,760	$ 15,000	$ 205,760
2023	123,645	13,500	137,145
2024	107,108	13,500	120,608
2025	104,566	13,500	118,066
2026	0	1,500	1,500
	$ 526,079	$ 57,000	$ 583,079

NOTE G. IN-SUBSTANCE PAYMENTS

The District received $2,720,465 for general fund and $647,824 for supplemental general fund subsequent to June 30, 2021 and is required by K.S.A. 72-5135(d) that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2021**.**

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

Fund From	Fund To	Statutory Authority	Amount
General Fund	Virtual Education	K.S.A. 72-5167	$ 87,403
General Fund	Special Education	K.S.A. 72-5167	7,899,704
General Fund	Textbook	K.S.A. 72-5167	588,000
General Fund	Preschool-Aged At Risk	K.S.A. 72-5167	277,936
General Fund	At Risk (K-12)	K.S.A. 72-5167	7,599,584
Supplemental	Bilingual Education	K.S.A. 72-5143	1,069,491
Supplemental	Food Service	K.S.A. 72-5143	1,594
Supplemental	Professional Development	K.S.A. 72-5143	220,827
Supplemental	Parent Education Program	K.S.A. 72-5143	51,534
Supplemental	Special Education	K.S.A. 72-5143	5,393,441
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	1,133,219
Supplemental	At Risk (K-12)	K.S.A. 72-5143	3,000,000
	Total Transfers		$ 27,322,733

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Health Insurance: During the year ended June 30, 2021 employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 1998. The District's contribution is $520 per month for a single policy and $520 per month for a family policy per employee. All District Employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross & Blue Shield of Kansas, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding $125,000 and with aggregate stop loss insurance at 115% of annualized expected claims.

Incurred but not reported claims: Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

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NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

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. COBRA participants pay 102% of the premium. There is no cost to the District under this program.

Compensated Absences: The District's policy is to recognize the costs of compensated absences when actually paid. The District's policies regarding vacation pay permits full-time, 12 month, classified employees to earn vacation days based upon years of service. Depending on job classifications, employees must use their vacation within 12 months or are allowed to carryover 20 days to be used in the following year. Classified employees may earn sick days based upon the number of workdays per year that can be accumulated to a maximum of 120 days. Classified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave at the rate of $50 per day. This payment shall be paid if the employee leaves the District as a result of retirement, death or termination of employment. All certified personnel are credited annually with 10 days of leave at full pay. The unused portion of leave may also be accumulated from year to year to a maximum of 100 days. Certified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave upon resignation, retirement, or death at a rate of $75 per day. Each year the District will offer a buy-back of up to 5 days of a certified employee's unused leave at a rate of $50 per day. All administrators can accumulate a maximum of 140 sick days, which is compensated at the rate of $75 per day upon resignation, retirement or death.

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.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the 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 http://www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 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 provision 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 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

NOTE J. DEFINED BENEFIT PENSION PLAN- continued

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 KPEPRS 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 $9,523,018 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 $100,802,646. 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 proportionate share 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 http://www.kpers.org or can be obtained as described above.

NOTE K. OTHER RETIREMENT BENEFITS

Defined Contribution Plan
The District has established a defined contribution pension plan in accordance with the provisions of section 403(b) of the Internal Revenue Code. The District contributes $1,000 per contract year for each full time, eligible participant into the participant's Employer Paid Account. Contributions are prorated for participants who work less than full time and/or are employed for less than a full contract year. Eligible employees include Certified Teachers, Head Start Teachers and Administrators. Employer paid contributions are subject to a 15-year vesting schedule. Additionally, employees may voluntarily contribute, on a pre-tax basis, from their salary, to their Employee Paid Account.

NOTE L. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

NOTE M. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the

NOTE M. OTHER INFORMATION - continued

current year's budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

Related Party Transactions: The Salina Education Foundation is a component unit of the District. The Foundation is a not-for-profit organization formed for the education purposes of funding programs, gifts, loans or other assistance for the benefit of the District and its students and employees. During year ended June 30, 2021, the District received funding from the Foundation in the amount of $28,040. Additionally, the District disbursed $4,375 to the Foundation.

Funds with a Deficit Unencumbered Cash Balance: Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. 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: Federal Head Start, Kansas Head Start and Federal – CARES Act, Title I Low Income, Title II-A Improve Teacher Quality, Title IV Student Support and Academic Enrichment, ESSER I, ESSER II and Kansas Preschool Pilot. Each of these funds are financed by Federal and State governmental agencies and are expecting reimbursement of qualifying grant expenditures.

