

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
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November 15, 2021

Board of Education
Unified School District No. 475
Junction City, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the Unified School District No. 475 (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

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

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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 previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

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

Report on Regulatory-Required Supplementary Information

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

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 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.

November 15, 2021
Unified School District No. 475
(continued)

Additional Information

The June 30, 2020 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2A as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2020 basic financial statement upon which we rendered an unmodified opinion dated November 19, 2020. The June 30, 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the prior year basic financial statement or to the prior year basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2021

| | <u>Beginning Unencumbered Cash Balance</u> | <u>Cash Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Outstanding Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|--|--|--------------------------|-----------------------|---|--|--------------------------------|
| GOVERNMENTAL TYPE FUNDS | | | | | | |
| General Funds | | | | | | |
| General | \$ - | \$ 51,900,580 | \$ 51,900,580 | \$ - | \$ 151,973 | \$ 151,973 |
| Supplemental General | 46,374 | 16,628,432 | 16,187,174 | 487,632 | 334,262 | 821,894 |
| Special Purpose Funds | | | | | | |
| Preschool-Aged At-Risk Fund | 1,507,557 | 728,851 | 913,513 | 1,322,895 | 28,424 | 1,351,319 |
| At-Risk (K-12) Fund | 9,984,491 | 5,281,896 | 7,267,007 | 7,999,380 | 80,733 | 8,080,113 |
| Bilingual Education Fund | 2,032,015 | 2,279,091 | 2,204,551 | 2,106,555 | 73,890 | 2,180,445 |
| Virtual Education | 100,313 | 300,000 | 46,216 | 354,097 | - | 354,097 |
| Capital Outlay Fund | 17,145,768 | 6,894,274 | 6,480,423 | 17,559,619 | 888,593 | 18,448,212 |
| Driver Training Fund | 55,769 | 21,540 | 48,866 | 28,443 | - | 28,443 |
| Contingency Reserve Fund | 2,100,000 | 1,000,000 | - | 3,100,000 | - | 3,100,000 |
| Food Service Fund | 598,873 | 3,412,435 | 2,976,953 | 1,034,355 | 1,656 | 1,036,011 |
| Professional Development Fund | 620,465 | 531,907 | 197,573 | 954,799 | 3,305 | 958,104 |
| Parent Education Program Fund | 87,998 | 220,070 | 215,440 | 92,628 | 10,420 | 103,048 |
| Special Education Fund | 2,592,404 | 17,078,537 | 15,616,239 | 4,054,702 | 461,345 | 4,516,047 |
| Career and Postsecondary Education Fund | 1,274,151 | 1,325,136 | 1,241,914 | 1,357,373 | 48,781 | 1,406,154 |
| KPERs Retirement Contribution Fund | - | 7,681,296 | 7,681,296 | - | - | - |
| Textbook Rental Fund | 581,633 | 1,246,125 | 366,555 | 1,461,203 | 3,253 | 1,464,456 |
| Grants Fund | 79,493,530 | 20,552,203 | 10,579,365 | 89,466,368 | 919,314 | 90,385,681 |
| District Activity | 122,161 | 365,255 | 414,385 | 73,031 | - | 73,031 |
| Bond and Interest Fund | | | | | | |
| Bond and Interest Fund | 384,030 | 8,462,452 | 7,780,631 | 1,065,851 | - | 1,065,851 |
| Capital Project Funds | | | | | | |
| Construction Bond Refinance Fund | 77,593,234 | 194,383 | 69,441,319 | 8,346,298 | - | 8,346,298 |
| Fiduciary Fund | | | | | | |
| Trust | 525 | - | - | 525 | - | 525 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 196,321,291</u> | <u>\$ 146,104,463</u> | <u>\$ 201,560,000</u> | <u>\$ 140,865,754</u> | <u>\$ 3,005,949</u> | <u>\$ 143,871,702</u> |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
 Regulatory Basis
 For the Year Ended June 30, 2021

Composition of Cash

| | | |
|--|--|-----------------------|
| Checking | | |
| Central National Bank | | \$ 65,088,462 |
| Armed Forces Bank | | 76,083 |
| Investments | | 79,160,717 |
| Total Cash | | \$ 144,325,262 |
| Less: Agency funds per Schedule 3 | | (453,560) |
| Total Reporting Entity (Excluding Agency Funds) | | \$ 143,871,702 |

UNIFIED SCHOOL DISTRICT NO. 475
Junction City, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2021

Note 1: Summary of Significant Accounting Policies

Unified School District No. 475 (the District) is a municipal corporation governed by an elected seven member board. These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of \$373,222 and \$628,689 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

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

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

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

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

Trust Fund - used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

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

UNIFIED SCHOOL DISTRICT NO. 475
Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

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

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

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

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

Contingency Reserve Fund
District Activity

Textbook and Student Material Revolving Fund

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

Note 2: Deposits and Investments

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

Investments. 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.

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2021

Note 2: Deposits and Investments (Continued)

Some of the District's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At June 30, 2021, the District has the following investments:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Investment Maturities (in Years)</u> | | <u>Rating U.S.</u> |
|----------------------------------|----------------------|---|---------------------|--------------------|
| | | <u>Less than 1</u> | <u>1 - 2</u> | |
| U.S. Government Agencies | | | | |
| Federated Government Obligations | \$ 17,251,182 | \$ 17,251,182 | \$ - | |
| United States Treasury Notes | 46,917,289 | 39,864,243 | 7,053,046 | S&P A-1+ |
| Federal Home Loan Bank | 14,992,246 | 14,992,246 | - | S&P A-1+ |
| | <u>\$ 79,160,717</u> | <u>\$ 72,107,671</u> | <u>\$ 7,053,046</u> | |

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:

| <u>Investment</u> | <u>Percent of Investment</u> |
|----------------------------------|----------------------------------|
| Federated Government Obligations | 22% |
| United States Treasury Notes | 59% |
| Federal Home Loan Bank | 19% |

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 has no designated "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$65,164,545 and the bank balance was \$67,698,023. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$330,215 was covered by federal depository insurance and the balance of \$67,367,808 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

Note 3: Substance Receipt in Transit

The District received \$1,692,173 for General Fund and \$970,949 for Supplemental General Fund subsequent to June 30, 2021, and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2021

Note 4: Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2021:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Beginning of Year | Additions | Refunded | Reductions/Payments | End of Year | Interest Paid |
|--|----------------|---------------|-----------------|------------------------|-----------------------|-------------|-------------|---------------------|-----------------------|---------------------|
| General Obligation Bonds To Be Paid With Tax Levies | | | | | | | | | | |
| 2015 Refunding | 3.00 - 4.00% | 6/4/2015 | \$ 8,700,000 | 9/1/2024 | \$ 4,655,000 | \$ - | \$ - | \$ - | \$ 4,655,000 | \$ 162,250 |
| 2017A Construction | 3.375 - 5.00% | 12/21/2017 | 63,500,000 | 9/1/1943 | 63,500,000 | - | - | - | 63,500,000 | 2,750,618 |
| 2017B Refunding | 3.00 - 5.00% | 12/21/2017 | 13,995,000 | 9/1/2022 | 9,390,000 | - | - | 2,965,000 | 6,425,000 | 395,375 |
| 2017C Construction | 2.652 - 3.909% | 12/21/2017 | 41,500,000 | 9/1/1943 | 41,500,000 | - | - | - | 41,500,000 | 1,507,386 |
| Capital Leases | | | | | | | | | | |
| Computers | 0.00% | 3/6/2018 | 1,747,018 | 3/6/2021 | 315,672 | - | - | 315,672 | - | - |
| Total Long-Term Debt | | | | | <u>\$ 119,360,672</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,280,672</u> | <u>\$ 116,080,000</u> | <u>\$ 4,815,629</u> |

