

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on the Financial Statement

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 457, Garden City, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Unified School District No. 457, Garden City, Kansas, 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 No. 457, Garden City, Kansas, as of June 30, 2020, and the respective aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures – actual and budget, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Such information presented in Schedules 1 through 6, including the Schedule of Expenditures of Federal Awards, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. 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, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2019, (not presented herein), and have issued our report thereon dated November 19, 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: <https://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, (Schedules 2 and 5 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement as a whole. The other supplemental information (Graphs 1 through 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



LEWIS, HOOPER & DICK, LLC

February 5, 2021

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	Unencumbered Cash (Deficit) Balance July 1, 2019	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2020	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2020
General Funds:							
General	\$ 14,494	\$ 673	\$ 54,174,420	\$ 54,188,182	\$ 1,405	\$ 5,151,745	\$ 5,153,150
Supplemental General	614,706	3,631	16,711,740	16,489,951	840,126	1,327,458	2,167,584
Special Purpose Funds:							
At Risk (4 year old)	375,934	-	600,000	581,245	394,689	53,336	448,025
At Risk (K-12)	1,602,978	20	9,707,357	9,430,640	1,879,715	331,888	2,211,603
Bilingual Education	1,100,178	520	2,911,702	2,847,889	1,164,511	189,716	1,354,227
Virtual Education	235,935	-	150,000	109,789	276,146	10,343	286,489
Capital Outlay	7,942,472	9,503	4,897,371	4,499,357	8,349,989	2,812,681	11,162,670
Driver Training	95,458	-	26,220	26,806	94,872	2,686	97,558
Food Service	966,394	-	4,279,779	4,434,308	811,865	117,030	928,895
Professional Development	1,160,448	1,078	353,390	444,610	1,070,306	7,308	1,077,614
Parent Education	-	-	290,235	290,235	-	7,813	7,813
Summer School	50,393	-	-	21,832	28,561	-	28,561
Special Education	2,612,423	3,974	10,828,916	10,466,817	2,978,496	703,653	3,682,149
Career and Postsecondary Education	584,957	2,698	1,100,000	1,083,255	604,400	35,502	639,902
Health Care Reserve	3,131,290	-	11,544,752	13,035,225	1,640,817	860,740	2,501,557
KPERs Special Retirement Contribution	-	-	7,798,136	7,798,136	-	-	-
Contingency Reserve	3,700,000	-	600,000	600,000	3,700,000	-	3,700,000
Textbook Rental	1,375,297	-	1,225,609	1,424,087	1,176,819	36,001	1,212,820
Grant Activity	(374,455)	-	7,191,846	6,861,713	(44,322)	637,478	593,156
District Activities	-	-	1,562,927	1,562,927	-	480,138	480,138
Bond and Interest Funds:							
Bond and Interest	3,294,815	-	6,959,086	6,985,331	3,268,570	-	3,268,570
Agency Funds:							
Interest on Idle Funds	-	-	347,443	347,443	-	-	-
Payroll	-	-	51,357,209	51,357,209	-	75,794	75,794
Totals (excluding School activity funds) (memorandum only)	<u>\$ 28,483,717</u>	<u>\$ 22,097</u>	<u>\$ 194,618,138</u>	<u>\$ 194,886,987</u>	<u>\$ 28,236,965</u>	<u>\$ 12,841,310</u>	<u>\$ 41,078,275</u>

Composition of Cash:

Commerce Bank	\$ 7,253,336
Plus deposits in transit	3,060,511
Less outstanding checks	(415,342)

Total cash - Commerce Bank 9,898,505

American State Bank	1,533,237
Less outstanding checks	(995,373)

Total cash - American State Bank 537,864

Petty cash accounts 250

Investments:

Repurchase agreements:	
Commerce Bank	13,699,383
Money market accounts:	
American State Bank	140,247
Certificates of deposit:	
Commerce Bank	17,000,000
Valley State Bank	207,870

Total investments 31,047,500

Total cash
Less School activity funds 41,484,119
(405,844)

Total cash (excluding School activity funds) \$ 41,078,275

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipality).

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* 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.

C. 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 fund types are used by the District:

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

Special Purpose funds – 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 funds – 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.

Business funds – financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

Trust 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.).

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at June 30, 2020, is \$31,047,500.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

2. Stewardship, compliance and accountability

A. 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 15th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 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.

A qualified budget adjustment for expenditures outside the legal maximum budget for the General fund exists for juvenile detention center expenditures and evidence based reading grant expenditures, resulting in additional budget authority as follows:

Fund	Increase
General	\$ 91,181

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

All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Health Care Reserve
Contingency Reserve
Textbook Rental
Grant Activity
District Activities

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

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

2. Stewardship, compliance and accountability (continued)

B. Compliance with finance related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2020. Funds with deficit unencumbered cash balances are discussed in Note 2, item C.

C. Deficit unencumbered cash

The following funds had deficit unencumbered cash balances as of June 30, 2020:

2020 Title I-D Local Delinquency Grant	\$ 18,000
2020 Carl Perkins Program Improvement	50
2020 Kansas Reading Roadmap	79,460
2020 Striving Readers LiNK Grant	90,360

Grant funds and other reimbursements were due to the District at year end to cover the deficits in these grant funds.

3. Detailed note on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	\$ 27,784,486
Repurchase agreements - Treasury obligations	13,699,383
Cash on hand	250
	<hr/>
Total cash	<u>\$ 41,484,119</u>

At June 30, 2020, the District had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Repurchase agreements - Treasury obligations	\$ 13,699,383	\$ 13,699,383	\$ -	N/A
Total fair value	<u>\$ 13,699,383</u>	<u>\$ 13,699,383</u>	<u>\$ -</u>	

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.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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. The District's allocation of investments as of June 30, 2020, is as follows:

Investments	Percentage of Investments
Treasury obligations	100.00%

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 be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods".

At June 30, 2020, the District's carrying amount of deposits was \$27,784,486 and the bank balance was \$26,134,690. Of the bank balance, 93% was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$707,870 was covered by federal depository insurance and \$25,426,820 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Commerce Bank	American State Bank	Valley State Bank
FDIC coverage	\$ 250,000	\$ 250,000	\$ 207,870
Pledged securities at market value	25,094,666	1,512,849	-
Total coverage	<u>\$ 25,344,666</u>	<u>\$ 1,762,849</u>	<u>\$ 207,870</u>
Funds on deposit	<u>\$ 24,253,336</u>	<u>\$ 1,673,484</u>	<u>\$ 207,870</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Custodial credit risk - investments

Custodial credit risk for an investment 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.

B. In-substance receipt in transit

The District received \$3,060,511 subsequent to June 30, 2020, and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

UNIFIED SCHOOL DISTRICT NO: 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

3. Detailed note on all funds (continued)

C. Capital projects

Capital project authorizations with approved change orders compared to disbursements and accounts payable from date of inception to June 30, 2020, are as follows:

Project	Authorization	Disbursements and Accounts Payable to Date	Committed
Running track - Memorial Stadium	\$ 373,950	\$ 373,950	\$ -
Exterior insulation and finish systems restoration - Charles O. Stones Intermediate Center	142,544	142,544	-
Track surface repairs - Garden City High School	17,700	17,700	-
District roof repairs	1,160,912	1,110,051	50,861
Access points and switches - Bernadine Sitts, Charles O. Stones, Plymell, Gertrude Walker, and Jennie Wilson	69,338	69,338	-
Engineering services for HVAC - Abe Hubert, Alta Brown, and Horace Good	69,800	62,820	-
EIFS restoration - Bernadine Sitts	152,436	152,436	-
Carpet and VCT replacement - Florence Wilson	134,500	134,500	-
Window replacement - Florence Wilson and Victor Ornelas	118,125	118,000	-
HVAC improvements - Abe Hubert, Horace Good, and Alta Brown	1,964,670	912,349	1,052,321
Lighting improvements - Georgia Matthews and Jennie Barker	138,972	-	138,972
Re-roof - Abe Hubert	176,880	-	176,880
Carpet and LVT replacement - Edith Scheuerman and Garfield Early Childhood Center	158,450	-	158,450
EFIS restoration - Victor Ornelas	109,853	-	109,853
Horizontal sealant - Garden City High School	11,698	-	11,698

D. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2019	Additions	Reductions/ Payments	Balance June 30, 2020	Interest Paid
General obligation bonds payable:									
School building, Series 2009-B	07-01-09	6.783%	09-01-34	\$ 63,200,000	\$ -	\$ -	\$ -	\$ -	\$ 2,111,978.00
School building, Series 2015	06-10-15	4.000%	09-01-33	9,305,000	9,305,000	-	270,000	9,035,000	303,300
School building, Series 2016-A	04-25-16	5.000%	09-01-34	65,080,000	65,080,000	-	-	65,080,000	1,271,428
School building, Series 2016-B	05-10-16	5.000%	09-01-24	21,130,000	16,990,000	-	2,235,000	14,755,000	793,625
Total long-term debt					\$ 91,375,000	\$ -	\$ 2,505,000	\$ 88,870,000	\$ 4,480,331

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

3. Detailed note on all funds (continued)

D. Long-term debt (continued)

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

Ended June 30,	Principal	Interest	Total
2021	\$ 3,060,000	\$ 5,621,884	\$ 8,681,884
2022	3,385,000	3,359,531	6,744,531
2023	3,730,000	3,193,056	6,923,056
2024	4,110,000	3,009,056	7,119,056
2025	4,490,000	2,817,656	7,307,656
2026-2030	28,770,000	10,493,893	39,263,893
2031-2035	41,325,000	3,657,129	44,982,129
Total	<u>\$ 88,870,000</u>	<u>\$ 32,152,205</u>	<u>\$ 121,022,205</u>

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. For the year ended June 30, 2020, that amount was \$48,586,067. As of June 30, 2020, the total debt outstanding applicable to the limit was \$88,870,000, which exceeds the statutory limit. The District obtained an order granting permission by the State to issue additional bonds over the statutory limit.

Advance refundings

On April 25, 2016, the District issued \$65,080,000 of general obligation bonds, Series 2016A, for the purpose of advance refunding \$63,200,000 of general obligation bonds, Series 2009B. This advance refunding was undertaken to reduce debt service payments over the next eighteen years resulting in a decrease in total debt service payments of \$1,946,745 and in an economic gain of \$1,820,841. The reacquisition price exceeded the net carrying amount of the old debt by \$1,880,000. The proceeds from the bonds were placed in an escrow account to provide the future debt service payments with anticipation of calling the bonds when the bonds are callable. As a result, the refunded bonds were removed from the District's long-term debt. On September 1, 2019, the District called and paid off this bond.