Trust agreement: The Stewart Library Endowment is an endowment set up by proceeds from LeVoy C. Nelson estate. According to the agreement with the estate, the District has set up this endowment for the benefit of the Stewart Elementary Library. According to the agreement, the District may use the earnings on the principal (but not the principal) for improvements to the Library.

***COVID-19*:** On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of corona virus 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-1 9 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVlD-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

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 County received CRF during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The District received $2,143,689 from the County. CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid. ks.gov/.

In addition The District received Head Start Cares funds of $413,385 and ESSER I Funds of $1,291,462 during the fiscal year and will receive ESSER II and ESSER III funds in the next fiscal year.

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September 16, 2021 the date the financial statement was available to be issued.

REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021

	Certified Budget	Adjustments To Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 52,753,323	$ (1,898,400)	$ 591,274	$ 51,446,197	$ 51,446,197	$ 0
Supplemental General	17,518,354	(626,864)	0	16,891,490	16,891,490	0
Special Purpose Funds						
Adult Education	635,000	0	0	635,000	471,202	(163,798)
Preschool-Aged At Risk	330,000	0	0	330,000	277,936	(52,064)
At Risk (K-12)	10,605,000	0	0	10,605,000	10,600,000	(5,000)
Bilingual Education	1,207,500	0	0	1,207,500	1,069,491	(138,009)
Virtual Education	138,950	0	0	138,950	87,403	(51,547)
Capital Outlay	13,750,000	0	0	13,750,000	6,023,417	(7,726,583)
Central Kansas Cooperative In Education	29,500,000	0	0	29,500,000	26,938,688	(2,561,312)
Driver Training	26,600	0	0	26,600	3,537	(23,063)
Food Service	4,895,000	0	0	4,895,000	3,640,227	(1,254,773)
KPERS Special Retirement Contribution	11,287,903	0	0	11,287,903	9,523,018	(1,764,885)
Parent Education	140,000	0	0	140,000	132,323	(7,677)
Professional Development	600,000	0	0	600,000	290,664	(309,336)
Summer School	29,100	0	0	29,100	649	(28,451)
Special Education	14,810,332	0	0	14,810,332	13,429,618	(1,380,714)
Career and Postsecondary Education	1,350,000	0	0	1,350,000	1,133,219	(216,781)
Bond and Interest Fund						
Debt Service	9,674,638	0	0	9,674,638	9,674,538	(100)
Total of all Funds	$ 169,251,700	$ (2,525,264)	$ 591,274	$ 167,317,710	$ 151,633,617	$ (15,684,093)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Student activities	$ 16,914	$ 15,091	$ 0	$ 15,091
Other	218,178	177,425	0	177,425
State Sources				
General state aid	43,149,848	42,955,109	43,973,323	(1,018,214)
Mineral production tax	172	110	0	110
Special education aid	7,791,954	7,899,704	8,780,000	(880,296)
State aid reimbursement	372,624	398,758	0	398,758
Total cash receipts	51,549,690	51,446,197	$ 52,753,323	$ (1,307,126)
Expenditures				
Instruction	16,796,430	15,207,867	$ 15,710,413	$ (502,546)
Student support services	3,151,524	3,050,788	3,215,650	(164,862)
Instructional support staff	1,815,391	1,918,267	1,681,000	237,267
General administration	623,304	374,518	594,635	(220,117)
School administration	3,248,895	3,355,586	3,325,100	30,486
Central services	2,933,362	3,051,535	3,129,450	(77,915)
Operations and maintenance	6,786,479	7,082,003	7,237,125	(155,122)
Student transportation	942,113	953,006	1,166,000	(212,994)
Transfers to other funds	15,252,192	16,452,627	16,693,950	(241,323)
Adjustment to Comply with Legal Max	0	0	(1,898,400)	1,898,400
Legal General Fund Budget	51,549,690	51,446,197	50,854,923	591,274
Adjustment for qualifying budget credits	0	0	591,274	(591,274)
Total expenditures	51,549,690	51,446,197	$ 51,446,197	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2b

