

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2020

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2020

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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
**Unified School District No. 489 Hays, Kansas**  
Hays, Kansas

### Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 489 Hays, Kansas**, as of and for the year ended June 30, 2020 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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



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

As described in Note 1, the financial statement is prepared by **Unified School District No. 489 Hays, 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 matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 489 Hays, Kansas** as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 489 Hays, Kansas** as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 489 Hays, Kansas** as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated February 24, 2020, which contained an unmodified opinion on the basic financial statement. The 2019

basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards 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. Such 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic 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 January 25, 2021, on our consideration of **Unified School District No. 489 Hays, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas**' 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 **Unified School District No. 489 Hays, Kansas**' internal control over financial reporting and compliance.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Hays, Kansas

January 25, 2021

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ -	-	20,326,277	20,326,271	6	155,063	155,069
Supplemental General Fund	687,719	46	6,341,949	6,223,790	805,924	269	806,193
<b>Special Purpose Funds</b>							
At Risk (4 Year Old) Fund	-	-	329,841	329,841	-	6,233	6,233
At Risk (K-12) Fund	-	-	2,424,209	2,424,002	207	-	207
Bilingual Education Fund	-	-	295,924	295,924	-	-	-
Capital Outlay Fund	3,184,273	1,620	3,197,796	3,609,572	2,774,117	597,963	3,372,080
Driver Training Fund	94,043	10	66,728	63,015	97,766	280	98,046
Declining Enrollment Fund	79,893	-	18,735	-	98,628	-	98,628
Extraordinary School Program Fund	133,123	1,260	133,116	149,659	117,840	340	118,180
Food Service Fund	411,750	650	1,931,640	2,009,075	334,965	27,999	362,964
Parent Education Program Fund	18,993	138	93,702	93,580	19,253	12,568	31,821
Special Education Fund	40,651	-	5,210,154	4,921,454	329,351	-	329,351
Virtual Education Fund	-	-	175,784	175,784	-	4,255	4,255
Vocational Education Fund	-	-	666,227	666,227	-	7,323	7,323
Professional Development Fund	2,024	-	32,272	26,456	7,840	-	7,840
KPERs Special Retirement Contribution Fund	-	-	3,345,507	3,345,507	-	-	-
Coop Special Education Fund	1,527,215	5,731	7,665,241	7,864,043	1,334,144	13,482	1,347,626
Recreation Commission Fund	-	-	1,088,518	1,088,518	-	-	-
Recreation Commission Employee Benefits Fund	(1,544)	-	506,992	290,000	215,448	-	215,448
Preschool Fund	-	-	71,163	71,163	-	-	-
Reading Recovery Collaboration Fund	2,763	-	6,020	3,207	5,576	-	5,576
Contingency Reserve Fund	1,263,449	-	-	-	1,263,449	-	1,263,449
Head Start Fund	(27,481)	7,669	1,416,005	1,423,898	(27,705)	27,705	-
Early Head Start Fund	(252,161)	7,066	1,309,844	1,305,899	(241,150)	58,592	(182,558)
Title I Fund	(8,114)	-	401,898	401,897	(8,113)	2,071	(6,042)
Title I Carryover Fund	-	-	53,500	53,500	-	-	-
Title I Migrant Fund	-	-	37,318	37,318	-	514	514
Title II A Teacher Quality Fund	-	1,651	97,667	99,583	(265)	1,854	1,589
Title III English Language Fund	-	-	15,378	15,378	-	167	167
Miscellaneous Mini Grants Fund	5,268	-	140,496	63,325	82,439	-	82,439

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

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Special Purpose Funds (continued)</b>							
Mental Health Systems Fund	\$ 1,952	8	3,019	3,016	<b>1,963</b>	-	<b>1,963</b>
Smart Start Grant Fund	(68,649)	135	369,960	411,475	<b>(110,029)</b>	7,276	<b>(102,753)</b>
Textbooks and Materials Fund	216,024	2,137	737,462	426,974	<b>528,649</b>	16,679	<b>545,328</b>
ECC Building Grant Fund	(598,801)	-	1,559,718	1,075,484	<b>(114,567)</b>	89,009	<b>(25,558)</b>
District Activity Funds	337,447	-	800,184	712,267	<b>425,364</b>	27,819	<b>453,183</b>
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 7,049,837</b>	<b>28,121</b>	<b>60,870,244</b>	<b>60,007,102</b>	<b>7,941,100</b>	<b>1,057,461</b>	<b>8,998,561</b>
<b>Composition of Cash</b>				Checking Accounts		\$	<b>6,404,551</b>
				Savings Accounts			<b>1,932,320</b>
				Certificates of Deposit			<b>750,000</b>
				Total Cash			<b>9,086,871</b>
				Agency Funds per Schedule 3			<b>(88,310)</b>
				<b>Total Primary Government (Excluding Agency Funds)</b>		<b>\$</b>	<b>8,998,561</b>

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

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statement

June 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 489 Hays, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Financial Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

#### **Recreation Commission**

Hays Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the tax for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

#### **Basis of Presentation – Fund Accounting**

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, 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 minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2020.

#### **Regulatory Basis Fund Types**

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

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

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

#### **Basis of Accounting**

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

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

### Notes to Financial Statement

June 30, 2020

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

#### **Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

#### **NOTE 2 – BUDGETARY INFORMATION**

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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 budgeted expenditure authority lapses at year end.

A legal operating budget is not required for trust funds and the following special purpose funds: Preschool Fund, Reading Recovery Collaboration Fund, Contingency Reserve Fund, Head Start Fund, Early Head Start Fund, Title I Fund, Title I Carryover Fund, Title I Migrant Fund, Title II A Teacher Quality Fund, Title III English Language Fund, Mental Health Systems Fund, Smart Start Grant Fund, Textbooks and Materials Fund, ECC Building Grant Fund and District Activity Funds.

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

### Notes to Financial Statement

June 30, 2020

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

#### NOTE 3 – DEPOSITS AND INVESTMENTS

**Unified School District No. 489 Hays, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

##### Concentration of Credit Risk

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

##### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were not legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$9,086,871 and the bank balance was \$9,774,666. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance, \$8,774,292 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and \$374 was unsecured.

##### 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. The District had no investments at June 30, 2020.

#### NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

**Unified School District No. 489 Hays, Kansas** received \$874,931 subsequent to June 30, 2020 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Notes to Financial Statement

June 30, 2020

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 489 Hays, Kansas**' interfund transfers and regulatory authority for the year ended June 30, 2020 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	\$ 155,918
General Fund	Virtual Education Fund	K.S.A. 72-5167	175,784
General Fund	Parent Education Program Fund	K.S.A. 72-5167	31,316
General Fund	Special Education Fund	K.S.A. 72-5167	5,210,154
General Fund	Vocational Education Fund	K.S.A. 72-5167	620,242
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	230,894
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,581,707
General Fund	Professional Development Fund	K.S.A. 72-5167	28,057
General Fund	Preschool Fund	K.S.A. 72-5167	34,388
General Fund	Textbooks and Materials Fund	K.S.A. 72-5167	369,082
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	140,006
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	800,207
Special Education Fund	Coop Special Education Fund	K.S.A. 72-968	4,792,977
Miscellaneous Mini Grants Fund	At Risk (K-12) Fund	Board Approved	41,975

**NOTE 6 – LITIGATION**

**Hays Unified School District No. 489 Hays, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 7 – RISK MANAGEMENT**

**Unified School District No. 489 Hays, Kansas** 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. The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for 30 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KERMP) for its commercial insurance coverage. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of \$250,000 for each insured event, depending on the type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

The District carries commercial insurance for risks of loss, including property, crime, inland marine, general liability, business automobile, school leader's professional liability, student accident, flood, and worker's compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.



## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statement

June 30, 2020

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### NOTE 8 – GRANTS AND SHARED REVENUES

**Unified School District No. 489 Hays, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

### NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District's deposits were not adequately secured as of June 30, 2020. This is in violation of K.S.A. 9-1402.

### NOTE 10 – DEFERRED COMPENSATION PLAN

**Unified School District No. 489 Hays, Kansas** sponsors deferred compensation plans under Internal Revenue Code Sections 403(b) and 457(b). Permanent and part-time employees are eligible to participate under these plans. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

### NOTE 11 – DEFINED BENEFIT PENSION PLAN

#### General Information about the Pension Plan

##### Plan Description

**Unified School District No. 489 Hays, Kansas** 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](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

##### Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41%,

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

### Notes to Financial Statement

June 30, 2020

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respectively, for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 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.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$3,345,507 for the year ended June 30, 2020.

#### **Net Pension Liability**

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$32,716,488. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### **NOTE 12 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Unified School District No. 489 Hays, Kansas** allows retirees to participate in the group health insurance plan. The District pays 100% of the premium for each retiree for single coverage and each retiree is responsible for any amounts above the single coverage premium. The District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of the subsidy has not been quantified in this financial statement.

## **UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

### **Notes to Financial Statement**

June 30, 2020

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

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, 2020.

The District provides post retirement healthcare benefits in accordance with state statutes. The District allows early retirees, those retiring under the provisions of full KPERS retirement requirements, to remain on the District's health policy until age 65 or Medicare eligible. It is required that these employees have been employed full-time by the District for the preceding 15 years before retirement. The year of retirement must be included in the 15 consecutive years of employment. Beginning in 2012-2013, there is a maximum 10 year payout. The annual District contribution will be frozen at the fiscal year 2013 actual cost of retiree health insurance. The District will pay a minimum of \$6,910 annually toward the retired employees' health insurance in the District pool for employees retiring prior to June 30, 2016. Employees that retired during the 2016-2017 school year would receive \$6,000 annually, employees that retired during the 2017-2018 school year would receive \$4,800 annually, and employees that retired during the 2018-2019 school year would receive \$3,000 annually. For the year ended June 30, 2020, 60 retirees met those eligibility requirements. Expenditures for post retirement healthcare benefits are recognized as retirees report claims. During the year, expenditures of \$417,030 were recognized for post retirement healthcare.

#### **NOTE 13 – COMPENSATED ABSENCES**

##### **Vacation**

Classified personnel who have completed a full year of service on June 1 are granted vacation based on length of service. All vacation awarded in any given year shall be taken during that same contract year.

##### **Sick Leave**

**Unified School District No. 489 Hays, Kansas'** contracts with various employees permit them to accumulate sick leave. Certified and non-certified personnel may accumulate sick leave at two days per annum and one day per contract month with full salary.

Classified staff hired in the 2015-2016 school year and subsequent years will be paid up to 80 days of unused sick leave at a rate of \$45 per day if a minimum of 20 days is accumulated.

For classified staff employed prior to the 2015-2016 school year and have a sick leave balance of 100 days or more as of June 30, 2015, they will be capped at their June 30, 2015 balance and paid \$65 per day less the first 20 days. For classified staff employed prior to the 2015-2016 school year and have a sick leave balance under 100 days, they will be paid \$65 per day for a maximum payment of 80 days.

Upon termination, employees with five years of service will receive accumulated sick leave pay at their qualified rate.

#### **NOTE 14 – RISKS AND UNCERTAINTIES**

The United States has experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the financial operations of the District. Management is unable to reasonably determine the total effects of this virus on the operations of the District as of the date of these financial statements.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Notes to Financial Statement

June 30, 2020

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**NOTE 15 – LONG-TERM DEBT**

**Unified School District No. 489 Hays, Kansas** has the following type of long-term debt.

**Lease Obligations**

A capital lease obligation in the amount of \$752,600 was entered into on March 1, 2012, for the construction of a classroom building. The effective interest rate is 3.00% per annum.

A capital lease obligation in the amount of \$1,136,844 was entered into on August 14, 2013, for the construction of the FEMA eight classroom addition. The effective interest rate is 2.38% per annum.

A capital lease obligation in the amount of \$1,160,250 was entered into on March 1, 2016, for the purchase of HVAC and controls system at Hays Middle School. The effective interest rate is 1.62% per annum.

A capital lease obligation in the amount of \$1,800,000 was entered into on December 21, 2018, for the Early Childhood Connections building. The effective interest rate is 3.49% per annum.

Each capital lease contains a fiscal funding clause.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Notes to Financial Statement

June 30, 2020

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Leases</b>									
Middle School Addition	3.00%	3/1/2012	\$ 752,600	8/15/2021	\$ 240,260	-	(80,460)	<b>159,800</b>	6,378
Middle School FEMA Addition	2.38%	8/14/2013	1,136,844	9/16/2022	349,022	-	(136,136)	<b>212,886</b>	8,307
Middle School - HVAC and controls system	1.62%	3/1/2016	1,160,250	3/1/2020	267,494	-	(267,494)	<b>-</b>	33,241
Oak Park Purchase	3.49%	12/21/2018	1,800,000	1/15/2029	1,800,000	-	(149,507)	<b>1,650,493</b>	66,440
<b>Total Contractual Indebtedness</b>					<b>\$ 2,656,776</b>	<b>-</b>	<b>(633,597)</b>	<b>2,023,179</b>	<b>114,366</b>

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

	YEAR						
	2021	2022	2023	2024	2025	2026 - 2029	Total
<b>Capital Leases</b>							
Principal	\$ 380,356	315,941	170,482	176,483	182,601	797,316	<b>2,023,179</b>
Interest	66,227	54,693	44,820	38,819	32,701	63,835	<b>301,095</b>
<b>Total Capital Leases</b>	<b>\$ 446,583</b>	<b>370,634</b>	<b>215,302</b>	<b>215,302</b>	<b>215,302</b>	<b>861,151</b>	<b>2,324,274</b>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Regulatory-Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 20,792,751	(496,228)	29,748	20,326,271	<b>20,326,271</b>	-
Supplemental General Fund	6,321,097	(97,307)	-	6,223,790	<b>6,223,790</b>	-
<b>Special Purpose Funds</b>						
At Risk (4 Year Old) Fund	372,255	-	-	372,255	<b>329,841</b>	(42,414)
At Risk (K-12) Fund	2,500,000	-	-	2,500,000	<b>2,424,002</b>	(75,998)
Bilingual Education Fund	375,719	-	-	375,719	<b>295,924</b>	(79,795)
Capital Outlay Fund	4,827,029	-	-	4,827,029	<b>3,609,572</b>	(1,217,457)
Driver Training Fund	136,439	-	-	136,439	<b>63,015</b>	(73,424)
Declining Enrollment Fund	82,096	-	-	82,096	-	(82,096)
Extraordinary School Program Fund	271,560	-	-	271,560	<b>149,659</b>	(121,901)
Food Service Fund	2,099,124	-	-	2,099,124	<b>2,009,075</b>	(90,049)
Parent Education Program Fund	116,123	-	-	116,123	<b>93,580</b>	(22,543)
Summer School Fund	-	-	-	-	-	-
Special Education Fund	5,171,440	-	-	5,171,440	<b>4,921,454</b>	(249,986)
Virtual Education Fund	200,000	-	-	200,000	<b>175,784</b>	(24,216)
Vocational Education Fund	795,085	-	-	795,085	<b>666,227</b>	(128,858)
Professional Development Fund	40,000	-	-	40,000	<b>26,456</b>	(13,544)
KPERs Special Retirement Contribution Fund	3,445,581	-	-	3,445,581	<b>3,345,507</b>	(100,074)
Coop Special Education Fund	9,244,880	-	-	9,244,880	<b>7,864,043</b>	(1,380,837)
Recreation Commission Fund	1,300,000	-	-	1,300,000	<b>1,088,518</b>	(211,482)
Recreation Commission Employee Benefits Fund	290,000	-	-	290,000	<b>290,000</b>	-
Miscellaneous Mini Grants Fund	5,267	-	139,807	145,074	<b>63,325</b>	(81,749)