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

| | 2022 | 2023 | 2024 | 2025 | 2026 | 2027-2031 | 2032-2036 | 2037-2041 | 2042-2046 | Total |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| General Obligation Bonds | | | | | | | | | | |
| Principal | \$ 3,130,000 | \$ 4,505,000 | \$ 3,455,000 | \$ 3,880,000 | \$ 3,705,000 | \$ 21,035,000 | \$ 25,865,000 | \$ 31,310,000 | \$ 19,195,000 | \$ 116,080,000 |
| Interest | 4,663,254 | 4,502,629 | 4,359,010 | 4,245,398 | 4,117,041 | 18,066,234 | 13,129,220 | 7,299,772 | 1,031,731 | 61,414,289 |
| Capital Leases | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - |
| | <u>\$ 7,793,254</u> | <u>\$ 9,007,629</u> | <u>\$ 7,814,010</u> | <u>\$ 8,125,398</u> | <u>\$ 7,822,041</u> | <u>\$ 39,101,234</u> | <u>\$ 38,994,220</u> | <u>\$ 38,609,772</u> | <u>\$ 20,226,731</u> | <u>\$ 177,494,289</u> |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2021

Note 5: Interfund Transfers

The District made the following operating transfers during fiscal year ended June 30, 2021. The transfers were approved by the Board of Education.

| <u>Fund From</u> | <u>Fund To</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|------------------------|--------------------------|----------------------------|-----------------------------|
| General fund | At-Risk (K-12) | K.S.A. 72-6478 | \$ 1,574,535 |
| General fund | Virtual Education | K.S.A. 72-6478 | 300,000 |
| General fund | Professional Development | K.S.A. 72-6478 | 500,000 |
| General fund | Special Education | K.S.A. 72-6478 | 13,821,523 |
| General fund | Parent Education | K.S.A. 72-6478 | 75,000 |
| General fund | Textbook Rental Fund | K.S.A. 72-6478 | 994,958 |
| General fund | Contingency Reserve | K.S.A. 72-6478 | 1,000,000 |
| General fund | Bilingual Education | K.S.A. 72-6478 | 500,000 |
| Supplemental | At-Risk (K-12) | K.S.A. 72-6478 | 3,100,000 |
| Supplemental | Bilingual education | K.S.A. 72-6478 | 1,779,091 |
| Supplemental | Vocational Education | K.S.A. 72-6478 | 1,200,000 |
| Supplemental | Textbook Rental Fund | K.S.A. 72-6478 | 221,600 |
| Grants | Bond and Interest | Board Approval | 2,702,850 |
| Total Transfers | | | <u>\$ 27,769,557</u> |

Note 6: 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.

UNIFIED SCHOOL DISTRICT NO. 475
Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2021

Note 6: Defined Benefit Pension Plan (Continued)

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

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 \$7,681,293 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 \$9,671,930. 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 publicly available on the website at www.kpers.org or can be obtained as described above.

Note 7: Termination Benefits

The District has a plan which covers administrators and teachers who voluntarily take early retirement. A teacher is eligible for early retirement if such employee is a full time employee, retiring under the provisions of KPERS with 85 points and not more than 64 years of age, has fifteen years or more of continuous service with the District, and has accumulated at least 60 days of leave. An administrator is eligible if such employee has fifteen years or more of service with the District.

Benefits are payable monthly for a maximum term of 5 years or until the recipient reaches 65 years of age. The cost of this plan for the year ended June 30, 2021 was \$287,097.

The employees eligible for the retirement plan are also eligible to remain in the District health insurance plan. The retired employees will participate on the same basis as current employees.

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2021

Note 7: Termination Benefits (Continued)

The retirement benefit and health insurance contribution is not funded but is to be paid from each year's operating budget. The benefits due under the plan for the next five years are as follows:

| <u>Year</u> | <u>Benefits Due</u> | <u>Health Insurance Contribution</u> | <u>Total Due</u> |
|-------------|---------------------|--------------------------------------|---------------------|
| 2021-2022 | \$ 174,136 | \$ 206,995 | \$ 381,131 |
| 2022-2023 | 129,199 | 152,605 | 281,804 |
| 2023-2024 | 94,721 | 113,915 | 208,636 |
| 2024-2025 | 48,469 | 60,860 | 109,329 |
| 2025-2026 | 25,520 | 30,845 | 56,365 |
| Total | <u>\$ 472,045</u> | <u>\$ 565,220</u> | <u>\$ 1,037,265</u> |

Note 8: Compensated Absences

It is the District's policy to pay full time classified employees unused vacation pay upon termination of employment. Vacation is earned one day per month and must be used within eighteen months of being earned. The amount of unused vacation for these employees as of June 30, 2021 was \$272,375.

Note 9: 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; injuries to employees; and natural disasters. In 1991 the District joined other Kansas school districts to participate in Risk Management Services, Inc. (RMS), a workers' compensation insurance public entity risk pool. The pool operates as a common risk management and insurance program for certain Kansas school districts. The District pays an annual premium for its workers compensation insurance coverage. The District's contractual agreement with RMS provides that RMS will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$300,000 (for each insured event). The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three fiscal years.

Note 10: Commitments and Contingencies

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

Note 11: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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. Under the current group health plan contract, the District is responsible for actual claims incurred under this program up to maximum claim liability limits under the contract.

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 June 30, 2021

Note 12: Operating Lease

On March 19, 2012 the District entered into a wide area network leasing and services agreement. The District made lease payments of \$520,344 during the year ended June 30, 2021 and the future minimum lease payments are as follows:

| Year Ending June 30 | Amount |
|------------------------|---------------------|
| 2022 | \$ 520,344 |
| 2023 | 520,344 |
| 2024 | - |
| Total | \$ 1,040,688 |

In addition to the above lease agreement, the District also has an agreement with Enterprise for the lease of several vehicles, with no option to purchase.

Note 13: 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 14: Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

| | Project Authorization | Expenditures to Date |
|--------------------|--------------------------|-------------------------|
| 2017 Bond Projects | \$ 118,206,708 | \$ 108,123,493 |

Note 15: Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statement to maintain consistency between periods presented. The reclassifications had no impact on previously reported unencumbered cash balances.

