

UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2020

MAPES & MILLER LLP  
Certified Public Accountants  
Stockton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**For the Year Ended June 30, 2020**

ADMINISTRATION

Lisa Gehring - Superintendent

DawnThyfault - Clerk

Vickie Dinkel - Treasurer

BOARD MEMBERS

Nathan Grebowiec - President

Chris Hansen - Vice President

Donna Brown

Marlene Whitney

Scott Staab

Lenee Horting

Harrison Gilliland

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**For the Year Ended June 30, 2020**

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Unified School District No. 270  
Plainville, KS 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 270, Plainville, 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 270, Plainville, Kansas as of June 30, 2020, or changes in financial position and cash flows for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 270, Plainville, 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 *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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 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 taken as a whole, on the basis of accounting described in Note 1.

## Mapes & Miller LLP

Certified Public Accountants

December 14, 2020  
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270  
Plainville, Kansas

Statement 1  
Page 1 of 2

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 1,784	\$ -	\$ 3,151,463	\$ 3,151,463	\$ 1,784	\$ 271,474	\$ 273,258
Supplemental General Fund	79,120	9	956,396	974,430	61,095	81,068	142,163
Special Purpose Funds:							
Capital Outlay Fund	469,277	-	336,661	353,848	452,090	31,311	483,401
Driver Training Fund	35,707	-	8,190	6,220	37,677	-	37,677
Food Service Fund	67,731	-	234,500	231,435	70,796	3,683	74,479
Professional Development Fund	19,950	-	-	-	19,950	-	19,950
Summer School Fund	6,591	-	-	3,591	3,000	400	3,400
Special Education Fund	190,095	-	675,488	658,801	206,782	3	206,785
Career and Postsecondary Education Fund	108,551	-	266,942	249,932	125,561	22,465	148,026
Gifts and Grants Fund	50,303	-	72,655	75,360	47,598	20,869	68,467
KPERS Special Retirement Contribution Fund	-	-	359,552	359,552	-	-	-
At Risk (K-12) Fund	20,396	-	275,000	221,200	74,196	25,873	100,069
Textbook and Student Material Revolving Fund	85,725	-	18,708	1,883	102,550	1,567	104,117
Contingency Reserve Fund	320,672	-	-	-	320,672	-	320,672
Student Incentive Fund	5,785	-	6,682	334	12,133	-	12,133
Hrabe Memorial Scholarship Fund	9,201	-	73	-	9,274	-	9,274
Memorial Fund	1,237	-	-	-	1,237	-	1,237
Federal Funds	5,491	-	74,353	91,359	(11,515) #	22,634	11,119
District Activity Funds	87,099	-	104,392	96,283	95,208	-	95,208
Bond and Interest Funds:							
Bond and Interest Fund	434,159	-	289,968	256,750	467,377	-	467,377
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,998,874</u>	<u>\$ 9</u>	<u>\$ 6,831,023</u>	<u>\$ 6,732,441</u>	<u>\$ 2,097,465</u>	<u>\$ 481,347</u>	<u>\$ 2,578,812</u>

# See Note 5(a)

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

UNIFIED SCHOOL DISTRICT NO. 270  
Plainville, Kansas

Statement 1  
Page 2 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
For The Year Ended June 30, 2020  
Regulatory Basis

COMPOSITION OF CASH

First State Bank:

Checking Account	\$	1,859,851
Activity Funds Checking Account		124,855
Savings Account		445,154

Astra Bank:

Checking Account		2,414
Hrabe Savings Account		2,424
Certificates of Deposit		<u>207,600</u>

Total Cash 2,642,298

Agency Funds per Statement 4 (63,486)

Total Reporting Entity (Excluding Agency Funds) \$ 2,578,812

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

UNIFIED SCHOOL DISTRICT NO. 270  
Plainville, Kansas  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2020

1. *Summary of Significant Accounting Policies*

**Reporting Entity**

Unified School District No. 270, Plainville, Kansas is a municipal corporation governed by an elected seven-member board of education. The regulatory financial statement presents Unified School District No. 270 (the District) but does not include its related municipal entity. The related municipal entity is as follows:

Community Recreation Commission --The Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body appointed by the District, but U.S.D. No. 270 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

**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 regulatory revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

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

The 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.



**1. Summary of Significant Accounting Policies (Cont.)****Budgetary Information**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulator receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

Gifts and Grants Fund  
 Textbook and Student Material Revolving Fund  
 Contingency Reserve Fund  
 Student Incentive Fund  
 Hrabec Memorial Scholarship Fund  
 Memorial Fund  
 Federal Funds  
 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

**2. In-Substance Receipt in Transit**

The District received \$131,671 in the General Fund and \$18,629 in the Supplemental General Fund subsequent to June 30, 2020 and as required by K.S.A. 72-5135(d) the receipts were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

### 3. *Deposits and Investments*

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

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

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

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

At June 30, 2020 the District's carrying amount of the deposits, including certificates of deposit, was \$2,578,812. The bank balance was \$2,605,714. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$462,438 was covered by FDIC insurance and \$2,143,276 was collateralized with securities held by the pledging financial institution's 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.

### 4. *Claims and Judgments*

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall position of the District.