On May 10, 2016, the District issued \$21,130,000 of general obligation bonds, Series 2016B, and \$970,000 of general obligation bonds, Series 2016C, for the purpose of advance refunding \$22,005,000 of general obligation bonds, Series 2009A. This advance refunding was undertaken to reduce debt service payments over the next eight years resulting in a decrease in total debt service payments of \$615,070 and in an economic gain of \$607,056. The reacquisition price exceeded the net carrying amount of the old debt by \$95,000. The proceeds from the bonds were placed in an escrow account to provide the future debt service payments with anticipation of calling the bonds when the bonds are callable. As a result, the refunded bonds were removed from the District's long-term debt. On September 1, 2019, the District called and paid off this bond.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

3. Detailed note on all funds (continued)

E. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	
General	At Risk (4 year old)	\$ 600,000
General	At Risk (K-12)	7,100,000
General	Bilingual Education	2,200,000
General	Virtual Education	150,000
General	Professional Development	300,000
General	Parent Education	96,745
General	Special Education	10,149,268
General	Career and Postsecondary Education	1,100,000
General	Contingency Reserve	600,000
General	Textbook Rental	900,000
Supplemental General	At Risk (K-12)	2,607,357
Supplemental General	Bilingual Education	711,702
Contingency Reserve	Supplemental General	600,000
		<u>\$ 27,115,072</u>

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of \$12,990,795. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

B. Post-employment health care 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 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. There is no direct cost to the District under this program.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

4. Other information (continued)

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days greater than 70 (not to exceed 15 days) may be sold to the District at a rate of \$130 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid \$25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2020, at \$938,022.

D. Defined benefit pension plan

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

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

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

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

4. Other information (continued)

D. Defined benefit pension plan (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 stipulates 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 \$7,798,136 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 \$68,370,354. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

4. Other information (continued)

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2020.

Litigation

The District is named as a party in a lawsuit. This lawsuit is in the discovery stages and the effect, if any, on the District is not determinable at this time. In the opinion of management, the ultimate outcome of this lawsuit will not have a material adverse effect on the financial condition of the District.

Operating leases

In fiscal year 2016, the District entered into an operating lease for a copier at the business office. Lease payments for the year ended June 30, 2020, amounted to \$19,900. There are no future lease payments due on this lease which expires in January 2021.

In fiscal year 2017, the District entered into an operating lease for a copier at the business office. Lease payments for the year ended June 30, 2020, amounted to \$37,658. Future payments are as follows:

<u>Fiscal Year Ended</u>	
2021	\$ 18,829
Total	<u>\$ 18,829</u>

In fiscal year 2018, the District entered into an operating lease for a copier at plant facilities. Lease payments for the year ended June 30, 2020, amounted to \$10,688. Future payments are as follows:

<u>Fiscal Year Ended</u>	
2021	\$ 10,688
2022	10,688
2023	<u>9,797</u>
Total	<u>\$ 31,173</u>

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2020

4. Other information (continued)

E. Commitments and contingencies (continued)

Subsequent events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the District is located. The extent of the impact of coronavirus on the District's operational and financial performance will vary depending upon future developments, including how coronavirus spreads, the length of time of the outbreak, and any restrictions put in place to control the spread.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2020

