

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

and

**INDEPENDENT AUDITOR'S REPORT**

June 30, 2020

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

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Salina, Kansas  
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September 21, 2020

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

### Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the Salina Unified School District No. 305 (the District) 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 A 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 this 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 that 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 the auditor's judgment, including 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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note A of the financial statement, the financial statement is prepared by the District 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 A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Independent Auditor's Report*

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

In our opinion, because of the significance of the matter discussed in the previous 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 the District as of June 30, 2020, or changes in financial position or 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 the District as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

**Report on Regulatory-Required Supplementary Information**

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

**Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as 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), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

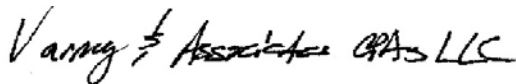
September 21, 2020  
Salina Unified School District No. 305  
(continued)

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2020 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.

**Additional Information**

The June 30, 2019 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2020 basic financial statement upon which we rendered an unmodified opinion dated September 21, 2020. The June 30, 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year 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 prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note A.



Certified Public Accountants  
Manhattan, Kansas

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2020

<b>GOVERNMENTAL TYPE FUNDS</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
General Funds						
General	\$ -	\$ 51,549,690	\$ 51,549,690	\$ -	\$ 860,614	\$ 860,614
Supplemental General	517,970	16,880,797	17,000,000	398,767	-	398,767
Special Purpose Funds						
Budgeted						
Adult Education	253,058	573,078	510,903	315,233	5,454	320,687
Preschool-Aged At-Risk	-	219,631	219,631	-	-	-
At-Risk (K-12)	356,251	10,143,749	10,000,000	500,000	-	500,000
Bilingual Education	-	1,096,151	1,096,151	-	-	-
Virtual Education	-	100,378	100,378	-	24	24
Capital Outlay	8,428,453	6,292,574	3,096,309	11,624,718	1,202,121	12,826,839
Central Kansas Cooperative In Education	313,584	27,017,752	27,211,022	120,314	11,445	131,759
Driver Training	35,647	8,565	8,027	36,185	-	36,185
Food Service	585,299	3,843,913	3,835,511	593,701	6,313	600,014
KPERs Special Retirement Contribution	-	10,147,342	10,147,342	-	-	-
Parent Education	51,534	132,323	132,323	51,534	-	51,534
Professional Development	262,953	384,957	382,910	265,000	12,033	277,033
Summer School	28,265	940	5,369	23,836	-	23,836
Special Education	4,095,815	12,801,525	12,667,340	4,230,000	-	4,230,000
Career and Postsecondary Education	-	1,137,287	1,137,287	-	-	-
Non-Budgeted						
Contingency Reserve	4,152,091	-	-	4,152,091	-	4,152,091
Federal Grants	(195,617)	9,303,821	9,507,129	(398,925)	128,934	(269,991)
Health Insurance	5,754,035	12,075,060	10,600,571	7,228,524	-	7,228,524
Retirement Plan	200,705	710,700	911,405	-	-	-
State and Local Grants	92,954	573,826	639,164	27,616	16,071	43,687
Textbook Rental	488,807	203,356	187,950	504,213	7,251	511,464

(continued)

For the year ended June 30, 2020, there were no prior year canceled encumbrances.  
 The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

# *Financial Statement*

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)**  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GOVERNMENTAL TYPE FUNDS (CONTINUED)</b>						
Bond and Interest Funds						
Bond and Interest	6,244,240	9,752,473	9,679,038	6,317,675	-	6,317,675
Capital Project Funds						
Bond Project	-	204	204	-	-	-
Trust Funds						
Stewart Library Trust	32,920	889	633	33,176	-	33,176
District Activities						
District Activity Funds	313,705	412,014	374,805	350,914	-	350,914
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 32,012,669</u>	<u>\$ 175,362,995</u>	<u>\$ 171,001,092</u>	<u>\$ 36,374,572</u>	<u>\$ 2,250,260</u>	<u>\$ 38,624,832</u>

**Composition of Cash**

Bank deposits	\$ 35,224,030
Other securities	6,975,269
<b>Total Cash</b>	<u>\$ 42,199,299</u>
Less: Agency funds per Schedule 3	(3,574,467)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 38,624,832</u>

For the year ended June 30, 2020, there were no prior year canceled encumbrances.  
 The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

**STATEMENT 1  
(CONTINUED)**

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# *Financial Statement*



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

**NOTES TO FINANCIAL STATEMENT**

June 30, 2020

**Note A: Summary of Significant Accounting Policies**

Salina Unified School District No. 305 (the District) is a municipal corporation governed by an elected seven member board. The financial statement includes the District only. The District does have a related entity, Salina Education Foundation (the Foundation). The Foundation is not audited; however, transactions with the Foundation are disclosed within the notes under related parties.

**Regulatory Basis Fund Types**

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

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

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

**Agency fund** -- used to report assets held by the District in a purely custodial capacity.

**Business fund** -- funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds for the year ended June 30, 2020.

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

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

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

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

**Use of Estimates**

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2020

**Note B: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

The 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 individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max** - Unified school districts use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

**Adjustment for Qualifying Budget Credits** - Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Contingency Reserve Fund	Federal Grant Funds
Textbook Rental Fund	State and Local Grant Funds
Health Insurance Fund	
Retirement Plan Fund	

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.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2020

**Note C: Deposits and Investments**

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

As of June 30, 2020, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Percent of Investment	Rating U.S.
		Less than 1	1 - 2		
U.S. Government Agencies					
Federal Home Loan Bank	\$ 102,427	\$ -	\$ 102,427	1%	S&P A-1+
United States Treasury					
Notes	4,889,466	2,628,840	2,260,626	70%	S&P A-1+
Federated Government					
Obligations	2,044,026	2,044,026	-	29%	
<b>Total Fair Value</b>	<u>\$ 7,035,919</u>	<u>\$ 4,672,866</u>	<u>\$ 2,363,053</u>	<u>100%</u>	
Securities at cost	\$ 6,975,269	\$ 4,633,595	\$ 2,341,674		
Unrealized gain (loss)	\$ 60,650	\$ 39,271	\$ 21,379		

K.S.A. 9-1401 established 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 or depository risk.

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

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

*Custodial credit risk -- deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the District's bank deposits was \$35,224,030. The bank balance of these deposits was \$36,786,250. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$502,167 was secured by FDIC insurance and the remaining \$36,284,083 was collateralized by pledged securities with a fair market value of \$45,101,599 held under joint custody receipts issued by a third-party bank in the District's name. The third-party bank holding the pledged securities is independent of the pledging bank.