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Ad valorem taxes	$ 7,448,315	$ 7,538,948	$ 8,164,253	$ (625,305)
Delinquent tax	123,987	215,209	39,090	176,119
County Sources				
Motor vehicle tax	900,653	970,814	898,029	72,785
Recreational vehicle tax	11,190	13,281	11,061	2,220
Commercial vehicle tax	53,052	50,151	52,197	(2,046)
State Sources				
Supplemental state aid	8,343,600	8,557,229	8,874,798	(317,569)
Total cash receipts	16,880,797	17,345,632	$ 18,039,428	$ (693,796)
Expenditures				
Instruction	5,262,577	5,659,060	$ 5,510,720	$ 148,340
Instructional support staff	450,903	350,880	484,600	(133,720)
Central services	19,156	11,444	14,000	(2,556)
Transfers to other funds	11,267,364	10,870,106	11,509,034	(638,928)
Adjustment to Comply with Legal Max	0	0	(626,864)	626,864
Legal Fund Budget	17,000,000	16,891,490	16,891,490	0
Adjustment for qualifying budget credits	0	0	0	0
Total expenditures	17,000,000	16,891,490	$ 16,891,490	$ 0
Receipts over (under) expenditures	(119,203)	454,142		
Unencumbered cash, July 1	517,970	398,767		
Unencumbered cash, June 30	$ 398,767	$ 852,909		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2c

SALINA ADULT EDUCATION CENTER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Ad valorem taxes	$ 347,800	$ 352,717	$ 342,472	$ 10,245
Delinquent tax	5,018	9,603	1,831	7,772
Other	0	4,026	15,000	(10,974)
Reimbursements	10,953	1,616	0	1,616
County Sources				
Motor vehicle tax	39,356	42,710	38,853	3,857
Recreational vehicle tax	489	583	479	104
Commercial vehicle tax	2,232	2,312	2,258	54
State Sources				
Other state aid	52,730	53,223	53,223	0
Federal Sources				
Federal aid	114,500	124,505	124,505	0
Total cash receipts	573,078	591,295	$ 578,621	$ 12,674
Expenditures				
Instruction	340,826	315,618	$ 414,000	$ (98,382)
Instructional support staff	75,813	52,177	91,500	(39,323)
School administration	78,959	83,908	92,000	(8,092)
Central services	1,861	6,000	0	6,000
Operations and maintenance	13,444	13,499	37,500	(24,001)
Total expenditures	510,903	471,202	$ 635,000	$ (163,798)
Receipts over (under) expenditures	62,175	120,093		
Unencumbered cash, July 1	253,058	315,233		
Unencumbered cash, June 30	$ 315,233	$ 435,326		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2d

PRESCHOOL-AGED AT RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other Sources				
Transfers from other funds	$ 219,631	$ 277,936	$ 330,000	$ (52,064)
Expenditures				
Instruction	210,965	273,144	$ 316,000	$ (42,856)
Student support services	0	0	5,000	(5,000)
Instructional support staff	2,575	0	4,000	(4,000)
Student transportation	1,153	0	5,000	(5,000)
Food service	4,938	4,792	0	4,792
Total expenditures	219,631	277,936	$ 330,000	$ (52,064)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2e

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 for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 3,520	$ 416	$ 10,000	$ (9,584)
Other Sources				
Transfers from other funds	10,140,229	10,599,584	10,445,000	154,584
Total cash receipts	10,143,749	10,600,000	$ 10,455,000	$ 145,000
Expenditures				
Instruction	9,536,051	10,039,706	$ 10,076,500	$ (36,794)
Student support services	463,399	531,268	483,500	47,768
Student transportation	550	29,026	45,000	(15,974)
Total expenditures	10,000,000	10,600,000	$ 10,605,000	$ (5,000)
Receipts over (under) expenditures	143,749	0		
Unencumbered cash, July 1	356,251	500,000		
Unencumbered cash, June 30	$ 500,000	$ 500,000		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2f

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other Sources				
Transfers from other funds	$ 1,096,151	$ 1,069,491	$ 1,207,500	$ (138,009)
Expenditures				
Instruction	1,096,151	1,069,491	$ 1,207,500	$ (138,009)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2g

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other Sources				
Transfer from other funds	$ 100,378	$ 87,403	$ 138,950	$ (51,547)
Total cash receipts	100,378	87,403	$ 138,950	$ (51,547)
Expenditures				
Instruction	56,124	39,919	$ 92,000	$ (52,081)
Student support services	18,159	18,800	19,000	(200)
School administration	15,753	17,741	17,000	741
Central services	8,063	8,612	8,400	212
Operations and maintenance	2,279	2,331	2,550	(219)
Total expenditures	100,378	87,403	$ 138,950	$ (51,547)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2h