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

### 5. *Compliance with Kansas Statutes*

The District had negative unencumbered cash in the REAP Fund. K.S.A. 12-1664 provides an exception from the cash basis law for federal funds spent with the expectation of monies to be reimbursed to the District under condition for the grant.

The District was not aware of any noncompliance with Kansas statutes.

**6. Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 497,895
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	125,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	45,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	50,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	162,996
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	210,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	150,000
Title IVA Fund	Title I Fund	At Risk Transfer	11,841
Total			<u>\$ 1,252,732</u>

**7. Property Taxes**

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the District and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

**8. Qualified Zone Academy Bonds (QZAB)**

The District entered into a lease purchase agreement on October 1, 2009 with the First State Bank, for the financing of improvements to the District. The District will pay First State Bank \$136,990 a year for a period of ten years. The payments are put into an account with First State Bank where interest is earned on the account balance. The District is expected to make payments totaling \$1,369,000 and the interest earned should total \$130,100 at the end of the ten years. When the First State Bank has received a total of \$1,500,000, the bonds will be paid off. Once the bonds are paid off the lease will terminate.

**9. Defined Benefit Pension Plan****General Information about the Plan**

**Plan Description** - The District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issue 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 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**9. Defined Benefit Pension Plan (Cont.)**

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59 % and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% 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 dollars 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) if 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 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 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 to the statutory contribution rate, which totaled \$359,552 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 \$3,013,891. 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, the 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.

**10. Other Long-Term Obligations from Operations****Other Post Employment Benefits**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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.

**Death and Disability Other Post Employment Benefits**

As provided by K.S.A. 74-4927, disabled members in the Kansas Public 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 rate is set at 1% for the year ended June 30, 2020

**Early Retirement Incentive**

The District provides an early retirement program for certain eligible employees who have been with the District for ten years or more. A single payment in the amount of \$3,000 will be made if the employee had met retirement requirements as outlined by KPERs and given written notice by February 1<sup>st</sup>. During the year ended June 30, 2020 no benefits were paid out.

Another part of the early retirement program allows for payment of unused sick leave days base on the following schedule:

10-15 Years	25% of a substitutes' pay
16-20 Years	50% of a substitutes' pay
21 Years and over	75% of a substitutes' pay

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the District until the retiree reaches Medicare eligibility age. During the year ended June 30, 2020 no benefits were paid out.

**Other Employee Benefits****Vacation Pay**

A maximum of 12 vacation days are granted during each year during the first 15 years of employment for all 12 month employees. Those employees will earn one vacation day per month up to a maximum of 12 at any one time. New employees will accrue vacation days beginning with the first completed month of employment but cannot use any during the first six months of employment. After 15 consecutive years of consecutive service, non-certified 12 month personnel can earn up to 15 days of vacation per year. Vacation day cannot be accrued beyond the allotted days per year.

**Sick Leave**

Each staff member shall receive one day per month of sick leave benefits according to their work schedule at a maximum of 8 hours per day. An employee who works from August 1 through June 15 will receive 10½ days. Sick leave days may accumulate to 60 days.

**11. Advance Refunding**

On July 15, 2014, the District issued \$2,265,000 of General Obligation Refunding Bonds, Series 2014. The bonds consist of serial bonds bearing various fixed rates ranging from 2.0% to 3.25% with annual maturities from September 1, 2015 to September 1, 2026.

The net proceeds of \$2,335,535 (after issuance costs of \$21,650, plus premium of \$92,185) were used to advance refund General Obligation Bonds, Series 2006-A with a total principal amount of \$2,145,000 with interest rates ranging from 4.05% to 4.5%.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the bonds has been removed from the Districts debt schedule.

The advance refunding was done to take advantage of lower interest rates with an approximate savings to the District of \$77,169.

**12. Covid-19**

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

**13. Subsequent Events**

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

**14. LONG-TERM DEBT**

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
General Obligation Bonds									
Refunding Series 2014	2.00-3.25%	07/15/14	2,265,000	09/01/26	\$ 1,830,000	\$ -	\$ 205,000	\$ 1,625,000	\$ 51,750
Lease Purchase Agreements									
2017 School Bus	3.93%	11/01/16	53,397	04/15/20	22,126	-	10,912	11,214	811
Tractor & Loader	5.99%	11/30/16	18,273	12/01/20	9,666	-	4,694	4,972	579
Qualified Zone Academy Bonds	0.00%	10/01/09	1,500,000	10/01/19	143,430	-	143,430	-	-
Total Lease Purchase Agreements					175,222	-	159,036	16,186	1,390
Total Contractual Indebtedness					\$ 2,005,222	\$ -	\$ 364,036	\$ 1,641,186	\$ 53,140

