

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas

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Perry, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #343
Perry, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #343, Perry, Kansas, a municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the 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 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 District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #343 on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #343 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District #343 of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, summary of receipts, expenditures, and unencumbered cash- district activity funds- regulatory basis, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #343 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 15, 2020, which contained an unmodified opinion on the basic financial statement. The June 30, 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of

additional analysis and is not a required part of the basic financial statement. Such June 30, 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2020 basic financial statement. The June 30, 2020 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 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 June 30, 2020 basic financial statement or to the June 30, 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2020 comparative information is fairly stated in all material respects in relation to the June 30, 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2021, on our consideration of Unified School District #343'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District #343's 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 Unified School District #343's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

November 16, 2021
Chanute, Kansas

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances June 30, 2021
General	\$ 0.29	\$ -	\$ 6,467,935.04	\$ 6,467,934.74	\$ 0.59	\$ 574,234.94	\$ 574,235.53
Supplemental General	105,409.86	-	1,986,225.69	1,956,708.40	134,927.15	38,772.40	173,699.55
Special Purpose Funds:							
Vocational Education	120,000.00	-	244,694.46	205,000.00	159,694.46	32,251.60	191,946.06
Special Education	404,972.96	-	1,473,436.77	1,473,371.88	405,037.85	-	405,037.85
Driver Training	25,057.22	-	16,540.00	26,288.96	15,308.26	19,987.00	35,295.26
Food Service	15,000.00	-	442,931.47	382,931.47	75,000.00	4,570.00	79,570.00
Capital Outlay	1,324,317.31	-	1,263,652.72	1,161,250.78	1,426,719.25	240,015.41	1,666,734.66
Bilingual Education	44,691.03	-	-	-	44,691.03	-	44,691.03
Professional Development	18,560.50	-	31,138.00	10,989.97	38,708.53	591.65	39,300.18
KPERS Special Retirement							
Contributions	-	-	649,901.29	649,901.29	-	-	-
K-12 At-Risk	326,377.15	-	406,507.99	406,505.14	326,380.00	53,517.46	379,897.46
4 Year Old At-Risk	72,704.29	-	97,269.63	72,704.00	97,269.92	18,826.70	116,096.62
District Activity Funds	174,988.70	-	332,449.13	326,759.83	180,678.00	-	180,678.00
Textbook Rental	-	-	29,894.89	13,111.23	16,783.66	-	16,783.66
Contingency Reserve	592,552.48	-	-	-	592,552.48	-	592,552.48
Title I	-	-	96,867.00	64,641.62	32,225.38	5,087.50	37,312.88
Title II	194.93	-	22,895.00	19,961.08	3,128.85	1,591.20	4,720.05
Title IV Safe & Drug Free	-	-	14,282.00	14,282.00	-	-	-
Elementary and Secondary School							
Emergency Relief	-	-	241,318.00	158,980.32	82,337.68	-	82,337.68
SPARK	-	-	476,962.92	476,962.92	-	-	-
Gifts and Grant	8,521.42	-	10,178.19	3,985.90	14,713.71	994.00	15,707.71
Daycare Program	3,294.97	-	172,068.08	157,342.89	18,020.16	33.10	18,053.26
Pre-K Pilot Program	-	-	24,000.00	24,000.00	-	1,735.00	1,735.00

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

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances June 30, 2021
Bond and Interest Fund:							
Bond and Interest	\$ 1,090,527.85	\$ -	\$ 1,198,538.94	\$ 880,992.15	\$ 1,408,074.64	\$ -	\$ 1,408,074.64
Total Reporting Entity	\$ 4,327,170.96	\$ -	\$ 15,699,687.21	\$ 14,954,606.57	\$ 5,072,251.60	\$ 992,207.96	\$ 6,064,459.56
Composition of Cash							
				Checking and Money Market Account.....	\$		4,531,916.39
				Activity Checking Accounts.....			194,638.03
				Certificates of Deposit.....			1,351,865.17
				Total Cash			6,078,419.59
				Less Agency Funds per Schedule 3			(13,960.03)
				Total Reporting Entity.....	\$		6,064,459.56

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

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #343 (the 'District'), Perry, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement and schedules present Unified School District #343.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

USD 343 Endowment Association - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The USD 343 Endowment Association was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Endowment acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Endowment serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Endowment board of directors. The Endowment can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available at the Endowment Association.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #343, for the year ended June 30, 2021:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1.
2. Publication in the local newspaper of the proposed budget and a notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District had no such amendments during the fiscal year, however, the General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A legal operating budget is not required for capital project funds, trust funds and certain special purpose funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the District was in compliance with the cash basis and budget laws of Kansas.

The District was in apparent violation of K.S.A. 10-130, which required bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, one bond payment was received by the Office of the State Treasurer nineteen days prior to the redemption date.

3. DEPOSITS AND INVESTMENTS

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2021.

At year-end, the District's carrying amount of deposits was \$6,078,419.59 and the bank balance was \$6,168,406.20. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$447,621.10 was covered by FDIC insurance, and \$5,720,785.10 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$375,128.00 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5. OPERATING LEASES

As of June 30, 2021 the District has entered into a number of operating leases for various pieces of office equipment. Total payments for the year ended June 30, 2021, was \$13,836.00. Under the current lease agreements, there are no future minimum lease rentals.