Note 16: COVID-19

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

UNIFIED SCHOOL DISTRICT NO. 475
Junction City, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2021

Note 17: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$575,323 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended June 30, 2021

| Funds | <u>Certified Budget</u> | <u>Adjustment to Comply with Legal Max</u> | <u>Adjustment for Qualifying Budget Credits</u> | <u>Total Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance - Over (Under)</u> |
|---|-----------------------------|--|---|--|--|--|
| Governmental Type Funds | | | | | | |
| General Funds | | | | | | |
| General | \$ 53,060,559 | \$ (1,533,201) | \$ 373,222 | \$ 51,900,580 | \$ 51,900,580 | \$ - |
| Supplemental General | 15,991,306 | (432,821) | 628,689 | 16,187,174 | 16,187,174 | - |
| Special Purpose Funds | | | | | | |
| At-Risk (4 year old) Fund | 1,201,849 | - | - | 1,201,849 | 913,513 | (288,336) |
| At-Risk (K-12) Fund | 11,352,197 | - | - | 11,352,197 | 7,267,007 | (4,085,190) |
| Bilingual Education Fund | 2,494,029 | - | - | 2,494,029 | 2,204,551 | (289,478) |
| Virtual Education | 107,000 | - | - | 107,000 | 46,216 | (60,784) |
| Capital Outlay Fund | 17,643,108 | - | - | 17,643,108 | 6,480,423 | (11,162,685) |
| Driver Training Fund | 50,250 | - | - | 50,250 | 48,866 | (1,384) |
| Food Service Fund | 3,617,991 | - | - | 3,617,991 | 2,976,953 | (641,038) |
| Professional Development Fund | 570,927 | - | - | 570,927 | 197,573 | (373,354) |
| Parent Education Program Fund | 233,264 | - | - | 233,264 | 215,440 | (17,824) |
| Special Education Fund | 16,620,708 | - | - | 16,620,708 | 15,616,239 | (1,004,469) |
| Career and Postsecondary Education Fund | 1,472,498 | - | - | 1,472,498 | 1,241,914 | (230,584) |
| KPERS Retirement Contribution Fund | 9,158,927 | - | - | 9,158,927 | 7,681,296 | (1,477,631) |
| Bond and Interest Fund | | | | | | |
| Bond and Interest Fund | 7,782,129 | - | - | 7,782,129 | 7,780,631 | (1,498) |
| Total of all Funds | <u>\$ 141,356,742</u> | <u>\$ (1,966,022)</u> | <u>\$ 1,001,911</u> | <u>\$ 140,392,631</u> | <u>\$ 120,758,376</u> | <u>\$ (19,634,255)</u> |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Local sources | | | | |
| Other | \$ 369 | \$ 399 | \$ - | \$ 399 |
| State Aid | | | | |
| Equalization aid | 34,707,365 | 33,101,773 | 35,114,929 | (2,013,156) |
| Special education | 8,000,873 | 8,134,462 | 8,145,030 | (10,568) |
| Mineral production tax | - | - | 600 | (600) |
| Federal aid | 9,589,577 | 10,290,724 | 9,800,000 | 490,724 |
| Reimbursements | 315,276 | 373,222 | - | 373,222 |
| Total Cash Receipts | <u>\$ 52,613,460</u> | <u>\$ 51,900,580</u> | <u>\$ 53,060,559</u> | <u>\$ (1,159,979)</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 14,124,127 | \$ 16,558,078 | \$ 16,205,782 | \$ 352,296 |
| Student support services | 3,160,678 | 3,152,686 | 2,660,371 | 492,315 |
| Instructional support staff | 2,653,164 | 2,690,462 | 2,732,075 | (41,613) |
| General administration | 617,248 | 582,186 | 689,316 | (107,130) |
| School administration | 5,035,888 | 4,950,948 | 5,022,130 | (71,182) |
| Central services | 1,626,207 | 1,719,510 | 1,813,203 | (93,693) |
| Operations and maintenance | 2,299,846 | 2,362,188 | 2,805,381 | (443,193) |
| Student transportation | 1,353,306 | 1,118,506 | 2,387,220 | (1,268,714) |
| Other support services | - | - | 2,100 | (2,100) |
| Transfers out | 21,742,996 | 18,766,016 | 18,742,981 | 23,035 |
| Adjustment to comply with legal maximum | - | - | (1,533,201) | 1,533,201 |
| Adjustments for qualifying budget credits | - | - | 373,222 | (373,222) |
| Total Expenditures | <u>\$ 52,613,460</u> | <u>\$ 51,900,580</u> | <u>\$ 51,900,580</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ - | | |
| UNENCUMBERED CASH - BEGINNING | <u>-</u> | <u>-</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ -</u> | <u>\$ -</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

**SCHEDULE 2
(CONTINUED)**

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Taxes and Shared Revenues | | | | |
| Ad valorem taxes | \$ 2,874,649 | \$ 3,423,457 | \$ 3,377,923 | \$ 45,534 |
| Delinquent tax | 60,854 | 63,109 | 48,239 | 14,870 |
| Motor vehicle tax | 391,581 | 345,036 | 316,889 | 28,147 |
| State aid | 12,327,373 | 12,165,179 | 12,503,602 | (338,423) |
| Miscellaneous | 104 | 2,962 | - | 2,962 |
| Reimbursements | 700,899 | 628,689 | - | 628,689 |
| Total Cash Receipts | <u>\$ 16,355,460</u> | <u>\$ 16,628,432</u> | <u>\$ 16,246,653</u> | <u>\$ 381,779</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 4,941,626 | \$ 4,106,297 | \$ 4,935,156 | \$ (828,859) |
| Instructional support services | 1,195,860 | 1,192,473 | 1,461,497 | (269,024) |
| General administration | 91,771 | 147,567 | 106,001 | 41,566 |
| Central services | 1,259,677 | 1,216,608 | 1,554,476 | (337,868) |
| Operations and maintenance | 1,633,310 | 3,223,538 | 2,949,978 | 273,560 |
| Facility acquisition and construction | 31,604 | - | - | - |
| Transfers out | 7,488,307 | 6,300,691 | 4,984,198 | 1,316,493 |
| Adjustment to comply with legal maximum | - | - | (432,821) | 432,821 |
| Adjustment to qualifying budget credits | - | - | 628,689 | (628,689) |
| Total Expenditures | <u>\$ 16,642,155</u> | <u>\$ 16,187,174</u> | <u>\$ 16,187,174</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER) | | | | |
| EXPENDITURES | \$ (286,695) | \$ 441,258 | | |
| UNENCUMBERED CASH - BEGINNING | <u>333,069</u> | <u>46,374</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 46,374</u> | <u>\$ 487,632</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

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 Totals For The Prior Year Ended June 30, 2020

SCHEDULE 2
(CONTINUED)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Federal aid | \$ 67,860 | \$ - | \$ - | \$ - |
| State aid | 283,391 | 728,851 | - | 728,851 |
| Transfers in | 1,000,000 | - | - | - |
| Total Cash Receipts | <u>\$ 1,351,251</u> | <u>\$ 728,851</u> | <u>\$ -</u> | <u>\$ 728,851</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 1,022,315 | \$ 845,586 | \$ 1,075,432 | \$ (229,846) |
| Student support services | 34,221 | 18,933 | 45,110 | (26,177) |
| Instructional support services | 723 | 1,019 | - | 1,019 |
| School administration | 82,138 | 47,975 | 81,307 | (33,332) |
| Total Expenditures | <u>\$ 1,139,397</u> | <u>\$ 913,513</u> | <u>\$ 1,201,849</u> | <u>\$ (288,336)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 211,854 | \$ (184,662) | | |
| UNENCUMBERED CASH - BEGINNING | <u>1,295,703</u> | <u>1,507,557</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 1,507,557</u> | <u>\$ 1,322,895</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