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

	2021	2022	2023	2024	2025	2026-2027	Total
<b>PRINCIPAL</b>							
General Obligation Bonds	\$ 210,000	\$ 220,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 505,000	\$ 1,625,000
Lease Purchase Agreements							
2017 School Bus	11,214	-	-	-	-	-	11,214
Tractor & Loader	4,972	-	-	-	-	-	4,972
Total Principal	226,186	220,000	220,000	230,000	240,000	505,000	1,641,186
<b>INTEREST</b>							
General Obligation Bonds	46,550	40,100	33,500	26,750	19,700	16,338	182,938
Lease Purchase Agreements							
2017 School Bus	443	-	-	-	-	-	443
Tractor & Loader	298	-	-	-	-	-	298
Total Interest	47,291	40,100	33,500	26,750	19,700	16,338	183,679
Total Principal & Interest	\$ 273,477	\$ 260,100	\$ 253,500	\$ 256,750	\$ 259,700	\$ 521,338	\$ 1,824,865

**UNIFIED SCHOOL DISTRICT NO. 270**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2020**



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**

**Schedule 1**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended June 30, 2020**  
**Regulatory Basis**

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)
General Funds:						
General Fund	\$ 3,173,958	\$ (32,383)	\$ 9,888	\$ 3,151,463	\$ 3,151,463	\$ -
Supplemental General Fund	974,430	-	-	974,430	974,430	-
Special Purpose Funds:						
Capital Outlay Fund	739,090	-	-	739,090	353,848	(385,242)
Driver Training Fund	11,860	-	-	11,860	6,220	(5,640)
Food Service Fund	282,500	-	-	282,500	231,435	(51,065)
Professional Development Fund	-	-	-	-	-	-
Summer School Fund	6,591	-	-	6,591	3,591	(3,000)
Special Education Fund	741,100	-	-	741,100	658,801	(82,299)
Career and Postsecondary Education Fund	316,000	-	-	316,000	249,932	(66,068)
KPERS Special Retirement Contribution Fund	412,409	-	-	412,409	359,552	(52,857)
At Risk (K-12) Fund	223,396	-	-	223,396	221,200	(2,196)
Bond and Interest Funds:						
Bond and Interest Fund	256,750	-	-	256,750	256,750	-

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Mineral Production Tax	\$ 18,867	\$ -	\$ 18,867
Reimbursements	9,888	-	9,888
General State Aid	2,714,252	2,703,958	10,294
Special Education Aid	408,456	470,000	(61,544)
		-	
Total Receipts	<u>3,151,463</u>	<u>\$ 3,173,958</u>	<u>\$ (22,495)</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	\$ 1,165,446	\$ 1,241,958	\$ (76,512)
Noncertified	47,201	41,500	5,701
Employee Benefits			
Insurance	132,206	135,000	(2,794)
Social Security & Medicare	83,094	90,000	(6,906)
Other	4,620	6,000	(1,380)
Purchased Professional & Technical Services	3,563	3,500	63
Supplies			
General	15,583	3,000	12,583
Textbooks	11,895	500	11,395
Technology Supplies	8,054	2,500	5,554
Equipment & Furnishings	15,235	-	15,235
Other	22,212	20,000	2,212
Total Instruction	<u>1,509,109</u>	<u>1,543,958</u>	<u>(34,849)</u>
<b>STUDENT SUPPORT SERVICES</b>			
Salaries			
Certified	47,282	48,000	(718)
Noncertified	14,170	19,000	(4,830)
Employee Benefits			
Social Security & Medicare	5,333	5,000	333
Other	64	100	(36)
Other Purchased Services	136	200	(64)
Supplies	5,210	5,000	210
Total Student Support Services	<u>72,195</u>	<u>77,300</u>	<u>(5,105)</u>
<b>INSTRUCTIONAL SUPPORT STAFF</b>			
Salaries			
Certified	38,190	39,000	(810)
Noncertified	5,630	6,000	(370)
Employee Benefits			
Insurance	-	5,000	(5,000)
Social Security & Medicare	3,289	3,500	(211)
Other	41	200	(159)
Purchased Property Services	2,571	2,500	71
Supplies			
Books & Periodicals	453	1,000	(547)
Technology Supplies	310	500	(190)
Miscellaneous Supplies	74	400	(326)
Total Instructional Support Staff	<u>50,558</u>	<u>58,100</u>	<u>(7,542)</u>

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>GENERAL ADMINISTRATION</b>			
Salaries			
Certified	\$ 63,067	\$ 63,750	\$ (683)
Noncertified	57,408	50,000	7,408
Employee Benefits			
Insurance	8,454	8,400	54
Social Security & Medicare	9,008	8,400	608
Other	675	1,500	(825)
Purchased Professional & Technical Services	8,946	10,000	(1,054)
Other Purchased Services			
Communications	3,284	6,000	(2,716)
Other	20,000	20,000	-
Supplies	7,416	6,000	1,416
Other	1,450	2,500	(1,050)
	<u>179,708</u>	<u>176,550</u>	<u>3,158</u>
<b>SCHOOL ADMINISTRATION</b>			
Salaries			
Certified	139,473	140,000	(527)
Noncertified	75,827	75,250	577
Employee Benefits			
Insurance	34,463	36,000	(1,537)
Social Security & Medicare	15,542	17,000	(1,458)
Other	270	1,000	(730)
Other Purchased Services			
Communications	9,598	12,000	(2,402)
Other	3,034	2,500	534
Supplies	7,280	5,500	1,780
	<u>285,487</u>	<u>289,250</u>	<u>(3,763)</u>
<b>CENTRAL SERVICES</b>			
Salaries			
Noncertified	23,330	22,000	1,330
Employee Benefits			
Social Security & Medicare	1,686	1,700	(14)
Other	20	100	(80)
Purchased Professional & Technical Services	21,543	15,000	6,543
Purchased Property Services	5,500	5,500	-
	<u>52,079</u>	<u>44,300</u>	<u>7,779</u>