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	\$ 55,015,999	\$ (918,998)	\$ 91,181	\$ 54,188,182	\$ 54,188,182	\$ -
Supplemental General	16,822,175	(332,224)	-	16,489,951	16,489,951	-
Special Purpose Funds:						
At Risk (4 year old)	639,100	-	-	639,100	581,245	(57,855)
At Risk (K-12)	11,342,840	-	-	11,342,840	9,430,640	(1,912,200)
Bilingual Education	3,208,932	-	-	3,208,932	2,847,889	(361,043)
Virtual Education	314,500	-	-	314,500	109,789	(204,711)
Capital Outlay	12,240,748	-	-	12,240,748	4,499,357	(7,741,391)
Driver Training	81,400	-	-	81,400	26,806	(54,594)
Food Service	4,708,431	-	-	4,708,431	4,434,308	(274,123)
Professional Development	1,129,770	-	-	1,129,770	444,610	(685,160)
Parent Education	363,088	-	-	363,088	290,235	(72,853)
Summer School	43,500	-	-	43,500	21,832	(21,668)
Special Education	13,500,243	-	-	13,500,243	10,466,817	(3,033,426)
Career and Postsecondary Education	1,229,469			1,229,469	1,083,255	(146,214)
KPERs Special Retirement Contribution	8,459,090	-	-	8,459,090	7,798,136	(660,954)
Bond and Interest Funds:						
Bond and Interest	6,985,531	-	-	6,985,531	6,985,331	(200)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Delinquent tax	\$ 5,656	\$ -	\$ -	\$ -
Other county sources	44,936	107,440	-	107,440
State sources	52,002,944	54,002,749	54,996,950	(994,201)
Mineral production tax	58,819	64,231	-	64,231
Total receipts	52,112,355	54,174,420	\$ 54,996,950	\$ (822,530)
Expenditures:				
Instruction	7,308,438	8,895,456	\$ 11,968,883	\$ (3,073,427)
Student support services	2,880,299	2,771,760	3,110,176	(338,416)
Instructional support staff	2,291,502	2,346,723	3,282,639	(935,916)
General administration	965,310	988,271	1,052,027	(63,756)
School administration	4,251,185	4,346,475	4,353,960	(7,485)
Central services	1,672,092	1,619,821	1,029,940	589,881
Operations and maintenance	7,576,011	7,867,533	8,764,136	(896,603)
Student transportation supervision	307,339	327,825	374,320	(46,495)
Vehicle operating services	1,255,703	1,275,206	1,552,220	(277,014)
Vehicle services and maintenance services	419,525	394,735	394,000	735
Other student transportation services	29,026	6,250	-	6,250
Other supplemental services	29,917	23,408	-	23,408
Community service operations	29,468	37,516	-	37,516
Architectural and engineering services	9	9	-	9
Operating transfers out	23,030,946	23,196,013	19,133,698	4,062,315
Adjustment to comply with Legal Max	-	-	(918,998)	918,998
Total	52,046,770	54,097,001	54,097,001	-
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	70,140	70,244	70,244	-
Evidence based reading grant	-	20,937	20,937	-
Total	70,140	91,181	91,181	-
Total expenditures	52,116,910	54,188,182	\$ 54,188,182	\$ -
Receipts under expenditures	(4,555)	(13,762)		
Unencumbered cash, beginning	7,170	14,494		
Adjustment to unencumbered cash for prior year canceled encumbrances	11,879	673		
Unencumbered cash, ending	\$ 14,494	\$ 1,405		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Supplemental General Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 4,378,994	\$ 5,009,850	\$ 5,580,330	\$ (570,480)
Delinquent tax	142,196	107,553	47,693	59,860
Motor vehicle tax	734,747	592,854	319,191	273,663
Recreational vehicle tax	17,914	14,825	3,776	11,049
Other county sources	80,659	110,121	73,905	36,216
State sources	10,376,832	10,276,537	10,483,579	(207,042)
Transfer from Contingency Reserve	800,000	600,000	370,000	230,000
Total receipts	16,531,342	16,711,740	\$ 16,878,474	\$ (166,734)
Expenditures:				
Instruction:				
Salaries	9,406,174	8,221,074	\$ 8,776,848	\$ (555,774)
Employee benefits	1,952,153	2,116,927	1,875,182	241,745
Supplies	-	336,910	-	336,910
Equipment	1,087,980	1,089,735	1,278,700	(188,965)
Total instruction	12,446,307	11,764,646	11,930,730	(166,084)
Instructional support staff:				
Purchased property services	692,922	825,294	795,000	30,294
Supplies	7,438	10,347	11,000	(653)
Equipment	14,913	10,558	49,400	(38,842)
Total instructional support staff	715,273	846,199	855,400	(9,201)
Operations & maintenance:				
Supplies	-	135,047	-	135,047
Equipment	3,500,000	-	-	-
Total operations & maintenance	3,500,000	135,047	-	135,047
Vehicle operating services:				
Equipment	-	425,000	-	425,000
Other supplemental services:				
Equipment	-	-	336,045	(336,045)
Transfers to:				
At Risk (K-12)	2,700,000	2,607,357	2,900,000	(292,643)
Bilingual Education	800,000	711,702	800,000	(88,298)
Total transfers to	3,500,000	3,319,059	3,700,000	(380,941)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Supplemental General Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Adjustment to Legal Max Budget	\$ -	\$ -	\$ (332,224)	\$ 332,224
Total expenditures	16,661,580	16,489,951	<u>\$ 16,489,951</u>	<u>\$ -</u>
Receipts over (under) expenditures	(130,238)	221,789		
Unencumbered cash, beginning	728,992	614,706		
Adjustment to unencumbered cash for prior year canceled encumbrances	15,952	3,631		
Unencumbered cash, ending	<u>\$ 614,706</u>	<u>\$ 840,126</u>		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 At Risk (4 Year Old) Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 800,000	\$ 600,000	\$ 300,000	\$ 300,000
Total receipts	<u>800,000</u>	<u>600,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
Expenditures:				
Instruction:				
Salaries	421,276	428,316	\$ 452,000	\$ (23,684)
Employee benefits	156,964	152,929	137,100	15,829
Equipment	-	-	50,000	(50,000)
Total expenditures	<u>578,240</u>	<u>581,245</u>	<u>\$ 639,100</u>	<u>\$ (57,855)</u>
Receipts over expenditures	221,760	18,755		
Unencumbered cash, beginning	<u>154,174</u>	<u>375,934</u>		
Unencumbered cash, ending	<u>\$ 375,934</u>	<u>\$ 394,689</u>		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (K-12) Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Transfer from General	\$ 7,000,000	\$ 7,100,000	\$ 7,100,000	\$ -
Transfer from Supplemental General	2,700,000	2,607,357	2,900,000	(292,643)
Total receipts	9,700,000	9,707,357	\$ 10,000,000	\$ (292,643)
Expenditures:				
Instruction:				
Salaries	6,794,711	7,119,423	\$ 8,234,767	\$ (1,115,344)
Employee benefits	1,721,636	1,751,870	1,999,933	(248,063)
Purchased professional and technical services	-	-	70,000	(70,000)
Supplies	39,553	139,173	84,600	54,573
Other	-	-	500,000	(500,000)
Total instruction	8,555,900	9,010,466	10,889,300	(1,878,834)
Student support services:				
Salaries	186,080	181,329	193,500	(12,171)
Employee benefits	13,676	13,707	15,500	(1,793)
Purchased professional and technical services	160,437	71,996	90,000	(18,004)
Total student support services	360,193	267,032	299,000	(31,968)
School administration:				
Salaries	136,239	125,407	125,700	(293)
Employee benefits	21,117	27,735	28,840	(1,105)
Total school administration	157,356	153,142	154,540	(1,398)
Total expenditures	9,073,449	9,430,640	\$ 11,342,840	\$ (1,912,200)
Receipts over expenditures	626,551	276,717		
Unencumbered cash, beginning	976,427	1,602,978		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	20		
Unencumbered cash, ending	\$ 1,602,978	\$ 1,879,715		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bilingual Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 2,350,000	\$ 2,200,000	\$ 1,400,000	\$ 800,000
Transfer from Supplemental General	800,000	711,702	800,000	(88,298)
Total receipts	<u>3,150,000</u>	<u>2,911,702</u>	<u>\$ 2,200,000</u>	<u>\$ 711,702</u>
Expenditures:				
Instruction:				
Salaries	2,064,633	2,166,112	\$ 2,139,400	\$ 26,712
Employee benefits	509,377	499,651	534,200	(34,549)
Supplies	4,929	7,929	6,500	1,429
Other	-	-	350,000	(350,000)
Total instruction	<u>2,578,939</u>	<u>2,673,692</u>	<u>3,030,100</u>	<u>(356,408)</u>
Instructional support staff:				
Salaries	100,977	105,041	102,882	2,159
Employee benefits	18,155	20,108	20,350	(242)
Other purchased services	<u>2,523</u>	<u>1,837</u>	<u>5,000</u>	<u>(3,163)</u>
Total instructional support staff	<u>121,655</u>	<u>126,986</u>	<u>128,232</u>	<u>(1,246)</u>
School administration:				
Salaries	65,646	32,019	37,300	(5,281)
Employee benefits	10,739	13,028	8,300	4,728
Supplies	<u>4,525</u>	<u>2,164</u>	<u>5,000</u>	<u>(2,836)</u>
Total school administration	<u>80,910</u>	<u>47,211</u>	<u>50,600</u>	<u>(3,389)</u>
Total expenditures	<u>2,781,504</u>	<u>2,847,889</u>	<u>\$ 3,208,932</u>	<u>\$ (361,043)</u>
Receipts over expenditures	368,496	63,813		
Unencumbered cash, beginning	731,682	1,100,178		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>520</u>		
Unencumbered cash, ending	<u>\$ 1,100,178</u>	<u>\$ 1,164,511</u>		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Virtual Education Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	\$ 200,000	\$ 150,000	\$ 150,000	\$ -
Expenditures:				
Instruction:				
Salaries	78,226	83,434	\$ 83,400	\$ 34
Employee benefits	19,744	20,293	21,100	(807)
Supplies	7,080	6,062	10,000	(3,938)
Other	-	-	200,000	(200,000)
Total expenditures	105,050	109,789	\$ 314,500	\$ (204,711)
Receipts over expenditures	94,950	40,211		
Unencumbered cash, beginning	140,985	235,935		
Unencumbered cash, ending	\$ 235,935	\$ 276,146		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Capital Outlay Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 2,844,503	\$ 2,781,239	\$ 2,796,461	\$ (15,222)
Delinquent tax	64,282	62,089	31,317	30,772
Motor vehicle tax	388,998	332,809	181,873	150,936
Recreational vehicle tax	9,439	8,012	2,151	5,861
Other county sources	51,686	22,522	42,111	(19,589)
State sources	1,579,764	1,669,601	1,683,378	(13,777)
Interest	173,333	-	-	-
Other	39,879	21,099	-	21,099
Total receipts	<u>5,151,884</u>	<u>4,897,371</u>	<u>\$ 4,737,291</u>	<u>\$ 160,080</u>
Expenditures:				
Instruction	197,900	160,549	\$ 780,113	\$ (619,564)
Operations and maintenance	172,764	261,005	1,005,000	(743,995)
Transportation	594,926	405,779	275,000	130,779
Facilities acquisition and construction	<u>3,081,191</u>	<u>3,672,024</u>	<u>10,180,635</u>	<u>(6,508,611)</u>
Total expenditures	<u>4,046,781</u>	<u>4,499,357</u>	<u>\$ 12,240,748</u>	<u>\$ (7,741,391)</u>
Receipts over expenditures	1,105,103	398,014		
Unencumbered cash, beginning	6,806,737	7,942,472		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>30,632</u>	<u>9,503</u>		
Unencumbered cash, ending	<u>\$ 7,942,472</u>	<u>\$ 8,349,989</u>		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Driver Training Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
State sources	\$ 14,259	\$ 10,790	\$ 13,000	\$ (2,210)
Charges for services:				
Enrollment fees	16,796	15,430	17,000	(1,570)
Total receipts	31,055	26,220	\$ 30,000	\$ (3,780)
Expenditures:				
Instruction:				
Salaries	14,500	18,759	\$ 50,000	\$ (31,241)
Employee benefits	1,035	1,360	4,000	(2,640)
Purchased property services	245	5,000	13,000	(8,000)
Other purchased services	278	1,043	7,000	(5,957)
Supplies	532	644	7,400	(6,756)
Total expenditures	16,590	26,806	\$ 81,400	\$ (54,594)
Receipts over (under) expenditures	14,465	(586)		
Unencumbered cash, beginning	80,993	95,458		
Unencumbered cash, ending	\$ 95,458	\$ 94,872		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Food Service Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ 3,551,178	\$ 3,478,821	\$ 2,962,734	\$ 516,087
State sources	43,833	42,052	35,540	6,512
Charges for services:				
School receipts	901,545	758,906	879,795	(120,889)
Other	11,206	-	-	-
Total receipts	<u>4,507,762</u>	<u>4,279,779</u>	<u>\$ 3,878,069</u>	<u>\$ 401,710</u>
Expenditures:				
Operations and maintenance:				
Other purchased services	-	-	\$ 2,500	\$ (2,500)
Food service operation:				
Salaries	1,569,092	1,608,476	1,597,121	11,355
Employee benefits	635,073	617,169	687,460	(70,291)
Purchased professional and technical services	9,661	11,394	-	11,394
Purchased property services	56,266	31,345	-	31,345
Other purchased services	13,658	13,972	20,750	(6,778)
Supplies	2,094,170	1,941,569	2,253,600	(312,031)
Equipment	79,351	210,383	75,000	135,383
Other	-	-	72,000	(72,000)
Total food service operation	<u>4,457,271</u>	<u>4,434,308</u>	<u>4,705,931</u>	<u>(271,623)</u>
Total expenditures	<u>4,457,271</u>	<u>4,434,308</u>	<u>\$ 4,708,431</u>	<u>\$ (274,123)</u>
Receipts over (under) expenditures	50,491	(154,529)		
Unencumbered cash, beginning	<u>915,903</u>	<u>966,394</u>		
Unencumbered cash, ending	<u>\$ 966,394</u>	<u>\$ 811,865</u>		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Professional Development Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
State sources	\$ 23,053	\$ 53,390	\$ 37,500	\$ 15,890
Transfer from General	300,000	300,000	-	300,000
Total receipts	<u>323,053</u>	<u>353,390</u>	<u>\$ 37,500</u>	<u>\$ 315,890</u>
Expenditures:				
Instructional support staff:				
Salaries	35,825	37,029	\$ 133,800	\$ (96,771)
Employee benefits	114,600	123,364	169,520	(46,156)
Purchased professional and technical services	9,265	159	18,700	(18,541)
Other purchased services	<u>170,840</u>	<u>284,058</u>	<u>807,750</u>	<u>(523,692)</u>
Total expenditures	<u>330,530</u>	<u>444,610</u>	<u>\$ 1,129,770</u>	<u>\$ (685,160)</u>
Receipts under expenditures	(7,477)	(91,220)		
Unencumbered cash, beginning	1,154,898	1,160,448		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>13,027</u>	<u>1,078</u>		
Unencumbered cash, ending	<u>\$ 1,160,448</u>	<u>\$ 1,070,306</u>		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Parent Education Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
State sources	\$ 202,781	\$ 193,490	\$ 229,390	\$ (35,900)
Transfer from General	101,391	96,745	133,698	(36,953)
Total receipts	304,172	290,235	\$ 363,088	\$ (72,853)
Expenditures:				
Student support services:				
Salaries	203,558	206,292	\$ 217,800	\$ (11,508)
Employee benefits	58,564	55,221	69,600	(14,379)
Purchased professional and technical services	-	-	27,688	(27,688)
Other purchased services	31,041	27,062	31,000	(3,938)
Supplies	11,009	1,660	17,000	(15,340)
Total expenditures	304,172	290,235	\$ 363,088	\$ (72,853)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Summer School Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction:				
Salaries	21,304	20,434	\$ 40,000	\$ (19,566)
Employee benefits	1,575	1,398	3,500	(2,102)
Total expenditures	22,879	21,832	\$ 43,500	\$ (21,668)
Receipts under expenditures	(22,879)	(21,832)		
Unencumbered cash, beginning	73,272	50,393		
Unencumbered cash, ending	\$ 50,393	\$ 28,561		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Special Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ -	\$ -	\$ 1,800,653	\$ (1,800,653)
Other	508,836	679,648	-	679,648
Transfer from General	9,704,555	10,149,268	9,150,000	999,268
Total receipts	10,213,391	10,828,916	\$ 10,950,653	\$ (121,737)
Expenditures:				
Instruction:				
Salaries	5,522,237	6,060,381	\$ 7,945,814	\$ (1,885,433)
Employee benefits	1,891,760	1,985,403	2,773,800	(788,397)
Purchased professional and technical services	-	-	35,000	(35,000)
Supplies	6,604	2,448	86,389	(83,941)
Equipment	-	-	25,000	(25,000)
Total instruction	7,420,601	8,048,232	10,866,003	(2,817,771)
Student support services:				
Salaries	1,255,078	1,150,472	1,393,500	(243,028)
Employee benefits	255,103	239,116	286,700	(47,584)
Purchased professional and technical services	78,705	187,790	12,000	175,790
Supplies	7,082	7,000	17,000	(10,000)
Total student support services	1,595,968	1,584,378	1,709,200	(124,822)
Instructional support staff:				
Other purchased services	2,326	2,032	48,000	(45,968)
Other	-	-	16,000	(16,000)
Total instructional support staff	2,326	2,032	64,000	(61,968)
Special area administrative services:				
Salaries	407,737	320,455	322,400	(1,945)
Employee benefits	117,999	78,690	81,640	(2,950)
Other purchased services	36	-	2,000	(2,000)
Total special area administrative services	525,772	399,145	406,040	(6,895)
Operations and maintenance:				
Other purchased services	20,587	13,518	30,000	(16,482)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Special Education Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Vehicle operating services:				
Salaries	\$ 5,118	\$ 10,996	\$ -	\$ 10,996
Employee benefits	392	835	-	835
Other purchased services	403,943	407,681	425,000	(17,319)
Total vehicle operating services	409,453	419,512	425,000	(5,488)
Total expenditures	9,974,707	10,466,817	\$ 13,500,243	\$ (3,033,426)
Receipts over expenditures	238,684	362,099		
Unencumbered cash, beginning	2,373,555	2,612,423		
Adjustment to unencumbered cash for prior year canceled encumbrances	184	3,974		
Unencumbered cash, ending	\$ 2,612,423	\$ 2,978,496		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Career and Postsecondary Education Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ -	\$ -	\$ 95,959	\$ (95,959)
Transfer from General	1,325,000	1,100,000	600,000	500,000
Total receipts	1,325,000	1,100,000	\$ 695,959	\$ 404,041
Expenditures:				
Instruction:				
Salaries	835,769	831,881	\$ 830,000	\$ 1,881
Employee benefits	203,911	184,759	191,400	(6,641)
Supplies	-	-	333	(333)
Equipment	48,566	32,357	96,240	(63,883)
Other	2,815	2,363	-	2,363
Total instruction	1,091,061	1,051,360	1,117,973	(66,613)
Instructional support staff:				
Salaries	-	-	35,750	(35,750)
Employee benefits	-	-	11,753	(11,753)
Other purchased services	7,745	20,550	59,503	(38,953)
Supplies	6,319	11,345	4,490	6,855
Total instructional support staff	14,064	31,895	111,496	(79,601)
Total expenditures	1,105,125	1,083,255	\$ 1,229,469	\$ (146,214)
Receipts over expenditures	219,875	16,745		
Unencumbered cash, beginning	362,777	584,957		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,305	2,698		
Unencumbered cash, ending	\$ 584,957	\$ 604,400		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Health Care Reserve Fund
 Statement of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year	Actual
Receipts:		
Interest income	\$ -	\$ 188,784
Premiums received	10,637,540	10,693,989
Other	601,136	661,979
Total receipts	<u>11,238,676</u>	<u>11,544,752</u>
Expenditures:		
Premiums paid	11,742,917	12,872,079
Health care expenses	130,355	163,146
Total expenditures	<u>11,873,272</u>	<u>13,035,225</u>
Receipts under expenditures	(634,596)	(1,490,473)
Unencumbered cash, beginning	<u>3,765,886</u>	<u>3,131,290</u>
Unencumbered cash, ending	<u><u>\$ 3,131,290</u></u>	<u><u>\$ 1,640,817</u></u>