AT-RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Local sources | \$ - | \$ - | \$ 6,000 | \$ (6,000) |
| Federal aid | 698,144 | 447,589 | - | 447,589 |
| Transfers in | 11,163,250 | 4,674,535 | 9,186,097 | (4,511,562) |
| Miscellaneous | 2,430 | 159,772 | - | 159,772 |
| Total Cash Receipts | <u>\$ 11,863,824</u> | <u>\$ 5,281,896</u> | <u>\$ 9,192,097</u> | <u>\$ (3,910,201)</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 8,966,914 | \$ 6,426,996 | \$ 9,667,337 | \$ (3,240,341) |
| Student support services | 775,540 | 762,041 | 1,595,978 | (833,937) |
| Instructional support services | - | - | 16,163 | (16,163) |
| School administration | 57,827 | 49,528 | 72,719 | (23,191) |
| Student transportation | 21,530 | 28,442 | - | 28,442 |
| Total Expenditures | <u>\$ 9,821,811</u> | <u>\$ 7,267,007</u> | <u>\$ 11,352,197</u> | <u>\$ (4,085,190)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 2,042,013 | \$ (1,985,111) | | |
| UNENCUMBERED CASH - BEGINNING | <u>7,942,478</u> | <u>9,984,491</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 9,984,491</u> | <u>\$ 7,999,380</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

SCHEDULE 2
(CONTINUED)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Transfers in | \$ 2,600,000 | \$ 2,279,091 | \$ 750,000 | \$ 1,529,091 |
| Federal aid | 50,000 | - | - | - |
| Total Cash Receipts | <u>\$ 2,650,000</u> | <u>\$ 2,279,091</u> | <u>\$ 750,000</u> | <u>\$ 1,529,091</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 2,069,724 | \$ 2,111,534 | \$ 2,404,905 | \$ (293,371) |
| Student support services | 27,782 | 2,814 | 31,666 | (28,852) |
| Instructional support services | 179 | 17,719 | 566 | 17,153 |
| Student transportation services | 18,037 | 72,484 | 56,892 | 15,592 |
| Total Expenditures | <u>\$ 2,115,722</u> | <u>\$ 2,204,551</u> | <u>\$ 2,494,029</u> | <u>\$ (289,478)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 534,278 | \$ 74,540 | | |
| UNENCUMBERED CASH - BEGINNING | <u>1,497,737</u> | <u>2,032,015</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 2,032,015</u> | <u>\$ 2,106,555</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|--------------|------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Transfers in | \$ 110,000 | \$ 300,000 | \$ 10,000 | \$ 290,000 |
| EXPENDITURES | | | | |
| Instruction | \$ 59,100 | \$ 46,216 | \$ 107,000 | \$ (60,784) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 50,900 | \$ 253,784 | | |
| UNENCUMBERED CASH - BEGINNING | 49,413 | 100,313 | | |
| UNENCUMBERED CASH - ENDING | \$ 100,313 | \$ 354,097 | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

SCHEDULE 2
(CONTINUED)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Taxes and Shared Revenues | | | | |
| Ad valorem taxes | \$ 1,130,359 | \$ 1,099,336 | \$ 1,014,476 | \$ 84,860 |
| Delinquent tax | 60,670 | 73,692 | 18,759 | 54,933 |
| Interest on idle funds | 615,767 | 39,866 | 60,000 | (20,134) |
| Motor vehicle taxes | 96,402 | 200,297 | 182,362 | 17,935 |
| Flood control | 4,417 | 2,948 | - | 2,948 |
| State aid | 952,173 | 839,115 | 839,115 | - |
| Federal aid | 4,775,874 | 4,490,707 | 4,275,000 | 215,707 |
| Miscellaneous | 6,873 | 148,313 | - | 148,313 |
| Total Cash Receipts | <u>\$ 7,642,535</u> | <u>\$ 6,894,274</u> | <u>\$ 6,389,712</u> | <u>\$ 504,562</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 20,409 | \$ 293,403 | \$ 80,768 | \$ 212,635 |
| Central Services | - | 868,755 | - | 868,755 |
| Operations and maintenance | 3,829,450 | 3,877,752 | 4,637,340 | (759,588) |
| Facility acquisition & construction | - | - | 12,925,000 | (12,925,000) |
| Capital outlay | 1,785,649 | 1,440,513 | - | 1,440,513 |
| Total Expenditures | <u>\$ 5,635,508</u> | <u>\$ 6,480,423</u> | <u>\$ 17,643,108</u> | <u>\$ (11,162,685)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 2,007,027 | \$ 413,851 | | |
| UNENCUMBERED CASH - BEGINNING | <u>15,138,741</u> | <u>17,145,768</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 17,145,768</u> | <u>\$ 17,559,619</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|------------------|------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Local source | | | | |
| Other | \$ - | \$ - | \$ 15,000 | \$ (15,000) |
| State aid | 11,960 | 9,690 | 7,500 | 2,190 |
| Charges for services | 12,395 | 11,850 | - | 11,850 |
| Total Cash Receipts | <u>\$ 24,355</u> | <u>\$ 21,540</u> | <u>\$ 22,500</u> | <u>\$ (960)</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 12,536 | \$ 48,866 | \$ 50,250 | \$ (1,384) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 11,819 | \$ (27,326) | | |
| UNENCUMBERED CASH - BEGINNING | <u>43,950</u> | <u>55,769</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 55,769</u> | <u>\$ 28,443</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|----------------------------|----------------------------|
| CASH RECEIPTS | | |
| Transfer in | \$ - | \$ 1,000,000 |
| EXPENDITURES | | |
| Capital outlay | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ 1,000,000 |
| UNENCUMBERED CASH - BEGINNING | <u>2,100,000</u> | <u>2,100,000</u> |
| UNENCUMBERED CASH - ENDING | <u><u>\$ 2,100,000</u></u> | <u><u>\$ 3,100,000</u></u> |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

SCHEDULE 2
(CONTINUED)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Federal aid | \$ 2,279,524 | \$ 3,305,673 | \$ 2,352,403 | \$ 953,270 |
| State aid | 30,820 | 31,702 | 25,349 | 6,353 |
| Charges for services | 623,519 | 74,762 | 736,586 | (661,824) |
| Interest on idle funds | 2,682 | 298 | 500 | (202) |
| Total Cash Receipts | <u>\$ 2,936,545</u> | <u>\$ 3,412,435</u> | <u>\$ 3,114,838</u> | <u>\$ 297,597</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 1,339 | \$ - | \$ - | \$ - |
| Food service operation | 2,904,332 | 2,971,096 | 3,611,316 | (640,220) |
| Operations and maintenance | 5,569 | 5,857 | 6,675 | (818) |
| Total Expenditures | <u>\$ 2,911,240</u> | <u>\$ 2,976,953</u> | <u>\$ 3,617,991</u> | <u>\$ (641,038)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 25,305 | \$ 435,482 | | |
| UNENCUMBERED CASH - BEGINNING | <u>573,568</u> | <u>598,873</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 598,873</u> | <u>\$ 1,034,355</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