*Custodial credit risk -- investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2020

**Note D: Long-Term Debt**  
*General Long-Term Debt*

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2020:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Refunded</u>	<u>Reductions/Payments</u>	<u>End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds</b>										
Series 2014, School Refunding & Improvement	3.3% to 5.0%	6/26/2014	117,215,000	9/1/2034	\$ 93,110,000	\$ -	\$ 61,560,000	\$ 4,770,000	\$ 26,780,000	\$ 4,909,038
Series 2016, School Refunding	1.95%	6/30/2016	8,320,000	9/1/2026	8,320,000	-	-	-	8,320,000	-
Series 2017, School Refunding	2.74%	9/7/2017	9,125,000	9/1/2034	9,125,000	-	-	-	9,125,000	-
Series 2019, School Refunding	2.47%	9/25/2019	65,055,000	9/1/2034	-	65,055,000	-	-	65,055,000	-
<b>Total Long-Term Debt</b>					<u>\$ 110,555,000</u>	<u>\$ 65,055,000</u>	<u>\$ 61,560,000</u>	<u>\$ 4,770,000</u>	<u>\$ 109,280,000</u>	<u>\$ 4,909,038</u>

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>Total</u>
<b>General Obligation Bonds</b>								
Principal	\$ 5,010,000	\$ 5,260,000	\$ 5,525,000	\$ 5,800,000	\$ 6,860,000	\$ 37,975,000	\$ 42,850,000	\$ 109,280,000
Interest	4,664,537	4,407,787	4,138,163	3,188,480	2,226,203	7,812,352	2,789,538	29,227,060
	<u>\$ 9,674,537</u>	<u>\$ 9,667,787</u>	<u>\$ 9,663,163</u>	<u>\$ 8,988,480</u>	<u>\$ 9,086,203</u>	<u>\$ 45,787,352</u>	<u>\$ 45,639,538</u>	<u>\$ 138,507,060</u>

During the year ended June 30, 2020, the District issued Series 2019 General Obligation Refunding Bonds in the principal amount of \$65,055,000. The proceeds of Series 2019 Bonds were used to refinance a portion of the outstanding Series 2014 General Obligation Bonds. The Refunded Bonds will be redeemed on September 1, 2024. The District issued the Series 2019 Bonds to take advantage of lower interest rates. The refinancing resulted in an actual debt service savings of \$5,086,727 which translates into a present value savings of \$4,078,326. The average interest rate on the Series 2014 Bonds was 4.28%. The average interest rate on the Series 2019 Bonds is 2.47%. The defeased debt for Series 204 Bonds is \$61,560,000.

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2020, the statutory limit for the District was \$68,253,317 which the District has exceeded but this has been approved by the State Board of Education.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2020

**Note D: Long-Term Debt (Continued)**  
*Operating Leases*

The District conducts a portion of its operations utilizing operating leases for copiers and buildings. Lease terms expire at various times.

<b>June 30,</b>	<b>Equipment</b>	<b>Buildings</b>	<b>Total</b>
2020	\$ 279,039	\$ 14,450	\$ 293,489

Current year rental payments under operating leases were \$293,489.

Minimum future rental payments under operating leases as of June 30, 2020 are as follows:

<b>Operating Leases</b>			
<b>June 30,</b>	<b>Equipment</b>	<b>Buildings</b>	<b>Total</b>
2021	\$ 19,079	\$ 11,496	\$ 30,575
2022	19,079	-	19,079
2023	19,079	-	19,079
2024	2,542	-	2,542
	\$ 59,779	\$ 11,496	\$ 71,275

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2020

**Note E: Interfund Transfers**

The District made the following operating transfers during fiscal year 2020. The transfers were approved by the Board of Education.

<u>Fund From</u>	<u>Fund To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General fund	Virtual Education	K.S.A. 72-5167	\$ 100,378
General fund	Special Education	K.S.A. 72-5167	7,791,954
General fund	Preschool-Aged At-Risk	K.S.A. 72-5167	219,631
General fund	At-Risk (K-12)	K.S.A. 72-5167	7,140,229
Supplemental	Bilingual Education	K.S.A. 72-5143	1,096,151
Supplemental	Food Service	K.S.A. 72-5143	655,000
Supplemental	Professional Development	K.S.A. 72-5143	320,163
Supplemental	Parent Education Program	K.S.A. 72-5143	51,534
Supplemental	Special Education	K.S.A. 72-5143	5,007,229
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	1,137,287
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	3,000,000
<b>Total Transfers</b>			<b>\$ 26,519,556</b>

**Note F: Other Long-Term Obligations from Operations**

**Health Insurance**

During the year ended June 30, 2020, employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 1998. The District's contribution is \$515 per month for a single policy and \$515 per month for a family policy per employee. All District Employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross & Blue Shield of Kansas, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$125,000 and with aggregate stop loss insurance at 115% of annualized expected claims.

*Incurred but not reported claims:* Liabilities include an amount for claims that have been incurred by not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

**Other Post Employment Benefits**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. COBRA participants pay 102% of the premium. There is no cost to the District under this program.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2020

**Note F: Other Long-Term Obligations from Operations (Continued)**  
**Compensated Absences**

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policies regarding vacation pay permits full-time, 12 month, classified employees to earn vacation days based upon years of service. Depending on job classifications, employees must use their vacation within 12 months or are allowed to carryover 20 days to be used in the following year. Classified employees may earn sick days based upon the number of workdays per year that can be accumulated to a maximum of 120 days. Classified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave at the rate of \$25 per day. This payment shall be paid if the employee leaves the District as a result of retirement, death or termination of employment. All certified personnel are credited annually with 10 days of leave at full pay. The unused portion of leave may also be accumulated from year to year to a maximum of 100 days. Certified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave upon resignation, retirement, or death at a rate of \$75 per day. Each year the District will offer a buy-back of up to 5 days of a certified employee's unused leave at a rate of \$50 per day. All administrators can accumulate a maximum of 140 sick days, which is compensated at the rate of \$25 per day upon resignation, retirement or death.

**Note G: Pension Plans**  
**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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019.

Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2020

**Note G: Pension Plans (Continued)**

**Defined Benefit Pension Plan (Continued)**

**Contributions (Continued).** 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 \$10,147,342 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 \$88,710,415. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Defined Contribution Plan**

The District has established a defined contribution pension plan in accordance with the provisions of section 403(b) of the Internal Revenue Code. The District contributes \$1,000 per contract year for each full time, eligible participant into the participant's Employer Paid Account. Contributions are prorated for participants who work less than full time and/or are employed for less than a full contract year. Eligible employees include Certified Teachers and Administrators. Employer paid contributions are subject to a 15-year vesting schedule. Participants may voluntarily contribute, on a pre-tax basis, from their salary, to their Employee Paid Account. Costs of the plan were \$911,405 and \$585,948 for fiscal years ended June 30, 2020 and 2019, respectively. Plan forfeitures for non-vested employees were \$171,085 and \$268,491, for the fiscal years ended June 30, 2020 and 2019, respectively.

**Phase Out Option:** Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account (see above) equal to the amount that would have been in their account had they invested in the Moderate Investment track and thereby participate in the Phase Out Option plan. Eligibility for the Phase Out Option are teachers who:

- a) were employed as a full time teacher in a certified position by USD #305 during the 2001-02 contract year,
- b) have 15 years or more of full time employment as a teacher in a certified position with USD #305 (uninterrupted by any other employment) immediately prior to their retirement,
- c) will be less than the age for full Social Security retirement as of August 31 of the year they plan to retire,
- d) retire prior to the 2019-20 contract year,
- e) have a combined total of age plus credited years of service in KPERS that is equal to or greater than 85, or
- f) meets the requirements of a), b), and d) above, and are not less than 60 years of age by August 31 the year they retire.