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 KPERS Special Retirement Contribution Fund
 Statement of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
State sources	\$ 3,274,028	\$ 7,798,136	\$ 8,459,090	\$ (660,954)
Expenditures:				
Instruction	2,150,604	5,122,344	\$ 5,576,098	\$ (453,754)
Student support	242,136	576,724	627,525	(50,801)
Instructional support	163,060	388,380	422,017	(33,637)
General administration	65,153	155,183	154,807	376
School administration	218,785	521,107	556,356	(35,249)
Central services	42,655	101,597	110,657	(9,060)
Operations and maintenance	208,433	496,449	545,478	(49,029)
Student transportation services	85,653	204,009	220,760	(16,751)
Food services	97,549	232,343	245,392	(13,049)
Total expenditures	3,274,028	7,798,136	\$ 8,459,090	\$ (660,954)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Contingency Reserve Fund
 Statement of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year	Actual
Receipts:		
Transfer from General	\$ 800,000	\$ 600,000
Expenditures:		
Transfer to Supplemental General	800,000	600,000
Receipts over expenditures	-	-
Unencumbered cash, beginning	3,700,000	3,700,000
Unencumbered cash, ending	\$ 3,700,000	\$ 3,700,000

UNIFIED SCHOOL DISTRICT NO. 457
 GARDEN CITY, KANSAS
 Textbook Rental Fund
 Statement of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year	Actual
Receipts:		
Fees	\$ 251,939	\$ 325,609
Transfer from General	450,000	900,000
Total receipts	<u>701,939</u>	<u>1,225,609</u>
Expenditures:		
Instruction:		
Textbooks	<u>1,608,318</u>	<u>1,424,087</u>
Receipts under expenditures	(906,379)	(198,478)
Unencumbered cash, beginning	<u>2,281,676</u>	<u>1,375,297</u>
Unencumbered cash, ending	<u><u>\$ 1,375,297</u></u>	<u><u>\$ 1,176,819</u></u>

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Miscellaneous Grants	2019 Title I	2020 Title I
Receipts:			
Federal sources	\$ -	\$ 650,000	\$ 1,405,462
State and local sources	-	-	-
Other	250,233	-	-
Total receipts	250,233	650,000	1,405,462
Expenditures:			
Administration:			
Salary	-	-	95,739
Employee benefits	-	-	19,366
Contracted services	55,500	-	-
Other	-	-	22,404
Instruction:			
Salary	56,631	250,000	886,243
Employee benefits	10,607	-	358,754
Inservice	-	-	-
Supplies	51,759	-	22,956
Other	-	-	-
Transportation	-	-	-
Equipment	40,000	-	-
Vocational education projects	-	-	-
Total expenditures	214,497	250,000	1,405,462
Receipts over (under) expenditures	35,736	400,000	-
Unencumbered cash (deficit), beginning	107,812	(400,000)	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-
Unencumbered cash (deficit), ending	\$ 143,548	\$ -	\$ -

(continued)

2019 Title I-D Local Delinquency	2020 Title I-D Local Delinquency	2020 Title I Part C Migrant Education	2020 Title I Part C Migrant Summer	2020 Carl Perkins Program Improvement	2020 Title II-A Improving Teacher Quality
\$ 42,000	\$ 50,524	\$ 660,000	\$ 23,018	\$ 96,295	\$ 256,838
-	-	-	-	-	-
-	-	-	1,417	-	-
42,000	50,524	660,000	24,435	96,295	256,838
-	-	97,487	-	-	-
-	-	24,669	-	-	-
-	-	-	-	-	-
-	5,997	10,000	-	-	2,926
15,000	38,451	401,717	22,403	-	171,385
830	15,559	117,861	1,718	-	29,205
-	-	1,280	-	-	53,322
-	8,517	6,986	-	-	-
-	-	-	-	-	-
-	-	-	25	-	-
-	-	-	-	-	-
-	-	-	-	96,345	-
15,830	68,524	660,000	24,146	96,345	256,838
26,170	(18,000)	-	289	(50)	-
(26,170)	-	-	(289)	-	-
-	-	-	-	-	-
\$ -	\$ (18,000)	\$ -	\$ -	\$ (50)	\$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020 Targeted Improvement	2019 Title IV Part A Enrichment Program	2020 Title VI-B	2020 Early Childhood
Receipts:				
Federal sources	\$ 57,589	\$ 75,090	\$ 1,554,389	\$ 61,264
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	57,589	75,090	1,554,389	61,264
Expenditures:				
Administration:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	-	-
Other	-	2,245	12,422	762
Instruction:				
Salary	22,429	72,845	1,143,418	60,502
Employee benefits	2,157	-	299,549	-
Inservice	23,664	-	24,236	-
Supplies	3,455	-	49,918	-
Other	-	-	-	-
Transportation	-	-	-	-
Equipment	5,884	-	24,846	-
Vocational education projects	-	-	-	-
Total expenditures	57,589	75,090	1,554,389	61,264
Receipts over (under) expenditures	-	-	-	-
Unencumbered cash (deficit) , beginning	-	-	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-	-
Unencumbered cash (deficit), ending	\$ -	\$ -	\$ -	\$ -

(continued)

2020 Title III English Language Learners	2020 Homeless Child	2019 Kansas Reading Roadmap	2020 Kansas Reading Roadmap	2019 Kansas Preschool Pilot	2020 Kansas Preschool Pilot
\$ 249,675	\$ 25,054	\$ -	\$ -	\$ 10,519	\$ 207,806
-	-	54,418	403,255	-	-
-	-	-	-	-	-
249,675	25,054	54,418	403,255	10,519	207,806
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
142,199	4,000	85,537	355,401	-	117,944
103,972	1,000	6,669	64,209	-	41,341
891	4,021	-	1,092	-	1,929
-	16,033	-	43,662	-	27,433
2,613	-	-	3,719	-	-
-	-	7,326	14,632	-	-
-	-	-	-	-	19,159
-	-	-	-	-	-
249,675	25,054	99,532	482,715	-	207,806
-	-	(45,114)	(79,460)	10,519	-
-	-	45,114	-	(10,519)	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ (79,460)	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Statement of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Striving Readers LiNK	2020 Striving Readers LiNK	Total (Memorandum Only)	Total Prior Year
Receipts:				
Federal sources	\$ 341,750	\$ 715,250	\$ 6,482,523	\$ 5,532,451
State and local sources	-	-	457,673	661,913
Other	-	-	251,650	410,589
Total receipts	<u>341,750</u>	<u>715,250</u>	<u>7,191,846</u>	<u>6,604,953</u>
Expenditures:				
Administration:				
Salary	-	-	193,226	233,826
Employee benefits	-	-	44,035	52,132
Contracted services	-	-	55,500	152,680
Other	28,393	-	85,149	54,046
Instruction:				
Salary	1,014	150,199	3,997,318	4,172,268
Employee benefits	1,354	42,145	1,096,930	1,075,909
Inservice	17,467	-	127,902	522,103
Supplies	203,119	613,266	1,047,104	577,616
Other	-	-	6,332	1,268
Transportation	-	-	21,983	24,077
Equipment	-	-	89,889	186,046
Vocational education projects	-	-	96,345	72,995
Total expenditures	<u>251,347</u>	<u>805,610</u>	<u>6,861,713</u>	<u>7,124,966</u>
Receipts over (under) expenditures	90,403	(90,360)	330,133	(520,013)
Unencumbered cash (deficit), beginning	(90,403)	-	(374,455)	145,283
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>275</u>
Unencumbered cash (deficit), ending	<u>\$ -</u>	<u>\$ (90,360)</u>	<u>\$ (44,322)</u>	<u>\$ (374,455)</u>

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Bond and Interest Fund
Statement of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 2,906,288	\$ 2,134,991	\$ 2,213,799	\$ (78,808)
Delinquent tax	59,278	58,871	31,929	26,942
Motor vehicle tax	274,843	273,034	150,571	122,463
Recreational vehicle tax	6,628	6,009	1,781	4,228
Other county sources	54,040	47,709	34,864	12,845
State sources	3,216,870	3,586,422	3,585,180	1,242
Federal tax credit	1,386,724	693,362	693,362	-
Interest	42,830	158,688	-	158,688
Total receipts	<u>7,947,501</u>	<u>6,959,086</u>	<u>\$ 6,711,486</u>	<u>\$ 247,600</u>
Expenditures:				
Debt service:				
Principal	2,050,000	2,505,000	\$ 2,505,000	\$ -
Bond fees	-	-	200	(200)
Interest and fiscal charges	<u>5,412,544</u>	<u>4,480,331</u>	<u>4,480,331</u>	<u>-</u>
Total expenditures	<u>7,462,544</u>	<u>6,985,331</u>	<u>\$ 6,985,531</u>	<u>\$ (200)</u>
Receipts over (under) expenditures	484,957	(26,245)		
Unencumbered cash, beginning	<u>2,809,858</u>	<u>3,294,815</u>		
Unencumbered cash, ending	<u>\$ 3,294,815</u>	<u>\$ 3,268,570</u>		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