**SCHEDULE 2
(CONTINUED)**

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|-------------------|-------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Reimbursements | \$ 2,189 | \$ 4,540 | \$ - | \$ 4,540 |
| State aid | 33,806 | 27,367 | 45,000 | (17,633) |
| Federal aid | 40 | - | - | - |
| Other | 220 | - | - | - |
| Transfers in | 557,180 | 500,000 | 380,562 | 119,438 |
| Total Cash Receipts | <u>\$ 593,435</u> | <u>\$ 531,907</u> | <u>\$ 425,562</u> | <u>\$ 106,345</u> |
| EXPENDITURES | | | | |
| Instructional support | \$ 205,182 | \$ 197,573 | \$ 570,927 | \$ (373,354) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 388,253 | \$ 334,334 | | |
| UNENCUMBERED CASH - BEGINNING | <u>232,212</u> | <u>620,465</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 620,465</u> | <u>\$ 954,799</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|-------------------|-------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| State aid | \$ 145,070 | \$ 145,070 | \$ 145,070 | \$ - |
| Transfers in | 50,000 | 75,000 | 75,000 | - |
| Total Cash Receipts | <u>\$ 195,070</u> | <u>\$ 220,070</u> | <u>\$ 220,070</u> | <u>\$ -</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 119 | \$ 1,944 | \$ - | \$ 1,944 |
| Student support services | 210,275 | 211,456 | 233,264 | (21,808) |
| Instructional support services | 32 | 144 | - | 144 |
| Operations and maintenance | 7,239 | 1,896 | - | 1,896 |
| Total Expenditures | <u>\$ 217,665</u> | <u>\$ 215,440</u> | <u>\$ 233,264</u> | <u>\$ (17,824)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (22,595) | \$ 4,630 | | |
| UNENCUMBERED CASH - BEGINNING | <u>110,593</u> | <u>87,998</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 87,998</u> | <u>\$ 92,628</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Transfers in | \$ 12,200,873 | \$ 13,821,523 | \$ 12,025,520 | \$ 1,796,003 |
| Federal aid | 2,509,474 | 3,226,333 | 3,375,086 | (148,753) |
| Reimbursements | 538,867 | - | - | - |
| Miscellaneous | 30,928 | 30,681 | 3,000 | 27,681 |
| Total Cash Receipts | <u>\$ 15,280,142</u> | <u>\$ 17,078,537</u> | <u>\$ 15,403,606</u> | <u>\$ 1,674,931</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 11,287,376 | \$ 11,320,229 | \$ 11,995,322 | \$ (675,093) |
| Student support services | 3,042,038 | 2,958,009 | 3,215,304 | (257,295) |
| Instructional support services | 99,409 | 81,356 | 126,489 | (45,133) |
| General administration | 465,272 | 487,548 | 498,885 | (11,337) |
| School administration | 50,728 | 45,087 | 46,220 | (1,133) |
| Student transportation services | 638,541 | 716,350 | 738,488 | (22,138) |
| Other services | 4,302 | 7,660 | - | 7,660 |
| Total Expenditures | <u>\$ 15,587,666</u> | <u>\$ 15,616,239</u> | <u>\$ 16,620,708</u> | <u>\$ (1,004,469)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (307,524) | \$ 1,462,298 | | |
| UNENCUMBERED CASH - BEGINNING | <u>2,899,928</u> | <u>2,592,404</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 2,592,404</u> | <u>\$ 4,054,702</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2021
 With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
 (CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Federal aid | \$ - | \$ - | \$ 105,000 | \$ (105,000) |
| Other | 121,518 | 125,136 | 125,000 | 136 |
| Transfers in | 1,300,000 | 1,200,000 | 1,300,000 | (100,000) |
| Total Cash Receipts | <u>\$ 1,421,518</u> | <u>\$ 1,325,136</u> | <u>\$ 1,530,000</u> | <u>\$ (204,864)</u> |
| EXPENDITURES | | | | |
| Instruction | \$ 1,298,604 | \$ 1,239,910 | \$ 1,447,343 | \$ (207,433) |
| Instructional support services | 514 | 2,004 | 25,155 | (23,151) |
| Total Expenditures | <u>\$ 1,299,118</u> | <u>\$ 1,241,914</u> | <u>\$ 1,472,498</u> | <u>\$ (230,584)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 122,400 | \$ 83,222 | | |
| UNENCUMBERED CASH - BEGINNING | <u>1,151,751</u> | <u>1,274,151</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 1,274,151</u> | <u>\$ 1,357,373</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2021
 With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
 (CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| State aid | \$ 8,468,726 | \$ 7,681,296 | \$ 9,158,927 | \$ (1,477,631) |
| EXPENDITURES | | | | |
| Instruction | \$ 5,621,540 | \$ 5,105,122 | \$ 6,125,490 | \$ (1,020,368) |
| Student support services | 995,073 | 893,058 | 1,023,052 | (129,994) |
| Instructional support staff | 541,999 | 477,321 | 598,078 | (120,757) |
| General administration | 178,690 | 149,496 | 160,281 | (10,785) |
| School administration | 641,930 | 612,701 | 634,714 | (22,013) |
| Central services | 287,088 | 272,214 | 295,835 | (23,621) |
| Operations and maintenance | 27,097 | 25,492 | 28,393 | (2,901) |
| Student transportation | 18,635 | 8,360 | 107,160 | (98,800) |
| On-Behalf Payments | 156,674 | 137,532 | 185,924 | (48,392) |
| Total Expenditures | \$ 8,468,726 | \$ 7,681,296 | \$ 9,158,927 | \$ (1,477,631) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ - | | |
| UNENCUMBERED CASH - BEGINNING | - | - | | |
| UNENCUMBERED CASH - ENDING | \$ - | \$ - | | |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

TEXTBOOK RENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|--------------------------|----------------------------|
| CASH RECEIPTS | | |
| Charges for services | \$ 8,742 | \$ 29,567 |
| Transfers in | 250,000 | 1,216,558 |
| Total Cash Receipts | <u>\$ 258,742</u> | <u>\$ 1,246,125</u> |
| EXPENDITURES | | |
| Instruction | <u>\$ 137,955</u> | <u>\$ 366,555</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | <u>\$ 120,787</u> | <u>\$ 879,570</u> |
| UNENCUMBERED CASH - BEGINNING | <u>460,846</u> | <u>581,633</u> |
| UNENCUMBERED CASH - ENDING | <u><u>\$ 581,633</u></u> | <u><u>\$ 1,461,203</u></u> |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
GRANTS FUND
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2021