6. CAPITAL LEASE OBLIGATIONS

The District has entered into a capital lease agreement in order to finance the acquisition of energy saving equipment. Payments are made annually, including interest at 1.70%. Final maturity of the lease is March 31, 2030. Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Totals</u>
2022	\$ 88,574.84
2023	88,574.84
2024	88,574.84
2025	88,574.84
2026	88,574.84
2027-2030	<u>178,518.16</u>
Total Payments from District	621,392.36
Less imputed interest	<u>(57,079.15)</u>
Net Present Value of Minimum	
Lease Payments	564,313.21
Less: Current Maturities	<u>(76,693.94)</u>
Long-Term Capital Lease Obligations	<u>\$ 487,619.27</u>

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2011-Refunding	2.50% - 3.50%	9/29/2011	\$ 8,350,000.00	9/1/2025	\$ 4,880,000.00	\$ -	\$ 4,555,000.00	\$ 325,000.00	\$ 85,993.75
Series 2020-Refunding	0.94%	7/7/2020	3,940,000.00	9/1/2024	-	3,940,000.00	-	3,940,000.00	24,073.40
Capital Lease									
Energy Facility Improvements	1.70%	4/14/2020	812,504.83	3/31/2030	643,289.89	-	78,976.68	564,313.21	9,598.16
Total Contractual Indebtedness					\$ 5,523,289.89	\$ 3,940,000.00	\$ 4,633,976.68	\$ 4,829,313.21	\$ 119,665.31

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

Issue	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027-2030	Less proceeds not drawn down	Totals
<u>Principal</u>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2011-Refunding	\$ 325,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000.00
Series 2020-Refunding	720,000.00	1,065,000.00	1,070,000.00	1,085,000.00	-	-	-	3,940,000.00
Capital Lease								
Energy Facility Improvements	76,693.94	78,024.41	79,353.13	80,754.58	82,155.50	320,947.77	(153,616.12)	564,313.21
Total Principal	1,121,693.94	1,143,024.41	1,149,353.13	1,165,754.58	82,155.50	320,947.77	(153,616.12)	4,829,313.21
<u>Interest</u>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2011-Refunding	10,562.50	-	-	-	-	-	-	10,562.50
Series 2020-Refunding	42,591.40	30,268.00	20,257.00	10,199.00	-	-	-	103,315.40
Capital Lease								
Energy Facility Improvements	11,880.90	10,550.43	9,221.71	7,820.26	6,419.34	11,186.51	-	57,079.15
Total Interest	65,034.80	40,818.43	29,478.71	18,019.26	6,419.34	11,186.51	-	170,957.05
Total Principal and Interest	\$ 1,186,728.74	\$ 1,183,842.84	\$ 1,178,831.84	\$ 1,183,773.84	\$ 88,574.84	\$ 332,134.28	\$ (153,616.12)	\$ 5,000,270.26

8. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

Senate Substitute for House Bill 2050 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$649,901.29 for the year ended June 30, 2021.

8. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,066,879.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the website at www.kpers.org or can be obtained as described above.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

Compensated Absences:

Sick Leave

Full time twelve month employees are entitled to sick leave at a rate of seven days per year. After an employee accumulates 10 days of sick leave, the unused sick leave for a given year may be reimbursed or added to accumulated sick leave as directed by the employee. Days that are reimbursable are those days that you received for the current school year and have not been used, not those accumulated in prior years. Accumulated sick leave is only eligible for reimbursement at retirement and at a different rate. Upon retiring (as retirement is defined by Kansas Public Employment System- age plus years of experience totals 85), from the district with twenty years experience in the district, the classified employee will be reimbursed for all accumulated sick leave. Upon retiring from the district with fifteen years experience in the district, the classified employee will be reimbursed for 75% of accumulated sick leave. Upon retiring from the district with ten years experience in the district, the classified employee will be reimbursed for 50% of accumulated sick leave. Rate of pay would be the daily contract rate at the time of separation or the last five years' average daily rate, whichever is greater.

Discretionary Leave

All classified employees are eligible for discretionary leave. Earned discretionary days are awarded every July 1. Full time twelve month employees receive discretionary days at a rate of seven days, 10 month employees receive 6 days and 9 month employees receive 5 days, per year.

Unused sick and discretionary leave may be accumulated to a maximum of sixty days. Individuals reaching the maximum accumulation will also receive annual sick leave and discretionary leave at the beginning of each year to be used before accumulated leave. All unused discretionary leave will accumulate as sick leave.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Vacation Leave

Employees on 12 month contracts will receive vacation days each contract year as follows. 0-5 years of service 2 weeks, 6-15 years of service 3 weeks, and 16+ years of service 4 weeks. Unused leave will carryover, but will not be paid out upon separation from the District.

The District accrues a liability for compensated absences which meet the following criteria:

- 1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
- 2) The obligation relates to rights that vest or accumulate.
- 3) Payment of the compensation is probable.
- 4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has estimated a liability for vacation carryover of \$43,488.84. The District has not accrued a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

Other Post-Employment Benefits:

The district has a plan which covers employees who voluntarily take early retirement. Any employee is eligible for early retirement if such person is a full time employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPERS. Benefits are payable for a period of six years or until the recipient reaches 65 years of age, whichever may first occur. The Plan does not issue a separate, publicly available report.

Funded Status and Funding Progress: Since the year of implementation the Plan was not funded, therefore, there is no funded status of the Plan. The Plan is funded as obligations occur.

Other Post-Employment Benefits:

Early retirement incentive payments included in expenditures for the year ended June 30, 2021, were \$32,100.00. As of June 30, 2021 the future early retirement incentive payments are expected to be as follows:

<u>Year Ending June 30</u>	<u>Amount</u>	<u>Number of Participants</u>
2022	\$ 25,800.00	12
2023	20,400.00	12
2024	26,400.00	15
2025	15,600.00	7
2026	15,600.00	7

For the year ended June 30, 2021, the District has estimated a net unfunded obligation for future OPEB's of \$103,800.00 for employees not already taking early retirement as of June 30, 2021.