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

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Intergovernmental Revenues</b>				
Equalization Aid	\$ 16,048,045	<b>17,258,109</b>	17,409,062	(150,953)
Mineral Severance Tax	29,411	<b>14,403</b>	-	14,403
Federal Aid	4,000	-	-	-
State Aid	14,596	<b>9,304</b>	-	9,304
Special Education State Aid	2,891,091	<b>3,024,017</b>	3,383,004	(358,987)
<b>Total Intergovernmental Revenues</b>	<u>18,987,143</u>	<u><b>20,305,833</b></u>	<u>20,792,066</u>	<u>(486,233)</u>
<b>Other Local Sources</b>				
Reimbursements	<u>26,527</u>	<u><b>20,444</b></u>	<u>-</u>	<u>20,444</u>
<b>Total Receipts</b>	<u>19,013,670</u>	<u><b>20,326,277</b></u>	<u>20,792,066</u>	<u>(465,789)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries and Benefits	5,638,714	<b>5,439,662</b>	5,759,124	(319,462)
Purchased Services	26,496	<b>24,858</b>	43,128	(18,270)
Supplies	118,039	<b>104,055</b>	227,131	(123,076)
Textbooks and Software	129,820	<b>205,524</b>	8,740	196,784
Property	-	<b>40,032</b>	-	40,032
Other Expenditures	6,963	<b>13,308</b>	88,692	(75,384)
<b>Total Instruction</b>	<u>5,920,032</u>	<u><b>5,827,439</b></u>	<u>6,126,815</u>	<u>(299,376)</u>
<b>Student Support Services</b>				
Salaries and Benefits	192,895	<b>208,120</b>	199,807	8,313
Purchased Services	14,123	<b>15,921</b>	17,520	(1,599)
Supplies	4,825	<b>7,342</b>	54,878	(47,536)
<b>Total Student Support Services</b>	<u>211,843</u>	<u><b>231,383</b></u>	<u>272,205</u>	<u>(40,822)</u>
<b>Instructional Support Services</b>				
Salaries and Benefits	166,326	<b>196,879</b>	135,388	61,491
Purchased Services	13,265	<b>12,601</b>	68,420	(55,819)
Supplies	544	<b>1,092</b>	5,100	(4,008)
<b>Total Instruct. Support Services</b>	<u>\$ 180,135</u>	<u><b>210,572</b></u>	<u>208,908</u>	<u>1,664</u>



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Expenditures (continued)</b>				
<b>General Administration</b>				
Salaries and Benefits	\$ 437,308	<b>444,234</b>	393,342	50,892
Purchased Services	245,407	<b>201,044</b>	205,228	(4,184)
Supplies	7,328	<b>41,071</b>	135,414	(94,343)
Other Expenditures	2,380	<b>15,245</b>	14,030	1,215
<b>Total General Administration</b>	<u>692,423</u>	<u><b>701,594</b></u>	<u>748,014</u>	<u>(46,420)</u>
<b>School Administration</b>				
Salaries and Benefits	1,121,463	<b>1,221,755</b>	1,216,481	5,274
Purchased Services	17,854	<b>11,666</b>	35,140	(23,474)
<b>Total School Administration</b>	<u>1,139,317</u>	<u><b>1,233,421</b></u>	<u>1,251,621</u>	<u>(18,200)</u>
<b>Operations and Maintenance</b>				
Salaries and Benefits	1,025,335	<b>1,170,395</b>	1,113,325	57,070
Purchased Services	312,768	<b>357,399</b>	416,115	(58,716)
Supplies	162,799	<b>192,230</b>	181,380	10,850
Utilities	392,273	<b>391,407</b>	440,940	(49,533)
<b>Total Operations and Maintenance</b>	<u>1,893,175</u>	<u><b>2,111,431</b></u>	<u>2,151,760</u>	<u>(40,329)</u>
<b>Student Transportation Services</b>				
Salaries and Benefits	701,304	<b>678,461</b>	730,100	(51,639)
Purchased Services	25,234	<b>34,840</b>	28,150	6,690
Supplies	35,912	<b>18,774</b>	30,379	(11,605)
Motor Fuel	58,954	<b>39,153</b>	50,000	(10,847)
Other Expenditures	2,785	<b>2,673</b>	5,700	(3,027)
<b>Total Student Transportation Services</b>	<u>824,189</u>	<u><b>773,901</b></u>	<u>844,329</u>	<u>(70,428)</u>
<b>Central Services</b>				
Salaries and Benefits	714,030	<b>783,770</b>	741,083	42,687
Purchased Services	11,737	<b>9,140</b>	18,216	(9,076)
Other Expenditures	2,099	<b>6,078</b>	3,500	2,578
<b>Total Central Services</b>	<u>727,866</u>	<u><b>798,988</b></u>	<u>762,799</u>	<u>36,189</u>
<b>Operating Transfers</b>				
Bilingual Education	249,355	<b>155,918</b>	315,719	(159,801)
Parent Education Program	30,657	<b>31,316</b>	34,500	(3,184)
Special Education	4,502,993	<b>5,210,154</b>	5,130,789	79,365
Coop Special Education	67,485	-	-	-
Vocational Education	\$ 628,224	<b>620,242</b>	755,000	(134,758)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Operating Transfers (continued)</b>				
At Risk (4 Year Old)	\$ 226,160	<b>230,894</b>	282,255	(51,361)
At Risk (K-12)	1,309,830	<b>1,581,707</b>	1,533,575	48,132
Virtual Education	222,602	<b>175,784</b>	200,000	(24,216)
Contingency Reserve	156,095	-	90,000	(90,000)
Textbooks and Materials	-	<b>369,082</b>	51,462	317,620
Professional Development	23,089	<b>28,057</b>	33,000	(4,943)
Preschool	8,200	<b>34,388</b>	-	34,388
<b>Total Operating Transfers</b>	<u>7,424,690</u>	<u><b>8,437,542</b></u>	<u>8,426,300</u>	<u>11,242</u>
Adjustment to Comply With Legal Max	-	-	(496,228)	496,228
Legal General Fund Budget	19,013,670	<b>20,326,271</b>	20,296,523	29,748
(a) Adjustment for Qualifying Budget Credits	-	-	29,748	(29,748)
<b>Total Expenditures</b>	<u>19,013,670</u>	<u><b>20,326,271</b></u>	<u>20,326,271</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>6</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u><b>6</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
State Aid Over Amount Budgeted		\$ 9,304		
Reimbursements Over Amount Budgeted		20,444		
		<u>\$ 29,748</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Supplemental General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 5,342,063	5,170,009	5,171,605	(1,596)
Intergovernmental Revenues				
Equalization Aid	938,076	1,171,940	1,190,263	(18,323)
<b>Total Receipts</b>	6,280,139	6,341,949	6,361,868	(19,919)
<b>Expenditures</b>				
Instruction	3,656,274	3,922,438	3,916,020	6,418
Student Support Services	95,677	96,649	100,399	(3,750)
Instructional Support Services	165,403	139,357	179,947	(40,590)
General Administration	225	195	260	(65)
School Administration	519,144	532,468	554,944	(22,476)
Operations and Maintenance	608,431	592,470	663,003	(70,533)
Other Support Services	-	-	145,526	(145,526)
Operating Transfers	987,491	940,213	760,998	179,215
Adjustment to Comply With Legal Max	-	-	(97,307)	97,307
<b>Total Expenditures</b>	6,032,645	6,223,790	6,223,790	-
<b>Receipts Over (Under) Expenditures</b>	247,494	118,159		
<b>Unencumbered Cash - Beginning</b>	439,627	687,719		
<b>Prior Year Cancelled Encumbrances</b>	598	46		
<b>Unencumbered Cash - Ending</b>	\$ 687,719	805,924		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**At Risk (4 Year Old) Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 226,160	<b>230,894</b>	282,255	(51,361)
Reimbursements	96,065	<b>98,947</b>	90,000	8,947
<b>Total Receipts</b>	322,225	<b>329,841</b>	<u>372,255</u>	<u>(42,414)</u>
<b>Expenditures</b>				
Instruction	309,797	<b>308,915</b>	359,452	(50,537)
School Administration	209	<b>1,983</b>	1,015	968
Operations and Maintenance	12,219	<b>18,943</b>	11,788	7,155
<b>Total Expenditures</b>	322,225	<b>329,841</b>	<u>372,255</u>	<u>(42,414)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**At Risk (K-12) Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 13,500	-	-	-
Other Local Sources				
Tuition Fees	6,198	320	265,427	(265,107)
Operating Transfers	2,105,895	2,423,889	2,234,573	189,316
<b>Total Receipts</b>	2,125,593	2,424,209	2,500,000	(75,791)
<b>Expenditures</b>				
Instruction	1,517,230	1,672,971	1,833,478	(160,507)
Student Support Services	607,031	749,498	665,122	84,376
School Administration	1,332	1,533	700	833
Operations and Maintenance	-	-	700	(700)
<b>Total Expenditures</b>	2,125,593	2,424,002	2,500,000	(75,998)
<b>Receipts Over (Under) Expenditures</b>	-	207		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	207		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Bilingual Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 295,256	<b>295,924</b>	<u>375,719</u>	<u>(79,795)</u>
<b>Expenditures</b>				
Instruction	<u>295,256</u>	<u><b>295,924</b></u>	<u>375,719</u>	<u>(79,795)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Capital Outlay Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 2,891,924	<b>2,898,197</b>	2,632,871	265,326
Intergovernmental Revenues				
State Aid	400	<b>104,175</b>	104,563	(388)
Other Local Sources				
Interest on Idle Funds	4,921	<b>39,150</b>	-	39,150
Sale of Assets	10,621	<b>21,153</b>	-	21,153
Miscellaneous Income	91,386	<b>135,121</b>	-	135,121
<b>Total Receipts</b>	<u>2,999,252</u>	<u><b>3,197,796</b></u>	<u>2,737,434</u>	<u>460,362</u>
<b>Expenditures</b>				
Instruction	789,571	<b>454,824</b>	906,055	(451,231)
Central Services	7,039	<b>2,573</b>	3,475	(902)
Operations and Maintenance	1,001,940	<b>1,053,571</b>	1,444,448	(390,877)
Transportation	291,790	<b>549,646</b>	291,790	257,856
Other Support Services	-	<b>217,072</b>	1,710,836	(1,493,764)
Facility Acquisition and Construction	468,046	<b>1,331,886</b>	470,425	861,461
<b>Total Expenditures</b>	<u>2,558,386</u>	<u><b>3,609,572</b></u>	<u>4,827,029</u>	<u>(1,217,457)</u>
<b>Receipts Over (Under) Expenditures</b>	440,866	<b>(411,776)</b>		
<b>Unencumbered Cash - Beginning</b>	2,703,974	<b>3,184,273</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>39,433</u>	<u><b>1,620</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 3,184,273</u>	<u><b>2,774,117</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Driver Training Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 27,783	<b>25,853</b>	-	25,853
Other Local Sources				
Fees	48,430	<b>40,875</b>	80,000	(39,125)
<b>Total Receipts</b>	76,213	<b>66,728</b>	<u>80,000</u>	<u>(13,272)</u>
<b>Expenditures</b>				
Instruction	63,562	<b>63,015</b>	<u>136,439</u>	<u>(73,424)</u>
<b>Receipts Over (Under) Expenditures</b>	12,651	<b>3,713</b>		
<b>Unencumbered Cash - Beginning</b>	81,392	<b>94,043</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>10</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>94,043</u>	<u><b>97,766</b></u>		



