

**UNIFIED SCHOOL DISTRICT NO. 395
LACROSSE, KANSAS**

Financial Statements With Independent Auditors' Report

For the Year Ended June 30, 2020

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 395 LaCrosse, Kansas
LaCrosse, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 395 LaCrosse, 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 Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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. 395 LaCrosse, 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 general 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. 395 LaCrosse, 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. 395 LaCrosse, 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. 395 LaCrosse, Kansas** as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated October 8, 2019, 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.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

November 9, 2020

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
Governmental Type Funds							
General Funds							
General Fund	\$ 28	-	2,683,123	2,683,151	-	32,126	32,126
Supplemental General Fund	22,246	-	825,977	835,383	12,840	-	12,840
Special Purpose Funds							
Capital Outlay Fund	631,763	-	435,808	345,225	722,346	26,067	748,413
Driver Training Fund	40,605	-	3,010	4,983	38,632	3,973	42,605
Food Service Fund	72,294	-	213,750	211,532	74,512	-	74,512
Professional Development Fund	4,830	-	12,000	4,130	12,700	-	12,700
Summer School Fund	3,919	-	4,000	1,948	5,971	-	5,971
Special Education Fund	314,728	-	465,347	446,631	333,444	332	333,776
Vocational Education Fund	193,332	-	173,000	172,783	193,549	-	193,549
KPERS Special Retirement Contribution Fund	-	-	331,282	331,282	-	-	-
At Risk (K-12) Fund	-	-	254,183	254,183	-	10,247	10,247
Contingency Reserve Fund	238,128	-	26,782	-	264,910	-	264,910
Textbook Rental Fund	52,587	47	45,582	23,749	74,467	1,335	75,802
Title I Fund	1,525	-	49,576	50,282	819	-	819
REAP Fund	-	-	14,267	19,099	(4,832)	6,016	1,184
Title II A - Teacher Quality Fund	18	-	9,757	9,757	18	-	18
Title V Fund	-	-	11,964	10,426	1,538	3,074	4,612
Gifts and Grants Fund	35,448	-	10,812	-	46,260	-	46,260
CARES Fund	-	-	4,000	11,147	(7,147)	-	(7,147)
SPARKS Fund	-	-	-	1,035	(1,035)	-	(1,035)
District Activity Funds	11,817	-	60,739	54,035	18,521	-	18,521
Total Primary Government (Excluding Agency Funds)	\$ 1,623,268	47	5,634,959	5,470,761	1,787,513	83,170	1,870,683
Composition of Cash							
							\$ 140,355
							1,259,143
							525,000
							1,924,498
							(53,815)
							\$ 1,870,683

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

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 395 LaCrosse, 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. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

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 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 and reported 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.

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.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement

June 30, 2020

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 capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, REAP Fund, Title II A – Teacher Quality Fund, Title V Fund, CARES Fund, SPARKS Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 395 LaCrosse, 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.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2020

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 legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$1,924,498 and the bank balance was \$2,124,276. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$727,546 was covered by federal depository insurance and \$1,396,730 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2020.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 395 LaCrosse, Kansas received \$126,191 subsequent to June 30, 2020 and as required by K.S.A. 72-5167 and 72-5143, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended 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. 395 LaCrosse, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2020 were as follows:

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement

June 30, 2020

From	To	Regulatory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-5167	\$ 75,048
General Fund	Special Education Fund	K.S.A. 72-5167	463,515
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	180,796
General Fund	Vocational Education Fund	K.S.A. 72-5167	173,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	26,782
General Fund	Food Service Fund	K.S.A. 72-5167	74,512
General Fund	Summer School Fund	K.S.A. 72-5167	4,000
General Fund	Textbook Rental Fund	K.S.A. 72-5167	35,000
General Fund	Professional Development Fund	K.S.A. 72-5167	12,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	73,387

NOTE 6 – LITIGATION

Unified School District No. 395 LaCrosse, 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. 395 LaCrosse, 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 workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 109 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services' management.