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

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

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

11. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

12. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-5167	\$ 1,328,304.00
General	4 Year Old At-Risk	K.S.A. 72-5167	32,438.61
General	Professional Development	K.S.A. 72-5167	20,000.00
General	K-12 At-Risk	K.S.A. 72-5167	45,000.00
General	Capital Outlay	K.S.A. 72-5167	303,319.86
General	Food Service	K.S.A. 72-5167	63,610.33
General	Vocational Education	K.S.A. 72-5167	142,000.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	361,507.99
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	64,831.02
Supplemental General	Vocational Education	K.S.A. 72-5143	99,302.09
Supplemental General	Special Education	K.S.A. 72-5143	114,332.60
Supplemental General	Professional Development	K.S.A. 72-5143	11,000.00
Supplemental General	Driver Training	K.S.A. 72-5143	9,000.00
Supplemental General	Food Service	K.S.A. 72-5143	84,239.28

13. CONTINGENCIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Our results of operations for full year 2022 may be materially adversely affected.

14. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Securities (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 Municipality received CRF in the amount of \$476,962.92 during 2021. The CRF 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/>.

15. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Fiscal Year Ended June 30, 2021

Funds	Certified Budget	Adjustments to Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
					Charged to Current Year Budget		
General	\$ 6,659,774.00	\$ (250,117.00)	\$ 58,277.74	\$ 6,467,934.74	\$ 6,467,934.74	\$	-
Supplemental General	2,011,867.00	(65,871.00)	10,712.40	1,956,708.40	1,956,708.40		-
Special Purpose Funds:							
4 Year Old At-Risk	72,704.00	-	-	72,704.00	72,704.00		-
K-12 At-Risk	453,929.00	-	-	453,929.00	406,505.14		(47,423.86)
Bilingual Education	44,691.00	-	-	44,691.00	-		(44,691.00)
Vocational Education	205,000.00	-	-	205,000.00	205,000.00		-
Special Education	1,658,730.00	-	-	1,658,730.00	1,473,371.88		(185,358.12)
Driver Training	32,057.00	-	-	32,057.00	26,288.96		(5,768.04)
Food Service	511,163.00	-	-	511,163.00	382,931.47		(128,231.53)
Capital Outlay	2,028,584.00	-	-	2,028,584.00	1,161,250.78		(867,333.22)
Professional Development	54,560.00	-	-	54,560.00	10,989.97		(43,570.03)
KPERS Special Retirement							
Contribution	759,452.00	-	-	759,452.00	649,901.29		(109,550.71)
Bond and Interest Fund:							
Bond and Interest	806,067.00	-	80,000.00	886,067.00	880,992.15		(5,074.85)

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Local Sources					
Reimbursed Expense	\$ 54,369.99	\$ 58,277.74	\$ -	\$ 58,277.74	
State Sources					
General State Aid	5,208,369.00	5,341,777.00	5,425,550.00	(83,773.00)	
Special Education Aid	1,134,681.00	1,055,204.00	1,234,224.00	(179,020.00)	
Federal Sources					
Federal Impact Aid	13,745.37	12,676.30	-	12,676.30	
Total Receipts	6,411,165.36	6,467,935.04	\$ 6,659,774.00	\$ (191,838.96)	
Expenditures					
Instruction	2,609,593.73	2,489,886.06	\$ 2,870,687.00	\$ (380,800.94)	
Support Services					
Student Support	175,769.54	224,825.39	183,665.00	41,160.39	
Instructional Support	120,089.66	120,722.13	133,435.00	(12,712.87)	
General Administration	427,279.36	390,960.50	457,010.00	(66,049.50)	
School Administration	411,632.28	481,934.43	427,106.00	54,828.43	
Operations and Maintenance	573,612.52	470,523.33	931,417.00	(460,893.67)	
Student Transportation Services					
Vehicle Operating Services	287,048.24	297,845.08	326,060.00	(28,214.92)	
Vehicle Services & Maintenance	63,621.44	56,565.02	66,170.00	(9,604.98)	
Operating Transfers to:					
Special Education Fund	1,134,681.00	1,328,304.00	1,234,224.00	94,080.00	
K-12 At-Risk Fund	165,000.00	45,000.00	-	45,000.00	
4 Year Old At-Risk Fund	25,000.00	32,438.61	-	32,438.61	
Food Service Fund	15,000.00	63,610.33	15,000.00	48,610.33	

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

			Current Year		Variance - Over (Under)
			Prior Year Actual	Actual	
Expenditures (Continued)					
Operating Transfers to: (Continued)					
Professional Development Fund	\$	15,000.00	\$	20,000.00	\$ 5,000.00
Vocational Education Fund		-		142,000.00	142,000.00
Capital Outlay Fund		387,837.22		303,319.86	303,319.86
Total Certified Budget					6,659,774.00 (191,839.26)
Adjustments to Budget					
Adjustment to Comply with Legal Maximum Budget					(250,117.00) 250,117.00
Adjustment for Qualifying Budget Credits					58,277.74 (58,277.74)
Total Expenditures		6,411,164.99		6,467,934.74	\$ 6,467,934.74 \$ -
Receipts Over (Under) Expenditures		0.37		0.30	
Unencumbered Cash, Beginning		(0.08)		0.29	
Unencumbered Cash, Ending	\$	0.29	\$	0.59	