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Declining Enrollment Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 59,015	18,735	-	18,735
<b>Expenditures</b>				
State Payment	-	-	82,096	(82,096)
<b>Receipts Over (Under) Expenditures</b>	59,015	18,735		
<b>Unencumbered Cash - Beginning</b>	20,878	79,893		
<b>Unencumbered Cash - Ending</b>	\$ 79,893	98,628		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Extraordinary School Program Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Other Local Sources				
Tuition Fees	\$ 173,857	<b>132,468</b>	165,329	(32,861)
Intergovernmental Revenues				
Federal Aid	-	<b>648</b>	-	648
<b>Total Receipts</b>	173,857	<b>133,116</b>	<u>165,329</u>	<u>(32,213)</u>
<b>Expenditures</b>				
Instruction	6,323	<b>870</b>	88,216	(87,346)
Student Support Services	173,629	<b>148,752</b>	183,344	(34,592)
Instructional Support Services	-	<b>37</b>	-	37
<b>Total Expenditures</b>	179,952	<b>149,659</b>	<u>271,560</u>	<u>(121,901)</u>
<b>Receipts Over (Under) Expenditures</b>	(6,095)	<b>(16,543)</b>		
<b>Unencumbered Cash - Beginning</b>	139,218	<b>133,123</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>1,260</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>133,123</u>	<u><b>117,840</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Food Service Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 19,369	35,882	15,427	20,455
Federal Aid	979,380	1,135,549	931,222	204,327
Other Local Sources				
Food Service Receipts	818,498	713,237	740,725	(27,488)
Interest on Idle Funds	528	3,178	-	3,178
Miscellaneous Income	41,124	43,794	-	43,794
<b>Total Receipts</b>	<u>1,858,899</u>	<u>1,931,640</u>	<u>1,687,374</u>	<u>244,266</u>
<b>Expenditures</b>				
Operations and Maintenance	53,868	49,631	940,437	(890,806)
Food Service Operation	1,794,618	1,959,444	1,158,687	800,757
<b>Total Expenditures</b>	<u>1,848,486</u>	<u>2,009,075</u>	<u>2,099,124</u>	<u>(90,049)</u>
<b>Receipts Over (Under) Expenditures</b>	10,413	(77,435)		
<b>Unencumbered Cash - Beginning</b>	401,337	411,750		
<b>Prior Year Cancelled Encumbrances</b>	-	650		
<b>Unencumbered Cash - Ending</b>	<u>\$ 411,750</u>	<u>334,965</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Parent Education Program Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 61,313	<b>62,386</b>	62,631	(245)
Other Local Sources				
Operating Transfers	30,657	<b>31,316</b>	34,500	(3,184)
<b>Total Receipts</b>	91,970	<b>93,702</b>	97,131	(3,429)
<b>Expenditures</b>				
Student Support Services	96,692	<b>89,022</b>	110,326	(21,304)
Instructional Support Services	1,288	<b>1,116</b>	4,122	(3,006)
Operations and Maintenance	3,187	<b>3,442</b>	1,675	1,767
<b>Total Expenditures</b>	101,167	<b>93,580</b>	116,123	(22,543)
<b>Receipts Over (Under) Expenditures</b>	(9,197)	<b>122</b>		
<b>Unencumbered Cash - Beginning</b>	28,054	<b>18,993</b>		
<b>Prior Year Cancelled Encumbrances</b>	136	<b>138</b>		
<b>Unencumbered Cash - Ending</b>	\$ 18,993	<b>19,253</b>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Summer School Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instruction	6,970	-	-	-
<b>Receipts Over (Under) Expenditures</b>	(6,970)	-		
<b>Unencumbered Cash - Beginning</b>	6,970	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Special Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 4,570,478	5,210,154	5,130,789	79,365
<b>Expenditures</b>				
Student Transportation Services	144,225	128,477	151,442	(22,965)
Operating Transfers	4,455,098	4,792,977	5,019,998	(227,021)
<b>Total Expenditures</b>	4,599,323	4,921,454	5,171,440	(249,986)
<b>Receipts Over (Under) Expenditures</b>	(28,845)	288,700		
<b>Unencumbered Cash - Beginning</b>	69,496	40,651		
<b>Unencumbered Cash - Ending</b>	\$ 40,651	329,351		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Virtual Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 222,602	175,784	200,000	(24,216)
<b>Expenditures</b>				
Instruction	222,602	171,529	200,000	(28,471)
Operations and Maintenance	-	4,255	-	4,255
<b>Total Expenditures</b>	222,602	175,784	200,000	(24,216)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Vocational Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 57,454	<b>45,985</b>	40,085	5,900
Other Local Sources				
Operating Transfers	628,224	<b>620,242</b>	755,000	(134,758)
<b>Total Receipts</b>	685,678	<b>666,227</b>	<u>795,085</u>	<u>(128,858)</u>
<b>Expenditures</b>				
Instruction	685,678	<b>666,227</b>	<u>795,085</u>	<u>(128,858)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Professional Development Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 3,785	4,215	4,977	(762)
Other Local Sources				
Operating Transfers	23,089	28,057	33,000	(4,943)
<b>Total Receipts</b>	26,874	32,272	37,977	(5,705)
<b>Expenditures</b>				
Instruction	24,850	26,456	40,000	(13,544)
<b>Receipts Over (Under) Expenditures</b>	2,024	5,816		
<b>Unencumbered Cash - Beginning</b>	-	2,024		
<b>Unencumbered Cash - Ending</b>	\$ 2,024	7,840		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**KPERS Special Retirement Contribution Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 2,149,376	3,345,507	3,445,581	(100,074)
<b>Expenditures</b>				
Instruction	1,440,082	2,241,492	1,785,581	455,911
Student Support Services	107,469	167,275	350,000	(182,725)
Instructional Support	107,469	167,275	275,000	(107,725)
General Administration	85,975	133,820	200,000	(66,180)
School Administration	150,456	234,185	400,000	(165,815)
Central Services	21,494	33,455	40,000	(6,545)
Operations and Maintenance	107,469	167,275	200,000	(32,725)
Student Transportation Services	64,481	100,365	100,000	365
Food Service Operation	64,481	100,365	95,000	5,365
<b>Total Expenditures</b>	2,149,376	3,345,507	3,445,581	(100,074)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Coop Special Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 3,079	2,565	4,619	(2,054)
Federal Aid	955,763	969,893	969,893	-
Medicaid - State Funded	256,260	261,441	280,684	(19,243)
Other Local Sources				
Out of District Tuition	672,492	739,656	3,989,000	(3,249,344)
Reimbursed Equalization Aid	870,410	883,991	2,474,480	(1,590,489)
Interest on Idle Funds	2,115	9,735	2,000	7,735
Miscellaneous	105	4,983	-	4,983
Operating Transfers	4,455,098	4,792,977	-	4,792,977
<b>Total Receipts</b>	<u>7,215,322</u>	<u>7,665,241</u>	<u>7,720,676</u>	<u>(55,435)</u>
<b>Expenditures</b>				
Instruction	6,939,017	5,888,736	6,819,000	(930,264)
Student Support Services	38,456	1,547,722	1,887,980	(340,258)
Instructional Support Staff	43,850	34,544	39,200	(4,656)
Special Area Administration Services	263,604	282,746	299,490	(16,744)
School Administration	102,239	25,239	21,910	3,329
Central Services	82,959	85,056	86,300	(1,244)
Transportation	-	-	91,000	(91,000)
<b>Total Expenditures</b>	<u>7,470,125</u>	<u>7,864,043</u>	<u>9,244,880</u>	<u>(1,380,837)</u>
<b>Receipts Over (Under) Expenditures</b>	(254,803)	(198,802)		
<b>Unencumbered Cash - Beginning</b>	1,782,018	1,527,215		
<b>Prior Year Cancelled Encumbrances</b>	-	5,731		
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,527,215</u>	<u>1,334,144</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Recreation Commission Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 1,084,110	<b>1,088,518</b>	<u>1,300,697</u>	<u>(212,179)</u>
<b>Expenditures</b>				
Community Service Operations	<u>1,084,110</u>	<u><b>1,088,518</b></u>	<u>1,300,000</u>	<u>(211,482)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Recreation Commission Employee Benefits Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 487,106	<b>506,992</b>	<u>304,892</u>	<u>202,100</u>
<b>Expenditures</b>				
Community Service Operations	<u>488,650</u>	<u><b>290,000</b></u>	<u>290,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(1,544)	<b>216,992</b>		
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u><b>(1,544)</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>(1,544)</u>	<u><b>215,448</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Preschool Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Tuition Fees	\$ 48,815	36,775
Operating Transfers	8,200	34,388
<b>Total Receipts</b>	57,015	71,163
<b>Expenditures</b>		
Instruction	59,515	71,163
<b>Receipts Over (Under) Expenditures</b>	(2,500)	-
<b>Unencumbered Cash - Beginning</b>	2,500	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Reading Recovery Collaboration Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Tuition Fees	\$ 5,870	6,020
<b>Expenditures</b>		
Instructional Support Services	4,920	3,207
<b>Receipts Over (Under) Expenditures</b>	950	2,813
<b>Unencumbered Cash - Beginning</b>	1,813	2,763
<b>Unencumbered Cash - Ending</b>	\$ 2,763	5,576