The District carries commercial insurance for all other risks of loss, including property, general liability, inland marine, automobile, linebacker, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 395 LaCrosse, 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

Unified School District No. 395 LaCrosse, Kansas did not purchase products or services offered by Kansas industries for the blind and severely disabled, which is in violation of K.S.A. 75-3317.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2020

NOTE 10 – OPERATING LEASES

The District entered into a lease agreement for the use of school buses with Durham School Services, LP on August 26, 2013. Payments of \$217,751 were made in fiscal year 2020. This lease expired as of June 30, 2019. However, the District renewed the lease for another five years. The new lease expires June 30, 2024. Future scheduled payments to maturity are as follows:

Year	Amount
2021	\$ 225,101
2022	231,854
2023	238,810
2024	245,974

NOTE 11 – DEFERRED COMPENSATION PLAN

Unified School District No. 395 LaCrosse, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Unified School District No. 395 LaCrosse, 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 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%, respectively, for the fiscal year ended June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
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 \$331,282 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 \$2,841,268. 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 or can be obtained as described above.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 395 LaCrosse, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement

June 30, 2020

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.

NOTE 14 – TERMINATION BENEFITS

Unified School District No. 395 LaCrosse, Kansas provides a retirement program for certain eligible employees retiring under the KPERs Plan with at least 15 years of employment with the District. The District covers the cost of participating in the District's group health insurance plan for one year for eligible employees. Payments made on behalf of one certified retired employee under this plan totaled \$8,332 for the year ended June 30, 2020.

NOTE 15 – COMPENSATED ABSENCES

Vacation

The District's contracts with various employees permit the employees to accumulate various amounts of vacation and sick leave. The contracts state that accumulated vacation must be taken by the end of the contract date or the time will be lost.

Sick Leave

The District's policy for sick leave is that employees may accumulate a maximum of 90 days of sick leave. Any employee sick leave that exceeds the 90 day limit at the end of the school year is placed in the District's sick leave bank. The District allows for accrued sick leave to be paid upon separation of service due to retirement, work force reduction, or disability or death, provided the employee has been employed by the District for 10 or more years. The amount paid due to separation from service is equal to \$50 a day times the number of days accumulated not to exceed 60 days. No accumulated sick leave is paid to employees at separation of service for any other reason.

Sick Leave Bank – The sick leave bank is voluntary and open to all teachers covered by the negotiated agreement approved by the District. The purpose of the sick leave bank is to allow staff members to contribute unused sick leave to a pool and allow participating members, who have exhausted their accumulated sick leave, to draw from the pool and avoid having their pay reduced. The sick leave bank is administered by the District pursuant to the guidelines it has established. At the end of each regular school year, any excess days a teacher has accumulated beyond 90 days will be placed in the sick leave bank. If the sick leave bank is short of 50 days after excess days are placed in the bank, then all teachers shall contribute one day to the District sick leave bank. Teachers in the District may voluntarily contribute two additional days to the bank. Days remaining in the bank at the end of the regular school year shall accumulate from year to year to a maximum of 50 days. Teachers shall not be eligible for the sick leave bank until they have depleted their current and accumulated individual sick leave. Use of the sick leave bank is subject to approval by the District after the teacher becomes eligible.

NOTE 16 – 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. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2020

NOTE 17 – LONG-TERM DEBT

Unified School District No. 395 LaCrosse, Kansas has the following type of long-term debt.

Lease Obligations

The District has entered into a lease agreement with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
Lease Obligation									
Track & Field Improvements	2.910%	6/4/2012	\$ 500,000	6/1/2022	\$ <u>166,722</u>	<u>-</u>	<u>(53,485)</u>	<u>113,237</u>	<u>4,852</u>

Current maturities of long-term debt and interest through maturity are as follows:

	YEAR		Total
	2021	2022	
Principal			
Lease Obligation			
Track & Field Improvements	\$ 55,085	58,152	113,237
Interest			
Lease Obligation			
Track & Field Improvements	<u>3,252</u>	<u>1,650</u>	4,902
Total Principal and Interest	\$ <u>58,337</u>	<u>59,802</u>	<u>118,139</u>