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-1**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	\$ 62,000	\$ 62,000	\$ -
Employee Benefits			
Insurance	26,920	20,000	6,920
Social Security & Medicare	13,012	14,000	(988)
Other	1,698	3,000	(1,302)
Purchased Professional & Technical Services	17,275	16,000	1,275
Purchased Property Services			
Water & Sewer	10,490	10,000	490
Cleaning	3,900	6,000	(2,100)
Repairs & Maintenance	24,795	20,000	4,795
Supplies			
General	12,043	12,000	43
Energy			
Heating	10,176	8,000	2,176
Electricity	61,066	63,000	(1,934)
Motor Fuel	239	1,000	(761)
	243,614	235,000	8,614
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>			
<b>STUDENT TRANSPORTATION SERVICES</b>			
Vehicle Operating Services			
Salaries			
Noncertified	30,893	35,000	(4,107)
Employee Benefits			
Social Security & Medicare	3,373	3,750	(377)
Other	290	1,000	(710)
Other Purchased Services			
Insurance	9,248	8,700	548
Motor Fuel	1,733	3,000	(1,267)
Vehicle Services & Maintenance Services			
Salaries			
Noncertified	22,701	22,000	701
Employee Benefits			
Insurance	8,752	9,500	(748)
Purchased Professional & Tech Services	4,410	10,000	(5,590)
Other Purchased Services	933	750	183
Supplies	6,485	7,800	(1,315)
Motor Fuel	2,000	-	2,000
	90,818	101,500	(10,682)
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>			

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-1**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**GENERAL FUND**

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	\$ 497,895	\$ 470,000	\$ 27,895
At Risk (K-12) Fund	125,000	103,000	22,000
Career and Postsecondary Education Fund	45,000	75,000	(30,000)
Total Outgoing Transfers	667,895	648,000	19,895
Adjustment to Comply With Legal Max	-	(32,383)	32,383
Legal General Fund Budget	3,151,463	3,141,575	9,888
Adjustment for Qualifying Budget Credits Reimbursements	-	9,888	(9,888)
Total Expenditures	3,151,463	\$ 3,151,463	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	1,784		
UNENCUMBERED CASH, ENDING	\$ 1,784		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

Schedule 2-2  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**SUPPLEMENTAL GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes	\$ 632,736	\$ 645,384	\$ (12,648)
Delinquent Tax	24,881	15,185	9,696
Motor Vehicle Tax	44,231	47,504	(3,273)
Recreational Vehicle Tax	823	717	106
16/20M Vehicle Tax	2,928	-	2,928
Escape Tax	4	-	4
Watercraft Tax	777	-	777
Commercial Vehicle Tax	4,751	3,979	772
Supplemental State Aid	245,264	245,264	-
Reimbursements	1	-	1
Total Receipts	956,396	\$ 958,033	\$ (1,637)
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	27,655	\$ 8,730	\$ 18,925
Noncertified	34,389	25,000	9,389
Employee Benefits			
Insurance	4,432	5,000	(568)
Social Security & Medicare	1,416	1,500	(84)
Other	41	100	(59)
Purchased Professional & Technical Services	19,721	20,000	(279)
Supplies			
General	12,134	14,000	(1,866)
Technology Supplies	8,620	9,000	(380)
Equipment & Furnishings	195	2,000	(1,805)
Other	14,674	25,000	(10,326)
Total Instruction	123,277	110,330	12,947
<b>SCHOOL ADMINISTRATION</b>			
Equipment & Furnishings	296	1,000	(704)
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	125,606	122,000	3,606
Employee Benefits			
Other	87	100	(13)
Purchased Property Services			
Repairs & Maintenance	31,727	27,000	4,727
Other Purchased Services			
Insurance	57,826	50,000	7,826
Supplies			
General	10,647	31,000	(20,353)
Energy			
Heating	33,641	50,000	(16,359)
Electricity	3,944	30,000	(26,056)
Motor Fuel	993	2,000	(1,007)
Total Operations & Maintenance	264,471	312,100	(47,629)

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-2**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**SUPPLEMENTAL GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>STUDENT TRANSPORTATION SERVICES</b>			
Vehicle Operating Services			
Motor Fuel	\$ -	\$ 16,000	\$ (16,000)
Vehicle Services & Maintenance Services			
Supplies	13,390	-	13,390
Total Student Transportation Services	13,390	16,000	(2,610)
<b>OUTGOING TRANSFERS</b>			
Food Service Fund	50,000	60,000	(10,000)
Special Education Fund	162,996	185,000	(22,004)
Career and Postsecondary Education Fund	210,000	190,000	20,000
At Risk (K-12) Fund	150,000	100,000	50,000
Total Outgoing Transfers	572,996	535,000	37,996
Total Expenditures	974,430	\$ 974,430	\$ -
Receipts Over (Under) Expenditures	(18,034)		
UNENCUMBERED CASH, BEGINNING	79,120		
Prior Year Cancelled Encumbrances	9		
UNENCUMBERED CASH, ENDING	\$ 61,095		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-3