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Ad valorem taxes	$ 3,709,900	$ 3,763,220	$ 3,653,002	$ 110,218
Delinquent tax	55,697	103,343	19,531	83,812
Interest on idle funds	292,012	49,798	275,000	(225,202)
Other	156,013	242,546	135,000	107,546
County Sources				
Motor vehicle tax	419,820	455,575	414,403	41,172
Recreational vehicle tax	5,216	6,218	5,104	1,114
Commercial vehicle tax	23,808	24,660	24,086	574
In lieu of taxes	13,316	13,273	0	13,273
State sources				
Other state aid	1,616,792	1,502,201	1,508,508	(6,307)
Total cash receipts	6,292,574	6,160,834	$ 6,034,634	$ 126,200
Expenditures				
Instruction	1,316,216	1,545,850	$ 5,277,598	$ (3,731,748)
Instructional support staff	14,157	38,015	158,000	(119,985)
Central services	346	61,422	182,000	(120,578)
Operations and maintenance	984,526	939,322	892,500	46,822
Student transportation	8,495	4,898	12,000	(7,102)
Facility acquisition and construction	772,569	3,433,910	7,227,902	(3,793,992)
Total expenditures	3,096,309	6,023,417	$ 13,750,000	$ (7,726,583)
Receipts over (under) expenditures	$ 3,196,265	$ 137,417		
Unencumbered cash, July 1 (as restated)	8,428,453	11,624,718		
Unencumbered cash, June 30	$ 11,624,718	$ 11,762,135		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2i

CENTRAL KANSAS COOPERATIVE IN EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Payments from districts				
Special ed state aid flow-through	$ 13,607,717	$ 13,652,527	$ 23,875,543	$ (10,223,016)
Assessments	9,163,570	10,163,570	0	10,163,570
Other	101,495	336,575	1,412,360	(1,075,785)
State Sources				
State Aid-Deaf/Blind	847	0	0	0
Federal Sources				
Medicaid	943,870	1,751,215	1,100,000	651,215
Federal aid	3,200,253	3,250,625	3,200,253	50,372
Total cash receipts	27,017,752	29,154,512	$ 29,588,156	$ (433,644)
Expenditures				
Instruction	19,877,774	19,336,531	$ 21,954,650	$ (2,618,119)
Student support services	5,955,610	6,039,162	6,128,900	(89,738)
Instructional support staff	600,332	686,031	619,900	66,131
General administration	746,170	828,325	753,250	75,075
Operations and maintenance	31,136	48,639	43,300	5,339
Total expenditures	27,211,022	26,938,688	$ 29,500,000	$ (2,561,312)
Receipts over (under) expenditures	(193,270)	2,215,824		
Unencumbered cash, July 1	313,584	120,314		
Unencumbered cash, June 30	$ 120,314	$ 2,336,138		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2j

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 375	$ 19,140	$ 10,000	$ 9,140
State Sources				
Other state aid	8,190	0	5,625	(5,625)
Total cash receipts	8,565	19,140	$ 15,625	$ 3,515
Expenditures				
Instruction	7,953	2,834	$ 25,500	$ (22,666)
Operations and maintenance	74	703	1,100	(397)
Total expenditures	8,027	3,537	$ 26,600	$ (23,063)
Receipts over (under) expenditures	538	15,603		
Unencumbered cash, July 1	35,647	36,185		
Unencumbered cash, June 30	$ 36,185	$ 51,788		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2k

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Food service	$ 753,226	$ 95,800	$ 1,145,225	$ (1,049,425)
Other	13,939	7,348	20,000	(12,652)
State Sources				
Other state aid	41,206	35,326	35,968	(642)
Federal Sources				
Federal aid	2,380,542	3,555,742	2,869,182	686,560
Other Sources				
Transfers from other funds	655,000	1,594	0	1,594
Total cash receipts	3,843,913	3,695,810	$ 4,070,375	$ (374,565)
Expenditures				
Operations and maintenance	31,781	33,938	$ 38,000	$ (4,062)
Food service	3,803,730	3,606,289	4,857,000	(1,250,711)
Total expenditures	3,835,511	3,640,227	$ 4,895,000	$ (1,254,773)
Receipts over (under) expenditures	8,402	55,583		
Unencumbered cash, July 1	585,299	593,701		
Unencumbered cash, June 30	$ 593,701	$ 649,284		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2l