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)
Governmental Type Funds						
General Funds						
General Fund	\$ 2,707,734	(25,285)	702	2,683,151	2,683,151	-
Supplemental General Fund	833,000	-	2,383	835,383	835,383	-
Special Purpose Funds						
Capital Outlay Fund	527,170	-	-	527,170	345,225	(181,945)
Driver Training Fund	38,035	-	-	38,035	4,983	(33,052)
Food Service Fund	279,000	-	-	279,000	211,532	(67,468)
Professional Development Fund	8,800	-	-	8,800	4,130	(4,670)
Summer School Fund	4,850	-	-	4,850	1,948	(2,902)
Special Education Fund	604,299	-	-	604,299	446,631	(157,668)
Vocational Education Fund	222,500	-	-	222,500	172,783	(49,717)
KPERS Special Retirement Contribution Fund	365,578	-	-	365,578	331,282	(34,296)
At Risk (K-12) Fund	257,732	-	-	257,732	254,183	(3,549)
Gifts and Grants Fund	20,000	-	-	20,000	-	(20,000)

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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	
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	\$ 4,862	3,476	-	3,476
Equalization Aid	2,238,515	2,383,430	2,394,487	(11,057)
Special Education Aid	296,440	295,515	313,247	(17,732)
State Aid - Other	2,436	702	-	702
Total Receipts	<u>2,542,253</u>	<u>2,683,123</u>	<u>2,707,734</u>	<u>(24,611)</u>
Expenditures				
Instruction	709,412	678,107	743,399	(65,292)
Student Support Services	1,567	1,648	1,537	111
Instructional Support Services	2,136	2,206	2,200	6
General Administration	174,406	183,084	187,528	(4,444)
School Administration	221,218	201,166	253,020	(51,854)
Central Services	71,986	73,419	76,060	(2,641)
Operation and Maintenance	287,371	313,595	312,433	1,162
Vehicle Operating Services	185,538	185,273	218,857	(33,584)
Transfers Out	888,619	1,044,653	912,700	131,953
Adjustment to Comply with Legal Max	-	-	(25,285)	25,285
Legal General Fund Budget	2,542,253	2,683,151	2,682,449	702
(a) Adjustments for Qualifying Budget Credit	-	-	702	(702)
Total Expenditures and Legal General Fund Budget	<u>2,542,253</u>	<u>2,683,151</u>	<u>2,683,151</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	(28)		
Unencumbered Cash - Beginning	-	28		
Prior Year Cancelled Encumbrances	<u>28</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 28</u>	<u>-</u>		
(a) Adjustment for Qualifying Budget Credit				
State Aid - Other Over Amount Budgeted			\$ <u>702</u>	

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Taxes	\$ 651,924	683,400	726,784	(43,384)
Intergovernmental Revenue				
State Aid	-	2,383	-	2,383
Equalization Aid	171,455	140,194	140,194	-
Total Receipts	<u>823,379</u>	<u>825,977</u>	<u>866,978</u>	<u>(41,001)</u>
Expenditures				
Instruction	627,948	716,424	662,123	54,301
Student Support Services	42,666	43,974	46,450	(2,476)
Instructional Support Services	15	-	500	(500)
Operation and Maintenance	3,365	1,598	31,927	(30,329)
Transfers Out	159,928	73,387	92,000	(18,613)
Legal Supplemental General Fund Budget	833,922	835,383	833,000	2,383
(a) Adjustments for Qualifying Budget Credit	-	-	2,383	(2,383)
Total Expenditures	<u>833,922</u>	<u>835,383</u>	<u>835,383</u>	<u>-</u>
Receipts Over (Under) Expenditures	(10,543)	(9,406)		
Unencumbered Cash - Beginning	32,459	22,246		
Prior Year Cancelled Encumbrances	330	-		
Unencumbered Cash - Ending	\$ <u>22,246</u>	<u>12,840</u>		
(a) Adjustment for Qualifying Budget Credit				
State Aid Over Amount Budgeted			\$ <u>2,383</u>	