| | <u>Title I</u> | | | | | <u>Title II-A Teacher Quality</u> | <u>Section 373</u> | <u>Title III English Lang. Acquisition</u> |
|---|---------------------|-------------------|--------------------|---------------------|-------------------|---------------------------------------|---------------------|--|
| | <u>Title I</u> | <u>Carryover</u> | <u>Delinquent</u> | <u>Carl Perkins</u> | <u>Homeless</u> | | | |
| CASH RECEIPTS | | | | | | | | |
| Local Sources | | | | | | | | |
| Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Reimbursed Expenditures | - | - | - | 145 | - | - | - | - |
| State Sources | | | | | | | | |
| Other | - | - | - | - | - | - | - | - |
| Federal Sources | | | | | | | | |
| Federal aid | 556,027 | 932,915 | 64,040 | 76,136 | 29,031 | 336,123 | 1,619,186 | 53,753 |
| Total Cash Receipts | <u>\$ 556,027</u> | <u>\$ 932,915</u> | <u>\$ 64,040</u> | <u>\$ 76,281</u> | <u>\$ 29,031</u> | <u>\$ 336,123</u> | <u>\$ 1,619,186</u> | <u>\$ 53,753</u> |
| EXPENDITURES | | | | | | | | |
| Instruction | \$ 705,771 | \$ 539,199 | \$ 63,743 | \$ 77,013 | \$ - | \$ - | \$ 542,876 | \$ 53,753 |
| Student support services | 24,788 | 36,884 | 16,416 | - | 18,831 | - | - | - |
| Instructional support staff | 47,509 | - | - | 2,030 | - | 317,357 | - | - |
| General administration | 30,013 | 63,916 | - | - | - | - | - | - |
| School administration | 861 | - | - | - | - | - | - | - |
| Central services | - | - | - | - | - | - | 1,076,310 | - |
| Student transportation | 1,207 | - | - | - | 12,327 | - | - | - |
| Operations and maintenance | - | - | - | - | - | - | - | - |
| Food Service | - | - | - | - | - | - | - | - |
| Facility acquisition and construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Expenditures | <u>\$ 810,149</u> | <u>\$ 639,999</u> | <u>\$ 80,159</u> | <u>\$ 79,043</u> | <u>\$ 31,158</u> | <u>\$ 317,357</u> | <u>\$ 1,619,186</u> | <u>\$ 53,753</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (254,122) | \$ 292,916 | \$ (16,119) | \$ (2,762) | \$ (2,127) | \$ 18,766 | \$ - | \$ - |
| UNENCUMBERED CASH - BEGINNING | <u>11,477</u> | <u>(274,390)</u> | <u>(8,239)</u> | <u>(8,570)</u> | <u>(967)</u> | <u>(11,153)</u> | <u>-</u> | <u>(1)</u> |
| UNENCUMBERED CASH - ENDING | <u>\$ (242,645)</u> | <u>\$ 18,526</u> | <u>\$ (24,358)</u> | <u>\$ (11,332)</u> | <u>\$ (3,094)</u> | <u>\$ 7,613</u> | <u>\$ -</u> | <u>\$ (1)</u> |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
GRANTS FUND
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
 Regulatory Basis
 For the Year Ended June 30, 2021

| | <u>Boys/Girls Club</u> | <u>Smart Start</u> | <u>KSU-Equity Access-Teacher Acquisition</u> | <u>Connection Project</u> | <u>Title IV-A Safe and Drug Free</u> | <u>Gifts & Grants</u> | <u>Army Daycare</u> | <u>AYPYN</u> |
|---|----------------------------|---------------------------|--|-------------------------------|--|---------------------------|--------------------------|------------------------|
| CASH RECEIPTS | | | | | | | | |
| Local Sources | | | | | | | | |
| Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80,951 | \$ - | \$ (3,014) |
| Reimbursed Expenditures | - | - | - | - | 7,000 | - | - | 790 |
| State Sources | | | | | | | | |
| Other | - | - | - | - | - | - | - | - |
| Federal Sources | | | | | | | | |
| Federal aid | - | 100,296 | - | 80,009 | 31,843 | - | - | 125,000 |
| Total Cash Receipts | <u>\$ -</u> | <u>\$ 100,296</u> | <u>\$ -</u> | <u>\$ 80,009</u> | <u>\$ 38,843</u> | <u>\$ 80,951</u> | <u>\$ -</u> | <u>\$ 122,776</u> |
| EXPENDITURES | | | | | | | | |
| Instruction | \$ 1,709 | \$ - | \$ (130) | \$ 65,078 | \$ 78,593 | \$ 11,868 | \$ 4,930 | \$ 8,443 |
| Student support services | - | 23,306 | - | - | 4,384 | 75 | - | - |
| Instructional support staff | - | - | - | 30,208 | 6,951 | 114 | 363 | - |
| General administration | - | 5,900 | - | 2,708 | - | - | - | 486,072 |
| School administration | - | - | - | - | - | - | - | 9,519 |
| Central Services | - | - | - | - | - | - | 520 | - |
| Student transportation | - | - | - | - | - | - | - | 2,545 |
| Operations and maintenance | - | - | - | - | - | 18 | 31,563 | - |
| Food Service | - | - | - | - | - | - | - | - |
| Facility acquisition and construction | - | - | - | - | - | 95,000 | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Expenditures | <u>\$ 1,709</u> | <u>\$ 29,206</u> | <u>\$ (130)</u> | <u>\$ 97,994</u> | <u>\$ 89,928</u> | <u>\$ 107,075</u> | <u>\$ 37,376</u> | <u>\$ 506,579</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (1,709) | \$ 71,090 | \$ 130 | \$ (17,985) | \$ (51,085) | \$ (26,124) | \$ (37,376) | \$ (383,803) |
| UNENCUMBERED CASH - BEGINNING | <u>1,709</u> | <u>(122,557)</u> | <u>(130)</u> | <u>(15,543)</u> | <u>8,970</u> | <u>30,752</u> | <u>540,738</u> | <u>382,992</u> |
| UNENCUMBERED CASH - ENDING | <u><u>\$ -</u></u> | <u><u>\$ (51,467)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ (33,528)</u></u> | <u><u>\$ (42,115)</u></u> | <u><u>\$ 4,628</u></u> | <u><u>\$ 503,362</u></u> | <u><u>\$ (811)</u></u> |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

GRANTS FUND

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)