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 for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
Other state aid	$ 10,147,342	$ 9,523,018	$ 11,287,903	$ (1,764,885)
Total cash receipts	10,147,342	9,523,018	$ 11,287,903	$ (1,764,885)
Expenditures				
Instruction	6,713,265	6,232,423	$ 7,484,190	$ (1,251,767)
Student support services	1,028,015	987,234	1,121,633	(134,399)
Instructional support staff	766,242	748,161	897,609	(149,448)
General administration	138,813	138,087	150,514	(12,427)
School administration	416,846	400,647	450,921	(50,274)
Central services	303,238	289,782	338,199	(48,417)
Operations and maintenance	503,663	483,621	543,653	(60,032)
Student transportation	5,606	5,292	6,058	(766)
Food service	271,654	237,771	295,126	(57,355)
Total expenditures	10,147,342	9,523,018	$ 11,287,903	$ (1,764,885)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2m

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
State Sources				
Other state aid	$ 80,789	$ 80,789	$ 80,789	$ 0
Other Sources				
Transfers from other funds	51,534	51,534	51,534	0
Total cash receipts	132,323	132,323	$ 132,323	$ 0
Expenditures				
Student support services	130,451	131,073	$ 138,000	$ (6,927)
Instructional support staff	1,872	1,250	2,000	(750)
Total expenditures	132,323	132,323	$ 140,000	$ (7,677)
Receipts over expenditures	0	0		
Unencumbered cash, July 1	51,534	51,534		
Unencumbered cash, June 30	$ 51,534	$ 51,534		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2n

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 4,500	$ 0	$ 4,500	$ (4,500)
State Sources				
Professional development aid	60,294	69,989	79,130	(9,141)
Other Sources				
Transfers from other funds	320,163	220,827	400,000	(179,173)
Total cash receipts	384,957	290,816	$ 483,630	$ (192,814)
Expenditures				
Instructional support staff	382,910	290,664	$ 600,000	$ (309,336)
Total expenditures	382,910	290,664	$ 600,000	$ (309,336)
Receipts over expenditures	2,047	152		
Unencumbered cash, July 1	262,953	265,000		
Unencumbered cash, June 30	$ 265,000	$ 265,152		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2o

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 940	$ 5,215	$ 15,000	$ (9,785)
Expenditures				
Instruction	5,369	649	$ 29,100	$ (28,451)
Receipts over (under) expenditures	(4,429)	4,566		
Unencumbered cash, July 1	28,265	23,836		
Unencumbered cash, June 30	$ 23,836	$ 28,402		

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2p

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Other	$ 2,342	$ 3,319	$ 0	$ 3,319
Federal Sources				
Federal aid	0	133,154	0	133,154
Other Sources				
Transfers from other funds	12,799,183	13,293,145	13,780,000	(486,855)
Total Receipts	12,801,525	13,429,618	$ 13,780,000	$ (350,382)
Expenditures				
Instruction	11,415,577	11,926,368	$ 13,368,582	$ (1,442,214)
General administration	11,439	4,846	51,250	(46,404)
Student transportation	1,240,324	1,498,404	1,390,500	107,904
Total expenditures	12,667,340	13,429,618	$ 14,810,332	$ (1,380,714)
Receipts over (under) expenditures	134,185	0		
Unencumbered cash, July 1	4,095,815	4,230,000		
Unencumbered cash, June 30	$ 4,230,000	$ 4,230,000		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2q

CAREER AND POSTSECONDARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other Sources				
Transfers from other funds	$ 1,137,287	$ 1,133,219	$ 1,350,000	$ (216,781)
Total cash receipts	1,137,287	1,133,219	$ 1,350,000	$ (216,781)
Expenditures				
Instruction	1,137,287	1,133,219	$ 1,350,000	$ (216,781)
Total expenditures	1,137,287	1,133,219	$ 1,350,000	$ (216,781)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2r

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local Sources				
Ad valorem taxes	$ 4,983,805	$ 5,066,994	$ 4,906,341	$ 160,653
Delinquent tax	80,020	140,355	26,238	114,117
Other	2,898	0	0	0
County Sources				
Motor vehicle tax	581,127	611,976	556,714	55,262
Recreational vehicle tax	7,221	8,353	6,856	1,497
Commercial vehicle tax	32,206	33,127	32,358	769
State Sources				
Other state aid	4,065,196	3,773,070	3,773,070	0
Total cash receipts	9,752,473	9,633,875	$ 9,301,577	$ 332,298
Expenditures				
Debt service	9,679,038	9,674,538	$ 9,674,638	$ (100)
Total expenditures	9,679,038	9,674,538	$ 9,674,638	$ (100)
Receipts over expenditures	73,435	(40,663)		
Unencumbered cash, July 1	6,244,240	6,317,675		
Unencumbered cash, June 30	$ 6,317,675	$ 6,277,012		