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Taxes	\$ 222,172	234,300	234,452	(152)
Intergovernmental Revenues				
Federal Aid	250	-	-	-
Other Local Sources				
Interest on Idle Funds	16,893	25,132	-	25,132
Miscellaneous	1,728	101,328	-	101,328
Transfers In	70,000	75,048	103,231	(28,183)
Total Receipts	<u>311,043</u>	<u>435,808</u>	<u>337,683</u>	<u>98,125</u>
Expenditures				
Instruction	55,535	43,033	238,099	(195,066)
Instructional Support Services	-	-	145,000	(145,000)
General Administration	2,006	95,204	18,000	77,204
School Administration	883	875	30,000	(29,125)
Central Services	-	-	2,200	(2,200)
Operations and Maintenance	776	14,338	62,197	(47,859)
Facility Acquisition and Construction	102,097	191,775	31,674	160,101
Total Expenditures	<u>161,297</u>	<u>345,225</u>	<u>527,170</u>	<u>(181,945)</u>
Receipts Over (Under) Expenditures	149,746	90,583		
Unencumbered Cash - Beginning	<u>482,017</u>	<u>631,763</u>		
Unencumbered Cash - Ending	\$ <u>631,763</u>	<u>722,346</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenue				
State Aid	\$ 3,381	2,210	2,600	(390)
Other Local Sources				
Student Fees	2,700	800	-	800
Transfers In	-	-	22,453	(22,453)
Total Receipts	<u>6,081</u>	<u>3,010</u>	<u>25,053</u>	<u>(22,043)</u>
Expenditures				
Instruction	3,332	4,233	7,275	(3,042)
Vehicle Operating Services	<u>180</u>	<u>750</u>	<u>30,760</u>	<u>(30,010)</u>
Total Expenditures	<u>3,512</u>	<u>4,983</u>	<u>38,035</u>	<u>(33,052)</u>
Receipts Over (Under) Expenditures	2,569	(1,973)		
Unencumbered Cash - Beginning	<u>38,036</u>	<u>40,605</u>		
Unencumbered Cash - Ending	\$ <u>40,605</u>	<u>38,632</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 1,689	2,000	1,376	624
Federal Aid	75,446	87,370	74,540	12,830
Other Local Sources				
Lunch Receipts - Students	48,097	45,463	50,038	(4,575)
Lunch Receipts - Adults	3,466	2,874	8,740	(5,866)
Interest on Idle Funds	763	371	-	371
Transfers In	89,127	74,512	73,500	1,012
Miscellaneous	131	1,160	-	1,160
Total Receipts	218,719	213,750	<u>208,194</u>	<u>5,556</u>
Expenditures				
Food Service Operation	216,881	211,532	<u>279,000</u>	<u>(67,468)</u>
Receipts Over (Under) Expenditures	1,838	2,218		
Unencumbered Cash - Beginning	<u>70,456</u>	<u>72,294</u>		
Unencumbered Cash - Ending	\$ <u>72,294</u>	<u>74,512</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ -	-	625	(625)
Other Local Sources				
Transfers In	-	12,000	3,500	8,500
Total Receipts	-	12,000	<u>4,125</u>	<u>7,875</u>
Expenditures	<u>2,170</u>	<u>4,130</u>	<u>8,800</u>	<u>(4,670)</u>
Receipts Over (Under) Expenditures	(2,170)	7,870		
Unencumbered Cash - Beginning	<u>7,000</u>	<u>4,830</u>		