Regulatory Basis

For the Year Ended June 30, 2021

| CASH RECEIPTS | | | | Achieving Excellence | STEM | Heavily Impact Aid | ESSER | Totals |
|---|---------------------|--------------------|----------------------|---------------------------------|-------------------|-------------------------------|---------------------|----------------------|
| Local Sources | 21st Century | Pre-K Pilot | Braiding STEM | Through STEM | Avid Grant | | | June 30, 2021 |
| Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 77,937 |
| Reimbursed Expenditures | - | - | - | - | - | - | - | 7,935 |
| State Sources | | | | | | | | - |
| Other | - | 168,150 | - | - | - | - | - | 168,150 |
| Federal Sources | | | | | | | | - |
| Federal aid | 807,907 | 74,756 | - | 31,946 | 631,323 | 13,757,273 | 990,617 | 20,298,181 |
| Total Cash Receipts | <u>\$ 807,907</u> | <u>\$ 242,906</u> | <u>\$ -</u> | <u>\$ 31,946</u> | <u>\$ 631,323</u> | <u>\$ 13,757,273</u> | <u>\$ 990,617</u> | <u>\$ 20,552,203</u> |
| EXPENDITURES | | | | | | | | |
| Instruction | \$ 507,618 | \$ 336,300 | \$ - | \$ (1,620) | \$ 541,929 | \$ 138,840 | \$ 134,518 | \$ 3,810,431 |
| Student support services | 26,721 | - | - | - | - | 43,864 | 127,820 | 323,089 |
| Instructional support staff | 16,572 | - | - | - | 16,755 | 30,500 | 132,143 | 600,502 |
| General administration | - | - | - | - | - | 22,648 | - | 611,257 |
| School administration | 9,652 | - | - | - | - | 110,723 | 78,980 | 209,735 |
| Central Services | 27,514 | - | - | - | - | 57,131 | 75,644 | 1,237,119 |
| Student transportation | - | - | - | - | - | 1,216 | 23,056 | 40,351 |
| Operations and maintenance | 251,772 | - | - | - | - | 4,598 | 588,672 | 876,623 |
| Food Service | - | - | - | - | - | 28,227 | 44,181 | 72,408 |
| Facility acquisition and construction | - | - | - | - | - | - | - | 95,000 |
| Transfers out | - | - | - | - | - | 2,702,850 | - | 2,702,850 |
| Total Expenditures | <u>\$ 839,849</u> | <u>\$ 336,300</u> | <u>\$ -</u> | <u>\$ (1,620)</u> | <u>\$ 558,684</u> | <u>\$ 3,140,597</u> | <u>\$ 1,205,014</u> | <u>\$ 10,579,365</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (31,942) | \$ (93,394) | \$ - | \$ 33,566 | \$ 72,639 | \$ 10,616,676 | \$ (214,397) | \$ 9,972,838 |
| UNENCUMBERED CASH - BEGINNING | <u>(14,523)</u> | <u>-</u> | <u>(122)</u> | <u>(33,478)</u> | <u>(71,189)</u> | <u>79,077,754</u> | <u>-</u> | <u>79,493,530</u> |
| UNENCUMBERED CASH - ENDING | <u>\$ (46,465)</u> | <u>\$ (93,394)</u> | <u>\$ (122)</u> | <u>\$ 88</u> | <u>\$ 1,450</u> | <u>\$ 89,694,430</u> | <u>\$ (214,397)</u> | <u>\$ 89,466,368</u> |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| CASH RECEIPTS | | | | |
| Ad valorem taxes | \$ 820,237 | \$ 924,189 | \$ 849,796 | \$ 74,393 |
| Delinquent | 13,980 | 17,473 | 13,705 | 3,768 |
| Motor vehicle tax | 99,694 | 111,610 | 101,979 | 9,631 |
| Other | 2,075,000 | 2,702,850 | 2,200,000 | 502,850 |
| State aid | 4,754,331 | 4,706,330 | 4,706,330 | - |
| Total Cash Receipts | <u>\$ 7,763,242</u> | <u>\$ 8,462,452</u> | <u>\$ 7,871,810</u> | <u>\$ 590,642</u> |
| EXPENDITURES | | | | |
| Interest and other charges | \$ 5,022,579 | \$ 4,815,631 | \$ 4,817,129 | \$ (1,498) |
| Principal | 2,765,000 | 2,965,000 | 2,965,000 | - |
| Total Expenditures | <u>\$ 7,787,579</u> | <u>\$ 7,780,631</u> | <u>\$ 7,782,129</u> | <u>\$ (1,498)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (24,337) | \$ 681,821 | | |
| UNENCUMBERED CASH - BEGINNING | <u>408,367</u> | <u>384,030</u> | | |
| UNENCUMBERED CASH - ENDING | <u>\$ 384,030</u> | <u>\$ 1,065,851</u> | | |

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
CONSTRUCTION BOND FINANCE FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 Regulatory Basis
 For the Year Ended June 30, 2021
 With Comparative Actual Totals For The Prior Year Ended June 30, 2020

SCHEDULE 2
(CONTINUED)

| | 2020 Actual | 2021 Actual |
|---|------------------------|------------------------|
| CASH RECEIPTS | | |
| Federal aid | \$ 1,455,000 | \$ - |
| Bond proceeds | 1,244,288 | - |
| Interest on idle funds | 434,774 | 194,383 |
| Total Cash Receipts | \$ 3,134,062 | \$ 194,383 |
| EXPENDITURES | | |
| Capital outlay | \$ 1,500 | \$ - |
| Construction costs | 33,678,471 | 69,441,319 |
| Total Expenditures | \$ 33,679,971 | \$ 69,441,319 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (30,545,909) | \$ (69,246,936) |
| UNENCUMBERED CASH - BEGINNING | 108,139,143 | 77,593,234 |
| UNENCUMBERED CASH - ENDING | \$ 77,593,234 | \$ 8,346,298 |

*This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

With Comparative Actual Totals For The Prior Year Ended June 30, 2020

**SCHEDULE 2
(CONTINUED)**

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|------------------------|------------------------|
| CASH RECEIPTS | \$ - | \$ - |
| EXPENDITURES | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ - |
| UNENCUMBERED CASH - BEGINNING | <u>525</u> | <u>525</u> |
| UNENCUMBERED CASH - ENDING | <u>\$ 525</u> | <u>\$ 525</u> |

UNIFIED SCHOOL DISTRICT NO. 475
AGENCY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2021

| | Beginning Unencumbered Cash Balance | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance |
|---|--|--------------------------|--------------------------|---|
| Elementary Schools | | | | |
| Eisenhower Elementary | \$ 5,241 | \$ 2,040 | \$ 3,251 | \$ 4,030 |
| Franklin Elementary School | 8,947 | 1,369 | 1,443 | 8,873 |
| Fort Riley Elementary School | 16,533 | 2,353 | 2,094 | 16,792 |
| Grandview Elementary School | 17,244 | 612 | 1,425 | 16,431 |
| Jefferson Elementary | 1,008 | 9 | - | 1,017 |
| Lincoln Elementary School | 14,047 | 879 | 2,030 | 12,896 |
| Milford Elementary School | 5,431 | 3,891 | 3,966 | 5,356 |
| Morris Hill Elementary | 11,374 | 1,501 | 4,122 | 8,753 |
| Seitz Elementary School | 12,761 | 5,075 | 5,199 | 12,637 |
| Sheridan Elementary School | 7,688 | 1,752 | 4,623 | 4,817 |
| Spring Valley Elementary School | 26,521 | 7,609 | 4,977 | 29,153 |
| Ware Elementary School | 37,745 | 5,882 | 10,565 | 33,062 |
| Washington Elementary School | 4,764 | 1,795 | 1,531 | 5,028 |
| Westwood Elementary | 8,664 | 1,882 | 1,581 | 8,965 |
| Early Childhood Family Network | 2,389 | 1,688 | 50 | 4,027 |
| Total Elementary Schools | <u>\$ 180,357</u> | <u>\$ 38,337</u> | <u>\$ 46,857</u> | <u>\$ 171,837</u> |
| Middle Schools | | | | |
| Junction City Middle School | \$ 53,973 | \$ 9,553 | \$ 16,696 | \$ 46,830 |
| Fort Riley Middle School | 11,970 | 8,620 | 9,254 | 11,336 |
| Total Middle Schools | <u>\$ 65,943</u> | <u>\$ 18,173</u> | <u>\$ 25,950</u> | <u>\$ 58,166</u> |
| High School Funds | | | | |
| Junction City High School | \$ 215,282 | \$ 67,129 | \$ 62,269 | \$ 220,142 |
| Larry Dixon Center for Innovative Studies | 2,363 | 1,060 | 1,280 | 2,143 |
| Total High School Funds | <u>\$ 217,645</u> | <u>\$ 68,189</u> | <u>\$ 63,549</u> | <u>\$ 222,285</u> |
| Devin Center Textbook Fund | <u>\$ 30,403</u> | <u>\$ 954</u> | <u>\$ 30,085</u> | <u>\$ 1,272</u> |
| TOTAL AGENCY FUNDS | <u><u>\$ 494,348</u></u> | <u><u>\$ 125,653</u></u> | <u><u>\$ 166,441</u></u> | <u><u>\$ 453,560</u></u> |