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 1,163,563.53	\$ 1,253,239.65	\$ 1,353,318.00	\$ (100,078.35)
Delinquent Tax	14,997.14	22,677.61	11,834.00	10,843.61
Other/Reimbursements	10,390.61	10,712.40	-	10,712.40
County Sources				
Motor Vehicle Tax	141,171.76	149,988.71	139,341.00	10,647.71
Recreational Vehicle Tax	3,152.13	3,621.05	3,961.00	(339.95)
Commercial Vehicle Tax	7,222.28	6,588.31	6,872.00	(283.69)
16/20M Truck Tax	4,163.43	3,470.96	-	3,470.96
State Sources				
Supplemental State Aid	563,199.00	535,927.00	554,068.00	(18,141.00)
Total Receipts	1,907,859.88	1,986,225.69	\$ 2,069,394.00	\$ (83,168.31)
Expenditures				
Instruction	1,102,647.01	1,088,232.10	\$ 1,628,115.00	\$ (539,882.90)
Support Services				
Student Support	47,034.30	43,828.32	69,200.00	(25,371.68)
General Administration	419.65	-	12,000.00	(12,000.00)
Central Services	74,475.00	80,435.00	75,000.00	5,435.00
Operating Transfers to:				
K-12 At-Risk Fund	161,377.15	361,507.99	127,552.00	233,955.99
4 Year Old At-Risk Fund	30,000.00	64,831.02		64,831.02
Vocational Education Fund	146,092.35	99,302.09	85,000.00	14,302.09
Textbook Rent Fund	4,155.77	-	-	-
Professional Development	-	11,000.00	15,000.00	(4,000.00)
Driver Training	-	9,000.00	-	9,000.00
Special Education Fund	392,703.41	114,332.60		114,332.60

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

			Current Year		Variance - Over (Under)
	Prior Year Actual		Actual	Budget	
Expenditures (Continued)					
Operating Transfers to: (Continued)					
Food Service Fund	\$ 23,471.97	\$	84,239.28	\$ -	\$ 84,239.28
Total Certified Budget				2,011,867.00	(55,158.60)
Adjustments to Budget					
Adjustment to Comply with Legal Maximum Budget				(65,871.00)	65,871.00
Adjustment for Qualifying Budget Credits				10,712.40	(10,712.40)
Total Expenditures	1,982,376.61		1,956,708.40	\$ 1,956,708.40	\$ -
Receipts Over (Under) Expenditures	(74,516.73)		29,517.29		
Unencumbered Cash, Beginning	179,926.59		105,409.86		
Unencumbered Cash, Ending	\$ 105,409.86	\$	134,927.15		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Receipts					
Local Sources					
Other	\$ 4,898.00	\$ -	\$ -	\$ -	
State Sources					
State Grants	88.00	-	-	-	
Federal Sources					
Federal Aid	-	3,392.37	-	3,392.37	
Operating Transfers from:					
General Fund	-	142,000.00	-	142,000.00	
Supplemental General Fund	146,092.35	99,302.09	85,000.00	14,302.09	
Total Receipts	151,078.35	244,694.46	\$ 85,000.00	\$ 159,694.46	
Expenditures					
Instruction	186,910.90	205,000.00	\$ 205,000.00	\$ -	
Support Services					
Central Services	2,469.00	-	-	-	
Total Expenditures	189,379.90	205,000.00	\$ 205,000.00	\$ -	
Receipts Over (Under) Expenditures	(38,301.55)	39,694.46			
Unencumbered Cash, Beginning	158,301.55	120,000.00			
Unencumbered Cash, Ending	\$ 120,000.00	\$ 159,694.46			