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Operating Transfers	\$ 301,620	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	301,620	-
<b>Unencumbered Cash - Beginning</b>	961,829	<b>1,263,449</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 1,263,449</b>	<b>1,263,449</b>



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Head Start Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 1,317,635	1,416,005
<b>Expenditures</b>		
Instruction	1,168,720	1,293,879
School Administration	65,420	72,820
Operations and Maintenance	44,025	57,199
<b>Total Expenditures</b>	1,278,165	1,423,898
<b>Receipts Over (Under) Expenditures</b>	39,470	(7,893)
<b>Unencumbered Cash - Beginning</b>	(68,502)	(27,481)
<b>Prior Year Cancelled Encumbrances</b>	1,551	7,669
<b>Unencumbered Cash - Ending</b>	\$ (27,481)	(27,705)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Early Head Start Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
State Aid	\$ 46,850	45,989
Federal Aid	1,167,688	1,263,855
<b>Total Receipts</b>	1,214,538	1,309,844
<b>Expenditures</b>		
Instruction	1,176,658	1,201,740
School Administration	49,929	51,867
Capital Outlay	16,987	-
Operations and Maintenance	68,801	52,292
Building Improvements	1,160	-
<b>Total Expenditures</b>	1,313,535	1,305,899
<b>Receipts Over (Under) Expenditures</b>	(98,997)	3,945
<b>Unencumbered Cash - Beginning</b>	(154,839)	(252,161)
<b>Prior Year Cancelled Encumbrances</b>	1,675	7,066
<b>Unencumbered Cash - Ending</b>	\$ (252,161)	(241,150)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title I Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 405,303	401,898
<b>Expenditures</b>		
Instruction	403,144	391,824
General Administration	10,273	10,073
<b>Total Expenditures</b>	413,417	401,897
<b>Receipts Over (Under) Expenditures</b>	(8,114)	1
<b>Unencumbered Cash - Beginning</b>	-	(8,114)
<b>Unencumbered Cash - Ending</b>	\$ (8,114)	(8,113)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title I Carryover Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 55,000	53,500
<b>Expenditures</b>		
Instruction	55,000	53,500
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title I Migrant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 47,000	37,318
<b>Expenditures</b>		
Instruction	44,976	35,342
School Administration	2,024	1,976
<b>Total Expenditures</b>	47,000	37,318
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title II A Teacher Quality Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 110,748	97,667
State Aid	25	-
	<u>110,773</u>	<u>97,667</u>
<b>Total Receipts</b>	<b>110,773</b>	<b>97,667</b>
<b>Expenditures</b>		
Instruction	<u>113,320</u>	<u>99,583</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(2,547)</b>	<b>(1,916)</b>
<b>Unencumbered Cash - Beginning</b>	<b>-</b>	<b>-</b>
<b>Prior Year Cancelled Encumbrances</b>	<u>2,547</u>	<u>1,651</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ -</u></u>	<u><u>(265)</u></u>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title III English Language Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 14,428	15,378
<b>Expenditures</b>		
Instruction	14,428	15,378
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Miscellaneous Mini Grants Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Other Local Sources				
State Aid	\$ 57,773	139,807	-	139,807
Other State Aid	260	-	-	-
Public Grants	501,192	689	-	689
Sophie's Fund	723	-	-	-
<b>Total Receipts</b>	559,948	140,496	-	140,496
<b>Expenditures</b>				
Instruction	58,964	14,831	5,267	9,564
General Administration	-	312	-	312
Operations and Maintenance	340,326	5,518	-	5,518
Building Improvements	159,674	-	-	-
Sophie's Meals	721	689	-	689
Operating Transfers	-	41,975	-	41,975
(a) Adjustment for Qualifying Budget Credit	-	-	139,807	(139,807)
<b>Total Expenditures</b>	559,685	63,325	145,074	(81,749)
<b>Receipts Over (Under) Expenditures</b>	263	77,171		
<b>Unencumbered Cash - Beginning</b>	5,005	5,268		
<b>Unencumbered Cash - Ending</b>	\$ 5,268	82,439		
<b>(a) Adjustment for Qualifying Budget Credit</b>				
State Aid Over Amount Budgeted			\$ 139,807	