**CAPITAL OUTLAY FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes	\$ 279,204	\$ 273,434	\$ 5,770
Delinquent Tax	10,253	5,800	4,453
Motor Vehicle Tax	19,580	21,088	(1,508)
Recreational Vehicle Tax	364	318	46
16/20M Vehicle Tax	1,372	-	1,372
Escape Tax	2	-	2
Watercraft Tax	297	-	297
Commercial Vehicle Tax	1,820	1,766	54
Interest on Idle Funds	10,158	-	10,158
Miscellaneous	13,611	-	13,611
	<u>336,661</u>	<u>\$ 302,406</u>	<u>\$ 34,255</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Supplies-Performance Uniforms	2,440	\$ 30,000	\$ (27,560)
Supplies-Technology Software	16,893	15,000	1,893
Equipment & Furnishings	40,268	50,000	(9,732)
<b>STUDENT SUPPORT SERVICES</b>			
Supplies-Technology Software	22,028	15,000	7,028
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	-	90,000	(90,000)
Employee Benefits			
Insurance	-	15,000	(15,000)
Social Security & Medicare	-	2,000	(2,000)
Other	-	100	(100)
Purchased Professional & Technical Services	10,086	15,000	(4,914)
Purchased Property Services			
Repairs & Maintenance	19,845	20,000	(155)
Equipment & Furnishings	81,808	75,000	6,808
<b>TRANSPORTATION</b>			
Equipment & Buses	11,723	75,000	(63,277)
<b>FACILITY ACQUISITION &amp; CONSTRUCTION SERVICES</b>			
Land Acquisition	10,720	-	10,720
Building Improvements			
Outside Contractors	1,047	200,000	(198,953)
<b>DEBT SERVICE</b>			
Principal	136,990	136,990	-
	<u>353,848</u>	<u>\$ 739,090</u>	<u>\$ (385,242)</u>
Receipts Over (Under) Expenditures	(17,187)		
UNENCUMBERED CASH, BEGINNING	<u>469,277</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 452,090</u>		



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-4**

**DRIVER TRAINING FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Other Revenue from Local Source	\$ 5,200	\$ 6,200	\$ (1,000)
State Safety Aid	2,990	4,030	(1,040)
	<u>8,190</u>	<u>\$ 10,230</u>	<u>\$ (2,040)</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	5,700	\$ 7,500	\$ (1,800)
Employee Benefits			
Social Security & Medicare	436	600	(164)
Other	5	60	(55)
Purchased Professional & Technical Services	-	200	(200)
Other Purchased Services	27	-	27
Supplies			
General	52	1,000	(948)
	<u>6,220</u>	<u>9,360</u>	<u>(3,140)</u>
<b>VEHICLE OPERATIONS, MAINTENANCE SERVICES</b>			
Insurance	-	500	(500)
Motor Fuel	-	2,000	(2,000)
	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
	<u>6,220</u>	<u>\$ 11,860</u>	<u>\$ (5,640)</u>
Receipts Over (Under) Expenditures	1,970		
UNENCUMBERED CASH, BEGINNING	<u>35,707</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 37,677</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-5

**FOOD SERVICE FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Student Receipts Lunch	\$ 58,567	\$ 61,435	\$ (2,868)
Student Receipts Breakfast	-	1,000	(1,000)
Adult Receipts	4,330	4,568	(238)
State Aid	2,330	1,648	682
Federal Aid	118,320	92,054	26,266
Reimbursements	953	-	953
Incoming Transfers			
Supplemental General Fund	50,000	60,000	(10,000)
Total Receipts	234,500	\$ 220,705	\$ 13,795
<b>EXPENDITURES</b>			
<b>FOOD SERVICE OPERATION</b>			
Salaries			
Noncertified	90,119	\$ 95,000	\$ (4,881)
Employee Benefits			
Insurance	8,123	15,000	(6,877)
Social Security & Medicare	6,399	8,000	(1,601)
Other	3,878	7,000	(3,122)
Other Purchased Services			
Food Service Management	1,432	2,500	(1,068)
Other Purchased Services	1,756	-	1,756
Supplies			
Food & Milk	111,295	130,000	(18,705)
Miscellaneous	8,022	10,000	(1,978)
Equipment & Furnishings	411	15,000	(14,589)
Total Expenditures	231,435	\$ 282,500	\$ (51,065)
Receipts Over (Under) Expenditures	3,065		
UNENCUMBERED CASH, BEGINNING	67,731		
UNENCUMBERED CASH, ENDING	\$ 70,796		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-6

**PROFESSIONAL DEVELOPMENT FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Professional Development State Aid	\$ -	\$ 1,875	\$ (1,875)
EXPENDITURES	-	\$ -	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	19,950		
UNENCUMBERED CASH, ENDING	\$ 19,950		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-7