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Receipts	\$ 5,253.40	\$ 11,267.17	\$ -	\$ 11,267.17
Federal Sources				
Federal Aid	-	19,533.00	19,533.00	-
Operating Transfers from:				
General Fund	1,134,681.00	1,328,304.00	1,234,224.00	94,080.00
Supplemental General Fund	392,703.41	114,332.60	-	114,332.60
Total Receipts	1,532,637.81	1,473,436.77	\$ 1,253,757.00	\$ 219,679.77
Expenditures				
Instruction	1,460,373.00	1,434,864.60	\$ 1,637,130.00	\$ (202,265.40)
Student Transportation Services				
Vehicle Operating Services	49,404.24	38,507.28	21,600.00	16,907.28
Total Expenditures	1,509,777.24	1,473,371.88	\$ 1,658,730.00	\$ (185,358.12)
Receipts Over (Under) Expenditures	22,860.57	64.89		
Unencumbered Cash, Beginning	382,112.39	404,972.96		
Unencumbered Cash, Ending	\$ 404,972.96	\$ 405,037.85		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	\$ 4,066.00	\$ 3,970.00	\$ 4,000.00	\$ (30.00)
State Sources				
State Aid	6,110.00	3,570.00	3,000.00	570.00
Operating Transfer from Supplemental General Fund	-	9,000.00		9,000.00
Total Receipts	10,176.00	16,540.00	\$ 7,000.00	\$ 9,540.00
Expenditures				
Instruction	6,495.60	25,638.63	\$ 32,057.00	\$ (6,418.37)
Support Services				
Operations & Maintenance	498.17	650.33	-	650.33
Total Expenditures	6,993.77	26,288.96	\$ 32,057.00	\$ (5,768.04)
Receipts Over (Under) Expenditures	3,182.23	(9,748.96)		
Unencumbered Cash, Beginning	21,874.99	25,057.22		
Unencumbered Cash, Ending	\$ 25,057.22	\$ 15,308.26		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Food Service Sales	\$ 140,772.91	\$ 33,594.78	\$ 193,850.00	\$ (160,255.22)
Other	3,435.00	4,264.20	3,500.00	764.20
State Sources				
Food Service Aid	3,550.66	6,551.12	4,280.00	2,271.12
Federal Sources				
Child Nutrition Aid	148,261.13	250,671.76	279,533.00	(28,861.24)
Operating Transfers from				
General Fund	15,000.00	63,610.33	15,000.00	48,610.33
Supplemental General Fund	23,471.97	84,239.28	-	84,239.28
Total Receipts	334,491.67	442,931.47	\$ 496,163.00	\$ (53,231.53)
Expenditures				
Support Services				
Operations and Maintenance	4,279.21	1,804.57	\$ 5,800.00	\$ (3,995.43)
Operation of Non-				
Instructional Services				
Food Service Operations	395,178.46	381,126.90	505,363.00	(124,236.10)
Total Expenditures	399,457.67	382,931.47	\$ 511,163.00	\$ (128,231.53)
Receipts Over (Under) Expenditures	(64,966.00)	60,000.00		
Unencumbered Cash, Beginning	79,966.00	15,000.00		
Unencumbered Cash, Ending	\$ 15,000.00	\$ 75,000.00		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 624,479.41	\$ 633,047.87	\$ 613,628.00	\$ 19,419.87
Delinquent Tax	6,272.52	10,703.09	6,224.00	4,479.09
Interest on Idle Funds	42,243.75	12,177.85		12,177.85
Miscellaneous	18,866.58	19,445.40	-	19,445.40
Sale of Assets	-	151,945.00	-	151,945.00
Capital Lease Proceeds	332,504.83	-	-	-
County Sources				
Motor Vehicle Tax	62,448.52	72,310.00	67,264.00	5,046.00
Recreational Vehicle Tax	1,393.30	1,757.61	1,912.00	(154.39)
Commercial Vehicle Tax	3,335.23	3,423.09	3,317.00	106.09
16/20M Truck Tax	1,809.07	1,606.51	-	1,606.51
Flood Control	32,035.22	22,656.74	-	22,656.74
State Sources				
State Aid	55,654.00	25,827.00	25,828.00	(1.00)
Federal Sources				
Federal Aid	-	5,432.70	-	5,432.70
Operating Transfers from General Fund	387,837.22	303,319.86	-	303,319.86
Total Receipts	1,568,879.65	1,263,652.72	\$ 718,173.00	\$ 545,479.72
Expenditures				
Instruction	55,950.47	14,311.22	\$ 95,000.00	\$ (80,688.78)
Support Services				
General Administration	259.98	3,396.71	-	3,396.71
School Administration	-	154.29	-	154.29
Operations and Maintenance	274,559.83	299,424.95	637,000.00	(337,575.05)
Student Transportation Services				
Vehicle Operating Services	133,703.50	139,418.42	321,750.00	(182,331.58)
Debt Service	57,141.95	88,574.84	-	88,574.84

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Site Improvement	\$ 791,136.72	\$ 615,970.35	\$ 974,834.00	\$ (358,863.65)
Total Expenditures	1,312,752.45	1,161,250.78	\$ 2,028,584.00	\$ (867,333.22)
Receipts Over (Under) Expenditures	256,127.20	102,401.94		
Unencumbered Cash, Beginning	1,068,190.11	1,324,317.31		
Unencumbered Cash, Ending	\$ 1,324,317.31	\$ 1,426,719.25		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

BILINGUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Instruction	-	-	\$ 44,691.00	\$ (44,691.00)
Total Expenditures	-	-	\$ 44,691.00	\$ (44,691.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	44,691.03	44,691.03		
Unencumbered Cash, Ending	\$ 44,691.03	\$ 44,691.03		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

PROFESSIONAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Professional Development Aid	\$ 1,084.00	\$ 138.00	\$ 6,000.00	\$ (5,862.00)
Operating Transfers from				
General Fund	15,000.00	20,000.00	15,000.00	5,000.00
Supplemental General Fund	-	11,000.00	15,000.00	(4,000.00)
Total Receipts	16,084.00	31,138.00	\$ 36,000.00	\$ (4,862.00)
Expenditures				
Support Services				
Instructional Support	27,277.47	10,989.97	\$ 54,560.00	\$ (43,570.03)
Total Expenditures	27,277.47	10,989.97	\$ 54,560.00	\$ (43,570.03)
Receipts Over (Under) Expenditures	(11,193.47)	20,148.03		
Unencumbered Cash, Beginning	29,753.97	18,560.50		
Unencumbered Cash, Ending	\$ 18,560.50	\$ 38,708.53		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS Aid	\$ 658,331.98	\$ 649,901.29	\$ 759,452.00	\$ (109,550.71)
Total Receipts	658,331.98	649,901.29	\$ 759,452.00	\$ (109,550.71)
Expenditures				
Instruction	433,972.44	428,414.93	\$ 500,630.00	\$ (72,215.07)
Support Services				
Student Support	23,765.78	23,461.43	27,416.00	(3,954.57)
Instructional Support	23,831.62	23,526.42	27,493.00	(3,966.58)
General Administration	28,242.44	27,880.76	32,580.00	(4,699.24)
School Administration	32,784.93	32,365.08	37,821.00	(5,455.92)
Operations and Maintenance	37,788.26	37,304.33	43,592.00	(6,287.67)
Student Transportation Services	48,782.41	48,157.68	56,276.00	(8,118.32)
Food Service	29,164.10	28,790.66	33,644.00	(4,853.34)
Total Expenditures	658,331.98	649,901.29	\$ 759,452.00	\$ (109,550.71)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