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Mental Health Systems Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Reimbursement	\$ 6,920	3,019
<b>Expenditures</b>		
Instruction	4,261	3,016
Instructional Support Services	362	-
School Administration	345	-
<b>Total Expenditures</b>	4,968	3,016
<b>Receipts Over (Under) Expenditures</b>	1,952	3
<b>Unencumbered Cash - Beginning</b>	-	1,952
<b>Prior Year Cancelled Encumbrances</b>	-	8
<b>Unencumbered Cash - Ending</b>	\$ 1,952	1,963

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Smart Start Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
State Aid	\$ 502,571	369,960
<b>Expenditures</b>		
Instruction	366,723	368,098
Instructional Support Services	39,389	32,881
Operations and Maintenance	8,763	10,496
<b>Total Expenditures</b>	414,875	411,475
<b>Receipts Over (Under) Expenditures</b>	87,696	(41,515)
<b>Unencumbered Cash - Beginning</b>	(156,345)	(68,649)
<b>Prior Year Cancelled Encumbrances</b>	-	135
<b>Unencumbered Cash - Ending</b>	\$ (68,649)	(110,029)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Textbooks and Materials Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 514	1,920
Operating Transfers	-	369,082
Textbook and Material Fees	327,734	366,460
<b>Total Receipts</b>	328,248	737,462
<b>Expenditures</b>		
Instruction	308,294	401,507
Student Support Services	6,295	3,379
Instructional Support Services	19,709	19,448
School Administration	2,866	2,640
<b>Total Expenditures</b>	337,164	426,974
<b>Receipts Over (Under) Expenditures</b>	(8,916)	310,488
<b>Unencumbered Cash - Beginning</b>	224,415	216,024
<b>Prior Year Cancelled Encumbrances</b>	525	2,137
<b>Unencumbered Cash - Ending</b>	\$ 216,024	528,649

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**ECC Building Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	1,559,718
<b>Expenditures</b>		
Instruction	-	39,798
Site Improvements	-	67,874
Building Improvements	598,801	967,812
<b>Total Expenditures</b>	598,801	1,075,484
<b>Receipts Over (Under) Expenditures</b>	(598,801)	484,234
<b>Unencumbered Cash - Beginning</b>	-	(598,801)
<b>Unencumbered Cash - Ending</b>	\$ (598,801)	(114,567)