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2s

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Other Sources		
Transfers from other funds	$ 0	$ 0
Total cash receipts	0	0
Expenditures		
Transfers to other funds	0	0
Total expenditures	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	4,152,091	4,152,091
Unencumbered cash, June 30	$ 4,152,091	$ 4,152,091

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

FEDERAL GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	Head Start					Title I			Title II-A
	Federal	Kansas	CARES	Summer Food	CACFP	Part D	Low Income	Carryover	Improve Teacher Quality
Cash receipts									
Local Sources									
Other	$ 154,110	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Sources									
Other	0	102,252	0	0	0	0	0	0	0
Federal Sources									
Medicaid	2,564	0	0	0	0	0	0	0	0
Federal aid	5,084,455	901,152	413,385	14,479	114,983	159,605	1,746,635	129,141	299,562
Total cash receipts	5,241,129	1,003,404	413,385	14,479	114,983	159,605	1,746,635	129,141	299,562
Expenditures									
Instruction	1,954,225	478,788	161,587	0	0	159,605	1,534,597	129,141	0
Student support services	232,251	27,113	12,848	0	0	0	92,051	0	0
Instruction support staff	2,511,113	457,323	165,694	0	0	0	0	0	292,469
General administration	4,462	0	0	0	0	0	72,633	0	0
School administration	114,285	3,905	64,232	0	0	0	0	0	0
Central services	15,451	0	0	0	0	0	0	0	0
Operations and maintenance	427,228	0	2,000	0	0	0	0	0	0
Student transportation	142,458	3,610	0	0	0	0	0	0	0
Facility and acquisition	64	0	0	0	0	0	0	0	0
Food service	33,419	7,312	8,476	10,166	112,215	0	0	0	0
Total expenditures	5,434,956	978,051	414,837	10,166	112,215	159,605	1,699,281	129,141	292,469
Receipts over (under) expenditures	(193,827)	25,353	(1,452)	4,313	2,768	0	47,354	0	7,093
Unencumbered cash, July 1	(131,247)	(100,800)	(4,354)	(2,189)	19,314	0	(80,863)	0	(12,209)
Unencumbered cash, June 30	$ (325,074)	$ (75,447)	$ (5,806)	$ 2,124	$ 22,082	$ 0	$ (33,509)	$ 0	$ (5,116)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2t

FEDERAL GRANT FUNDS (CONTINUED)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	Title III English Language Acq.	Title IV Student Supp. & Acad. Enrich	Title VI-B Improvement Plan	Carl Perkins	ESSER I	ESSER II	CARES from County	Totals June 30, 2021	Totals June 30, 2020
Cash receipts									
Local Sources									
Other	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 154,110	$ 131,816
State Sources									
Other	0	0	0	0	0	0	0	102,252	99,643
Federal Sources									
Medicaid	0	0	0	0	0	0	0	2,564	17,469
Federal aid	56,166	79,531	111,383	71,281	1,291,462	0	2,143,689	12,616,909	9,054,893
Total cash receipts	56,166	79,531	111,383	71,281	1,291,462	0	2,143,689	12,875,835	9,303,821
Expenditures									
Instruction	56,166	5,007	111,383	71,281	850,554	166,305	1,494,455	7,173,094	5,476,267
Student support services	0	10,000	0	0	41,353	22,481	312,346	750,443	486,260
Instruction support staff	0	65,869	0	0	(1,790)	0	45,326	3,536,004	2,852,962
General administration	0	3,708	0	0	0	0	0	80,803	69,074
School administration	0	0	0	0	0	3,244	0	185,666	137,110
Central services	0	0	0	0	835	0	62,116	78,402	17,561
Operations and maintenance	0	0	0	0	53,029	0	74,184	556,441	141,339
Student transportation	0	0	0	0	199,891	0	56,219	402,178	59,159
Facility and acquisition	0	0	0	0	0	0	0	64	69
Food service	0	0	0	0	69,925	0	99,043	340,556	267,328
Total expenditures	56,166	84,584	111,383	71,281	1,213,797	192,030	2,143,689	13,103,651	9,507,129
Receipts over (under) expenditures	0	(5,053)	0	0	77,665	(192,030)	0	(227,816)	(203,308)
Unencumbered cash, July 1	0	(4,987)	0	0	(81,588)	0	0	(398,925)	(195,617)
Unencumbered cash, June 30	$ 0	$ (10,040)	$ 0	$ 0	$ (3,923)	$ (192,030)	$ 0	$ (626,741)	$ (398,925)