Unencumbered Cash - Ending	\$ <u>4,830</u>	<u>12,700</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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	
Receipts				
Transfers In	\$ 1,639	4,000	4,500	(500)
Expenditures				
Instruction	2,055	1,948	4,850	(2,902)
Receipts Over (Under) Expenditures	(416)	2,052		
Unencumbered Cash - Beginning	4,335	3,919		
Unencumbered Cash - Ending	\$ 3,919	5,971		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 456,440	463,515	313,247	150,268
Reimbursements	853	1,832	-	1,832
Miscellaneous	1,477	-	-	-
Total Receipts	<u>458,770</u>	<u>465,347</u>	<u>313,247</u>	<u>152,100</u>
Expenditures				
Instruction	409,140	388,382	504,049	(115,667)
Vehicle Operating Services	65,478	58,249	100,250	(42,001)
Total Expenditures	<u>474,618</u>	<u>446,631</u>	<u>604,299</u>	<u>(157,668)</u>
Receipts Over (Under) Expenditures	(15,848)	18,716		
Unencumbered Cash - Beginning	<u>330,576</u>	<u>314,728</u>		
Unencumbered Cash - Ending	\$ <u>314,728</u>	<u>333,444</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 447	-	-	-
Federal Aid	750	-	-	-
Transfers In	180,000	173,000	185,000	(12,000)
Total Receipts	181,197	173,000	<u>185,000</u>	<u>(12,000)</u>
Expenditures				
Instruction	176,567	172,783	<u>222,500</u>	<u>(49,717)</u>
Receipts Over (Under) Expenditures	4,630	217		
Unencumbered Cash - Beginning	188,502	193,332		
Prior Year Cancelled Encumbrances	200	-		
Unencumbered Cash - Ending	\$ <u>193,332</u>	<u>193,549</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 218,342	331,282	365,578	(34,296)
Expenditures				
Instruction	146,963	225,303	291,891	(66,588)
Student Support Services	6,550	9,939	6,200	3,739
Instructional Support Services	3,693	3,312	-	3,312
General Administration	15,284	16,564	16,607	(43)
School Administration	19,651	29,815	24,240	5,575
Employee Benefits - Business	-	9,908	-	9,908
Operations and Maintenance	15,284	19,877	14,760	5,117
Food Service	10,917	16,564	11,880	4,684
Total Expenditures	218,342	331,282	365,578	(34,296)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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	
Receipts				
Transfers In	\$ 231,573	254,183	<u>257,732</u>	<u>(3,549)</u>
Expenditures				
Instruction	<u>231,574</u>	<u>254,183</u>	<u>257,732</u>	<u>(3,549)</u>
Receipts Over (Under) Expenditures	(1)	-		
Unencumbered Cash - Beginning	<u>1</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
Receipts		
Transfers In	\$ 10,000	26,782
Expenditures	-	-
Receipts Over (Under) Expenditures	10,000	26,782
Unencumbered Cash - Beginning	228,128	238,128
Unencumbered Cash - Ending	<u>\$ 238,128</u>	<u>264,910</u>