UNIFIED SCHOOL DISTRICT NO. 475

Junction City, Kansas

DISTRICT ACTIVITY FUNDS

Regulatory Basis

For the Year Ended June 30, 2021

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance |
|--------------------------------------|--|-------------------|-------------------|---|
| Junction City High School | | | | |
| Athletics Gate Receipts | \$ 4,245 | \$ 177,402 | \$ 172,904 | \$ 8,743 |
| Special Projects | 88,618 | 60,520 | 100,796 | 48,342 |
| Total Junction City High School | <u>\$ 92,863</u> | <u>\$ 237,922</u> | <u>\$ 273,700</u> | <u>\$ 57,085</u> |
| Junction City Middle School | | | | |
| Athletics Gate Receipts | \$ 12,334 | \$ 73,092 | \$ 83,719 | \$ 1,707 |
| Special Projects | 1,470 | 142 | 1,336 | 276 |
| Total Junction City Middle School | <u>\$ 13,804</u> | <u>\$ 73,234</u> | <u>\$ 85,055</u> | <u>\$ 1,983</u> |
| Fort Riley Middle School | | | | |
| Special Projects | <u>\$ 15,494</u> | <u>\$ 54,099</u> | <u>\$ 55,630</u> | <u>\$ 13,963</u> |
| TOTAL DISTRICT ACTIVITY FUNDS | <u>\$ 122,161</u> | <u>\$ 365,255</u> | <u>\$ 414,385</u> | <u>\$ 73,031</u> |



November 15, 2021

Board of Education
Unified School District No. 475
Junction City, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With *Government Auditing Standards***

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 statement of Unified School District No. 475 (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 15, 2021.

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 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 District’s financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



November 15, 2021

Board of Education
Unified School District No. 475
Junction City, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance In Accordance With the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited the compliance of Unified School District No. 475's (the District) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (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 the requirements of laws, regulations, contracts, and grants 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 Title 2 U.S. Code of Federal Regulations (CFR) 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 each major federal program have 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 of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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 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.

A deficiency in internal control over compliance 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, 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 Uniform Guidance. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2021

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Federal Award Expenditures |
|---|------------------------|--|-------------------------------|
| U.S. Department of Education | | | |
| Direct U.S. Department of Education | | | |
| Impact Aid | 84.041 | N/A | \$ 17,066,400 |
| Passed through Kansas Department of Education | | | |
| Special Education (IDEA) Cluster | | | |
| Title VI - Special Education | 84.027 | DO475 | \$ 1,594,892 |
| Special Education - Preschool Grants | 84.173 | DO475 | 60,196 |
| Subtotal Special Education (IDEA) Cluster | | | <u>\$ 1,655,088</u> |
| Title I Grants to Local Educational Agencies | 84.010 | DO475 | \$ 1,530,344 |
| Vocational Education Basic Grants to State | 84.048 | DO475 | 78,897 |
| Special Education - Grants for Infants and Families | 84.181 | DO475 | 343,848 |
| Education for Homeless Children and Youth | 84.196A | DO475 | 31,159 |
| Title IV 21st Century Community Learning Center | 84.287 | DO475 | 263,937 |
| Title III English Language Acquisition | 84.365 | DO475 | 53,753 |
| Title II-A Teacher Quality | 84.367 | DO475 | 320,119 |
| ESSA Student Support Enrichment | 84.424 | DO475 | 82,928 |
| COVID-19 - Emergency and Secondary School Emergency Relief | 84.425D | DO475 | 1,250,475 |
| Total U.S. Department of Education | | | <u>\$ 22,676,948</u> |
| U.S. Department of Defense | | | |
| Direct Programs: | | | |
| Army Daycare | 12.U01 | N/A | \$ 36,978 |
| AYPYN | 12.556 | N/A | 500,369 |
| STEM-AVID | 12.556 | N/A | 558,684 |
| Connection Project | 12.556 | N/A | 97,994 |
| Impact Aid | 12.558 | N/A | 1,619,186 |
| Total U.S. Department of Defense | | | <u>\$ 2,813,211</u> |
| U.S. Department of Agriculture | | | |
| Passed through State Department of Education | | | |
| Child Nutrition Cluster | | | |
| COVID-19 - National School Lunch Program | 10.559 | DO475 | \$ 2,951,217 |
| Subtotal Child Nutrition Cluster | | | <u>\$ 2,951,217</u> |
| Child and Adult Care Food Program | 10.558 | DO475 | \$ 25,733 |
| Fresh Fruit and Vegetable Program | 10.582 | DO475 | 98,097 |
| Total U.S. Department of Agriculture | | | <u>\$ 3,075,047</u> |
| U.S. Department of Health and Human Services | | | |
| Temporary Assistance for Needy Families | 93.558 | N/A | \$ 168,150 |
| TOTAL FEDERAL EXPENDITURES | | | <u><u>\$ 28,733,356</u></u> |

UNIFIED SCHOOL DISTRICT NO. 475
Junction City, Kansas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2021

Note 1: Organization

Unified School District No. 475, Junction City, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2021.

Note 5: Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 475
 Junction City, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 June 30, 2021

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued: Unmodified
 Internal control over financial reporting:
 Material weaknesses identified? Yes None
 Reportable conditions identified not considered
 to be material weaknesses? Yes None reported
 Noncompliance material to financial statement noted? Yes None

Federal Awards

Internal controls over major programs:
 Material weaknesses identified? Yes No
 Reportable conditions identified not considered
 to be material weaknesses? Yes None reported
 Type of auditor's report issued on compliance for
 major programs: Unmodified
 Any audit findings disclosed that are required to be
 reported in accordance with Title 2 U.S. Code of Federal
 Regulations (CFR) Part 200.516(a)? Yes No

Identification of major programs:

| <u>Name of Federal program</u> | <u>CFDA Number</u> |
|--------------------------------|--------------------|
| Title I | 84.010 |
| Impact Aid | 84.041 |
| ESSER | 84.425 |

Dollar threshold used to distinguish between Type A
 and Type B programs: \$ 862,001

Auditee qualified as a low-risk auditee? Yes No
 Note:

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.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.