

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

Independent Auditors' Reports and  
Financial Statement with  
Supplementary Information

For the Fiscal Year Ended June 30, 2020

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

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Neodesha, Kansas

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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Education  
Unified School District #461  
Neodesha, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #461, Neodesha, Kansas, a municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

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

***Auditors' Responsibility***

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #461 on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #461 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District #461 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.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, summary of receipts, expenditures, and unencumbered cash- district activity funds- regulatory basis, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. 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 #461 as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated November 27, 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://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management

and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2020, on our consideration of the Unified School District #461's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #461's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #461's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

November 24, 2020  
Chanute, Kansas

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balances		Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Ending Cash Balances June 30, 2020
	\$	2.54					\$	\$	
General	\$ 340.51	\$ 2.54	\$ 5,776,116.95	\$ 5,776,460.00	\$ -	\$ 62,746.63	\$ 367,232.52	\$ -	\$ 367,232.52
Supplemental General	53,200.54	175.25	1,971,118.84	1,961,748.00					62,746.63
Special Purpose Funds:									
4 Year Old At-Risk	3,027.62	-	57,947.00	57,746.05	3,228.57		12,748.81		15,977.38
K-12 At-Risk	26,100.37	-	784,500.00	780,356.18	30,244.19		75,705.51		105,949.70
Bilingual Education	895.05	-	1,616.00	1,858.33	652.72		-		652.72
Capital Outlay	556,170.28	-	508,145.13	525,011.23	539,304.18		-		539,304.18
Driver Training	7,660.98	-	-	442.07	7,218.91		-		7,218.91
Food Service	65,035.69	-	528,896.95	539,111.39	54,821.25		28,745.39		83,566.64
Professional Development	8,313.47	-	34,368.14	31,307.10	11,374.51		-		11,374.51
Parent Education	150.00	-	5,600.00	5,750.00	-		-		-
Special Education	66,475.15	-	981,828.91	983,795.32	64,508.74		-		64,508.74
Vocational Education	19,850.52	-	233,286.61	235,796.86	17,340.27		23,022.83		40,363.10
KPERS Special Retirement Contributions	-	-	720,741.82	720,741.82	-		-		-
Contingency Reserve	262,170.09	-	-	-	262,170.09		-		262,170.09
Recreation Commission	11,404.89	-	121,179.47	123,000.00	9,584.36		-		9,584.36
Revolving Textbook/Chromebook	7,451.91	-	4,973.00	741.59	11,683.32		-		11,683.32
Gifts and Grants	50,000.00	-	301,096.41	350,682.96	413.45		4,266.57		4,680.02
Special Mini-Grants	-	-	2,539.34	239.94	2,299.40		-		2,299.40
21st Century Grant	(2,729.32)	-	70,544.00	64,624.37	3,190.31		955.92		4,146.23
Title I Low Income ESEA	-	-	151,525.00	151,525.00	-		12,747.67		12,747.67
Title II-A Improving Teacher Quality	-	-	23,351.00	23,351.00	-		3,107.13		3,107.13
Title IV-A	-	-	15,762.00	15,762.00	-		1,474.52		1,474.52

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

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020

Funds	Beginning		Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2020
	Cash Balances	Unencumbered						
Special Purpose Funds: (Continued)								
Elementary and Secondary School								
Emergency Relief	\$ -	\$ -	\$ -	\$ 108,763.00	\$ 113,665.69	\$ (4,902.69)	\$ 1,308.00	\$ (3,594.69)
Gate Receipts	3,455.69	-	-	22,897.04	15,492.50	10,860.23	-	10,860.23
Special Projects	34,391.62	-	-	20,379.74	19,938.43	34,832.93	-	34,832.93
Bond and Interest Funds:								
Bond and Interest	255,982.01	-	-	491,327.22	379,025.00	368,284.23	-	368,284.23
Total Reporting Entity	<u>\$ 1,429,347.07</u>	<u>\$ 177.79</u>	<u>\$ 12,938,503.57</u>	<u>\$ 12,878,172.83</u>	<u>\$ 1,489,855.60</u>	<u>\$ 531,314.87</u>	<u>\$ 2,021,170.47</u>	
Composition of Cash								
Cash on Hand.....								\$ 950.00
General Checking Accounts.....								2,025,336.63
Activity Checking Accounts.....								106,253.61
Total Cash								<u>2,132,540.24</u>
Less Agency Funds per Schedule 3								<u>(111,369.77)</u>
Total Reporting Entity.....								<u>\$ 2,021,170.47</u>

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



**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
Notes to the Financial Statement  
For the Fiscal Year Ended June 30, 2020

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of Unified School District #461, Neodesha, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement present Unified School District #461.

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

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

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #461, for the year ended June 30, 2020:

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

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

Regulatory Basis Fund Types (continued)

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

The 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.

Property Taxes

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

Pension Plan

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

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

Reimbursed Expenses

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The General Fund and Supplemental Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special purpose funds.

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

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Elementary and Secondary School Emergency Relief Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

**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 branch 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 bank provides an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

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

At year-end, the District's carrying amount of deposits was \$2,131,590.24 and the bank balance was \$2,226,431.67. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$254,912.72 was covered by FDIC insurance, \$1,971,518.95 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**4. REFUNDING BONDS**

On March 3, 2020, the District issued General Obligation Refunding Bonds, Series 2020, in the amount of \$4,040,000.00 to defease in substance the outstanding General Obligation Refunding and Improvement Bonds, Series 2014. The net cash flow difference between the debt service requirements of the old debt compared to the debt service requirements of the new debt was \$242,073.31. The present value of the savings on refunding the bonds was \$203,280.53. The proceeds of the bond issue were irrevocably placed in a trust account and used to purchase United States Government Securities for the purpose of paying the debt requirements of the refunded revenue bonds as they come due. The following schedule lists the refunding revenue bond issues and the principal outstanding of refunded debt as of June 30, 2020.