	Balance July 1, 2019	Cash Receipts	Cash Disburse- ments	Balance June 30, 2020
<u>Student Organization Accounts</u>				
5k Race - HGMS	\$ 1,546	\$ -	\$ -	\$ 1,546
Ag. Built Club - GCHS	2,948	200	1,520	1,628
Art Club - GCHS	1,829	3,326	1,651	3,504
Athletic Office - GCHS	6,677	15	3,811	2,881
Athletic Training Club - GCHS	196	-	-	196
AVID Club - GCHS	4,562	691	546	4,707
Band Club - GCHS	696	101	43	754
Band Club - HGMS	4,242	-	4,242	-
Baseball Club - GCHS	3,558	500	-	4,058
Basketball Club, Boys - GCHS	2,786	640	1,908	1,518
Basketball Club, Girls - GCHS	1,718	-	544	1,174
Bernadine Sitts Intermediate Center	36,850	11,022	10,779	37,093
Book Club - KHMS	-	114	-	114
Fowling Club-High Rollers - GCHS	-	16,626	7,515	9,111
Brick Pavers, GCHS	4,610	-	525	4,085
Buff Grill Club - GCHS	3,646	1,943	5,166	423
Buffalo Broadcasting Club - GCHS	1,770	2,229	1,282	2,717
Buffalo Print Shop - GCHS	4,459	2,339	2,345	4,453
Career Assoc Club - GCHS	4	24	24	4
Charles Stone Intermediate Center	4,326	12,515	12,350	4,491
Cheer Club - HGMS	605	8,492	8,569	528
Chess Club - GCHS	61	-	-	61
Clay Target Club - GCHS	4	-	-	4
Coffee Shop - GCHS	31,750	85,619	58,339	59,030
Cross Country Club - GCHS	603	913	1,034	482
Culture T.E.A.M. Club - GCHS	908	470	325	1,053
Dance Team Club - GCHS	3,152	2,395	3,512	2,035
Early Childhood Fees - GE	15,162	-	15,021	141
English AP Exams - GCHS	2,420	6,534	151	8,803
Falcon Club - KHMS	-	3,780	3,477	303
FB Black Shirts Club - GCHS	7,416	21,720	27,821	1,315
FBLA Club - GCHS	88	3,527	3,525	90
FCCLA Club - GCHS	8,477	3,431	9,495	2,413
FCCLA Club - HGMS	1,004	-	-	1,004
Field Sponsorship - GCHS	-	1,500	-	1,500
FFA Club - GCHS	8,015	14,018	7,331	14,702
Folkloric Dance Club - GCHS	1,776	990	1,916	850
Gaming Club, GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	2,765	2,899	-	5,664
Golf Club, Boys - GCHS	914	-	555	359
Golf Club, Girls - GCHS	2,952	600	2,957	595
GSA Club - GCHS	155	-	-	155
Gym Sponsorship	-	13,500	360	13,140
HALO Club - GCHS	1,145	3,031	2,948	1,228
HALO Club - HGMS	213	18	200	31
HALO Club - KHMS	690	2,349	2,252	787
Hawk Closet - HGMS	-	1,000	152	848
Hawk Club - HGMS	44	5,844	5,388	500
Hawk Pantry - HGMS	1,089	7,594	5,737	2,946
HOSA Club - GCHS	396	-	-	396

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

	Balance July 1, 2019	Cash Receipts	Cash Disburse- ments	Balance June 30, 2020
<u>Student Organization Accounts</u> (continued)				
Interact Club - GCHS	\$ 459	\$ 283	\$ 92	\$ 650
Iron Buffalo Club - GCHS	7,304	11,644	1,834	17,114
JLC - HGMS	60	808	784	84
Junior Class Club - GCHS	9,995	12,773	19,922	2,846
Kansas History Day - BSIC	525	-	-	525
Literature Club, GCHS	320	-	58	262
Lounge - AB	890	1,328	1,721	497
Lounge - AH	19	490	458	51
Lounge - BJ	65	-	-	65
Lounge - ES	1,648	-	-	1,648
Lounge - GW	155	736	891	-
Lounge - HGMS	406	2,132	708	1,830
Lounge - JW	106	369	386	89
Lounge - KHMS	1,451	440	1,065	826
National Forensic League Club - GCHS	6,829	200	1,239	5,790
National Honor Society Club - GCHS	881	60	598	343
NFL Resources - GCHS	796	-	-	796
Orchestra Club - GCHS	1,454	8,762	7,654	2,562
Orchestra Club - HGMS	3,560	23	3,560	23
Pep Club - GCHS	3,354	6,134	5,330	4,158
Pep Club - HGMS	588	-	-	588
Pep Club - KHMS	7	5,290	4,521	776
Robotics - HGMS	-	1,861	1,048	813
Robotics - KHMS	-	1,851	1,493	358
Robotics Camp - GCHS	1,435	2,120	898	2,657
Robotics/TSA Club - GCHS	1,722	3,613	1,954	3,381
SADD - HGMS	266	-	74	192
SADD - KHMS	-	1,080	1,080	-
Science Olympiad Club - HGMS	394	5,589	3,422	2,561
Senior Class Club - GCHS	3,182	-	-	3,182
Skills USA Club - GCHS	634	4,915	2,799	2,750
Soccer Club - GCHS	156	169	-	325
Soccer Club - HGMS	837	-	837	-
Social Committee - HGMS	192	3,629	3,700	121
Sound Effects Club - GCHS	504	39,975	22,949	17,530
Spanish Club - GCHS	102	-	-	102
Spanish NHS Club - GCHS	29	28	-	57
Special Education Popcorn - GCHS	4,896	7,369	8,998	3,267
Special Education Popcorn - HGMS	7,304	9,225	13,734	2,795
Sponsorship Agreements - GCHS	18,816	19,025	31,938	5,903
Student Council Club - AH	975	341	813	503
Student Council Club - GCHS	6,295	10,863	9,124	8,034
Student Council Club - HGMS	3,043	1,165	1,885	2,323
Student Council Club - KHMS	957	2,797	1,919	1,835
Student Fines - GCHS	30	-	-	30
Student Fundraising - AB	609	52	537	124
Student Fundraising - AH	2,297	3,350	3,695	1,952
Student Fundraising - BJ	41	61	3	99
Student Fundraising - ES	240	-	-	240

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

	Balance July 1, 2019	Cash Receipts	Cash Disburse- ments	Balance June 30, 2020
<u>Student Organization Accounts</u> (continued)				
Student Fundraising - FW	\$ 5,538	\$ 2,997	\$ 3,561	\$ 4,974
Student Fundraising - GCAEC	2,479	3,312	2,041	3,750
Student Fundraising - GM	9,235	1,321	291	10,265
Student Fundraising - GW	2,902	167	931	2,138
Student Fundraising - HGMS	3,289	-	-	3,289
Student Fundraising - JB	2,663	275	221	2,717
Student Fundraising - JW	3,571	1,099	401	4,269
Student Fundraising - KHMS	5,899	11,672	17,123	448
Student Fundraising - PL	3,682	2,650	1,854	4,478
Student Fundraising - VO	394	-	-	394
Student ID Fees - HGMS	8,793	2,486	5,033	6,246
Student ID Fees - GCHS	5,490	2,584	2,563	5,511
Student ID Fees - KHMS	-	18	-	18
Sugar Beet Club - GCHS	16,512	3,826	5,939	14,399
Tennis Club - GCHS	4,564	12,161	6,658	10,067
Thespians Society Club - GCHS	4,702	17,302	14,409	7,595
Track Club - HGMS	40	-	40	-
Tracksters Club - GCHS	2,816	5,190	1,820	6,186
Volleyball Club - GCHS	3,352	1,372	60	4,664
Volleyball Club - HGMS	3,585	-	3,585	-
Wrestling Club - GCHS	1,817	1,571	1,580	1,808
Yearbook Club - HGMS	3,633	785	2,160	2,258
Yearbook Club - KHMS	927	1,466	185	2,208
Total	<u>\$ 370,023</u>	<u>\$ 485,313</u>	<u>\$ 449,492</u>	<u>\$ 405,844</u>

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	Unencumbered Cash Balance July 1, 2019	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2020	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2020
<u>Fees and User Charges</u>						
Activity Tickets - GCHS	\$ -	\$ 8,360	\$ 8,360	\$ -	\$ -	\$ -
Band / Orchestra Rental Fee - GCHS	-	360	360	-	-	-
Cafeteria	-	764,566	764,566	-	55,776	55,776
Counselors - GCHS	-	1,530	1,530	-	99	99
Library Late Fees / Lost Book - CSIC	-	109	109	-	1,601	1,601
Library Late Fees / Lost Book - GCHS	-	108	108	-	168	168
Library Late Fees / Lost Book - HGMS	-	2,624	2,624	-	3,154	3,154
Library Late Fees / Lost Book - KHMS	-	-	-	-	866	866
Lost Agenda Fees - BCIS	-	-	-	-	121	121
Lost Textbook Fees - BCIS	-	44	44	-	4,069	4,069
Lost Textbook Fees - GCHS	-	539	539	-	11,482	11,482
Lost Textbook Fees - HGMS	-	64	64	-	1,263	1,263
Lost Textbook Fees - KHMS	-	-	-	-	77	77
Technology Fees	-	94,611	94,611	-	1,225	1,225
Technology Lab Fees - HGMS	-	924	924	-	1,880	1,880
Textbook Rental - GCHS	-	136,619	136,619	-	2,691	2,691
Textbook Rental - Elementary	-	350	350	-	-	-
Textbook Rental - Intermediate	-	320	320	-	-	-
Textbook Rental - Middle School	-	288	288	-	-	-
Textbook Rental - Alternative	-	816	816	-	-	-
Total fees and user charges	-	1,012,232	1,012,232	-	84,472	84,472
<u>Gate Receipts</u>						
Rocky Weldon Wrestling - GCHS	-	21,988	21,988	-	41,155	41,155
Roundball Classic - GCHS	-	14,390	14,390	-	11,181	11,181
Season Tickets - GCHS	-	11,011	11,011	-	-	-
Total gate receipts	-	47,389	47,389	-	52,336	52,336
<u>School Events</u>						
Athletic Director - GCHS	-	10,380	10,380	-	2,102	2,102
Athletic Director - HGMS	-	12,348	12,348	-	10,386	10,386
Athletic Director - KHMS	-	1,018	1,018	-	-	-
Athletic Training - GCHS	-	4,600	4,600	-	333	333
Band - GCHS	-	7,744	7,744	-	4,124	4,124
Baseball - GCHS	-	10,157	10,157	-	2,482	2,482
Basketball, Boys - GCHS	-	11,447	11,447	-	6,210	6,210
Basketball, Boys - HGMS	-	3,038	3,038	-	2,209	2,209
Basketball, Boys - KHMS	-	3,426	3,426	-	269	269
Basketball, Girls - GCHS	-	10,300	10,300	-	9,206	9,206
Basketball, Girls - HGMS	-	3,142	3,142	-	1,077	1,077
Basketball, Girls - KHMS	-	1,852	1,852	-	61	61
Bowling - GCHS	-	2,698	2,698	-	648	648
Cheerleaders - GCHS	-	3,135	3,135	-	2,450	2,450
Commencement and Awards - GCHS	-	3,569	3,569	-	2,071	2,071
Cross Country - GCHS	-	2,553	2,553	-	-	-
Cross Country - HGMS	-	490	490	-	497	497
Cross Country - KHMS	-	1,126	1,126	-	551	551
Debate - GCHS	-	5,517	5,517	-	2,362	2,362
Drama - GCHS	-	3,740	3,740	-	335	335
EMS/Security - GCHS	-	4,600	4,600	-	11,895	11,895
EMS/Security - KHMS	-	500	500	-	401	401
Football - GCHS	-	18,725	18,725	-	-	-
Football - HGMS	-	10,071	10,071	-	4,309	4,309
Football - KHMS	-	4,539	4,539	-	-	-
Forensics - GCHS	-	5,794	5,794	-	2,486	2,486
Golf, Boys - GCHS	-	2,510	2,510	-	2,364	2,364
Golf, Girls - GCHS	-	2,510	2,510	-	882	882
KSHAA/Entry Fees - GCHS	-	2,525	2,525	-	8,719	8,719