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Textbook Rental 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
Receipts		
Book Rental Fees	\$ 11,138	10,582
Transfers In	9,768	35,000
Total Receipts	20,906	45,582
Expenditures		
Instruction	31,939	23,749
Receipts Over (Under) Expenditures	(11,033)	21,833
Unencumbered Cash - Beginning	63,620	52,587
Prior Year Cancelled Encumbrances	-	47
Unencumbered Cash - Ending	\$ 52,587	74,467

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 52,125	49,576
Expenditures		
Instruction	52,040	50,282
Receipts Over (Under) Expenditures	85	(706)
Unencumbered Cash - Beginning	1,440	1,525
Unencumbered Cash - Ending	<u>\$ 1,525</u>	<u>819</u>

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
REAP 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
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 22,381	14,267
Expenditures		
Instruction	22,381	19,099
Receipts Over (Under) Expenditures	-	(4,832)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(4,832)

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 12,576	9,757
Expenditures		
Instruction	12,576	9,757
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	18
Prior Year Cancelled Encumbrances	18	-
Unencumbered Cash - Ending	\$ 18	18

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title V 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
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 12,222	11,964
Expenditures		
Instruction	12,222	10,426
Receipts Over (Under) Expenditures	-	1,538
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	1,538

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Gifts and 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	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 125	-	-	-
Donations	9,402	10,812	-	10,812
Total Receipts	9,527	10,812	-	10,812
Expenditures				
Operation and Maintenance	-	-	20,000	(20,000)
Receipts Over (Under) Expenditures	9,527	10,812		
Unencumbered Cash - Beginning	25,921	35,448		
Unencumbered Cash - Ending	\$ 35,448	46,260		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
CARES 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
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ -	4,000
Expenditures		
Payroll Reimbursement	-	11,147
Receipts Over (Under) Expenditures	-	(7,147)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(7,147)

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
SPARKS 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
Receipts	\$ -	-
Expenditures		
SPARKS Expenditures	-	1,035
Receipts Over (Under) Expenditures	-	(1,035)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(1,035)

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
High and Middle Schools				
Art Club	\$ 626	-	25	601
Band	4,042	6,496	4,511	6,027
Cheerleaders	1,783	5,380	4,496	2,667
Class of 2019	568	29	597	-
Class of 2020	1,520	801	1,702	619
Class of 2021	2,310	3,245	3,114	2,441
Class of 2022	1,672	3,604	2,120	3,156
Class of 2023	-	705	-	705
Class of 2024	-	571	-	571
Class of 2025	-	139	-	139
FFA	13,202	14,460	16,510	11,152
Industrial Arts Club	3,099	120	64	3,155
National Honor Society	786	-	-	786
SADD	1,967	653	463	2,157
Speech/Drama	273	137	274	136
STUCO	1,163	378	739	802
Weight Lifting	2,831	7,661	6,434	4,058
Yearbook/Media	6,405	3,817	300	9,922
Cheer (MS)	1,653	7,569	5,994	3,228
STUCO (MS)	701	-	-	701
Total High and Middle Schools	44,601	55,765	47,343	53,023
Grade School				
STUCO	614	534	356	792
Total	\$ 45,215	56,299	47,699	53,815

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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
Gate Receipts							
High and Middle Schools							
Athletics	\$ 3,101	-	20,411	18,382	5,130	-	5,130
School Projects							
High and Middle Schools							
Big/Littles	-	-			-	-	-
Book Fair	916	-	593	593	916	-	916
Boys BB	759	-	2,637	1,626	1,770	-	1,770
Camp Crouch	141	-	25	-	166	-	166
Camp Delimont	22	-	-	20	2	-	2
Camp Hedding	17	-	-	-	17	-	17
Camp Holopirek	16	-	-	-	16	-	16
Camp Parton	261	-	153	-	414	-	414
Camp Herrman	430	-	59	287	202	-	202
Camp Shettlar	300	-	264	185	379	-	379
Camp Stein	142	-	-	-	142	-	142
Camp T. Delimont	4	-	-	-	4	-	4
Camp Webster	30	-	-	-	30	-	30
Camp Weigel	123	-	50	29	144	-	144
Camp Renfrow	87	-	321	-	408	-	408
Concessions	2,296	-	27,763	29,125	934	-	934
Engineering and Design	1,105	-	-	-	1,105	-	1,105
Girls BB	242	-	-	-	242	-	242
Golden Belt Grant	87	-	-	-	87	-	87
KS Hlth Fdn. - Stu. N	266	-	398	147	517	-	517
LMS/LHS Camps	406	-	-	216	190	-	190
Prom Party	50	-	-	-	50	-	50
Camp Smith	150	-	-	-	150	-	150
VB Girls	-	-	4,414	1,785	2,629	-	2,629
Healthy Habit Grant	-	-	1,000	85	915	-	915
Site Council	236	-	-	-	236	-	236
Total High and Middle Schools	8,086	-	37,677	34,098	11,665	-	11,665
Grade School							
Book Fair/Accelerated Reader	-	-	206	-	206	-	206
Mile Club	-	-	750	408	342	-	342
Concessions	630	-	1,695	1,147	1,178	-	1,178
Total Grade School	630	-	2,651	1,555	1,726	-	1,726
Total School Projects	8,716	-	40,328	35,653	13,391	-	13,391
Total District Activity Funds	\$ 11,817	-	60,739	54,035	18,521	-	18,521