General Obligation Refunding and Improvement Bonds, Series 2014	\$	4,250,000.00
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**5. 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	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2014	2.00%-4.00%	8/15/2014	\$ 5,445,000.00	9/1/2022	\$ 4,465,000.00	\$ -	\$ 4,020,000.00	\$ 445,000.00	\$ 302,637.63
Series 2020	1.765%-2.804%	3/4/2020	4,040,000.00	9/1/2034	-	4,040,000.00	-	4,040,000.00	-
Capital Leases									
5 School Busses	2.14%	3/5/2015	392,077.00	9/2/2019	80,860.20	-	80,860.20	-	1,221.83
Total Contractual Indebtedness					\$ 4,545,860.20	\$ 4,040,000.00	\$ 4,100,860.20	\$ 4,485,000.00	\$ 303,859.46

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

Issue	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026-2030	June 30, 2031-2035	Totals
<b>Principal</b>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2014	\$ 220,000.00	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 445,000.00
Series 2020	15,000.00	35,000.00	270,000.00	275,000.00	280,000.00	1,490,000.00	1,675,000.00	4,040,000.00
Total Principal	235,000.00	260,000.00	270,000.00	275,000.00	280,000.00	1,490,000.00	1,675,000.00	4,485,000.00
<b>Interest</b>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2014	10,050.00	3,375.00	-	-	-	-	-	13,425.00
Series 2020	94,031.14	94,381.18	91,622.05	86,621.18	81,445.56	316,609.68	119,240.90	883,951.69
Total Interest	104,081.14	97,756.18	91,622.05	86,621.18	81,445.56	316,609.68	119,240.90	897,376.69
Total Principal and Interest	\$ 339,081.14	\$ 357,756.18	\$ 361,622.05	\$ 361,621.18	\$ 361,445.56	\$ 1,806,609.68	\$ 1,794,240.90	\$ 5,382,376.69

**6. OPERATING LEASES**

As of June 30, 2020 the District has entered into an operating lease for a Pitney Bowes postage machine. Total payments for the year ended June 30, 2020 was \$2,049.36. Under the current lease agreement, the future minimum lease rentals are as follows.

2021	\$	2,049.36
2022		2,049.36
2023		2,049.36
2024		1,024.68

**7. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$347,439.00 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

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

*Contributions.* K.S.A. 74-4920 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 1.00% 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.

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

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) 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 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 \$720,741.82 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 \$6,171,171.00. 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 these financial statements.

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

Other Post Employment Benefits

*Death and Disability Other Post-Employment Benefits*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.



**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

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 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

*Compensated Absences*

The school District's sick leave policy allows for certified employees to accumulate ten days sick leave per year to a maximum of sixty days. Full time employees are granted one day of leave per calendar month worked. No compensation is paid for unused sick leave upon employment termination.

**9. RISK MANAGEMENT**

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

**10. CONTINGENT LIABILITIES**

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

**11. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	K-12 At-Risk	K.S.A. 72-5167	\$ 103,500.00
General	Special Education	K.S.A. 72-5167	933,000.00
General	Vocational Education	K.S.A. 72-5167	173,000.00
General	Food Service	K.S.A. 72-5167	27,530.15
Supplemental General	Professional Development	K.S.A. 72-5143	30,000.00
Supplemental General	Parent Education	K.S.A. 72-5143	5,600.00
Supplemental General	Vocational Education	K.S.A. 72-5143	56,000.00

**11. INTERFUND TRANSFERS** (Continued)

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	\$ 57,947.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	681,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	1,616.00
Supplemental General	Food Service	K.S.A. 72-5143	15,582.59

**12. RELATED PARTIES**

During the year, the District paid \$259,335.00 to Newkirk, Dennis, & Buckles, Inc. for insurance which is the employer of a board member and paid \$392,783.17 to Aetna and Blue Cross and Blue Shield of Kansas for health insurance and \$9,506.08 to New York Life for life insurance which is the employer of a board member. These amounts are for the period of July 2019 to January 2020 as this board member left the board in January.

**13. SUBSEQUENT EVENTS**

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure. However, in recent months, the novel coronavirus “COVID-19” pandemic in the United States has resulted in school buildings being closed, activities canceled and the temporary closure of operating hours for the offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District’s financial position and results of future operations is reasonably possible.

## **SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

(Budgeted Funds Only)