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2020

**Note G: Pension Plans (Continued)**

**Defined Contribution Plan (Continued)**

The Phase Out Options plan is an unfunded, contributory, defined benefit plan. Current year costs of the plan were \$279,517. All remaining payments were made in the current year.

**Note H: In-Substance Payments**

The District received \$2,094,447 for general fund and \$633,734 for supplemental general fund subsequent to June 30, 2020 and as required by K.S.A. 72-5135(d), the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

**Note I: Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

**Note J: Other Information**

*Reimbursed Expenses:* The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

*Ad valorem tax revenues:* 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 various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th, and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times through out the year.

*Related Party Transactions:* The Salina Education Foundation is a component unit of the District. The Foundation is a not-for-profit organization formed for the education purposes of funding programs, gifts, loans or other assistance for the benefit of the District and its students and employees. During year ended June 30, 2020, the District received funding from the Foundation in the amount of \$27,261. Additionally, the District disbursed \$4,000 to the Foundation.

*Funds with a Deficit Unencumbered Cash Balance-* Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1663, however, provides an exception for those funds which are to be financed by Federal government sources and other grants and gifts. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2020: Head Start Federal and Kansas, Title I Low Income, Title II-A Improve Teacher Quality, Title IV Drug Free Schools, Other Grants, and KPP. Each of these funds are financed by Federal and State governmental agencies and are expecting reimbursement of qualifying grant expenditures.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2020

**Note J: Other Information (Continued)**

*Legal Contingency:* On or about September 12, 1966, the United States transferred property at the former Schilling Air Force Base to the District. That property, where the Salina Area Technical College is now located, as well as much of the former Schilling Air Force Base, is now known to contain soil and groundwater contamination resulting from the use and disposal of chlorinated solvents during military operations at the former base from 1941-1965. Under federal law, the liability for cleanup of the contamination falls broadly on those causing the contamination as well as former and current owners of the contaminated property. Because it is a current owner of the contaminated property, the District is considered potentially liable as a property owner. Though potentially liable, the District denies it contributed in any way to the contamination and believes it has significant defenses to liability.

In 2007, the District joined with other potentially responsible public entities (as owners of property at the former Schilling Air Force Base transferred to them by the United States), i.e. the Salina Airport Authority, the City of Salina, Kansas and Kansas State University at Salina (all collectively the "public entities") to initiate negotiations with the U.S. government for the purpose of resolving the ultimate responsibility for the contamination cleanup at the former Schilling Base. In May of 2010, the public entities filed suit against the U.S., among other reasons, to avoid a statute of limitations problem during continuing negotiations. The ongoing negotiations resulted in a partial settlement agreement which was approved by the U.S. District Court for the District of Kansas in a consent decree entered May 2, 2013. Pursuant to that agreement the U.S. paid 90% of the cost of a now, on-going, remedial investigation/feasibility study which resulted in a Final Corrective Action Decision (CAD) by the Kansas Department of Health and Environment (KDHE) on July 29, 2019. By agreement, the remaining 10% of that cost was paid by the City of Salina. Though ultimately the District is potentially liable for portions of the cleanup given its status as property owner, the District denies it contributed in any way to the contamination and believes it has significant defenses to liability. Any potential liability to the District would be minimal compared to the overall costs of implementing the CAD, however even an insignificant portion of the total costs could be material to the District. To attempt to resolve the allocation of cleanup costs, the United States and the public entities scheduled Mediation sessions in Kansas City, beginning on November 19, 2019.

The Parties participated in the first three mediation sessions in November 2019 through January 2020. On January 15, 2020, at the close of the third mediation session, the Parties reached a settlement and executed a term sheet. Following the mediation session, the Parties then negotiated and drafted a Consent Decree. The public entities have now reviewed and finally approved and executed the Consent Decree. At present, we are awaiting the United States' final review and approval of the Consent Decree. The Consent Decree calls for the United States to pay the public entities \$65.9 million, plus an additional \$1.8 million that remains in the Remedial Investigation and Design fund. These monies will be used by the public entities to fund the cleanup.

Upon final execution of the Consent Decree, the public entities will file a new complaint against the United States, along with a copy of the Consent Decree and a joint motion for approval of the Consent Decree, in federal court in the District of Kansas. We anticipate the Court will grant the motion for approval within two to three months of the filing, at which time the United States must provide the above-referenced funding to the public entities as soon as reasonably practicable.

*Trust agreement:* The Stewart Library Endowment is an endowment set up by proceeds from LeVoy C. Nelson estate. According to the agreement with the estate, the District has set up this endowment for the benefit of the Stewart Elementary Library. According to the agreement, the District may use the earnings on the principal (but not the principal) for improvements to the Library.

**Subsequent Events**

The District evaluated subsequent events through September 21, 2020, the date the financial statement was available to be issued.