K-12 AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 165,000.00	\$ 45,000.00	\$ -	\$ 45,000.00
Supplemental General Fund	161,377.15	361,507.99	127,552.00	233,955.99
Total Receipts	326,377.15	406,507.99	\$ 127,552.00	\$ 278,955.99
Expenditures				
Instruction	335,000.00	406,505.14	\$ 453,929.00	\$ (47,423.86)
Total Expenditures	335,000.00	406,505.14	\$ 453,929.00	\$ (47,423.86)
Receipts Over (Under) Expenditures	(8,622.85)	2.85		
Unencumbered Cash, Beginning	335,000.00	326,377.15		
Unencumbered Cash, Ending	\$ 326,377.15	\$ 326,380.00		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

4 YEAR OLD AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from				
General Fund	\$ 25,000.00	\$ 32,438.61	\$ -	\$ 32,438.61
Supplemental General Fund	30,000.00	64,831.02	-	64,831.02
Total Receipts	55,000.00	97,269.63	\$ -	\$ 97,269.63
Expenditures				
Instruction	48,601.83	72,704.00	\$ 72,704.00	\$ -
Total Expenditures	48,601.83	72,704.00	\$ 72,704.00	\$ -
Receipts Over (Under) Expenditures	6,398.17	24,565.63		
Unencumbered Cash, Beginning	66,306.12	72,704.29		
Unencumbered Cash, Ending	\$ 72,704.29	\$ 97,269.92		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

TEXTBOOK RENT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	\$ 35,650.61	\$ 29,894.89
Operating Transfer from Supplemental General Fund	4,155.77	-
Total Receipts	39,806.38	29,894.89
Expenditures		
Instruction	103,884.64	13,111.23
Total Expenditures	103,884.64	13,111.23
Receipts Over (Under) Expenditures	(64,078.26)	16,783.66
Unencumbered Cash, Beginning	64,078.26	-
Unencumbered Cash, Ending	\$ -	\$ 16,783.66

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

CONTINGENCY RESERVE FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to: Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	592,552.48	592,552.48
Unencumbered Cash, Ending	\$ 592,552.48	\$ 592,552.48

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

TITLE I FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 93,395.00	\$ 96,867.00
Total Receipts	93,395.00	96,867.00
Expenditures		
Instruction	93,395.00	64,641.62
Total Expenditures	93,395.00	64,641.62
Receipts Over (Under) Expenditures	-	32,225.38
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 32,225.38

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

TITLE II FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid - Title IIA	\$ 25,595.00	\$ 22,895.00
Operating Transfers from:		
Title IV Safe and Drug Free Fund	-	-
Total Receipts	25,595.00	22,895.00
Expenditures		
Instruction	25,998.83	19,961.08
Total Expenditures	25,998.83	19,961.08
Receipts Over (Under) Expenditures	(403.83)	2,933.92
Unencumbered Cash, Beginning	598.76	194.93
Unencumbered Cash, Ending	\$ 194.93	\$ 3,128.85

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

TITLE IV SAFE & DRUG FREE FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid - Title IVA	\$ 13,552.00	\$ 14,282.00
Total Receipts	13,552.00	14,282.00
Expenditures		
Instruction	13,552.00	14,282.00
Total Expenditures	13,552.00	14,282.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 77,612.00	\$ 241,318.00
Total Receipts	77,612.00	241,318.00
Expenditures		
Instruction	57,612.00	156,205.32
Support Services		
Student Support	-	2,775.00
Operations and Maintenance	20,000.00	-
Total Expenditures	77,612.00	158,980.32
Receipts Over (Under) Expenditures	-	82,337.68
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 82,337.68

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

SPARKS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 476,962.92
Total Receipts	-	476,962.92
Expenditures		
Instruction	-	323,167.46
Support Services		
Student Support	-	61,799.84
Operations and Maintenance	-	91,995.62
Total Expenditures	-	476,962.92
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

GIFTS AND GRANT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Receipts	\$ 1,086.00	\$ 10,178.19	\$ -	\$ 10,178.19
State Sources				
State Aid	6,205.00	-	-	-
Federal Sources				
Federal Grant	660.00	-	12,000.00	(12,000.00)
Total Receipts	7,951.00	10,178.19	\$ 12,000.00	\$ (1,821.81)
Expenditures				
Instruction	429.58	994.00	\$ 12,000.00	\$ (11,006.00)
Support Services				
Instructional Support	-	2,991.90	-	2,991.90
Total Expenditures	429.58	3,985.90	\$ 12,000.00	\$ (8,014.10)
Receipts Over (Under) Expenditures	7,521.42	6,192.29		
Unencumbered Cash, Beginning	1,000.00	8,521.42		
Unencumbered Cash, Ending	\$ 8,521.42	\$ 14,713.71		

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

DAYCARE PROGRAM FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Receipts	\$ 150,632.61	\$ 172,068.08
Total Receipts	150,632.61	172,068.08
Expenditures		
Instruction	105,176.00	157,242.89
Support Services		
Instructional Support	41,538.35	100.00
Operation of Non- Instructional Services		
Daycare	657.00	-
Total Expenditures	147,371.35	157,342.89
Receipts Over (Under) Expenditures	3,261.26	14,725.19
Unencumbered Cash, Beginning	33.71	3,294.97
Unencumbered Cash, Ending	\$ 3,294.97	\$ 18,020.16