**SUMMER SCHOOL FUND**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	2,961	\$ 5,000	\$ (2,039)
Employee Benefits			
Social Security & Medicare	227	500	(273)
Other	3	100	(97)
Purchased Professional & Technical Services	400	500	(100)
Supplies			
General	-	491	(491)
Total Expenditures	<u>3,591</u>	<u>\$ 6,591</u>	<u>\$ (3,000)</u>
Receipts Over (Under) Expenditures	(3,591)		
UNENCUMBERED CASH, BEGINNING	<u>6,591</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-8**

**SPECIAL EDUCATION FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Other Revenue From Local Source	\$ 14,597	\$ -	\$ 14,597
Incoming Transfers			
General Fund	497,895	470,000	27,895
Supplemental General Fund	162,996	185,000	(22,004)
Total Receipts	675,488	\$ 655,000	\$ 20,488
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	3,990	\$ 6,000	\$ (2,010)
Noncertified	3,416	10,000	(6,584)
Employee Benefits			
Social Security & Medicare	557	1,000	(443)
Other	7	100	(93)
Purchased Professional & Technical Services	438	2,000	(1,562)
Other Purchased Services			
Payments to Interlocal/Coop (Assessments)	241,645	250,000	(8,355)
Payments to Interlocal/Coop (Flowthrough)	408,456	470,000	(61,544)
Supplies			
General	4	1,000	(996)
Equipment & Furnishings	-	1,000	(1,000)
<b>GENERAL ADMINISTRATION</b>			
Equipment & Furnishings	217	-	217
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	71	-	71
Total Expenditures	658,801	\$ 741,100	\$ (82,299)
Receipts Over (Under) Expenditures	16,687		
UNENCUMBERED CASH, BEGINNING	190,095		
UNENCUMBERED CASH, ENDING	\$ 206,782		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-9**

**CAREER AND POSTSECONDARY EDUCATION FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Miscellaneous	\$ 5,022	\$ 11,000	\$ (5,978)
Other Federal Aid	6,920	3,500	3,420
Incoming Transfers			
General Fund	45,000	75,000	(30,000)
Supplemental General Fund	210,000	190,000	20,000
	<u>266,942</u>	<u>279,500</u>	<u>(12,558)</u>
Total Receipts	<u>266,942</u>	<u>\$ 279,500</u>	<u>\$ (12,558)</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	196,655	\$ 225,000	\$ (28,345)
Employee Benefits			
Insurance	17,261	25,000	(7,739)
Social Security & Medicare	13,842	16,000	(2,158)
Other	972	2,000	(1,028)
Purchased Professional & Technical Services	175	3,000	(2,825)
Other Purchased Services			
Tuition	832	3,000	(2,168)
Other	1,375	7,000	(5,625)
Supplies			
General	11,900	25,000	(13,100)
Equipment & Furnishings	6,920	10,000	(3,080)
	<u>249,932</u>	<u>\$ 316,000</u>	<u>\$ (66,068)</u>
Total Expenditures	<u>249,932</u>	<u>\$ 316,000</u>	<u>\$ (66,068)</u>
Receipts Over (Under) Expenditures	17,010		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>108,551</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 125,561</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-10**

**GIFTS AND GRANTS FUND**

	Actual	Budget*	Variance Over (Under)
<b>RECEIPTS</b>			
Andreson Trust Grant	\$ 5,422	\$ -	\$ 5,422
Safe & Secure Schools Grant	6,522	6,522	-
Mental Health Grant	6,741	-	6,741
School Liason Grant	20,222	-	20,222
Hansen Grant	11,500	-	11,500
Gifts & Grants	22,248	-	22,248
	<hr/>	<hr/>	<hr/>
Total Receipts	72,655	\$ 6,522	\$ 66,133
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	\$ 18,750	\$ -	\$ 18,750
Supplies			
General	36,828	1,000	35,828
Miscellaneous Supplies	9,000	31,000	(22,000)
Equipment & Furnishings	1,069	-	1,069
Other	-	3,000	(3,000)
Community Mental Health Expense	6,741	-	6,741
Scholarships	1,500	-	1,500
<b>INSTRUCTIONAL SUPPORT STAFF</b>			
Employee Benefits			
Social Security	1,472	-	1,472
<b>BUILDING IMPROVEMENTS</b>			
Outside Contractors	-	15,000	(15,000)
<b>OTHER</b>	-	6,522	(6,522)
	<hr/>	<hr/>	<hr/>
Total Expenditures	75,360	\$ 56,522	\$ 18,838
	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	(2,705)		
UNENCUMBERED CASH, BEGINNING	<hr/>		
	50,303		
UNENCUMBERED CASH, ENDING	<hr/>		
	\$ 47,598		
	<hr/>		

\* Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-11**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
State Contribution	\$ 359,552	\$ 412,409	\$ (52,857)
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Employee Benefits	249,775	\$ 272,409	\$ (22,634)
<b>STUDENT SUPPORT SERVICES</b>			
Employee Benefits	10,711	11,500	(789)
<b>INSTRUCTIONAL SUPPORT STAFF</b>			
Employee Benefits	6,022	10,500	(4,478)
<b>GENERAL ADMINISTRATION</b>			
Employee Benefits	16,118	19,000	(2,882)
<b>SCHOOL ADMINISTRATION</b>			
Employee Benefits	31,323	38,000	(6,677)
<b>CENTRAL SERVICES</b>			
Employee Benefits	3,287	5,500	(2,213)
<b>OPERATIONS &amp; MAINTENANCE</b>			
Employee Benefits	22,942	30,000	(7,058)
<b>STUDENT TRANSPORTATION SERVICES</b>			
Employee Benefits	5,289	6,500	(1,211)
<b>FOOD SERVICES</b>			
Employee Benefits	14,085	19,000	(4,915)
Total Expenditures	359,552	\$ 412,409	\$ (52,857)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-12**