**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
 For the Year Ended June 30, 2020

<b>Funds</b>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Funds						
General Funds						
General	\$ 52,279,813	\$ (1,337,839)	\$ 607,716	\$ 51,549,690	\$ 51,549,690	\$ -
Supplemental General	17,000,000	-	-	17,000,000	17,000,000	-
Special Purpose Funds						
Adult Education	625,000	-	-	625,000	510,903	(114,097)
Preschool-Aged At-Risk	255,000	-	-	255,000	219,631	(35,369)
At-Risk (K-12)	10,000,000	-	-	10,000,000	10,000,000	-
Bilingual Education	1,260,000	-	-	1,260,000	1,096,151	(163,849)
Virtual Education	175,000	-	-	175,000	100,378	(74,622)
Capital Outlay	12,000,000	-	-	12,000,000	3,096,309	(8,903,691)
Central Kansas Cooperative In Education	28,160,799	-	-	28,160,799	27,211,022	(949,777)
Driver Training	26,600	-	-	26,600	8,027	(18,573)
Food Service	4,760,000	-	-	4,760,000	3,835,511	(924,489)
KPERs Special Retirement Contribution	11,579,704	-	-	11,579,704	10,147,342	(1,432,362)
Parent Education	140,000	-	-	140,000	132,323	(7,677)
Professional Development	700,000	-	-	700,000	382,910	(317,090)
Summer School	30,000	-	-	30,000	5,369	(24,631)
Special Education	14,241,826	-	-	14,241,826	12,667,340	(1,574,486)
Career and Postsecondary Education	1,350,000	-	-	1,350,000	1,137,287	(212,713)
Bond and Interest Funds						
Debt Service	9,679,138	-	-	9,679,138	9,679,038	(100)
<b>Total of all Funds</b>	<u>\$ 164,262,880</u>	<u>\$ (1,337,839)</u>	<u>\$ 607,716</u>	<u>\$ 163,532,757</u>	<u>\$ 148,779,231</u>	<u>\$ (14,753,526)</u>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Student activities	\$ 22,369	\$ 16,914	\$ -	\$ 16,914
Other	231,562	218,178	-	218,178
<b>State Sources</b>				
General state aid	41,626,880	43,149,848	43,555,813	(405,965)
Mineral production tax	250	172	-	172
Special education aid	7,698,652	7,791,954	8,724,000	(932,046)
State aid reimbursement	349,860	372,624	-	372,624
<b>Total Cash Receipts</b>	<u>\$ 49,929,573</u>	<u>\$ 51,549,690</u>	<u>\$ 52,279,813</u>	<u>\$ (730,123)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 16,459,682	\$ 16,796,430	\$ 16,594,613	\$ 201,817
Student support services	3,013,484	3,151,524	3,148,500	3,024
Instructional support staff	1,786,128	1,815,391	1,678,000	137,391
General administration	494,476	623,304	525,600	97,704
School administration	3,076,520	3,248,895	3,184,000	64,895
Central services	3,093,967	2,933,362	2,999,000	(65,638)
Operations and maintenance	6,465,447	6,786,479	6,873,500	(87,021)
Student transportation	1,017,188	942,113	1,122,600	(180,487)
Transfers to other funds	14,522,681	15,252,192	16,154,000	(901,808)
Adjustment to comply with legal maximum	-	-	(1,337,839)	1,337,839
Legal general fund budget and expenditures	<u>\$ 49,929,573</u>	<u>\$ 51,549,690</u>	<u>\$ 50,941,974</u>	<u>\$ 607,716</u>
Adjustments for qualifying budget credits	-	-	607,716	(607,716)
<b>Total Expenditures</b>	<u>\$ 49,929,573</u>	<u>\$ 51,549,690</u>	<u>\$ 51,549,690</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ 730,123</u>	<u>\$ (730,123)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUPPLEMENTAL GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 8,093,534	\$ 7,448,315	\$ 7,127,976	\$ 320,339
Delinquent tax	144,883	123,987	41,758	82,229
<b>County Sources</b>				
Motor vehicle tax	850,066	900,653	904,818	(4,165)
Recreational vehicle tax	10,301	11,190	11,159	31
Commercial vehicle tax	50,107	53,052	52,719	333
<b>State Sources</b>				
Supplemental state aid	7,924,840	8,343,600	8,343,600	-
<b>Total Cash Receipts</b>	<u>\$ 17,073,731</u>	<u>\$ 16,880,797</u>	<u>\$ 16,482,030</u>	<u>\$ 398,767</u>
<b>EXPENDITURES</b>				
Instruction	\$ 5,383,493	\$ 5,262,577	\$ 4,692,166	\$ 570,411
Instructional support staff	455,857	450,903	485,300	(34,397)
Central services	5,430	19,156	26,000	(6,844)
Transfers to other funds	10,755,220	11,267,364	11,796,534	(529,170)
<b>Total Expenditures</b>	<u>\$ 16,600,000</u>	<u>\$ 17,000,000</u>	<u>\$ 17,000,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 473,731	\$ (119,203)	<u>\$ (517,970)</u>	<u>\$ 398,767</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>44,239</u>	<u>517,970</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 517,970</u>	<u>\$ 398,767</u>		

## SALINA UNIFIED SCHOOL DISTRICT NUMBER 305

Salina, Kansas

## SALINA ADULT EDUCATION CENTER FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 337,684	\$ 347,800	\$ 334,949	\$ 12,851
Delinquent tax	5,773	5,018	1,738	3,280
Other	-	-	15,000	(15,000)
Reimbursements	11,148	10,953	-	10,953
<b>County Sources</b>				
Motor vehicle tax	33,164	39,356	40,066	(710)
Recreational vehicle tax	398	489	494	(5)
Commercial vehicle tax	2,224	2,232	2,335	(103)
<b>State Sources</b>				
Other State aid	51,304	52,730	51,428	1,302
<b>Federal Sources</b>				
Federal aid	112,342	114,500	114,500	-
<b>Total Cash Receipts</b>	<u>\$ 554,037</u>	<u>\$ 573,078</u>	<u>\$ 560,510</u>	<u>\$ 12,568</u>
<b>EXPENDITURES</b>				
Instruction	\$ 344,867	\$ 340,826	\$ 412,200	\$ (71,374)
Student support services	13	-	-	-
Instructional support staff	84,335	75,813	106,500	(30,687)
School administration	77,457	78,959	90,000	(11,041)
Central services	3,057	1,861	-	1,861
Operations and maintenance	12,165	13,444	16,300	(2,856)
<b>Total Expenditures</b>	<u>\$ 521,894</u>	<u>\$ 510,903</u>	<u>\$ 625,000</u>	<u>\$ (114,097)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 32,143	\$ 62,175	<u>\$ (64,490)</u>	<u>\$ 126,665</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>220,915</u>	<u>253,058</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 253,058</u>	<u>\$ 315,233</u>		

SALINA UNIFIED SCHOOL DISTRICT NUMBER 305

Salina, Kansas

PRESCHOOL-AGED AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 240,130	\$ 219,631	\$ 255,000	\$ (35,369)
 <b>EXPENDITURES</b>				
Instruction	\$ 198,208	\$ 210,965	\$ 215,700	\$ (4,735)
Student support services	-	-	5,000	(5,000)
Instructional support staff	18,908	2,575	10,300	(7,725)
Student transportation	17,469	1,153	24,000	(22,847)
Food service	5,545	4,938	-	4,938
<b>Total Expenditures</b>	<u>\$ 240,130</u>	<u>\$ 219,631</u>	<u>\$ 255,000</u>	<u>\$ (35,369)</u>
 <b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
 <b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
 <b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		



## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## AT-RISK (K-12) FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 16,290	\$ 3,520	\$ 15,000	\$ (11,480)
<b>Other Sources</b>				
Federal aid	17,000	-	-	-
Transfers from other funds	9,372,432	10,140,229	10,000,000	140,229
<b>Total Cash Receipts</b>	<u>\$ 9,405,722</u>	<u>\$ 10,143,749</u>	<u>\$ 10,015,000</u>	<u>\$ 128,749</u>
<b>EXPENDITURES</b>				
Instruction	\$ 8,699,031	\$ 9,536,051	\$ 9,344,000	\$ 192,051
Student support services	576,196	463,399	611,000	(147,601)
School administration	64,306	-	-	-
Operations and maintenance	22,659	-	-	-
Student transportation	37,808	550	45,000	(44,450)
<b>Total Expenditures</b>	<u>\$ 9,400,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,722	\$ 143,749	<u>\$ 15,000</u>	<u>\$ 128,749</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>350,529</u>	<u>356,251</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 356,251</u>	<u>\$ 500,000</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**BILINGUAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 1,140,877	\$ 1,096,151	\$ 1,260,000	\$ (163,849)
<b>EXPENDITURES</b>				
Instruction	\$ 1,140,877	\$ 1,096,151	\$ 1,260,000	\$ (163,849)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**VIRTUAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfer from other funds	\$ 211,466	\$ 100,378	\$ 175,000	\$ (74,622)
<b>EXPENDITURES</b>				
Instruction	\$ 117,948	\$ 56,124	\$ 126,470	\$ (70,346)
Student support services	17,781	18,159	18,980	(821)
School administration	64,239	15,753	17,070	(1,317)
Central services	7,749	8,063	10,060	(1,997)
Operations and maintenance	3,749	2,279	2,420	(141)
<b>Total Expenses</b>	<u>\$ 211,466</u>	<u>\$ 100,378</u>	<u>\$ 175,000</u>	<u>\$ (74,622)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## CAPITAL OUTLAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 3,601,823	\$ 3,709,900	\$ 3,572,816	\$ 137,084
Delinquent tax	68,535	55,697	18,533	37,164
Interest on Idle Funds	343,720	292,012	350,000	(57,988)
Other	133,116	156,013	135,000	21,013
<b>County Sources</b>				
Motor vehicle tax	425,890	419,820	427,988	(8,168)
Recreational vehicle tax	5,169	5,216	5,279	(63)
Commercial vehicle tax	24,603	23,808	24,937	(1,129)
In lieu of taxes	23,343	13,316	-	13,316
<b>State Sources</b>				
Other State aid	1,402,360	1,616,792	1,616,431	361
<b>Total Cash Receipts</b>	<u>\$ 6,028,559</u>	<u>\$ 6,292,574</u>	<u>\$ 6,150,984</u>	<u>\$ 141,590</u>
<b>EXPENDITURES</b>				
Instruction	\$ 1,421,806	\$ 1,316,216	\$ 4,579,047	\$ (3,262,831)
Instructional support staff	1,186	14,157	177,000	(162,843)
Central services	67,261	346	179,000	(178,654)
Operations and maintenance	1,037,761	984,526	892,500	92,026
Student transportation	19,993	8,495	12,000	(3,505)
Facility acquisition and construction	1,699,018	772,569	6,160,453	(5,387,884)
<b>Total Expenditures</b>	<u>\$ 4,247,025</u>	<u>\$ 3,096,309</u>	<u>\$ 12,000,000</u>	<u>\$ (8,903,691)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,781,534	\$ 3,196,265	<u>\$ (5,849,016)</u>	<u>\$ 9,045,281</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>6,646,919</u>	<u>8,428,453</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 8,428,453</u>	<u>\$ 11,624,718</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## CENTRAL KANSAS COOPERATIVE IN EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Payments from districts				
Special education state aid flow-through	\$ 13,336,603	\$ 13,607,717	\$ 22,576,080	\$ (8,968,363)
Assessments	8,193,152	9,163,570	-	9,163,570
Other	31,686	101,495	1,100,000	(998,505)
<b>State Sources</b>				
State Aid-Deaf/Blind	3,000	847	-	847
<b>Federal Sources</b>				
Medicaid	1,507,686	943,870	1,000,000	(56,130)
Federal aid	3,171,135	3,200,253	3,171,135	29,118
<b>Total Cash Receipts</b>	<u>\$ 26,243,262</u>	<u>\$ 27,017,752</u>	<u>\$ 27,847,215</u>	<u>\$ (829,463)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 18,974,068	\$ 19,877,774	\$ 21,028,789	\$ (1,151,015)
Student support services	5,626,147	5,955,610	5,746,000	209,610
Instructional support staff	579,962	600,332	601,560	(1,228)
General administration	718,129	746,170	749,500	(3,330)
Operations and maintenance	31,372	31,136	34,950	(3,814)
<b>Total Expenditures</b>	<u>\$ 25,929,678</u>	<u>\$ 27,211,022</u>	<u>\$ 28,160,799</u>	<u>\$ (949,777)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 313,584	\$ (193,270)	<u>\$ (313,584)</u>	<u>\$ 120,314</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>313,584</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 313,584</u>	<u>\$ 120,314</u>		

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 10,794	\$ 375	\$ 10,000	\$ (9,625)
<b>State Sources</b>				
Other State aid	11,172	8,190	8,710	(520)
<b>Total Cash Receipts</b>	<u>\$ 21,966</u>	<u>\$ 8,565</u>	<u>\$ 18,710</u>	<u>\$ (10,145)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 16,786	\$ 7,953	\$ 25,500	\$ (17,547)
Operations and maintenance	814	74	1,100	(1,026)
<b>Total Expenditures</b>	<u>\$ 17,600</u>	<u>\$ 8,027</u>	<u>\$ 26,600</u>	<u>\$ (18,573)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,366	\$ 538	<u>\$ (7,890)</u>	<u>\$ 8,428</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>31,281</u>	<u>35,647</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 35,647</u>	<u>\$ 36,185</u>		

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Food service	\$ 1,026,148	\$ 753,226	\$ 1,250,315	\$ (497,089)
Other	17,806	13,939	20,000	(6,061)
<b>State Sources</b>				
Other State aid	44,015	41,206	37,270	3,936
<b>Federal Sources</b>				
Federal aid	2,835,236	2,380,542	2,845,596	(465,054)
<b>Other Sources</b>				
Transfers from other funds	350,000	655,000	450,000	205,000
<b>Total Cash Receipts</b>	<u>\$ 4,273,205</u>	<u>\$ 3,843,913</u>	<u>\$ 4,603,181</u>	<u>\$ (759,268)</u>
<b>EXPENDITURES</b>				
Operations and maintenance	\$ 33,918	\$ 31,781	\$ 36,600	\$ (4,819)
Food service	4,195,921	3,803,730	4,723,400	(919,670)
<b>Total Expenditures</b>	<u>\$ 4,229,839</u>	<u>\$ 3,835,511</u>	<u>\$ 4,760,000</u>	<u>\$ (924,489)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 43,366	\$ 8,402	<u>\$ (156,819)</u>	<u>\$ 165,221</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>541,933</u>	<u>585,299</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 585,299</u>	<u>\$ 593,701</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>State Sources</b>				
Other State aid	\$ 4,298,491	\$ 10,147,342	\$ 11,579,704	\$ (1,432,362)
<b>EXPENDITURES</b>				
Instruction	\$ 2,849,035	\$ 6,713,265	\$ 7,656,354	\$ (943,089)
Student support services	422,182	1,028,015	1,163,785	(135,770)
Instructional support staff	327,504	766,242	904,418	(138,176)
General administration	57,183	138,813	152,309	(13,496)
School administration	180,122	416,846	463,589	(46,743)
Central services	130,485	303,238	347,399	(44,161)
Operations and maintenance	211,531	503,663	565,958	(62,295)
Student transportation	2,370	5,606	6,325	(719)
Food service	118,079	271,654	319,567	(47,913)
<b>Total Expenditures</b>	<u>\$ 4,298,491</u>	<u>\$ 10,147,342</u>	<u>\$ 11,579,704</u>	<u>\$ (1,432,362)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**PARENT EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>State Sources</b>				
Other State aid	\$ 83,046	\$ 80,789	\$ 80,789	\$ -
<b>Other Sources</b>				
Transfers from other funds	51,534	51,534	51,534	-
<b>Total Cash Receipts</b>	<u>\$ 134,580</u>	<u>\$ 132,323</u>	<u>\$ 132,323</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Student support services	\$ 134,455	\$ 130,451	\$ 139,500	\$ (9,049)
Instructional support staff	125	1,872	500	1,372
<b>Total Expenditures</b>	<u>\$ 134,580</u>	<u>\$ 132,323</u>	<u>\$ 140,000</u>	<u>\$ (7,677)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ (7,677)</u>	<u>\$ 7,677</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>51,534</u>	<u>51,534</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 51,534</u>	<u>\$ 51,534</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**PROFESSIONAL DEVELOPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 6,485	\$ 4,500	\$ 10,000	\$ (5,500)
<b>State Sources</b>				
Professional development aid	66,934	60,294	65,350	(5,056)
<b>Other Sources</b>				
Transfers from other funds	395,000	320,163	450,000	(129,837)
<b>Total Cash Receipts</b>	<u>\$ 468,419</u>	<u>\$ 384,957</u>	<u>\$ 525,350</u>	<u>\$ (140,393)</u>
<b>EXPENDITURES</b>				
Instructional support staff	\$ 466,406	\$ 382,910	\$ 700,000	\$ (317,090)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,013	\$ 2,047	<u>\$ (174,650)</u>	<u>\$ 176,697</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>260,940</u>	<u>262,953</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 262,953</u>	<u>\$ 265,000</u>		