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2u

HEALTH INSURANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Local Sources		
Interest on idle funds	$ 117,643	$ 80,011
Employee paid health insurance	3,605,271	3,271,054
Retiree paid health insurance	312,687	258,111
Other	57,606	0
Other Sources		
Employer paid health insurance	7,981,853	7,912,215
Total cash receipts	12,075,060	11,521,391
Expenditures		
Claims and administrative services	10,600,571	11,239,987
Total expenditures	10,600,571	11,239,987
Receipts over (under) expenditures	1,474,489	281,404
Unencumbered cash, July 1	5,754,035	7,228,524
Unencumbered cash, June 30	$ 7,228,524	$ 7,509,928

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2v

GIFTS AND GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	CKCIE Transition	Head Start Nonfederal	Kansas Preschool Pilot	Mental Health Intervention	Opportunity Now
Cash receipts					
Local Sources					
Other	$ 0	$ 12,170	$ 0	$ 0	$ 0
Federal Sources					
Federal aid	0	0	100,440	0	0
State Sources					
Other State Aid	0	0	101,250	371,841	0
Total cash receipts	0	12,170	201,690	371,841	0
Expenditures					
Instruction	0	0	200,514	0	40
Student support services	0	0	0	371,841	0
Instruction support staff	0	4,620	361	0	0
School administration	0	0	0	0	0
Operations and maintenance	0	0	0	0	0
Student transportation	0	0	147	0	0
Food service	0	0	1,477	0	0
Total expenditures	0	4,620	202,499	371,841	40
Receipts over (under) expenditures	0	7,550	(809)	0	(40)
Unencumbered cash, July 1	2,388	12,687	(64,404)	0	570
Unencumbered cash, June 30	$ 2,388	$ 20,237	$ (65,213)	$ 0	$ 530

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2v

GIFTS AND GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	Other Grants	Social Worker Overcoming Barriers	Teacher Leadership Academy	Athletic Advertising	Totals June 30, 2021	Totals June 30, 2020
Cash receipts						
Local Sources						
Other	$ 87,510	$ 0	$ 0	$ 13,900	$ 113,580	$ 177,665
Federal Sources				0		
Federal aid	0	0	0	0	100,440	0
State Sources				0		
Other State Aid	0	0	0	0	473,091	396,161
Total cash receipts	87,510	0	0	13,900	687,111	573,826
Expenditures						
Instruction	98,541	0	0	1,300	300,395	215,824
Student support services	0	593	0	0	372,434	339,158
Instruction support staff	0	0	0	0	4,981	10,742
School administration	0	0	0	0	0	177
Operations and maintenance	0	0	0	0	0	64,743
Student transportation	0	0	0	0	147	429
Food service	0	0	0	0	1,477	8,091
Total expenditures	98,541	593	0	1,300	679,434	639,164
Receipts over (under) expenditures	(11,031)	(593)	0	12,600	7,677	(65,338)
Unencumbered cash, July 1	51,055	1,172	24,148	0	27,616	92,954
Unencumbered cash, June 30	$ 40,024	$ 579	$ 24,148	$ 12,600	$ 35,293	$ 27,616

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2w

TEXTBOOK RENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Local Sources		
Rental fees and other	$ 203,356	$ 186,292
Other Sources		
Transfers from other funds	0	588,000
Total cash receipts	203,356	774,292
Expenditures		
Instruction	187,950	77,337
Receipts over (under) expenditures	15,406	696,955
Unencumbered cash (deficit), July 1	488,807	504,213
Unencumbered cash (deficit), June 30	$ 504,213	$ 1,201,168

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 2x

STEWART LIBRARY TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Cash Receipts		
Local Sources		
Interest on idle funds	$ 889	$ 64
Expenditures		
Student support services	633	0
Receipts over (under) expenditures	256	64
Unencumbered cash, July 1	32,920	33,176
Unencumbered cash, June 30	$ 33,176	$ 33,240

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 3

AGENCY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Central High School	$ 185,248	$ 200,074	$ 184,108	$ 201,214
South High School	138,989	156,653	161,974	133,668
Lakewood Middle School	17,546	1,268	2,832	15,982
South Middle School	23,644	11,916	12,707	22,853
Heusner Elementary School	2,167	0	39	2,128
Special Education	34,887	12,576	23,133	24,330
Subtotal Student Organization Funds	402,481	382,487	384,793	400,175
Other agency funds	3,171,986	29,539	0	3,201,525
Total Student Organization Funds	$ 3,574,467	$ 412,026	$ 384,793	$ 3,601,700

See Independent Auditor's Report.