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High School</b>				
Class of 2019	\$ 3,378	-	330	3,048
Class of 2020	2,301	2,786	186	4,901
Class of 2021	6,731	3,638	2,332	8,037
Class of 2022	3,077	3,483	667	5,893
Class of 2023	-	4,016	744	3,272
Project Graduation	-	12,098	-	12,098
DECA	4,424	6,854	5,763	5,515
Concessions	1,180	14,580	14,657	1,103
FFA	8,609	37,063	30,829	14,843
National Honor Society	633	2,675	1,507	1,801
Spanish	863	1,464	1,633	694
STUCO	1,005	10,008	9,181	1,832
Leadership Team	2,053	2,100	2,226	1,927
Helping Hands	8,192	17,371	20,463	5,100
Tribe Anglers Club	350	-	80	270
Knitting Club	406	3	145	264
Chess Club	69	328	385	12
<b>Total High School</b>	<b>43,271</b>	<b>118,467</b>	<b>91,128</b>	<b>70,610</b>
<b>Hays Middle School</b>				
6th Grade	2,500	712	472	2,740
7th Grade	3,000	-	-	3,000
8th Grade	3,850	350	1,200	3,000
Concessions	-	8,088	3,856	4,232
Cheerleader	1,509	681	1,809	381
STUCO	3,136	3,093	3,568	2,661
Tech Team	-	910	224	686
Leadership Team	-	1,107	107	1,000
<b>Total Hays Middle School</b>	<b>13,995</b>	<b>14,941</b>	<b>11,236</b>	<b>17,700</b>
<b>Total Student Organization Funds</b>	<b>\$ 57,266</b>	<b>133,408</b>	<b>102,364</b>	<b>88,310</b>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
<b>High School</b>							
Athletics	\$ 71,156	-	213,550	198,082	<b>86,624</b>	2,138	<b>88,762</b>
Musical	15,614	-	18,684	18,188	<b>16,110</b>	-	<b>16,110</b>
<b>Total High School</b>	<u>86,770</u>	<u>-</u>	<u>232,234</u>	<u>216,270</u>	<u><b>102,734</b></u>	<u>2,138</u>	<u><b>104,872</b></u>
<b>Hays Middle School</b>							
Athletics	17,917	-	60,416	53,649	<b>24,684</b>	(242)	<b>24,442</b>
<b>Total Gate Receipts</b>	<u>104,687</u>	<u>-</u>	<u>292,650</u>	<u>269,919</u>	<u><b>127,418</b></u>	<u>1,896</u>	<u><b>129,314</b></u>
<b>School Projects</b>							
<b>High School</b>							
Band	492	-	9,613	3,598	<b>6,507</b>	10	<b>6,517</b>
Chamber Singers	6,758	-	12,523	5,549	<b>13,732</b>	-	<b>13,732</b>
Publications/Journalism	17,687	-	26,705	22,809	<b>21,583</b>	-	<b>21,583</b>
HHS Vocal	7,563	-	25,483	13,798	<b>19,248</b>	-	<b>19,248</b>
Orchestra	5,706	-	8,628	7,129	<b>7,205</b>	56	<b>7,261</b>
Hays City Shootout	1,789	-	23,820	21,700	<b>3,909</b>	-	<b>3,909</b>
Drama	3,042	-	1,117	1,881	<b>2,278</b>	-	<b>2,278</b>
Dance Student ID Fee	1,601	-	182	1,070	<b>713</b>	-	<b>713</b>
Debate/Forensics	973	-	3,167	2,579	<b>1,561</b>	-	<b>1,561</b>
Hays High Industrial Tech Association	5,500	-	8,740	8,391	<b>5,849</b>	-	<b>5,849</b>
Welding Metals Tech	720	-	959	-	<b>1,679</b>	-	<b>1,679</b>
Video Tech	2,820	-	2,500	3,217	<b>2,103</b>	-	<b>2,103</b>
Special Woods	2,177	-	4,042	4,431	<b>1,788</b>	-	<b>1,788</b>
Project Management	812	-	840	904	<b>748</b>	-	<b>748</b>
Stitch N'Design	810	-	1,536	1,683	<b>663</b>	-	<b>663</b>
Sales Tax	49	-	13,101	12,792	<b>358</b>	-	<b>358</b>
Athletic Equipment	3,097	-	-	3,085	<b>12</b>	-	<b>12</b>
Athletic Supplies	2,881	-	-	1,896	<b>985</b>	344	<b>1,329</b>
Athletic Officials	3,313	-	18,300	20,837	<b>776</b>	-	<b>776</b>
SO Project Utility	120	-	-	-	<b>120</b>	-	<b>120</b>
Business Club	797	-	250	697	<b>350</b>	-	<b>350</b>
Foreign Language National Honor Society	193	-	836	918	<b>111</b>	-	<b>111</b>
Scholars Bowl	2	-	828	830	<b>-</b>	-	<b>-</b>
Jag-K	250	-	-	199	<b>51</b>	-	<b>51</b>
Direct Rewards	2,597	-	6	-	<b>2,603</b>	-	<b>2,603</b>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>High School (continued)</b>							
SPED	\$ 1,121	-	-	-	1,121	-	1,121
Migrant	500	-	-	-	500	-	500
Science Lab Books	1,216	-	295	295	1,216	-	1,216
Newspaper	293	-	4,794	816	4,271	-	4,271
Art	955	-	375	321	1,009	-	1,009
Library	-	-	35	-	35	-	35
School Improvements	7,322	-	23,369	13,447	17,244	1,913	19,157
Guidance Office	821	-	8,524	8,135	1,210	-	1,210
Transition Program	471	-	75	-	546	-	546
SAFE Program	1,027	-	1,600	623	2,004	-	2,004
Hays High School Pantry	3,185	-	2,558	3,745	1,998	-	1,998
Grants/Mini Grants	733	-	500	206	1,027	-	1,027
Enroll Activity Fee	3,745	-	47,050	48,919	1,876	21,937	23,813
Dillions Community Rewards	9,557	-	7,261	222	16,596	-	16,596
Concurrent Credit	11,490	-	7,938	1,119	18,309	-	18,309
Red Cross Club	30	-	182	112	100	-	100
Trap Club	-	-	9,585	1,782	7,803	-	7,803
<b>Total High School</b>	<u>114,215</u>	<u>-</u>	<u>277,317</u>	<u>219,735</u>	<u>171,797</u>	<u>24,260</u>	<u>196,057</u>
<b>Hays Middle School</b>							
Band	565	-	4,201	4,693	73	480	553
Vocal	5,758	-	40	1,994	3,804	-	3,804
Orchestra	1,034	-	18,593	11,362	8,265	-	8,265
Yearbook	5,782	-	6,518	9,065	3,235	-	3,235
Quiz/Scholar Bowl	-	-	1,426	569	857	-	857
Teacher Classroom	19,925	-	8,044	8,832	19,137	-	19,137
Library	4,323	-	69	607	3,785	-	3,785
Grants	-	-	300	21	279	-	279
Special Project - Improvements	18,004	-	47,009	44,116	20,897	-	20,897
<b>Total Hays Middle School</b>	<u>55,391</u>	<u>-</u>	<u>86,200</u>	<u>81,259</u>	<u>60,332</u>	<u>480</u>	<u>60,812</u>
<b>Wilson Grade School</b>							
Principal's Contingency	1,648	-	4,222	2,461	3,409	-	3,409
Teacher Classroom	11,053	-	57,107	54,794	13,366	394	13,760
Field Trips/Projects	1,618	-	1,584	1,855	1,347	-	1,347
Yearbook	46	-	-	-	46	-	46
Library	123	-	385	36	472	-	472
Boxtops/Campbell's Labels	1,387	-	1,011	1,148	1,250	-	1,250
<b>Total Wilson Grade School</b>	<u>\$ 15,875</u>	<u>-</u>	<u>64,309</u>	<u>60,294</u>	<u>19,890</u>	<u>394</u>	<u>20,284</u>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Lincoln Grade School</b>							
Principal's Contingency	\$ 12,227	-	3,573	2,620	13,180	55	13,235
Teacher Classroom	5,730	-	12,383	10,646	7,467	117	7,584
Pictures	828	-	-	-	828	-	828
Special Projects	6,654	-	296	292	6,658	-	6,658
Grants	3,551	-	-	577	2,974	-	2,974
<b>Total Lincoln Grade School</b>	<u>28,990</u>	<u>-</u>	<u>16,252</u>	<u>14,135</u>	<u>31,107</u>	<u>172</u>	<u>31,279</u>
<b>O'Loughlin Grade School</b>							
School Pictures	1,803	-	150	1,538	415	-	415
Teacher Classroom	7,907	-	39,921	39,759	8,069	-	8,069
Ambassador	1,179	-	1,890	1,437	1,632	-	1,632
Boxtops/Campbell's Labels	109	-	692	381	420	-	420
Principal's Contingency	279	-	-	-	279	-	279
<b>Total O'Loughlin Grade School</b>	<u>11,277</u>	<u>-</u>	<u>42,653</u>	<u>43,115</u>	<u>10,815</u>	<u>-</u>	<u>10,815</u>
<b>Roosevelt Grade School</b>							
Library	827	-	147	-	974	-	974
Principal's Contingency	1,820	-	1,180	2,919	81	300	381
Teacher Classroom	4,345	-	17,555	18,802	3,098	317	3,415
Special Projects	20	-	1,921	2,089	(148)	-	(148)
<b>Total Roosevelt Grade School</b>	<u>7,012</u>	<u>-</u>	<u>20,803</u>	<u>23,810</u>	<u>4,005</u>	<u>617</u>	<u>4,622</u>
<b>Total School Projects</b>	<u>232,760</u>	<u>-</u>	<u>507,534</u>	<u>442,348</u>	<u>297,946</u>	<u>25,923</u>	<u>323,869</u>
<b>Total District Activity Funds</b>	<u>\$ 337,447</u>	<u>-</u>	<u>800,184</u>	<u>712,267</u>	<u>425,364</u>	<u>27,819</u>	<u>453,183</u>



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Single Audit Information

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

To the Board of Education  
**Unified School District No. 489 Hays, Kansas**  
Hays, Kansas

We have audited, in accordance with the 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, the financial statement of **Unified School District No. 489 Hays, Kansas**, as of and for the year ended June 30, 2020, and the related notes to the financial statement, and have issued our report thereon dated January 25, 2021. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Unified School District No. 489 Hays, Kansas**' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas**' internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas**' internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Unified School District No. 489 Hays, Kansas**' 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.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

**ADAMSBROWN, LLC**

Certified Public Accountants

Hays, Kansas

January 25, 2021

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

To the Board of Education  
**Unified School District No. 489 Hays, Kansas**  
Hays, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited **Unified School District No. 489 Hays, Kansas's** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 489 Hays, Kansas's** major federal programs for the year ended June 30, 2020. **Unified School District No. 489 Hays, Kansas's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 489 Hays, Kansas'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 *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 489 Hays, Kansas'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 **Unified School District No. 489 Hays, Kansas's** compliance.

**Opinion on Each Major Federal Program**

In our opinion, **Unified School District No. 489 Hays, Kansas's** 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, 2020.

### **Report on Internal Control Over Compliance**

Management of **Unified School District No. 489 Hays, Kansas** 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 **Unified School District No. 489 Hays, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas'** internal control over compliance.

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

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

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



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Hays, Kansas

January 25, 2021

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP.