Summary of Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Certified Budget	Adjustments to		Adjustments for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Comply with Legal Maximum	Legal Maximum	Qualifying Budget Credits	Budget Credits		Charged to Current Year Budget	Over (Under)	
General	\$ 5,857,294.00	\$ (82,953.00)	\$ 2,119.00	\$ -	\$ -	\$ 5,776,460.00	\$ 5,776,460.00	\$ -	-
Supplemental General	1,980,314.00	(18,566.00)	-	-	-	1,961,748.00	1,961,748.00	-	-
Special Purpose Funds:									
4 Year Old At-Risk	60,975.00	-	-	-	-	60,975.00	57,746.05	(3,228.95)	
K-12 At-Risk	891,877.00	-	-	-	-	891,877.00	780,356.18	(111,520.82)	
Bilingual Education	2,810.00	-	-	-	-	2,810.00	1,858.33	(951.67)	
Capital Outlay	928,277.00	-	-	-	-	928,277.00	525,011.23	(403,265.77)	
Driver Training	7,661.00	-	-	-	-	7,661.00	442.07	(7,218.93)	
Food Service	652,715.00	-	-	-	-	652,715.00	539,111.39	(113,603.61)	
Professional Development	50,000.00	-	-	-	-	50,000.00	31,307.10	(18,692.90)	
Parent Education	5,750.00	-	-	-	-	5,750.00	5,750.00	-	
Special Education	1,128,990.00	-	-	-	-	1,128,990.00	983,795.32	(145,194.68)	
Vocational Education	249,500.00	-	-	-	-	249,500.00	235,796.86	(13,703.14)	
KPERS Special									
Retirement Contributions	844,544.00	-	-	-	-	844,544.00	720,741.82	(123,802.18)	
Recreation Commission	126,000.00	-	-	-	-	126,000.00	123,000.00	(3,000.00)	
Bond and Interest Funds:									
Bond and Interest	379,125.00	-	-	-	-	379,125.00	379,025.00	(100.00)	

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Other	\$ -	\$ (1.94)	\$ -	\$ (1.94)
State Sources				
General State Aid	4,835,593.00	5,211,312.00	5,225,212.00	(13,900.00)
Evidence Based Reading Grant	-	2,119.00	-	
Mineral Tax	134.49	62.89	-	62.89
Special Education Aid	571,693.00	562,625.00	632,082.00	(69,457.00)
<b>Total Receipts</b>	<b>5,407,420.49</b>	<b>5,776,116.95</b>	<b>\$ 5,857,294.00</b>	<b>\$ (83,296.05)</b>
<b>Expenditures</b>				
Instruction	2,651,350.42	2,888,488.01	\$ 2,962,394.00	\$ (73,905.99)
Support Services				
Student Support	268,778.45	242,861.19	298,100.00	(55,238.81)
Instructional Support	148,217.15	157,328.46	144,400.00	12,928.46
General Administration	229,362.50	227,628.99	234,345.00	(6,716.01)
School Administration	618,578.39	606,739.05	613,000.00	(6,260.95)
Central Services	107,836.59	120,703.65	123,950.00	(3,246.35)
Vehicle Operating Services	207,822.86	216,174.74	146,020.00	70,154.74
Operations and Maintenance	4,473.64	79,505.76	-	79,505.76
Operating Transfers to:				
Bilingual Education Fund	1,500.00	-	-	-
Special Education Fund	927,000.00	933,000.00	1,012,515.00	(79,515.00)
K-12 At-Risk Fund	53,500.00	103,500.00	124,420.00	(20,920.00)

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Food Service Fund	\$ 25,000.00	\$ 27,530.15	\$ 25,000.00	\$ 2,530.15
Vocational Education Fund	164,000.00	173,000.00	173,150.00	(150.00)
Total Certified Budget			5,857,294.00	(80,834.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(82,953.00)	82,953.00
Adjustments for Qualifying Budget Credits			2,119.00	(2,119.00)
Total Expenditures	5,407,420.00	5,776,460.00	\$ 5,776,460.00	\$ -
Receipts Over (Under) Expenditures	0.49	(343.05)		
Unencumbered Cash, Beginning	-	340.51		
Cancelled Encumbrance	340.02	2.54		
Unencumbered Cash, Ending	\$ 340.51	\$ -		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 715,398.23	\$ 662,332.88	\$ 721,590.00	\$ (59,257.12)
Delinquent Tax	23,355.71	26,874.20	16,818.00	10,056.20
County Sources				
Motor Vehicle Tax	62,261.20	65,775.31	64,827.00	948.31
Recreational Vehicle Tax	1,349.98	1,358.86	1,472.00	(113.14)
Commercial Vehicle Tax	1,918.91	2,024.59	1,843.00	181.59
State Sources				
Supplemental General State Aid	1,127,070.00	1,212,753.00	1,224,230.00	(11,477.00)
<b>Total Receipts</b>	<b>1,931,354.03</b>	<b>1,971,118.84</b>	<b>\$ 2,030,780.00</b>	<b>\$ (59,661.16)</b>
<b>Expenditures</b>				
Instruction	88,830.96	75,770.03	\$ 126,861.00	\$ (51,090.97)
Support Services				
Student Support	1,212.00	5,566.00	1,500.00	4,066.00
Instructional Support	261,562.10	270,079.54	228,200.00	41,879.54
General Administration	11,828.00	22,652.31	12,000.00	10,652.31
School Administration	2,754.00	3,580.00	3,000.00	580.00
Central Services	1,184.00	1,324.00	1,500.00	(176.00)
Operations and Maintenance	691,948.94	734,540.53	715,000.00	19,540.53
Other Supports Services	6,480.00	490.00	-	490.00
Operating Transfers to:				
Vocational Education Fund	60,000.00	56,000.00	60,000.00	(4,000.00)
Food Service Fund	-	15,582.59	-	15,582.59
Professional Development Fund	34,200.00	30,000.00	35,436.00	(5,436.00)
Parent Education Fund	5,900.00	5,600.00	5,600.00	-