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
Local Sources				
Other	\$ 13,605	\$ 940	\$ 15,000	\$ (14,060)
<b>EXPENDITURES</b>				
Instruction	\$ 13,521	\$ 5,369	\$ 30,000	\$ (24,631)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 84	\$ (4,429)	\$ (15,000)	\$ 10,571
<b>UNENCUMBERED CASH - BEGINNING</b>	28,181	28,265		
<b>UNENCUMBERED CASH - ENDING</b>	\$ 28,265	\$ 23,836		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## SPECIAL EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 35,734	\$ 2,342	\$ -	\$ 2,342
<b>Other Sources</b>				
Transfers from other funds	12,435,662	12,799,183	13,959,000	(1,159,817)
<b>Total Cash Receipts</b>	<u>\$ 12,471,396</u>	<u>\$ 12,801,525</u>	<u>\$ 13,959,000</u>	<u>\$ (1,157,475)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 10,783,329	\$ 11,415,577	\$ 12,741,576	\$ (1,325,999)
General administration	31,285	11,439	51,250	(39,811)
Student transportation	1,317,058	1,240,324	1,449,000	(208,676)
<b>Total Expenditures</b>	<u>\$ 12,131,672</u>	<u>\$ 12,667,340</u>	<u>\$ 14,241,826</u>	<u>\$ (1,574,486)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 339,724	\$ 134,185	<u>\$ (282,826)</u>	<u>\$ 417,011</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>3,756,091</u>	<u>4,095,815</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 4,095,815</u>	<u>\$ 4,230,000</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**CAREER AND POSTSECONDARY EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 1,080,798	\$ 1,137,287	\$ 1,350,000	\$ (212,713)
<b>EXPENDITURES</b>				
Instruction	\$ 1,080,798	\$ 1,137,287	\$ 1,350,000	(212,713)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	\$ -	\$ -		

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 4,846,607	\$ 4,983,805	\$ 4,800,621	\$ 183,184
Delinquent tax	101,831	80,020	24,894	55,126
Other	-	2,898	-	2,898
<b>County Sources</b>				
Motor vehicle tax	613,545	581,127	597,428	(16,301)
Recreational vehicle tax	7,452	7,221	7,369	(148)
Commercial vehicle tax	35,069	32,206	34,809	(2,603)
<b>State Sources</b>				
Other State aid	4,397,241	4,065,196	4,065,196	-
<b>Total Cash Receipts</b>	<u>\$ 10,001,745</u>	<u>\$ 9,752,473</u>	<u>\$ 9,530,317</u>	<u>\$ 222,156</u>
<b>EXPENDITURES</b>				
Debt service	<u>\$ 11,571,688</u>	<u>\$ 9,679,038</u>	<u>\$ 9,679,138</u>	<u>\$ (100)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,569,943)	\$ 73,435	<u>\$ (148,821)</u>	<u>\$ 222,056</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>7,814,183</u>	<u>6,244,240</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 6,244,240</u>	<u>\$ 6,317,675</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**CONTINGENCY RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>2019 Actual</u>	<u>2020 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Other Sources</b>		
Transfers from other funds	\$ -	\$ -
<b>EXPENDITURES</b>		
Transfers to other funds	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>4,152,091</u>	<u>4,152,091</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 4,152,091</u>	<u>\$ 4,152,091</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**FEDERAL GRANT FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	Head Start				Title I			Title II-A
	Federal	Kansas	Summer Food	CACFP	Part D	Low Income	Carryover	Improve Teacher Quality
<b>CASH RECEIPTS</b>								
<b>Local Sources</b>								
Other	\$ 131,508	\$ -	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -
<b>State Sources</b>								
Other	-	99,643	-	-	-	-	-	-
<b>Federal Sources</b>								
Medicaid	17,469	-	-	-	-	-	-	-
Federal aid	4,962,010	805,207	26,553	183,018	163,514	1,736,524	177,222	264,439
<b>Total Cash Receipts</b>	<u>\$ 5,110,987</u>	<u>\$ 904,850</u>	<u>\$ 26,861</u>	<u>\$ 183,018</u>	<u>\$ 163,514</u>	<u>\$ 1,736,524</u>	<u>\$ 177,222</u>	<u>\$ 264,439</u>
<b>EXPENDITURES</b>								
Instruction	\$ 2,319,579	\$ 519,644	\$ -	\$ -	\$ 163,514	\$ 1,636,760	\$ 177,222	\$ -
Student support services	299,424	38,285	-	-	-	57,900	-	-
Instructional support staff	2,190,071	359,714	-	-	-	7,267	-	271,082
General administration	5,581	-	-	-	-	57,775	-	-
School administration	137,110	-	-	-	-	-	-	-
Central services	14,989	-	-	-	-	-	-	-
Operations and maintenance	141,339	-	-	-	-	-	-	-
Student transportation	57,915	-	-	-	-	1,244	-	-
Facility and acquisition	69	-	-	-	-	-	-	-
Food service	17,545	-	33,057	185,516	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 5,183,622</u>	<u>\$ 917,643</u>	<u>\$ 33,057</u>	<u>\$ 185,516</u>	<u>\$ 163,514</u>	<u>\$ 1,760,946</u>	<u>\$ 177,222</u>	<u>\$ 271,082</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (72,635)	\$ (12,793)	\$ (6,196)	\$ (2,498)	\$ -	\$ (24,422)	\$ -	\$ (6,643)
<b>UNENCUMBERED CASH - BEGINNING</b>	(58,612)	(88,007)	4,007	21,812	-	(56,441)	-	(5,566)
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ (131,247)</u>	<u>\$ (100,800)</u>	<u>\$ (2,189)</u>	<u>\$ 19,314</u>	<u>\$ -</u>	<u>\$ (80,863)</u>	<u>\$ -</u>	<u>\$ (12,209)</u>