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	Unencumbered Cash Balance July 1, 2019	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2020	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2020
<u>School Events (continued)</u>						
KSHAA/Entry Fees - KHMS	\$ -	\$ 2,250	\$ 2,250	\$ -	\$ 298	\$ 298
Musical - GCHS	-	29,593	29,593	-	13,201	13,201
Officials - GCHS	-	16,382	16,382	-	27,333	27,333
Officials - HGMS	-	14,415	14,415	-	3,471	3,471
Officials - KHMS	-	10,050	10,050	-	138	138
Orchestra - GCHS	-	2,898	2,898	-	578	578
Orchestra - HGMS	-	5,235	5,235	-	1,591	1,591
Orchestra - KHMS	-	569	569	-	18	18
Soccer, Boys - GCHS	-	4,000	4,000	-	4,419	4,419
Soccer, Boys - HGMS	-	727	727	-	1,614	1,614
Soccer, Boys - KHMS	-	1,014	1,014	-	238	238
Soccer, Girls - GCHS	-	4,175	4,175	-	6,259	6,259
Soccer, Girls - HGMS	-	1,425	1,425	-	2,390	2,390
Soccer, Girls - KHMS	-	1,314	1,314	-	895	895
Softball - GCHS	-	6,390	6,390	-	4,340	4,340
Swimming, Boys - GCHS	-	3,539	3,539	-	375	375
Swimming, Girls - GCHS	-	3,706	3,706	-	2,196	2,196
Tennis, Boys - GCHS	-	2,615	2,615	-	548	548
Tennis, Girls - GCHS	-	2,615	2,615	-	190	190
Track - GCHS	-	6,973	6,973	-	-	-
Track - HGMS	-	861	861	-	-	-
Track - KHMS	-	500	500	-	70	70
Vocal Music - GCHS	-	4,572	4,572	-	1,581	1,581
Vocal Music - HGMS	-	1,149	1,149	-	2,423	2,423
Vocal Music - KHMS	-	-	-	-	127	127
Volleyball - GCHS	-	7,635	7,635	-	3,730	3,730
Volleyball - HGMS	-	5,330	5,330	-	6,538	6,538
Volleyball - KHMS	-	1,984	1,984	-	760	760
Wrestling - GCHS	-	10,750	10,750	-	-	-
Wrestling - HGMS	-	1,201	1,201	-	44	44
Wrestling - KHMS	-	2,601	2,601	-	275	275
Yearbook - GCHS	-	7,924	7,924	-	9,672	9,672
Total school events	-	318,446	318,446	-	173,741	173,741
<u>School Project Accounts</u>						
Band - HGMS	-	6,206	6,206	-	5,647	5,647
Band - KHMS	-	1,353	1,353	-	-	-
ESC Accounts	-	1,279	1,279	-	697	697
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	8,838	8,838	-	6,597	6,597
<u>Special Revolving Agency Accounts</u>						
Band / Orchestra Rental Fee	-	16,771	16,771	-	307	307
Band / Orchestra Rental Fee - CSIC	-	514	514	-	-	-
Band / Orchestra Rental Fee - HGMS	-	355	355	-	-	-
Band / Orchestra Rental Fee - KHMS	-	1,327	1,327	-	-	-
Equipment / Uniforms - GCHS	-	37,193	37,193	-	104,306	104,306
Equipment / Uniforms - HGMS	-	6,000	6,000	-	6,957	6,957
Equipment / Uniforms - KHMS	-	2,000	2,000	-	-	-
Gate Receipts - GCHS	-	49,998	49,998	-	-	-
Gate Receipts - HGMS	-	10,976	10,976	-	20,475	20,475
Gate Receipts - KHMS	-	9,203	9,203	-	1,787	1,787
Interest - savings	-	3,960	3,960	-	8,628	8,628
KSHAA Regional - GCHS	-	1,487	1,487	-	7,374	7,374
State Expenses - GCHS	-	9,507	9,507	-	-	-
State sales tax	-	25,533	25,533	-	1,939	1,939
Student Fund Supplies	-	1,198	1,198	-	11,219	11,219
Total special revolving agency accounts	-	176,022	176,022	-	162,992	162,992
Total District Activity Funds	\$ -	\$ 1,562,927	\$ 1,562,927	\$ -	\$ 480,138	\$ 480,138

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Instruction:				
Salaries	\$ 4,463,253	\$ 5,945,336	\$ 7,689,387	\$ (1,744,051)
Employee benefits	1,437,256	1,616,132	1,992,104	(375,972)
Purchased professional and technical services	65,973	61,863	83,500	(21,637)
Other purchased services	127,339	94,874	57,000	37,874
Supplies	765,133	752,836	942,260	(189,424)
Equipment	255,984	230,915	211,132	19,783
Other	193,500	193,500	993,500	(800,000)
Total instruction	7,308,438	8,895,456	11,968,883	(3,073,427)
Student support services:				
Salaries	2,092,613	2,204,357	2,214,400	(10,043)
Employee benefits	503,409	534,958	548,390	(13,432)
Purchased professional and technical services	266,464	-	287,702	(287,702)
Supplies	17,813	32,445	59,684	(27,239)
Total student support services	2,880,299	2,771,760	3,110,176	(338,416)
Instructional support staff:				
Salaries	1,678,831	1,740,518	2,474,235	(733,717)
Employee benefits	427,764	438,540	626,954	(188,414)
Purchased professional and technical services	-	17,000	4,400	12,600
Other purchased services	671	5,006	5,000	6
Supplies	184,236	145,659	172,050	(26,391)
Total instructional support staff	2,291,502	2,346,723	3,282,639	(935,916)
General administration:				
Salaries	646,903	674,859	685,147	(10,288)
Employee benefits	110,750	114,102	136,980	(22,878)
Purchased professional and technical services	95,948	95,332	115,400	(20,068)
Other purchased services	60,978	67,321	65,100	2,221
Supplies	19,312	12,331	18,400	(6,069)
Other	31,419	24,326	31,000	(6,674)
Total general administration	965,310	988,271	1,052,027	(63,756)
School administration:				
Salaries	3,355,855	3,458,029	3,458,000	29
Employee benefits	835,026	836,818	847,460	(10,642)
Supplies	60,304	51,628	48,500	3,128
Total school administration	4,251,185	4,346,475	4,353,960	(7,485)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
(continued)				
Central services:				
Salaries	\$ 1,261,812	\$ 1,318,613	\$ 720,200	\$ 598,413
Employee benefits	312,334	314,174	221,940	92,234
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	26,802	36,357	57,200	(20,843)
Supplies	71,144	(49,323)	20,500	(69,823)
Other	-	-	100	(100)
Total central services	1,672,092	1,619,821	1,029,940	589,881
Operations and maintenance:				
Salaries	3,256,619	3,310,731	3,550,200	(239,469)
Employee benefits	1,088,167	1,118,670	1,198,560	(79,890)
Purchased professional and technical services	104,901	434,778	145,000	289,778
Purchased property services	431,285	379,586	682,476	(302,890)
Other purchased services	456,848	475,418	629,800	(154,382)
Supplies	2,238,191	2,148,350	2,558,100	(409,750)
Total operations and maintenance	7,576,011	7,867,533	8,764,136	(896,603)
Student transportation supervision:				
Salaries	237,161	246,023	299,900	(53,877)
Employee benefits	61,922	64,144	69,420	(5,276)
Supplies	8,256	17,658	5,000	12,658
Total student transportation supervision	307,339	327,825	374,320	(46,495)
Vehicle operating services:				
Salaries	871,951	845,555	966,700	(121,145)
Employee benefits	317,104	334,319	331,020	3,299
Purchased professional and technical services	6,471	5,333	-	5,333
Other purchased services	1,971	1,689	40,000	(38,311)
Motor fuel	58,206	88,310	200,000	(111,690)
Other	-	-	14,500	(14,500)
Total vehicle operating services	1,255,703	1,275,206	1,552,220	(277,014)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
(continued)				
Vehicle services and maintenance services:				
Salaries	\$ 172,675	\$ 166,956	\$ 170,200	\$ (3,244)
Employee benefits	54,300	59,309	58,100	1,209
Purchased professional and technical services	58,044	33,472	-	33,472
Purchased property services	33,563	42,189	31,000	11,189
Other purchased services	100,742	92,480	-	92,480
Supplies	201	329	129,500	(129,171)
Equipment	-	-	5,000	(5,000)
Other	-	-	200	(200)
Total vehicle services and maintenance services	419,525	394,735	394,000	735
Other student transportation services:				
Salaries	1,629	-	-	-
Employee benefits	-	4	-	4
Other purchased services	6,856	6,117	-	6,117
Equipment	20,541	129	-	129
Total other student transportation services	29,026	6,250	-	6,250
Other supplemental services:				
Salaries	22,705	18,677	-	18,677
Employee benefits	7,212	4,731	-	4,731
Total other supplemental services	29,917	23,408	-	23,408
Community service operations:				
Crossing guards	29,468	37,516	-	37,516
Architectural and engineering services	9	9	-	9