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Bilingual Education Fund	\$ 500.00	\$ 1,616.00	\$ 1,914.00	\$ (298.00)
4 Year Old At-Risk Fund	56,400.00	57,947.00	57,947.00	-
K-12 At-Risk Fund	682,000.00	681,000.00	731,356.00	(50,356.00)
Total Certified Budget			1,980,314.00	(18,566.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(18,566.00)	18,566.00
Total Expenditures	1,904,800.00	1,961,748.00	\$ 1,961,748.00	\$ -
Receipts Over (Under) Expenditures	26,554.03	9,370.84		
Unencumbered Cash, Beginning	26,646.51	53,200.54		
Cancelled Encumbrance	-	175.25		
Unencumbered Cash, Ending	\$ 53,200.54	\$ 62,746.63		



**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**4 YEAR OLD AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Supplemental General Fund	\$ 56,400.00	\$ 57,947.00	\$ 57,947.00	\$ -
Total Receipts	56,400.00	57,947.00	\$ 57,947.00	\$ -
Expenditures				
Instruction	56,245.35	57,746.05	\$ 60,975.00	\$ (3,228.95)
Total Expenditures	56,245.35	57,746.05	\$ 60,975.00	\$ (3,228.95)
Receipts Over (Under) Expenditures	154.65	200.95		
Unencumbered Cash, Beginning	2,872.97	3,027.62		
Unencumbered Cash, Ending	\$ 3,027.62	\$ 3,228.57		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**K-12 AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other	\$ -	\$ -	\$ 10,000.00	\$ (10,000.00)
Operating Transfers from				
General Fund	53,500.00	103,500.00	124,420.00	(20,920.00)
Supplemental General Fund	682,000.00	681,000.00	731,356.00	(50,356.00)
<b>Total Receipts</b>	<b>735,500.00</b>	<b>784,500.00</b>	<b>\$ 865,776.00</b>	<b>\$ (81,276.00)</b>
Expenditures				
Instruction	734,980.44	741,757.03	\$ 852,997.00	\$ (111,239.97)
Support Services				
Student Support	-	38,599.15	38,880.00	(280.85)
<b>Total Expenditures</b>	<b>734,980.44</b>	<b>780,356.18</b>	<b>\$ 891,877.00</b>	<b>\$ (111,520.82)</b>
Receipts Over (Under) Expenditures	519.56	4,143.82		
Unencumbered Cash, Beginning	25,580.81	26,100.37		
Unencumbered Cash, Ending	\$ 26,100.37	\$ 30,244.19		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**BILINGUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 1,500.00	\$ -	\$ -	\$ -
Supplemental General Fund	500.00	1,616.00	1,914.00	(298.00)
<b>Total Receipts</b>	<b>2,000.00</b>	<b>1,616.00</b>	<b>\$ 1,914.00</b>	<b>\$ (298.00)</b>
Expenditures				
Instruction	1,691.61	1,858.33	\$ 2,810.00	\$ (951.67)
<b>Total Expenditures</b>	<b>1,691.61</b>	<b>1,858.33</b>	<b>\$ 2,810.00</b>	<b>\$ (951.67)</b>
Receipts Over (Under) Expenditures	308.39	(242.33)		
Unencumbered Cash, Beginning	586.66	895.05		
Unencumbered Cash, Ending	<b>\$ 895.05</b>	<b>\$ 652.72</b>		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 216,520.89	\$ 214,312.06	\$ 209,108.00	\$ 5,204.06
Delinquent Tax	6,019.13	8,234.28	5,105.00	3,129.28
Interest on Idle Funds	8,480.94	13,580.01	-	13,580.01
Other	33,671.51	112,700.29	-	112,700.29
County Sources				
Motor Vehicle Tax	19,477.94	17,966.18	17,827.00	139.18
Recreational Tax	1,126.40	371.35	405.00	(33.65)
Commercial Vehicle Tax	553.84	596.96	507.00	89.96
State Sources				
State Aid	117,916.00	140,384.00	140,434.00	(50.00)
<b>Total Receipts</b>	<b>403,766.65</b>	<b>508,145.13</b>	<b>\$ 373,386.00</b>	<b>\$ 134,759.13</b>
Expenditures				
Instruction	10,079.01	48,160.46	\$ 21,000.00	\$ 27,160.46
Support Services				
Operations and Maintenance	198,961.10	267,822.51	566,300.00	(298,477.49)
Transportation	83,864.42	88,561.93	250,000.00	(161,438.07)
Other Support Services	-	-	55,977.00	(55,977.00)
Building Improvements	64,068.82	38,384.30	35,000.00	3,384.30
Debt Service	-	82,082.03	-	82,082.03
<b>Total Expenditures</b>	<b>356,973.35</b>	<b>525,011.23</b>	<b>\$ 928,277.00</b>	<b>\$ (403,265.77)</b>
Receipts Over (Under) Expenditures	46,793.30	(16,866.10)		
Unencumbered Cash, Beginning	509,376.98	556,170.28		
Unencumbered Cash, Ending	<b>\$ 556,170.28</b>	<b>\$ 539,304.18</b>		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**DRIVER TRAINING FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Student Receipts	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Instruction	728.89	99.95	\$ 6,075.00	\$ (5,975.05)
Support Services				
Operations and Maintenance	346.57	342.12	1,586.00	(1,243.88)
Total Expenditures	1,075.46	442.07	\$ 7,661.00	\$ (7,218.93)
Receipts Over (Under) Expenditures	(1,075.46)	(442.07)		
Unencumbered Cash, Beginning	8,736.44	7,660.98		
Unencumbered Cash, Ending	\$ 7,660.98	\$ 7,218.91		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**FOOD SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Food Service Sales	\$ 116,362.20	\$ 94,273.00	\$ 176,456.00	\$ (82,183.00)
Other	-	23,238.93	30,000.00	(6,761.07)
State Sources				
Food Service Aid	4,417.39	4,423.11	4,141.00	282.11
Federal Sources				
Child Nutrition Aid	375,673.03	354,565.24	352,082.00	2,483.24
Fresh Fruits and Vegetables	-	9,283.93	-	
Operating Transfers from				
General Fund	25,000.00	27,530.15	25,000.00	2,530.15
Supplemental General Fund	-	15,582.59	-	15,582.59
<b>Total Receipts</b>	<b>521,452.62</b>	<b>528,896.95</b>	<b>\$ 587,679.00</b>	<b>\$ (68,065.98)</b>
Expenditures				
Support Services				
Operations and Maintenance	71.99	59.99	\$ -	\$ 59.99
Food Service Operations	537,425.09	539,051.40	652,715.00	(113,663.60)
<b>Total Expenditures</b>	<b>537,497.08</b>	<b>539,111.39</b>	<b>\$ 652,715.00</b>	<b>\$ (113,603.61)</b>
Receipts Over (Under) Expenditures	(16,044.46)	(10,214.44)		
Unencumbered Cash, Beginning	81,080.15	65,035.69		
Unencumbered Cash, Ending	\$ 65,035.69	\$ 54,821.25		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**PROFESSIONAL DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other	\$ -	\$ 50.14	\$ -	\$ 50.14
State Sources				
Professional Development Aid	3,868.00	4,318.00	6,250.00	(1,932.00)
Operating Transfers from Supplemental General Fund	34,200.00	30,000.00	35,436.00	(5,436.00)
<b>Total Receipts</b>	<b>38,068.00</b>	<b>34,368.14</b>	<b>\$ 41,686.00</b>	<b>\$ (7,317.86)</b>
Expenditures				
Support Services				
Instructional Support Staff	43,661.06	31,307.10	\$ 50,000.00	\$ (18,692.90)
<b>Total Expenditures</b>	<b>43,661.06</b>	<b>31,307.10</b>	<b>\$ 50,000.00</b>	<b>\$ (18,692.90)</b>
Receipts Over (Under) Expenditures	(5,593.06)	3,061.04		
Unencumbered Cash, Beginning	13,906.53	8,313.47		
Unencumbered Cash, Ending	\$ 8,313.47	\$ 11,374.51		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**PARENT EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Supplemental General Fund	\$ 5,900.00	\$ 5,600.00	\$ 5,600.00	\$ -
Total Receipts	5,900.00	5,600.00	\$ 5,600.00	\$ -
Expenditures				
Support Services Student Support	5,750.00	5,750.00	\$ 5,750.00	\$ -
Total Expenditures	5,750.00	5,750.00	\$ 5,750.00	\$ -
Receipts Over (Under) Expenditures	150.00	(150.00)		
Unencumbered Cash, Beginning	-	150.00		
Unencumbered Cash, Ending	\$ 150.00	\$ -		