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**FEDERAL GRANT FUNDS (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
Regulatory Basis  
For the Year Ended June 30, 2020  
With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>Title III</u> <u>English</u> <u>Language Acq.</u>	<u>TITLE IV</u> <u>21st Century</u> <u>CLC</u> <u>Oakdale</u>	<u>TITLE IV</u> <u>Student Supp.</u> <u>&amp; Acad. Enrich.</u>	<u>TITLE V</u> <u>Rural &amp;</u> <u>Low Inc.</u>	<u>Title VI-B</u> <u>Improvement</u> <u>Plan</u>	<u>Carl</u> <u>Perkins</u>	<u>Other</u> <u>Grants</u>	<u>Totals</u> <u>June 30, 2020</u>	<u>Totals</u> <u>June 30, 2019</u>
<b>CASH RECEIPTS</b>									
<b>Local Sources</b>									
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,816	\$ 161,557
<b>State Sources</b>									
Other State Aid	-	-	-	-	-	-	-	99,643	89,966
<b>Federal Sources</b>									
Medicaid	-	-	-	-	-	-	-	17,469	34,374
Federal aid	52,077	75,000	57,871	72,157	111,383	103,895	264,023	9,054,893	8,984,966
<b>Total Cash Receipts</b>	<u>\$ 52,077</u>	<u>\$ 75,000</u>	<u>\$ 57,871</u>	<u>\$ 72,157</u>	<u>\$ 111,383</u>	<u>\$ 103,895</u>	<u>\$ 264,023</u>	<u>\$ 9,303,821</u>	<u>\$ 9,270,863</u>
<b>EXPENDITURES</b>									
Instruction	\$ 52,077	71,850	\$ 12,725	\$ -	\$ 111,383	100,700	\$ 310,813	\$ 5,476,267	\$ 5,216,320
Student support services	-	-	16,982	70,332	-	-	3,337	486,260	479,031
Instructional support staff	-	-	19,600	-	-	3,195	2,033	2,852,962	2,762,871
General administration	-	3,150	2,568	-	-	-	-	69,074	99,874
School administration	-	-	-	-	-	-	-	137,110	93,766
Central services	-	-	-	-	-	-	2,572	17,561	22,583
Operations and maintenance	-	-	-	-	-	-	-	141,339	142,126
Student transportation	-	-	-	-	-	-	-	59,159	57,562
Other support services	-	-	-	-	-	-	-	69	-
Food service	-	-	-	-	-	-	31,210	267,328	242,800
<b>Total Expenditures</b>	<u>\$ 52,077</u>	<u>\$ 75,000</u>	<u>\$ 51,875</u>	<u>\$ 70,332</u>	<u>\$ 111,383</u>	<u>\$ 103,895</u>	<u>\$ 349,965</u>	<u>\$ 9,507,129</u>	<u>\$ 9,116,933</u>
<b>RECEIPTS OVER (UNDER)</b>									
<b>EXPENDITURES</b>	\$ -	\$ -	\$ 5,996	\$ 1,825	\$ -	\$ -	\$ (85,942)	\$ (203,308)	\$ 153,930
<b>UNENCUMBERED CASH -</b>									
<b>BEGINNING</b>	-	-	(10,983)	(1,825)	-	-	-	(195,617)	(349,547)
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,987)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (85,942)</u>	<u>\$ (398,925)</u>	<u>\$ (195,617)</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**HEALTH INSURANCE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 91,994	\$ 117,643
Employee paid health insurance	3,558,572	3,605,271
Retiree paid health insurance	332,869	312,687
Other	9,400	57,606
<b>Other Sources</b>		
Employer paid health insurance	6,948,224	7,981,853
<b>Total Cash Receipts</b>	<u>\$ 10,941,059</u>	<u>\$ 12,075,060</u>
 <b>EXPENDITURES</b>		
Claims and administrative services	<u>\$ 10,622,455</u>	<u>\$ 10,600,571</u>
 <b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ 318,604	\$ 1,474,489
 <b>UNENCUMBERED CASH - BEGINNING</b>	<u>5,435,431</u>	<u>5,754,035</u>
 <b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 5,754,035</u></u>	<u><u>\$ 7,228,524</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**RETIREMENT PLAN FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Other Sources</b>		
Employer paid retirement contributions	\$ 386,652	\$ 710,700
<b>EXPENDITURES</b>		
Retirement payments and administrative services	\$ 585,948	\$ 911,405
<b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ (199,296)	\$ (200,705)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>400,001</u>	<u>200,705</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 200,705</u>	<u>\$ -</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**STATE AND LOCAL GRANT FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>CKCIE Transition</u>	<u>Head Start Nonfederal</u>	<u>Kansas Preschool Pilot</u>	<u>Mental Health Intervention</u>	<u>Opportunity Now</u>
<b>CASH RECEIPTS</b>					
<b>Local Sources</b>					
Other	\$ -	\$ 10,500	\$ -	\$ -	\$ -
<b>State Sources</b>					
Other State aid	-	-	64,403	331,758	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ 10,500</u>	<u>\$ 64,403</u>	<u>\$ 331,758</u>	<u>\$ -</u>
<b>EXPENDITURES</b>					
Instruction	\$ -	\$ -	\$ 98,378	\$ -	\$ -
Student support services	-	3,000	3,245	331,758	-
Instructional support staff	-	3,359	4,350	-	-
School administration	-	177	-	-	-
Operations and maintenance	-	-	14,743	-	-
Student transportation	-	-	-	-	-
Food service	-	-	8,091	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 6,536</u>	<u>\$ 128,807</u>	<u>\$ 331,758</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 3,964	\$ (64,404)	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>2,388</u>	<u>8,723</u>	<u>-</u>	<u>-</u>	<u>570</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 2,388</u></u>	<u><u>\$ 12,687</u></u>	<u><u>\$ (64,404)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 570</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**STATE AND LOCAL GRANT FUNDS (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

For the Year Ended June 30, 2020

With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>Other Grants</u>	<u>Social Worker Overcoming Barriers</u>	<u>Teacher Leadership Academy</u>	<u>Schilling Afterschool Reading</u>	<u>Totals June 30, 2020</u>	<u>Totals June 30, 2019</u>
<b>CASH RECEIPTS</b>						
<b>Local Sources</b>						
Other	\$ 159,665	\$ -	\$ -	\$ 7,500	\$ 177,665	\$ 255,532
<b>State Sources</b>						
Other State aid	-	-	-	-	396,161	880
<b>Total Cash Receipts</b>	<u>\$ 159,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,500</u>	<u>\$ 573,826</u>	<u>\$ 256,412</u>
<b>EXPENDITURES</b>						
Instruction	\$ 110,375	\$ -	\$ -	\$ 7,071	\$ 215,824	\$ 126,139
Student support services	-	1,155	-	-	339,158	1,748
Instructional support staff	-	-	3,033	-	10,742	18,981
School administration	-	-	-	-	177	90
Operations and maintenance	50,000	-	-	-	64,743	108,000
Student transportation	-	-	-	429	429	1,649
Food service	-	-	-	-	8,091	-
<b>Total Expenditures</b>	<u>\$ 160,375</u>	<u>\$ 1,155</u>	<u>\$ 3,033</u>	<u>\$ 7,500</u>	<u>\$ 639,164</u>	<u>\$ 256,607</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (710)	\$ (1,155)	\$ (3,033)	\$ -	\$ (65,338)	\$ (195)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>51,765</u>	<u>2,327</u>	<u>27,181</u>	<u>-</u>	<u>92,954</u>	<u>93,149</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 51,055</u>	<u>\$ 1,172</u>	<u>\$ 24,148</u>	<u>\$ -</u>	<u>\$ 27,616</u>	<u>\$ 92,954</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**TEXTBOOK RENTAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>2019 Actual</u>	<u>2020 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Rental fees and other	\$ 218,209	\$ 203,356
<b>EXPENDITURES</b>		
Instruction	\$ 217,133	\$ 187,950
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,076	\$ 15,406
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>487,731</u>	<u>488,807</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 488,807</u>	<u>\$ 504,213</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**BOND PROJECT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 6,784	\$ 204
Other	6,500	-
<b>Total Cash Receipts</b>	\$ 13,284	\$ 204
 <b>EXPENDITURES</b>		
Facility acquisition and construction	\$ 277,635	\$ 204
 <b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (264,351)	\$ -
 <b>UNENCUMBERED CASH - BEGINNING</b>	264,351	-
 <b>UNENCUMBERED CASH - ENDING</b>	\$ -	\$ -