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
(continued)				
Operating transfers out:				
At Risk (4 year old)	\$ 800,000	\$ 600,000	\$ 300,000	\$ 300,000
At Risk (K-12)	7,000,000	7,100,000	7,100,000	-
Bilingual Education	2,350,000	2,200,000	1,400,000	800,000
Virtual Education	200,000	150,000	150,000	-
Professional Development	300,000	300,000	-	300,000
Parent Education	101,391	96,745	133,698	(36,953)
Special Education	9,704,555	10,149,268	9,150,000	999,268
Career and Postsecondary Education	1,325,000	1,100,000	600,000	500,000
Contingency Reserve	800,000	600,000	-	600,000
Textbook Rental	450,000	900,000	300,000	600,000
Total operating transfers out	23,030,946	23,196,013	19,133,698	4,062,315
Adjustment to comply with Legal Max	-	-	(918,998)	918,998
Total	52,046,770	54,097,001	54,097,001	-
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	70,140	70,244	70,244	-
Evidence based reading grant	-	20,937	20,937	-
Total	70,140	91,181	91,181	-
Total expenditures	\$ 52,116,910	\$ 54,188,182	\$ 54,188,182	\$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Agency / Program	Federal CFDA Number	Federal Agency or Pass-Through Grant Number	Expenditures
<u>U.S. Department of Agriculture Food and Nutrition Service</u>			
Passed through Kansas Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	2020	\$ 680,518
National School Lunch Program	10.555	2020	1,527,431
COVID-19 National School Lunch Program	10.555	2020	390,507
Summer Food Service Program for Children	10.559	2020	99,662
COVID-19 Summer Food Service Program for Children	10.559	2020	707,203
Total Child Nutrition Cluster			3,405,321
Child and Adult Care Food Program	10.558	2020	73,869
State Administrative Expenses for Child Nutrition	10.560	2020	150
Team Nutrition Grants	10.574	2020	10,195
Fresh Fruit and Vegetable Program	10.582	2020	5,939
Total U.S. Department of Agriculture Food and Nutrition Service			3,495,474
<u>U.S. Department of Education Office of Elementary and Secondary Education</u>			
Passed through Kansas Department of Education:			
Special Education Cluster (IDEA):			
Special Education - Grants to States:			
Title VI-B	84.027	2020	\$ 1,552,209
Title VI-B	84.027	2019	6,900
Targeted Improvement	84.027	2020	52,289
Targeted Improvement	84.027	2019	3,293
Special Education - Preschool Grants:			
Early Childhood	84.173	2020	61,264
Total Special Education Cluster (IDEA):			1,675,955
Title I Grants to Local Educational Agencies:			
Title I	84.010	2020	1,405,462
Title I	84.010	2019	250,980
Title ID - Local Delinquency	84.010	2020	68,524
Title ID - Local Delinquency	84.010	2019	22,832
Migrant Education - State Grant Program:			
Title I Part C - Migrant Education	84.011	2020	655,624
Title I Part C - Migrant Education	84.011	2019	3,005
Title I Part C - Migrant Summer	84.011	2020	22,729
			681,358

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Agency / Program	Federal CFDA Number	Federal Agency or Pass-Through Grant Number	Expenditures
(continued)			
Career & Technical Education - Basic Grants to States:			
Carl Perkins Program Improvement	84.048	2020	\$ 87,196
Carl Perkins Program Improvement	84.048	2019	<u>2,183</u> \$ 89,379
Education for Homeless Children and Youth:			
Homeless Child	84.196	2020	25,054
English Language Acquisition State Grants:			
Title III - English Language Learners	84.365	2020	249,675
Title III - English Language Learners	84.365	2019	<u>1,202</u> 250,877
Improving Teacher Quality State Grants:			
Title II-A - Supporting Effective Instruct	84.367	2020	253,625
Title II-A - Supporting Effective Instruct	84.367	2019	<u>47,531</u> 301,156
Comprehensive Literacy Development:			
Striving Readers - LiNK	84.371	2020	805,610
Striving Readers - LiNK	84.371	2019	<u>251,347</u> 1,056,957
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	2020	<u>75,090</u>
Total U.S. Department of Education Office of Elementary and Secondary Education			<u>5,903,624</u>
<u>U.S. Department of Health and Human Services Centers for Disease Control and Prevention</u>			
Passed through Kansas Department of Education:			
Temporary Assistance for Needy Families:			
TANF - Preschool Pilot	93.558	2020	27,398
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	2020	<u>930</u>
Total U.S. Department of Health and Human Services Centers for Disease Control and Prevention			<u>28,328</u>
TOTAL			<u>\$ 9,427,426</u>

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 457, Garden City, Kansas. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

Migrant Education – State Grant Program receipts and expenditures reported in the District's regulatory basis financial statement differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to regulatory basis financial statements

Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

General Funds:

Capital Outlay (Schedule 2-G):	
Capital outlay - expense reimbursement	\$ 200
Food Service (Schedule 2-I):	
Food service operation	3,478,821
Food service - expense reimbursement	6,308
Professional Development (Schedule 2-J):	
Professional development - expense reimbursement	1,873
Grant activity (Schedule 2-S):	
Total expenditures	6,861,713
Plus prior year encumbrances	72,096
Less current year encumbrances	(24,955)
Less expenditures from other sources	(978,625)
Miscellaneous grants - expense reimbursements	9,995
	<hr/>
Total expenditures of federal awards	<u>\$ 9,427,426</u>

4. De minimis cost rate

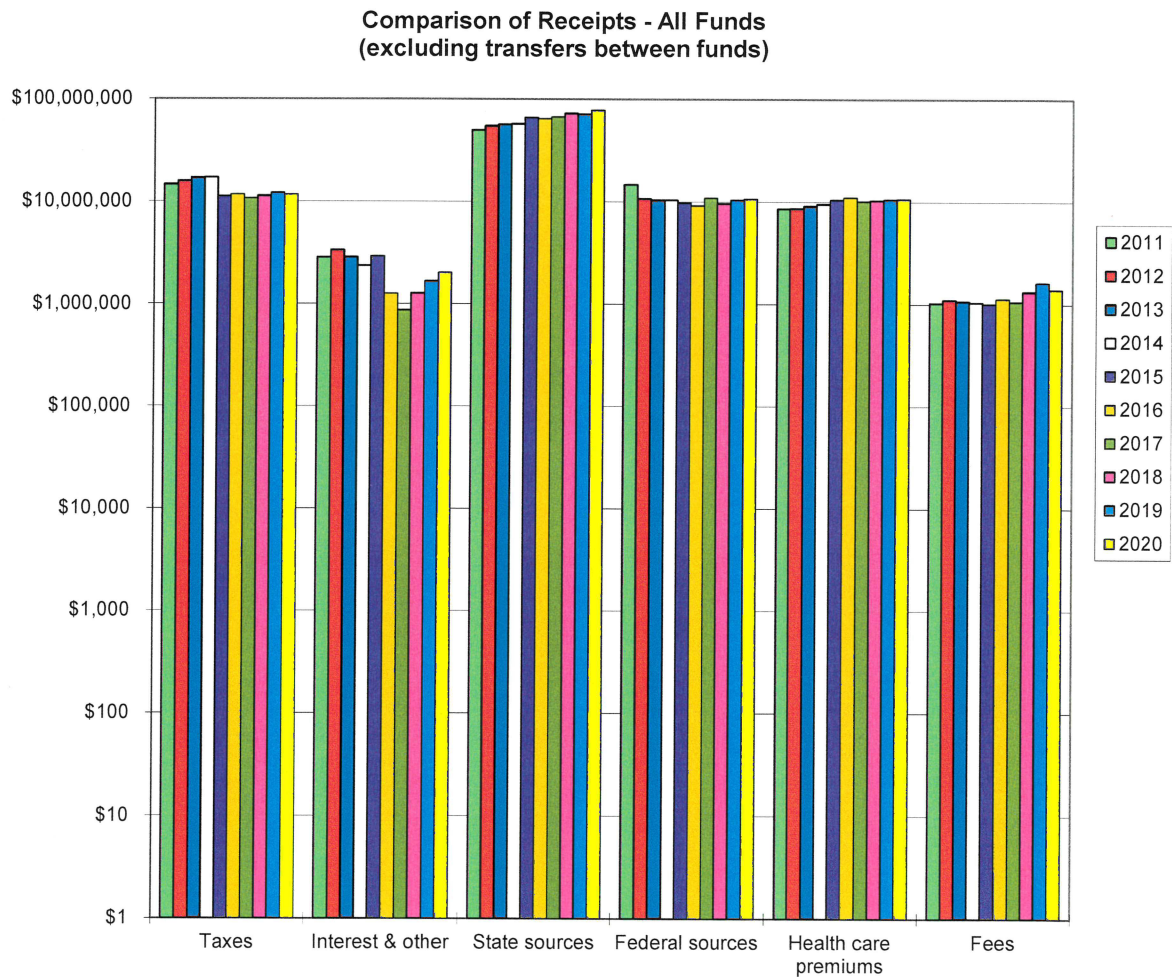
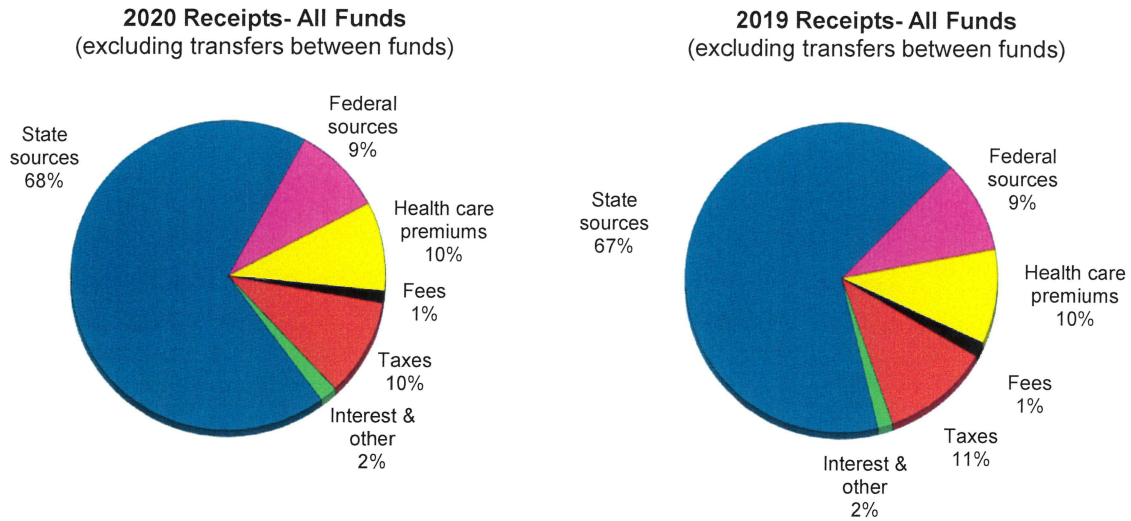
The District has not elected to use the 10% de minimis cost rate.