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

PRE-K PILOT PROGRAM FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	\$ 34,050.00	\$ 12,000.00
Federal Sources		
TANF Grant	34,050.00	12,000.00
Total Receipts	68,100.00	24,000.00
Expenditures		
Instruction	68,100.00	24,000.00
Total Expenditures	68,100.00	24,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 926,808.61	\$ 958,718.89	\$ 930,142.00	\$ 28,576.89
Delinquent Tax	8,449.83	15,279.73	9,627.00	5,652.73
Bond Proceeds	-	80,000.00		80,000.00
County Sources				
Motor Vehicle Tax	76,768.98	101,281.23	94,397.00	6,884.23
Recreational Vehicle Tax	1,710.07	2,482.35	2,684.00	(201.65)
Commercial Vehicle Tax	4,414.20	5,219.89	4,655.00	564.89
16/20M Tuck Tax	2,145.17	2,133.85	-	2,133.85
State Sources				
State Aid	74,363.00	33,423.00	32,203.00	1,220.00
Total Receipts	1,094,659.86	1,198,538.94	\$ 1,073,708.00	\$ 124,830.94
Expenditures				
Debt Service				
Principal	655,000.00	695,000.00	\$ 695,000.00	\$ -
Interest	171,250.00	110,067.15	111,067.00	(999.85)
Bond Issuance Costs	-	75,925.00	-	75,925.00
			806,067.00	74,925.15
Adjustment for Qualifying Budget Credits			80,000.00	(80,000.00)
Total Expenditures	826,250.00	880,992.15	\$ 886,067.00	\$ (5,074.85)
Receipts Over (Under) Expenditures	268,409.86	317,546.79		
Unencumbered Cash, Beginning	822,117.99	1,090,527.85		
Unencumbered Cash, Ending	\$ 1,090,527.85	\$ 1,408,074.64		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School				
Sales Tax	\$ 13.11	\$ 3,482.70	\$ 3,480.48	\$ 15.33
Art	1,495.74	3,094.60	3,749.72	840.62
Art - 3D	404.72	707.50	369.10	743.12
Band	1,329.19	775.00	879.79	1,224.40
Biology Club	3.92	-	-	3.92
Class of 2020	2,604.35	-	2,604.35	-
Class of 2021	395.84	3,148.00	3,528.17	15.67
Class of 2022	1,707.01	6,479.05	5,612.50	2,573.56
Class of 2023	648.04	-	-	648.04
Class of 2024	-	200.00	-	200.00
Dance Club	434.71	-	-	434.71
Drama Club	425.30	-	-	425.30
FBLA	293.37	-	-	293.37
FCCLA	1,445.24	700.00	753.50	1,391.74
Home Ec	4,633.79	1,510.00	4,052.69	2,091.10
Vocational Scholarship	11.15	974.11	675.00	310.26
National Honor Society	296.07	-	203.50	92.57
PLHS Singers	314.63	713.27	980.73	47.17
Cheer Fund	321.23	-	140.00	181.23
Spirit Club	357.31	200.00	-	557.31
STUCO	575.73	883.70	1,458.43	1.00
Varsity Blues	221.53	-	-	221.53

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School				
Art	\$ 200.08	\$ 1,190.00	\$ 298.40	\$ 1,091.68
Band	2.15	-	-	2.15
Sales Tax	1.48	2,161.82	2,161.82	1.48
Student Council	303.58	-	-	303.58
Vocal Music	0.27	-	-	0.27
Yearbook	0.45	116.19	-	116.64
LeCompton Elementary School				
Vocal Music	102.20	-	-	102.20
Physical Education	30.08	-	-	30.08
Totals	<u>\$ 18,572.27</u>	<u>\$ 26,335.94</u>	<u>\$ 30,948.18</u>	<u>\$ 13,960.03</u>

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2021
Gate Receipts						
High School	\$ 38,885.64	\$ 44,035.58	\$ 45,528.64	\$ 37,392.58	\$ -	\$ 37,392.58
Middle School	5,609.69	10,735.16	10,945.50	5,399.35	-	5,399.35
Subtotal Gate Receipts	44,495.33	54,770.74	56,474.14	42,791.93	-	42,791.93
School Projects						
Perry Elementary						
Garden	349.03	-	-	349.03	-	349.03
Social Committee	245.79	-	-	245.79	-	245.79
Teachers Activity	1,540.60	75.53	-	1,616.13	-	1,616.13
Technology	241.94	120.00	-	361.94	-	361.94
Food Services	199.99	3,375.98	3,344.77	231.20	-	231.20
District Office	4.00	2,900.99	2,855.99	49.00	-	49.00
PLPK	-	39,006.47	39,006.47	-	-	-
Daycare	950.08	121,043.27	120,725.72	1,267.63	-	1,267.63
LeCompton Elementary						
Environmental	239.33	-	-	239.33	-	239.33
General Fund	752.71	1,190.70	1,449.02	494.39	-	494.39
Grant	321.10	-	-	321.10	-	321.10
Food Services	-	4,087.80	4,087.80	-	-	-
District Office	276.00	8,334.42	8,475.97	134.45	-	134.45
IPAD Insurance	-	1,155.00	-	1,155.00	-	1,155.00
Library Department	-	2,090.00	2,090.00	-	-	-
Middle School						
Katzenmeie - MA	246.37	-	-	246.37	-	246.37
Carey	81.77	-	-	81.77	-	81.77
Powers - Grade 5	130.47	-	-	130.47	-	130.47
Ellis - Grade 6	196.01	-	-	196.01	-	196.01
Title One	172.22	-	-	172.22	-	172.22
Concessions	701.00	700.00	700.00	701.00	-	701.00
Vending	61.82	770.84	645.57	187.09	-	187.09
Student Activities	21,259.13	25,141.45	18,401.70	27,998.88	-	27,998.88
Library	382.45	210.67	-	593.12	-	593.12
Nanninga	129.01	41.60	-	170.61	-	170.61
Wright - Lang Arts	46.07	-	-	46.07	-	46.07
Zimmerman	91.15	-	-	91.15	-	91.15
Allen	-	-	-	-	-	-
Weideman - Grade 6	71.64	-	-	71.64	-	71.64
Science Grade 7	215.12	-	-	215.12	-	215.12
Field Trip	-	-	-	-	-	-