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2021

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Central High School				
Athletic gate receipts	$ 88,787	$ 66,796	$ 82,310	$ 73,273
Special projects	36,914	19,471	23,634	32,751
Subtotal Central High School	125,701	86,267	105,944	106,024
South High School				
Athletic gate receipts	52,510	84,444	82,066	54,888
Special projects	60,587	29,980	53,064	37,503
Subtotal South High School	113,097	114,424	135,130	92,391
Lakewood Middle School				
Athletic gate receipts	13,656	11,871	10,719	14,808
Special projects	16,371	12,865	15,630	13,606
Subtotal Lakewood Middle School	30,027	24,736	26,349	28,414
South Middle School				
Athletic gate receipts	27,894	16,221	22,902	21,213
Special projects	54,100	25,598	31,600	48,098
Subtotal South Middle School	81,994	41,819	54,502	69,311
Special Education	95	555	439	211
Total District activity funds	$ 350,914	$ 267,801	$ 322,364	$ 296,351

Salina Unified School District Number 305
Salina, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2021

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
Pass-through Kansas Department of Education			
Child Nutrition Cluster			
National School Lunch Program (NSLP)	10.555	$ 427,391	$ 427,391
Summer Food Service Program	10.559	3,167,862	3,167,862
Total Child Nutrition Cluster		3,595,253	3,595,253
Child and Adult Care Food Program	10.558	89,950	89,950
Federal School Food Service	10.560	270	270
TOTAL DEPARTMENT OF AGRICULTURE		3,685,473	3,685,473
U.S. DEPARTMENT OF THE TREASURY			
Pass-through Saline County			
Coronavirus Relief Fund	21.019	2,143,689	2,143,689
U.S. DEPARTMENT OF EDUCATION			
Pass-through Kansas Department of Education			
Adult Education-Basic Grants to States	84.002	124,505	124,505
Title I Grants	84.010	2,035,381	1,988,027
Career and Technical Education	84.048	71,281	71,281
English Language Acquisition	84.365	56,166	56,166
Improving Teacher Quality State Grants	84.367	299,562	292,469
Student Support & Academic Enrichment Grants	84.424	79,531	84,584
Elementary and Secondary School Emergency Relief	84.425	1,424,616	1,538,982
		4,091,042	4,156,014
Special Education Cluster			
Special Education - Grants to States	84.027	3,255,190	3,255,190
Special Education - Preschool Grants	84.173	106,818	106,818
Total Special Education Cluster		3,362,008	3,362,008
TOTAL DEPARTMENT OF EDUCATION		7,453,050	7,518,022
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through Kansas Department of Education			
Head Start Cluster			
Head Start	93.600	5,497,840	5,693,118
Temporary Assistance for Needy Families	93.558	375,773	380,250
Early Head Start - Child Care Partnership	93.596	625,819	596,798
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		6,499,432	6,670,166
TOTAL FEDERAL AWARDS		$ 19,781,644	$ 20,017,350

The District did not provide federal awards to sub-recipients for the year ended June 30, 2021.

See accompanying notes to this schedule.

Salina Unified School District Number 305
Salina, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2021

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Salina Unified School District Number 305 under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Salina Unified School District Number 305, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). 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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2021.

NOTE D. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Salina Unified School District Number 305
Salina, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Salina Unified School District Number 305, Salina, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 16, 2021. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Purpose of this Report

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

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 16, 2021

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

Board of Education
Salina Unified School District Number 305
Salina, Kansas

Report on Compliance for Each Major Federal Program
We have audited the Salina Unified School District Number 305's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on each Major Program
In our opinion, District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance
Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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

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

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

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
September 16, 2021

SALINA UNIFIED SCHOOL DISTRICT NO. 305
Salina, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
U.S. Department of Agriculture		
Child Nutrition Cluster		
10.555	National School Lunch Program (NSLP)	$ 427,391
10.559	Summer Food Service Program	3,167,862
	Total Cluster	3,595,253
U.S. Department of the Treasury		
21.019	Coronavirus Relief Fund	2,143,689
U.S. Department of Education		
84.425	Elementary and Secondary School Emergency Relief	1,538,982
Special Education Cluster		
84.027	Special Education - Grants to States	3,255,190
84.173	Preschool Grants	106,818
	Total Cluster	3,362,008
U.S. Department of Health and Human Services		
93.558	Temporary Assistance for Needy Families	380,250
93.596	Early Head Start - Child Care Partnership	596,798
	Total Cluster	977,048

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as a low-risk auditee?	No

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.