**AT RISK (K-12) FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Incoming Transfers			
General Fund	\$ 125,000	\$ 103,000	\$ 22,000
Supplemental General Fund	150,000	100,000	50,000
	275,000	\$ 203,000	\$ 72,000
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	202,396	\$ 202,396	\$ -
Employee Benefits			
Social Security & Medicare	16,232	15,000	1,232
Other	195	1,000	(805)
Supplies			
General	1,378	5,000	(3,622)
<b>STUDENT SUPPORT SERVICES</b>			
Salaries			
Certified	999	-	999
	221,200	\$ 223,396	\$ (2,196)
Receipts Over (Under) Expenditures	53,800		
UNENCUMBERED CASH, BEGINNING	20,396		
UNENCUMBERED CASH, ENDING	\$ 74,196		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-13**

**TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND**

	Actual
<b>RECEIPTS</b>	
Rental Fees & Books	\$ 16,449
Reimbursements	2,151
Miscellaneous	108
Total Receipts	18,708
<b>EXPENDITURES</b>	
Instruction	
Textbooks	1,471
Other Materials & Supplies	412
Total Expenditures	1,883
Receipts Over (Under) Expenditures	16,825
UNENCUMBERED CASH, BEGINNING	85,725
UNENCUMBERED CASH, ENDING	\$ 102,550

**CONTINGENCY RESERVE FUND**

	Actual
<b>RECEIPTS</b>	\$ -
<b>EXPENDITURES</b>	-
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	320,672
UNENCUMBERED CASH, ENDING	\$ 320,672

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 2-14**

**STUDENT INCENTIVE FUND**

	Actual
RECEIPTS	
Donations	\$ 6,682
EXPENDITURES	
Student Incentives	334
Receipts Over (Under) Expenditures	6,348
UNENCUMBERED CASH, BEGINNING	5,785
UNENCUMBERED CASH, ENDING	\$ 12,133

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-15

**HRABE MEMORIAL SCHOLARSHIP FUND**

	Actual
RECEIPTS	
Interest	\$ 73
EXPENDITURES	-
Receipts Over (Under) Expenditures	73
UNENCUMBERED CASH, BEGINNING	9,201
UNENCUMBERED CASH, ENDING	\$ 9,274

**MEMORIAL FUND**

	Actual
RECEIPTS	\$ -
EXPENDITURES	-
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	1,237
UNENCUMBERED CASH, ENDING	\$ 1,237

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-16

**FEDERAL FUNDS**

	Title I FY 19-20	Title I FY 18-19	Title IIA FY 19-20	Title IIA FY 18-19	REAP	Total Federal Funds	Budget*	Variance Over (Under)
<b>RECEIPTS</b>								
Federal Aid	\$ 52,547	\$ 9,133	\$ 10,929	\$ 1,744	\$ -	\$ 74,353	\$ 71,307	\$ 3,046
<b>EXPENDITURES</b>								
<b>INSTRUCTION</b>								
Salaries								
Certified	39,858	13,700	-	-	-	53,558	61,000	(7,442)
Employee Benefits								
Insurance	4,200	-	-	-	-	4,200	-	4,200
Social Security	2,549	-	-	-	-	2,549	-	2,549
Other	31	-	-	-	-	31	100	(69)
Purchased Professional & Technical Services	-	-	-	-	-	-	13,000	(13,000)
Purchased Propety Services	-	-	5,579	-	-	5,579	4,000	1,579
Other Purchased Services								
Tuition	2,534	-	-	-	-	2,534	3,500	(966)
Other	-	-	4,389	-	-	4,389	-	4,389
Supplies								
General	2,243	-	-	2,668	-	4,911	7,000	(2,089)
Equipment & Furnishings	-	-	-	-	13,608	13,608	-	13,608
Total Expenditures	51,415	13,700	9,968	2,668	13,608	91,359	\$ 88,600	\$ 2,759
Receipts Over (Under) Expenditures	1,132	(4,567)	961	(924)	(13,608)	(17,006)		
UNENCUMBERED CASH, BEGINNING	-	4,567	-	924	-	5,491		
UNENCUMBERED CASH, ENDING	\$ 1,132	\$ -	\$ 961	\$ -	\$ (13,608) #	\$ (11,515)		