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2021
School Projects (Continued)						
Middle School (Continued)						
Fitzgerald	\$ 480.69	\$ 45.72	\$ 75.07	\$ 451.34	-	\$ 451.34
Meals	(46.00)	2,312.26	2,312.26	(46.00)	-	(46.00)
District	-	6,688.25	6,688.25	-	-	-
Doleman	100.87	-	-	100.87	-	100.87
Technology	9,967.54	3,222.08	15.00	13,174.62	-	13,174.62
High School						
Activities	12,272.13	7,258.15	10,537.93	8,992.35	-	8,992.35
After Prom	2,323.46	750.00	823.46	2,250.00	-	2,250.00
Athletic Advertising	6,268.74	-	888.48	5,380.26	-	5,380.26
Concessions	8,632.31	7,961.86	11,523.17	5,071.00	-	5,071.00
District Office	-	9,643.91	9,643.91	-	-	-
Highland Fees	2,343.80	475.00	1,799.94	1,018.86	-	1,018.86
Lettering Orders	1,027.95	7,699.66	5,674.20	3,053.41	-	3,053.41
Technology (Skills USA)	61.10	-	-	61.10	-	61.10
Technology	37,865.29	8,016.91	1,348.51	44,533.69	-	44,533.69
Theater Fund	5,315.77	2,178.90	5,984.50	1,510.17	-	1,510.17
Library	214.27	208.81	68.98	354.10	-	354.10
Meals	-	605.00	605.00	-	-	-
Metal Shop	354.93	681.00	75.60	960.33	-	960.33
Other Activities	2,357.96	4,774.00	5,173.69	1,958.27	-	1,958.27
Woodshop	1,575.96	2,805.12	2,587.87	1,793.21	-	1,793.21
Yearbook	10,471.80	912.04	1,481.86	9,901.98	-	9,901.98
Petty Cash	-	1,195.00	1,195.00	-	-	-
Subtotal School Projects	130,493.37	277,678.39	270,285.69	137,886.07	-	137,886.07
Total District Activity Funds	\$ 174,988.70	\$ 332,449.13	\$ 326,759.83	\$ 180,678.00	\$ -	\$ 180,678.00

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/ Pass Through Grantor / Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	D0343	84.010	\$ -	\$ 96,867.00	\$ 64,641.62
Elementary and Secondary School Emergency Relief	D0343	84.425	-	260,851.00	178,513.32
Academic Enrichment	D0343	84.424	-	14,282.00	14,282.00
Improving Teacher Quality State Grants	D0343	84.367	-	22,895.00	19,961.08
Passed through Kansas State Treasurer Impact Aid	D0343	84.041	-	18,109.00	18,109.00
Passed through the Southeast Kansas Education Service Center Vocational Education - Basic Grants to States - Reserve Fund	D0343	84.048	-	3,392.37	3,392.37
Total U.S. Department of Education			-	416,396.37	298,899.39
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through the Kansas Department of Education					
477 Cluster	D0343	93.558	-	12,000.00	12,000.00
Temprary Assistance for Needy Families - Early Learning Kansans		Total 477 Cluster:	-	12,000.00	12,000.00
Total U.S. Department of Health and Human Services			-	12,000.00	12,000.00
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
National School Lunch Program	D0343	10.555	-	211,236.02	211,236.02
	D0343	10.553	-	39,435.74	39,435.74
Total Child USDA Nutrition Cluster:			-	250,671.76	250,671.76
		10.560	-	162.32	162.32
Total U.S. Department of Agriculture			-	250,834.08	250,834.08

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended June 30, 2021

Federal Grantor/ Pass Through Grantor /	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Passed through Jefferson County					
Coronavirus Relief Funds (SPARK)	D0343	21.019	-	325,000.00	325,000.00
Passed through Douglas County					
Coronavirus Relief Funds (SPARK)	D0343	21.019	-	151,962.92	151,962.92
		Total 21.019	-	476,962.92	476,962.92
Total U.S. Department of the Treasury					
			-	476,962.92	476,962.92
TOTAL FEDERAL AWARDS					
		\$	-	\$ 1,156,193.37	\$ 1,038,696.39

Note to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B -- INDIRECT COST RATE

Unified School District #343 did not elect to use the 10% de minimis cost rate.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education
Unified School District #343
Perry, Kansas

We have audited, in accordance with the 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 statement of Unified School District #343, Perry, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the Unified School District #343's basic financial statement, and have issued our report thereon dated November 16, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Unified School District #343's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #343's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #343'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 District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Unified School District #343's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 16, 2021

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education
Unified School District #343
Perry, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District #343, Perry, Kansas' 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 Unified School District #343's major federal programs for the year ended June 30, 2021. Unified School District #343's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Unified School District #343'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 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 Unified School District #343'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 of the Unified School District #343's compliance.

Opinion on Each Major Federal Program

In our opinion, the Unified School District #343, 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 Unified School District #343, 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 Unified School District #343'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 Unified School District #343's internal control over compliance.

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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 16, 2021

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

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

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #343 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #343 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
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Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief Funds (SPARKS)

CFDA No. 21.019

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

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

NONE