**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other Revenue	\$ 78,961.19	\$ 48,828.91	\$ 50,000.00	\$ (1,171.09)
Operating Transfers from:				
General Fund	927,000.00	933,000.00	1,012,515.00	(79,515.00)
<b>Total Receipts</b>	<b>1,005,961.19</b>	<b>981,828.91</b>	<b>\$ 1,062,515.00</b>	<b>\$ (80,686.09)</b>
Expenditures				
Instruction	1,006,273.87	982,010.32	\$ 1,121,040.00	\$ (139,029.68)
Support Services				
Vehicle Operating Services	534.00	1,785.00	7,950.00	(6,165.00)
<b>Total Expenditures</b>	<b>1,006,807.87</b>	<b>983,795.32</b>	<b>\$ 1,128,990.00</b>	<b>\$ (145,194.68)</b>
Receipts Over (Under) Expenditures	(846.68)	(1,966.41)		
Unencumbered Cash, Beginning	67,321.83	66,475.15		
Unencumbered Cash, Ending	<b>\$ 66,475.15</b>	<b>\$ 64,508.74</b>		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**VOCATIONAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Vocational Aid	\$ 5,062.24	\$ 4,286.61	\$ -	\$ 4,286.61
Operating Transfers from:				
General Fund	164,000.00	173,000.00	173,150.00	(150.00)
Supplemental General Fund	60,000.00	56,000.00	60,000.00	(4,000.00)
<b>Total Receipts</b>	<b>229,062.24</b>	<b>233,286.61</b>	<b>\$ 233,150.00</b>	<b>\$ 136.61</b>
Expenditures				
Instruction	224,881.72	235,796.86	\$ 249,500.00	\$ (13,703.14)
<b>Total Expenditures</b>	<b>224,881.72</b>	<b>235,796.86</b>	<b>\$ 249,500.00</b>	<b>\$ (13,703.14)</b>
Receipts Over (Under) Expenditures	4,180.52	(2,510.25)		
Unencumbered Cash, Beginning	15,670.00	19,850.52		
Unencumbered Cash, Ending	\$ 19,850.52	\$ 17,340.27		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
KPERS	\$ 470,005.53	\$ 720,741.82	\$ 844,544.00	\$ (123,802.18)
Total Receipts	470,005.53	720,741.82	\$ 844,544.00	\$ (123,802.18)
Expenditures				
Instruction	303,153.56	464,878.48	\$ 544,731.00	\$ (79,852.52)
Support Services				
Student Support	20,680.25	31,712.64	37,160.00	(5,447.36)
Instructional Support	12,690.14	19,460.04	22,803.00	(3,342.96)
General Administration	14,570.17	22,343.00	26,181.00	(3,838.00)
School Administration	47,000.55	72,074.18	84,454.00	(12,379.82)
Central Services	20,210.24	30,991.90	36,315.00	(5,323.10)
Student Transportation Services	5,640.06	8,648.90	10,135.00	(1,486.10)
Operations and Maintenance	34,310.41	52,614.15	61,652.00	(9,037.85)
Food Service	11,750.15	18,018.53	21,113.00	(3,094.47)
Total Expenditures	470,005.53	720,741.82	\$ 844,544.00	\$ (123,802.18)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**CONTINGENCY RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	262,170.09	262,170.09
Unencumbered Cash, Ending	<u>\$ 262,170.09</u>	<u>\$ 262,170.09</u>