Unmodified

Internal control over financial reporting:

- |   |       |     |   |               |
|---|-------|-----|---|---------------|
| • Material weakness identified?                         | _____ | Yes | X | No            |
| • Significant deficiency identified?                    | _____ | Yes | X | None Reported |
| • Noncompliance material to financial statements noted? | _____ | Yes | X | No            |

**FEDERAL AWARDS**

Internal control over major programs:

- |                                      |       |     |   |               |
|--------------------------------------|-------|-----|---|---------------|
| • Material weakness identified?      | _____ | Yes | X | No            |
| • Significant deficiency identified? | _____ | Yes | X | None Reported |

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.600	Head Start
	Special Education Cluster (IDEA)
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes X No

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

None noted in the current year.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.



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Unified School District 489  
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Hays, Kansas 67601-3893

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FAX (785) 623-2409  
www.usd489.com

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020

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## SECTION II – FINANCIAL STATEMENT FINDINGS

### Significant Deficiency in Internal Control

#### 2019-001

##### Criteria or specific requirement

Internal controls should be in place to ensure that employees do not have incompatible duties.

##### Condition

Proper segregation of duties does not exist in the accounting system.

##### Context

We determined, through walkthroughs and documentation of the Districts' internal controls, that there is a failure to properly segregate duties for the financial reporting process.

##### Effect

Management may not become aware of problems or irregularities in a timely manner.

##### Cause

The District has had turnover in key positions.

##### Recommendation

Procedures should be implemented to establish segregation of duties wherever possible. This would include segregating the duties for the bank reconciliation processes for all bank accounts. Due to key position employees leaving the District, these positions have changed roles, which eliminated the segregation of duties that were in place. The Board should remain involved in the financial affairs of the District to provide oversight and independent review functions.

##### Status

Resolved.

#### 2019-002

##### Criteria or specific requirement

Internal controls should be in place to ensure that all accounts payable and encumbrances are recorded on the District's books.

##### Condition

A material accounts payable was not recorded on the books at year-end.

##### Context

We determined, through a search for unrecorded liabilities, that there was a failure to properly record all outstanding payables.





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Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020

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Effect

Management may not be aware of accurate expenditures for the year, which could result in budget violations.

Cause

The District has a large capital project going on and personnel did not recognize one of the invoices as a payable.

Recommendation

Procedures should be established and implemented where the District employees review invoices received after year-end to determine if they were for services performed prior to year-end.

Status

Resolved.

**2019-003**

Criteria or specific requirement

Internal controls should be in place to ensure that information input into the payroll system is being reviewed against source documents.

Condition

There is no secondary review of the signed agreements/contracts to ensure they are entered into the payroll system with the correct pay changes implemented.

Context

We determined, through inquiry with HR and the payroll department, that once the payroll amounts are entered by the payroll department, there is no subsequent review of the inputs to determine they were entered correctly by the payroll department employee. Furthermore, the HR department directs the payroll department of a change but does not always have a signed agreement/contract to verify the change was directed or approved by administration.

Effect

Payroll amounts could be entered incorrectly resulting in the employees' pay being wrong or pay being changed without the approval of the administration and no documentation of a signed agreement/contract.

Cause

Changes are being made within the payroll system without a non-payroll employee reviewing the inputs and not having a signed agreement/contract.



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Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020

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Recommendation

We recommend that someone in HR review the payroll amounts after the signed contracts have been input into the payroll system but before the first payroll on the new contract has been paid. The final contracts should be kept in a file to be readily accessed if anyone asks for them.

Status

Resolved.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Significant Deficiency in Internal Control and Compliance**

**2019-004**

Criteria or specific requirement

Internal controls should be in place to ensure that any raises given, or other changes made to an employee's pay during the year, are properly documented. Proper documentation is needed to allow for review and monitoring of the payroll process. Part of this process includes ensuring that updated contracts are properly signed by the appropriate individuals and filed for record-keeping.

Condition

Updated contracts are not consistently being signed and stored for record-keeping and review. In addition, due to the lack of review process, errors on works agreements are not being caught or corrected.

Context

We determined, through testing of a sample of the Head Start Program, that employees are receiving raises or other changes are being made to their salary, and some of these updated contracts are not being signed by the appropriate officials and the individual employee. In addition, work agreements were found that did not match the amount paid to the employee. Of the 32 employees tested, 2 did not have proper supporting documentation showing the wages or salary that they were paid.

Effect

Two employees were not paid the amount that their documentation shows. Total questioned costs are \$2,938.

Cause

Changes are being made within the payroll system without ensuring that a signed contract or work agreement exists to support the changes.



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Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020

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Recommendation

We recommend that the District put in place a policy that is effective at ensuring that all contracted employees sign and return a copy of their contract. In addition, these contracts should be reviewed before entering changes into the payroll system.

Status

Resolved.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2020

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed Through Kansas State Department of Education			
<b>Food Service Fund</b>			
<b>Child Nutrition Cluster</b>			
School Breakfast Program	10.553	N/A	\$ 103,065
National School Lunch Program	10.555	N/A	600,489
Summer Food Service Program for Children	10.559	N/A	341,803
<b>Total Child Nutrition Cluster</b>			<u>1,045,357</u>
<b>Food Service Fund</b>			
Child and Adult Care Food Program	10.558	N/A	<u>90,142</u>
<b>Food Service Fund</b>			
State Administrative Expenses for Child Nutrition	10.560	N/A	<u>50</u>
<b>Textbooks and Materials Fund</b>			
Team Nutrition Grants	10.574	N/A	<u>990</u>
<b>U.S. Department of Education</b>			
Passed Through Kansas State Board of Education			
<b>Title I Fund</b>			
Title I Grants to Local Educational Agencies	84.010	N/A	<u>388,924</u>
<b>Title I Carryover Fund</b>			
Title I Grants to Local Educational Agencies	84.010	N/A	<u>53,500</u>
<b>Title I Migrant Fund</b>			
Migrant Education State Grant Program	84.011	N/A	<u>37,318</u>
<b>Coop Special Education Fund</b>			
<b>Special Education Cluster (IDEA)</b>			
Special Education - Grants to States	84.027	N/A	941,765
Special Education - Preschool Grants	84.173	N/A	28,128
<b>Total Special Education Cluster</b>			<u>969,893</u>
<b>Vocational Education Fund</b>			
Career and Technical Education - Basic Grants to States	84.048	N/A	<u>40,968</u>
<b>Title III English Language Fund</b>			
English Language Acquisition State Grants	84.365	N/A	<u>15,378</u>

See accompanying notes to schedule of expenditures of federal awards.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<b>Title II A Teacher Quality Fund</b>			
Supporting Effective Instruction State Grants	84.367	N/A	83,880
<b>General Fund</b>			
Supporting Effective Instruction State Grants	84.367	N/A	322
<b>Title I Fund</b>			
Student Support and Academic Enrichment Program	84.424	N/A	12,974
<b>Title II A Teacher Quality Fund</b>			
Student Support and Academic Enrichment Program	84.424	N/A	13,787
<b>U.S. Department of Health and Human Services</b>			
Direct Programs			
<b>Head Start Fund</b>			
Head Start	93.600	N/A	1,423,898
<b>ECC Building Grant Fund</b>			
Head Start	93.600	N/A	1,075,484
<b>Early Head Start Fund</b>			
Head Start	93.600	N/A	468,826
Passed Through Kansas Department of Children and Families			
Child Care and Development Block Grant	93.575	N/A	424,799
Foster Care Title IV-E	93.658	N/A	185
Temporary Assistance for Needy Families	93.558	N/A	366,747
<b>Total Head Start Funds</b>			3,759,939
<b>Textbooks and Materials Fund</b>			
Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School-Based Surveillance	93.938	N/A	930
<b>Total Expenditures of Federal Awards</b>			<b>\$ 6,514,352</b>

Note - There were no awards made to subrecipients for the 2019-2020 Fiscal Year.

See accompanying notes to schedule of expenditures of federal awards.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 489 Hays, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented 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* (Uniform Guidance).

**NOTE 2 – INDIRECT COST RATE**

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**NOTE 3 – OTHER EXPENDITURES**

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2020.