\*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

# See Note 5

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

Schedule 2-17

**BOND AND INTEREST FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes	\$ 257,742	\$ 253,394	\$ 4,348
Delinquent Tax	9,646	5,351	4,295
Motor Vehicle Tax	18,914	20,374	(1,460)
Recreational Vehicle Tax	351	308	43
16/20M Vehicle Tax	1,359	-	1,359
Escape Tax	2	-	2
Watercraft Tax	274	-	274
Commercial Vehicle Tax	1,680	1,707	(27)
	<u>289,968</u>	<u>\$ 281,134</u>	<u>\$ 8,834</u>
<b>EXPENDITURES</b>			
Debt Service			
Principal	205,000	\$ 205,000	\$ -
Interest	51,750	51,750	-
	<u>256,750</u>	<u>\$ 256,750</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	33,218		
UNENCUMBERED CASH, BEGINNING	<u>434,159</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 467,377</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**Schedule 3**

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Student Activity Funds</b>				
<b>High School</b>				
Class of 2018	\$ 1,437	\$ -	\$ -	\$ 1,437
Class of 2019	5,017	-	348	4,669
Class of 2020	2,496	794	1,680	1,610
Class of 2021	3,565	8,637	3,501	8,701
Class of 2022	178	4,621	1,572	3,227
Class of 2023	-	2,266	10	2,256
Drama Club	-	1,818	1,543	275
FFA	5,403	30,014	23,743	11,674
FCCLA	12,915	5,702	2,386	16,231
Stuco	3,533	4,698	3,970	4,261
Drill Team	90	-	-	90
National Honor Society	1,081	372	-	1,453
Pep Club	966	430	572	824
Student Leaders	449	-	-	449
Forensics	603	1,312	210	1,705
Cheerleader	1,556	3,452	3,651	1,357
<b>Total High School</b>	<b>39,289</b>	<b>64,116</b>	<b>43,186</b>	<b>60,219</b>
<b>Middle School</b>				
Pep Club	1,445	3,081	2,963	1,563
Promotion	1,010	285	-	1,295
Stuco	468	41	100	409
<b>Total Middle School</b>	<b>2,923</b>	<b>3,407</b>	<b>3,063</b>	<b>3,267</b>
<b>Total Student Activity Funds</b>	<b>42,212</b>	<b>67,523</b>	<b>46,249</b>	<b>63,486</b>
<b>Clearing Account</b>	<b>4,114</b>	<b>134,662</b>	<b>138,776</b>	<b>-</b>
<b>Total Agency Funds</b>	<b>\$ 46,326</b>	<b>\$ 202,185</b>	<b>\$ 185,025</b>	<b>\$ 63,486</b>

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**

**Schedule 4**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**For The Year Ended June 30, 2020**  
**Regulatory Basis**

**DISTRICT ACTIVITY FUNDS**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	\$ 31,560	\$ -	\$ 35,113	\$ 32,834	\$ 33,839	\$ -	\$ 33,839
Concessions	23,119	-	25,567	40,015	8,671	-	8,671
Total	<u>54,679</u>	<u>-</u>	<u>60,680</u>	<u>72,849</u>	<u>42,510</u>	<u>-</u>	<u>42,510</u>
School Projects							
High School							
Football Fundraisers	5,710	-	9,524	3,671	11,563	-	11,563
Boys Basketball	318	-	3,389	1,595	2,112	-	2,112
Girls Basketball	387	-	2,859	1,994	1,252	-	1,252
Cross Country	1,029	-	2,496	959	2,566	-	2,566
Track	2,742	-	2,496	3,426	1,812	-	1,812
Wrestling	1,688	-	879	-	2,567	-	2,567
Golf	242	-	2,511	90	2,663	-	2,663
Volleyball	2,162	-	2,225	329	4,058	-	4,058
Student Recognition	2,507	-	2,210	545	4,172	-	4,172
Community Service	2,763	-	206	210	2,759	-	2,759
Mascot	57	-	-	-	57	-	57
Library	287	-	5	-	292	-	292
Art	-	-	1,950	1,950	-	-	-
Scholars Bowl	100	-	-	-	100	-	100
Power Lifting	100	-	-	-	100	-	100
Softball	292	-	-	-	292	-	292
Choir/Vocal	273	-	1,088	-	1,361	-	1,361
Year Book	6,572	-	9,618	8,485	7,705	-	7,705
Total High School	<u>27,229</u>	<u>-</u>	<u>41,456</u>	<u>23,254</u>	<u>45,431</u>	<u>-</u>	<u>45,431</u>
Middle School							
Track	200	-	-	-	200	-	200
Basketball	1	-	-	-	1	-	1
T-Shirts	483	-	-	-	483	-	483
Faculty	1,027	-	54	-	1,081	-	1,081
Library	68	-	92	-	160	-	160
Year Book	793	-	180	-	973	-	973
Box Tops	2,619	-	1,930	180	4,369	-	4,369
Total Middle School	<u>5,191</u>	<u>-</u>	<u>2,256</u>	<u>180</u>	<u>7,267</u>	<u>-</u>	<u>7,267</u>
Total School Projects	<u>32,420</u>	<u>-</u>	<u>43,712</u>	<u>23,434</u>	<u>52,698</u>	<u>-</u>	<u>52,698</u>
Total District Activity Funds	<u>\$ 87,099</u>	<u>\$ -</u>	<u>\$ 104,392</u>	<u>\$ 96,283</u>	<u>\$ 95,208</u>	<u>\$ -</u>	<u>\$ 95,208</u>