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**RECREATION COMMISSION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem	\$ 108,414.10	\$ 107,145.66	\$ 104,557.00	\$ 2,588.66
Delinquent Tax	3,203.68	4,044.60	2,553.00	1,491.60
Other	-	26.31	-	26.31
County Sources				
Motor Vehicle Tax	10,020.68	9,464.59	9,358.00	106.59
Recreational Vehicle Tax	218.35	195.59	213.00	(17.41)
Commercial Vehicle Tax	287.02	302.72	266.00	36.72
<b>Total Receipts</b>	<b>122,143.83</b>	<b>121,179.47</b>	<b>\$ 116,947.00</b>	<b>\$ 4,232.47</b>
Expenditures				
Community Service Operations	130,000.00	123,000.00	\$ 126,000.00	\$ (3,000.00)
<b>Total Expenditures</b>	<b>130,000.00</b>	<b>123,000.00</b>	<b>\$ 126,000.00</b>	<b>\$ (3,000.00)</b>
Receipts Over (Under) Expenditures	(7,856.17)	(1,820.53)		
Unencumbered Cash, Beginning	19,261.06	11,404.89		
Unencumbered Cash, Ending	\$ 11,404.89	\$ 9,584.36		

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**REVOLVING TEXTBOOK/CHROMEBOOK FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Local Sources		
Other	\$ 7,902.00	\$ 4,973.00
Total Receipts	<u>7,902.00</u>	<u>4,973.00</u>
Expenditures		
Instruction	<u>2,942.18</u>	<u>741.59</u>
Total Expenditures	<u>2,942.18</u>	<u>741.59</u>
Receipts Over (Under) Expenditures	4,959.82	4,231.41
Unencumbered Cash, Beginning	<u>2,492.09</u>	<u>7,451.91</u>
Unencumbered Cash, Ending	<u><u>\$ 7,451.91</u></u>	<u><u>\$ 11,683.32</u></u>

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**GIFTS AND GRANTS FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Aid	\$ 22,700.00	\$ 95,631.00
Federal Sources		
Pre-K TANF Grant	-	17,500.00
eMINTS Grant	-	93,220.06
Other Receipts		
Miscellaneous	57,470.69	94,745.35
Total Receipts	80,170.69	301,096.41
Expenditures		
Instruction	17,470.69	178,831.90
Support Services		
Student Support	-	60,173.00
Instructional Support	-	5,000.00
Operations and Maintenance	12,700.00	13,458.00
Other Supplemental Services	-	93,220.06
Total Expenditures	30,170.69	350,682.96
Receipts Over (Under) Expenditures	50,000.00	(49,586.55)
Unencumbered Cash, Beginning	-	50,000.00
Unencumbered Cash, Ending	\$ 50,000.00	\$ 413.45

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**SPECIAL MINI-GRANTS FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 334.45	\$ 2,539.34
Total Receipts	334.45	2,539.34
Expenditures		
Instruction	334.45	239.94
Total Expenditures	334.45	239.94
Receipts Over (Under) Expenditures	-	2,299.40
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 2,299.40



**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**21ST CENTURY GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	<u>Prior</u> Year Actual	<u>Current</u> Year Actual
Receipts		
Local Sources		
Fees	\$ 2,250.00	\$ 2,365.00
Other	18.00	25.00
Federal Sources		
Federal Aid	<u>101,789.00</u>	<u>68,154.00</u>
Total Receipts	<u>104,057.00</u>	<u>70,544.00</u>
Expenditures		
Instruction	106,942.29	61,166.37
Support Services		
General Administration	<u>4,238.00</u>	<u>3,458.00</u>
Total Expenditures	<u>111,180.29</u>	<u>64,624.37</u>
Receipts Over (Under) Expenditures	(7,123.29)	5,919.63
Unencumbered Cash, Beginning	<u>4,393.97</u>	<u>(2,729.32)</u>
Unencumbered Cash, Ending	<u>\$ (2,729.32)</u>	<u>\$ 3,190.31</u>

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**TITLE I LOW INCOME ESEA FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 152,955.00	\$ 151,525.00
Total Receipts	152,955.00	151,525.00
Expenditures		
Instruction	152,955.00	151,525.00
Total Expenditures	152,955.00	151,525.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**TITLE II-A IMPROVING TEACHER QUALITY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 28,202.00	\$ 23,351.00
Total Receipts	28,202.00	23,351.00
Expenditures		
Instruction	28,202.00	23,351.00
Total Expenditures	28,202.00	23,351.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**TITLE IV-A FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 16,520.00	\$ 15,762.00
Total Receipts	16,520.00	15,762.00
Expenditures		
Support Services		
Student Support	16,520.00	15,762.00
Total Expenditures	16,520.00	15,762.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**RURAL AND SMALL SCHOOLS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 21,122.00	\$ -
Total Receipts	21,122.00	-
Expenditures		
Instruction	21,122.00	-
Total Expenditures	21,122.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 108,763.00
Total Receipts	-	108,763.00
Expenditures		
Support Services		
Student Support	-	3,068.85
Instructional Support	-	108,580.30
Operations and Maintenance	-	2,016.54
Total Expenditures	-	113,665.69
Receipts Over (Under) Expenditures	-	(4,902.69)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (4,902.69)