5. National School Lunch Program

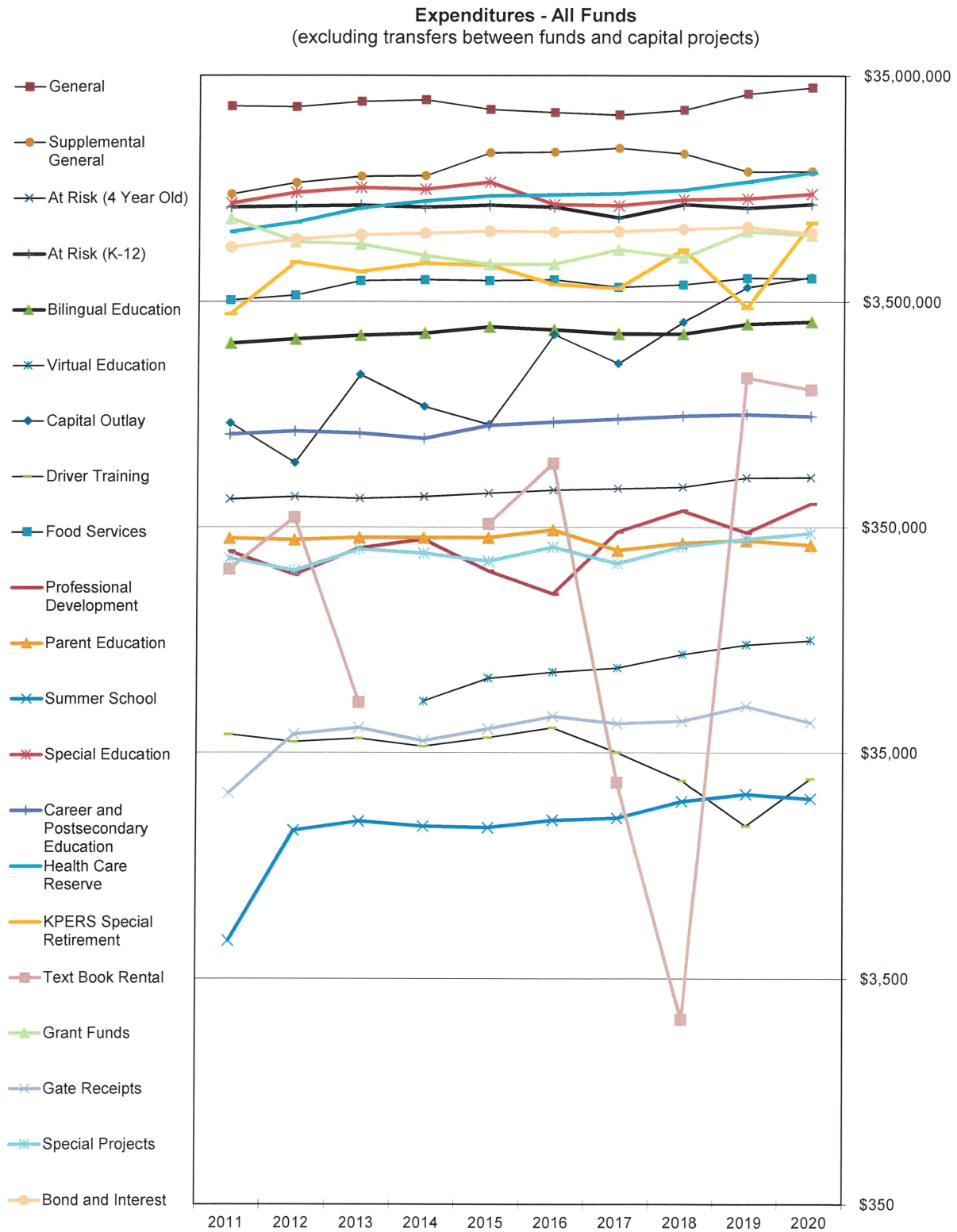
The unencumbered cash balance in the Food service fund at June 30, 2020, is local money. Federal and state funds included in the Food service fund are expended first.

OTHER SUPPLEMENTAL INFORMATION

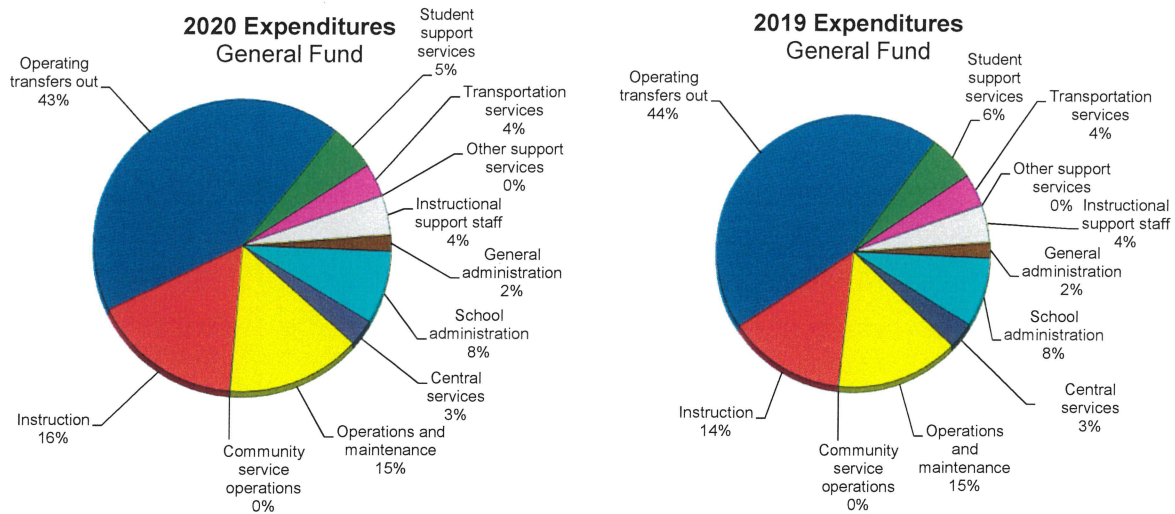
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Receipts
For the Years Ended June 30



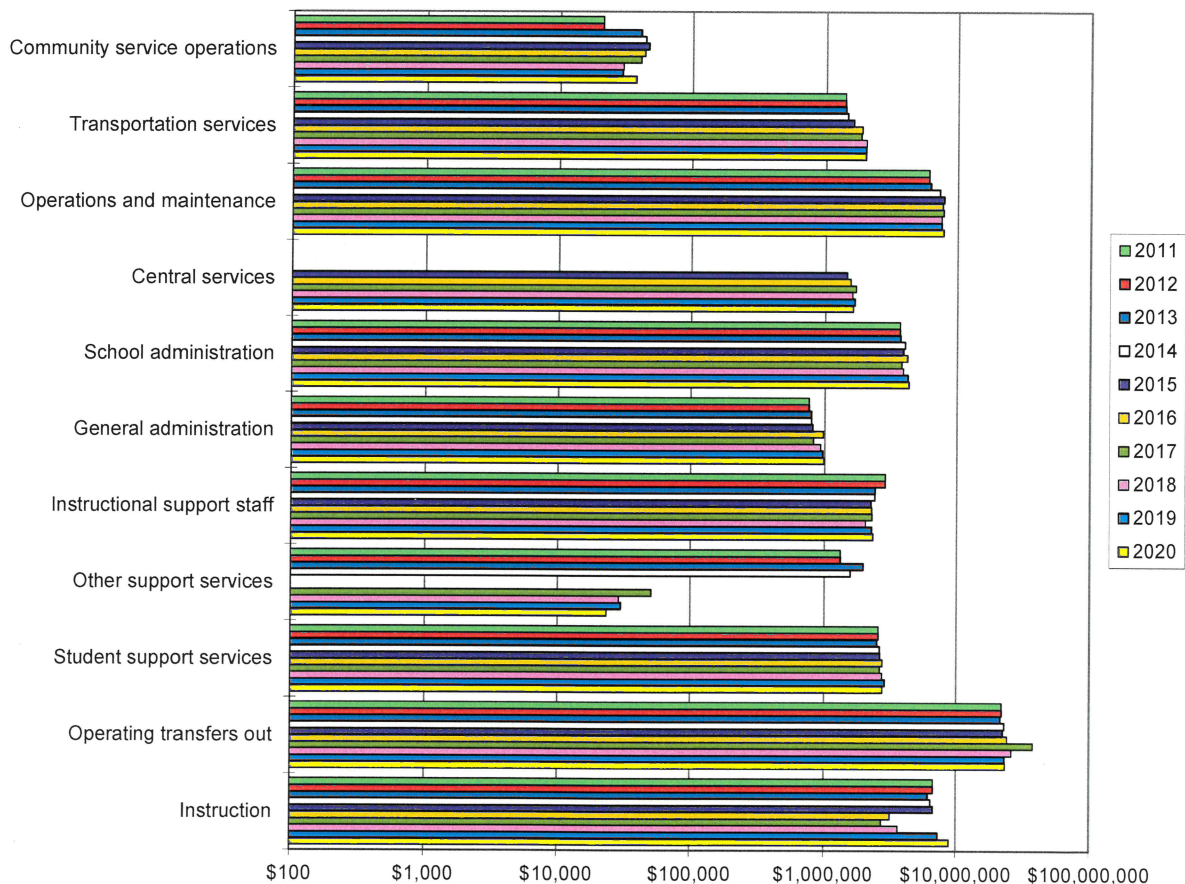
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures
For the Years Ended June 30



UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Years Ended June 30



Comparison of Expenditures
General Fund



APPENDIX - SINGLE AUDIT



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 No. 457
Garden City, Kansas 67846

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated February 5, 2021. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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


LEWIS, HOOPER & DICK, LLC

February 5, 2021



INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 457, Garden City, Kansas, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing 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 District'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.

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.



LEWIS, HOOPER & DICK, LLC

February 5, 2021

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statement

- Type of auditors' report issued:

Adverse (GAAP Basis)
Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the 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:

No
None reported
No

Are any material weaknesses identified?
Are any significant deficiencies identified?
Is any noncompliance material to financial statement noted?

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

No
None reported

Are any material weaknesses identified?
Are any significant deficiencies identified?

- Type of auditors' report issued on compliance for major programs: Unmodified
- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None

- The programs tested as major programs include:

Program	CFDA	Expenditures
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 680,518
National School Lunch Program	10.555	1,527,431
COVID-19 National School Lunch Program	10.555	390,507
Summer Food Service Program	10.559	99,662
COVID-19 Summer Food Service Program	10.559	707,203
Migrant Education - State Grant Program		
Title I Part C - Migrant Education	84.011	655,624
Title I Part C - Migrant Education	84.011	3,005
Title I Part C - Migrant Summer	84.011	22,729

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

I. SUMMARY OF AUDITORS' RESULTS (continued)

B. Federal Awards (continued)

- Dollar threshold used to distinguish between type A and B programs: \$750,000
- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Garden City



U.S.D. #457

Public Schools

Business Office

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2020

February 5, 2021

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2020.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2019, through June 30, 2020

The findings from the June 30, 2020, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call K.J. Knoll at 620-805-7005.

Sincerely,

K.J. Knoll
Director of Business Affairs