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 193,417.91	\$ 236,454.15	\$ 229,742.00	\$ 6,712.15
Delinquent Tax	6,086.85	7,033.95	4,563.00	2,470.95
County Sources				
Motor Vehicle Tax	17,276.82	15,776.89	15,677.00	99.89
Recreational Vehicle Tax	375.67	326.09	356.00	(29.91)
Commercial Vehicle Tax	477.68	531.14	446.00	85.14
State Sources				
State Aid	195,169.00	231,205.00	231,205.00	-
<b>Total Receipts</b>	<b>412,803.93</b>	<b>491,327.22</b>	<b>\$ 481,989.00</b>	<b>\$ 9,338.22</b>
Expenditures				
Debt Service				
Principal	205,000.00	215,000.00	\$ 215,000.00	\$ -
Interest	170,325.00	164,025.00	164,125.00	(100.00)
<b>Total Expenditures</b>	<b>375,325.00</b>	<b>379,025.00</b>	<b>\$ 379,125.00</b>	<b>\$ (100.00)</b>
Receipts Over (Under) Expenditures	37,478.93	112,302.22		
Unencumbered Cash, Beginning	218,503.08	255,982.01		
Unencumbered Cash, Ending	<b>\$ 255,982.01</b>	<b>\$ 368,284.23</b>		

## UNIFIED SCHOOL DISTRICT #461

Neodesha, Kansas

## AGENCY FUNDS

## Schedule of Receipts and Cash Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	Beginning		Ending	
	Cash Balances	Receipts	Cash Disbursements	Cash Balances
Agency Funds				
Health Insurance Reimbursement	\$ -	\$ 33,209.67	\$ 33,209.67	\$ -
HRA Reimbursement	43,323.32	26,018.76	18,532.76	50,809.32
Sales Tax	54.96	6,067.96	5,549.07	573.85
Student Organizations				
High School				
Art Honor Society	684.59	94.23	91.80	687.02
Band Club	1,564.19	1,338.03	1,700.79	1,201.43
Business Ed Club	1,883.86	1,652.43	1,904.66	1,631.63
Cheer Squad	408.28	14,323.03	11,577.03	3,154.28
Cheerleaders Jr High	2,733.41	183.49	1,308.78	1,608.12
Chorus Club	1,076.83	1,365.64	683.68	1,758.79
Chorus Scholarship Club	1,015.15	-	-	1,015.15
Class of 2019	1,229.39	-	-	1,229.39
Class of 2020	2,898.19	6,743.01	4,858.40	4,782.80
Class of 2021	2,220.74	8,833.25	8,051.00	3,002.99
Class of 2022	-	3,941.89	2,346.25	1,595.64
Class of 2025	-	4.50	-	4.50
Dance Team	682.15	708.71	267.81	1,123.05
Drama Club	1,635.09	2,648.48	2,954.08	1,329.49
Entrepreneurship	3,021.62	7,862.47	7,548.47	3,335.62
FBLA	350.54	1,190.66	698.00	843.20
F.C.A	554.74	-	224.28	330.46
FCCLA Jr.	1,323.18	5,124.17	4,725.98	1,721.37
FCCLA Sr.	3,334.35	6,790.17	5,390.15	4,734.37
F.F.A	2,278.51	46,947.11	38,757.51	10,468.11
Industrial Arts	-	322.99	322.98	0.01
Incentive Fund	304.04	318.00	-	622.04
Interact Club	702.25	1,900.06	1,781.14	821.17
Library Club	1,188.98	532.05	442.21	1,278.82
Mass Media	135.91	-	-	135.91
National Honor Society	1,125.69	1,227.99	886.50	1,467.18
Neodesha Chess Club	273.43	910.22	675.50	508.15
Shop Club	57.53	-	57.53	-
Renaissance	1,439.94	647.17	262.95	1,824.16
Skills	512.18	439.53	376.39	575.32
Spanish National Honor Society	-	604.00	604.00	-
Stuco, Jr.	680.22	664.94	379.59	965.57
Stuco, Sr.	430.10	1,539.25	1,295.33	674.02
Student Fund Organization	4,386.86	3,379.20	2,209.22	5,556.84
Totals	\$ 83,510.22	\$ 187,533.06	\$ 159,673.51	\$ 111,369.77



**Schedule 4**

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**DISTRICT ACTIVITY FUNDS**

Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2020
Gate Receipts						
High School	\$ 3,455.69	\$ 22,897.04	\$ 15,492.50	\$ 10,860.23	\$ -	\$ 10,860.23
Sub-Total Gate Receipts	3,455.69	22,897.04	15,492.50	10,860.23	-	10,860.23
School Projects						
High School						
Annual	6,228.95	5,767.02	3,660.00	8,335.97	-	8,335.97
Bluestreak Greenhouse	17,863.39	5,553.93	6,680.59	16,736.73	-	16,736.73
Total High School	24,092.34	11,320.95	10,340.59	25,072.70	-	25,072.70
North Lawn Elementary						
G&W Fund	2,190.90	289.75	2,303.14	177.51	-	177.51
6th/Prom	463.76	-	-	463.76	-	463.76
Worlds Fair	155.35	-	-	155.35	-	155.35
KIDzlocal	51.06	500.00	444.33	106.73	-	106.73
Library	-	91.84	-	91.84	-	91.84
Market	55.19	600.00	-	655.19	-	655.19
Other	458.23	362.88	279.56	541.55	-	541.55
Pop	943.46	94.34	480.00	557.80	-	557.80
SFA/FS	306.95	-	-	306.95	-	306.95
Wild	1,322.81	897.00	447.83	1,771.98	-	1,771.98
Wise Wednesday	-	89.00	10.99	78.01	-	78.01
Box Tops	6.05	-	-	6.05	-	6.05
Total North Lawn Elementary	5,953.76	2,924.81	3,965.85	4,912.72	-	4,912.72
Heller Elementary						
Box Tops	6.67	-	-	6.67	-	6.67
Flower & Gift Fund	381.40	754.97	431.83	704.54	-	704.54
G&W Fund	837.35	2,983.06	2,544.32	1,276.09	-	1,276.09
Heller Hut	1,791.43	1,100.00	1,605.79	1,285.64	-	1,285.64
Library	-	550.76	15.00	535.76	-	535.76
Lunch	156.50	-	17.50	139.00	-	139.00
Tank Donation	56.60	500.00	539.85	16.75	-	16.75
Other	1,115.57	245.19	477.70	883.06	-	883.06
Total Heller Elementary	4,345.52	6,133.98	5,631.99	4,847.51	-	4,847.51
Sub-Total Special Projects	34,391.62	20,379.74	19,938.43	34,832.93	-	34,832.93
Total District Activity Funds	\$ 37,847.31	\$ 43,276.78	\$ 35,430.93	\$ 45,693.16	\$ -	\$ 45,693.16

**UNIFIED SCHOOL DISTRICT #461**  
 Neodesha, Kansas  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	D0461	84.010	\$ -	\$ 151,525.00	\$ 151,525.00
Elementary and Secondary School Emergency Relief	D0461	84.425	-	108,763.00	113,665.69
Vocational Education - Basic Grants to States - Reserve Fund	D0461	84.048	-	3,500.00	3,500.00
Passed through the Southeast Kansas Education Service Center					
Vocational Education - Basic Grants to States - Reserve Fund	D0461	84.048	-	786.61	786.61
		Total 84.048	-	4,286.61	4,286.61
Passed through the Curators of the University of Missouri					
Supporting Effective Educator Development		84.423	-	93,220.06	93,220.06
Passed through the Kansas Department of Education					
Twenty-First Century Learning Centers	D0461	84.287	-	68,154.00	64,624.37
Academic Enrichment	D0461	84.424	-	15,762.00	15,762.00
Improving Teacher Quality State Grants	D0461	84.367	-	23,351.00	23,351.00
		Total U.S. Department of Education	-	465,061.67	466,434.73
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Passed through the Kansas Department of Education					
Youth Risk Behavior Survey	D0461	93.938	-	200.00	200.00
477 Cluster					
Temporary Assistance for Needy Families - Early Learning Kansans	D0461	93.558	-	17,500.00	22,000.00
		Total 477 Cluster:	-	17,500.00	22,000.00
		Total U.S. Department of Health and Human Services	-	17,700.00	22,200.00
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
National School Lunch Program	D0461	10.555	-	190,767.21	190,767.21
School Breakfast Program	D0461	10.553	-	77,309.61	77,309.61
Summer Food Service Program for Children	D0461	10.559	-	86,488.42	86,488.42
		Total Child USDA Nutrition Cluster:	-	354,565.24	354,565.24
Fresh Fruit and Vegetable Program	D0461	10.582	-	9,283.93	9,283.93
Team Nutrition Grants	D0461	10.574	-	700.00	700.00
		Total U.S. Department of Agriculture	-	364,549.17	364,549.17
		TOTAL FEDERAL AWARDS	-	847,310.84	853,183.90
		\$ -	-	\$ -	\$ -

Note to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

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

NOTE B -- INDIRECT COST RATE

Unified School District #461 did not elect to use the 10% de minimis cost rate.

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education  
Unified School District #461  
Neodesha, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #461, Neodesha, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the Unified School District #461's basic financial statement, and have issued our report thereon dated November 24, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Unified School District #461's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #461's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #461's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Unified School District #461's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
November 24, 2020

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education  
Unified School District #461  
Neodesha, Kansas

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

We have audited the Unified School District #461, Neodesha, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Unified School District #461's major federal programs for the year ended June 30, 2020. Unified School District #461's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Unified School District #461's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Unified School District #461's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Unified School District #461's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Unified School District #461, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

Management of the Unified School District #461, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Unified School District #461's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #461's internal control over compliance.

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

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

### **Purpose of this Report**

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



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
November 24, 2020

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statement:**

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #461 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

**Internal Control over Financial Reporting:**

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

**Federal Awards:**

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

The auditors' report on compliance for the major federal award programs for Unified School District #461 expresses an unmodified opinion.

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

**U.S. DEPARTMENT OF AGRICULTURE**

Child USDA Nutrition Cluster:	
National School Lunch Program	CFDA No. 10.555
School Breakfast Program	CFDA No. 10.553
Summer Food Service Program for Children	CFDA No. 10.559

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

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

NONE

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

NONE

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

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

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NONE