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**STEWART LIBRARY TRUST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2019

	<u>2019 Actual</u>	<u>2020 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 520	\$ 889
<b>EXPENDITURES</b>		
Student support services	\$ -	\$ 633
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 520	\$ 256
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>32,400</u>	<u>32,920</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 32,920</u>	<u>\$ 33,176</u>



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
Regulatory Basis  
For the Year Ended June 30, 2020

	<b>Balance July 1, 2019</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balance June 30, 2020</b>
Student Organization Funds				
Central High School	\$ 158,402	\$ 300,432	\$ 273,586	\$ 185,248
South High School	111,834	236,808	209,653	138,989
Lakewood Middle School	11,319	22,327	16,100	17,546
South Middle School	25,373	27,544	29,273	23,644
Heusner Elementary School	2,208	1,237	1,278	2,167
Special Education	33,228	14,454	12,795	34,887
<b>Subtotal Student Organization Funds</b>	<b>\$ 342,364</b>	<b>\$ 602,802</b>	<b>\$ 542,685</b>	<b>\$ 402,481</b>
Other agency funds	3,031,390	140,596	-	3,171,986
<b>Total Agency Funds</b>	<b>\$ 3,373,754</b>	<b>\$ 743,398</b>	<b>\$ 542,685</b>	<b>\$ 3,574,467</b>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
Regulatory Basis  
For the Year Ended June 30, 2020

**SCHEDULE 4**

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>
Central High School				
Athletic gate receipts	\$ 92,454	\$ 80,028	\$ 83,695	\$ 88,787
Special projects	26,622	48,019	37,727	36,914
Subtotal Central High School	<u>\$ 119,076</u>	<u>\$ 128,047</u>	<u>\$ 121,422</u>	<u>\$ 125,701</u>
South High School				
Athletic gate receipts	\$ 58,481	\$ 76,736	\$ 82,707	\$ 52,510
Special projects	33,882	69,249	42,544	60,587
Subtotal South High School	<u>\$ 92,363</u>	<u>\$ 145,985</u>	<u>\$ 125,251</u>	<u>\$ 113,097</u>
Lakewood Middle School				
Athletic gate receipts	\$ 9,041	\$ 20,777	\$ 16,162	\$ 13,656
Special projects	11,444	22,402	17,475	16,371
Subtotal Lakewood Middle School	<u>\$ 20,485</u>	<u>\$ 43,179</u>	<u>\$ 33,637</u>	<u>\$ 30,027</u>
South Middle School				
Athletic gate receipts	\$ 29,905	\$ 28,652	\$ 30,663	\$ 27,894
Special projects	51,573	65,305	62,778	54,100
Subtotal South Middle School	<u>\$ 81,478</u>	<u>\$ 93,957</u>	<u>\$ 93,441</u>	<u>\$ 81,994</u>
Special Education	<u>\$ 303</u>	<u>\$ 846</u>	<u>\$ 1,054</u>	<u>\$ 95</u>
<b>Total District Activity Funds</b>	<u><u>\$ 313,705</u></u>	<u><u>\$ 412,014</u></u>	<u><u>\$ 374,805</u></u>	<u><u>\$ 350,914</u></u>

**Note**

There were no accounts payable or encumbrances for District activity funds at June 30, 2020.



September 21, 2020

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statement  
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Salina Unified School District No. 305 (the District) 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 September 21, 2020.

**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.

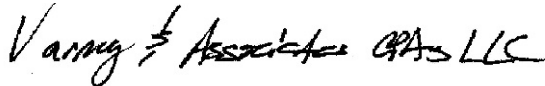
September 21, 2020  
Salina Unified School District No. 305  
(continued)

**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.



Certified Public Accountants  
Manhattan, Kansas



September 21, 2020

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

**Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control Over  
Compliance In Accordance With the Uniform Guidance**

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

We have audited the compliance of Salina Unified School District No. 305's (the District) 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 laws, regulations, contracts, and grants 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 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 each major federal program have 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.

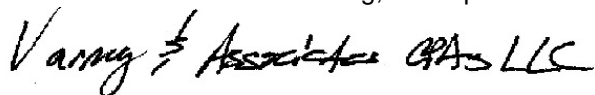
**Report on Internal Control Over Compliance**

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 to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance 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 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 Uniform Guidance. According, this report is not suitable for any other purpose.



Certified Public Accountants  
Manhattan, Kansas

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School breakfast program	10.553	DO305	\$ 342,156
National school lunch program	10.555	DO305	1,712,084
Summer food service program for children	10.559	DO305	352,854
Total Child Nutrition Cluster			<u>\$ 2,407,094</u>
Child and adult care food program meal service training	10.534	DO305	\$ -
Child and adult care food program	10.558	DO305	183,177
State Administrative Expenses for Child Nutrition	10.560	DO305	200
Team Nutrition Grant	10.574	DO305	500
<b>Total U.S. Department of Agriculture</b>			<u>\$ 2,590,971</u>
<b>U.S. Department of Education</b>			
Passed through Kansas Board of Regents			
Adult education - Basic Grants to States	84.002	DO305	\$ 114,500
Passed through Kansas Department of Education			
Title I Grants to Local Educational Agencies	84.010	DO305	<u>\$ 2,101,682</u>
Special Education Cluster			
Special Education - Grants to States	84.027	DO305	\$ 3,204,973
Special Education - Preschool Grants	84.173	DO305	106,663
Total Special Education Cluster			<u>\$ 3,311,636</u>
Career and Technical Education - Basic Grants to States	84.048	DO305	\$ 103,895
Education for Homeless Children and Youth	84.196	DO305	2,500
Title IV-21st Century Community Learning Centers	84.287	DO305	75,000
English Language Acquisition State Grants	84.365	DO305	52,077
Supporting Effective Instruction State Grant	84.367	DO305	271,081
Student Support and Academic Enrichment Program	84.424	DO305	51,875
COVID-19 - Elementary and Secondary School Emergency F	84.425	DO305	345,611
Total passed through Kansas Department of Education			<u>\$ 6,315,357</u>
Rural and Low-Income School Program	84.358		<u>\$ 70,332</u>
<b>Total U.S. Department of Education</b>			<u>\$ 6,500,189</u>
<b>U.S. Department of Health and Human Services</b>			
Passed through Kansas Department of Education			
Youth Risk Behavior Survey - Special Projects	93.938	DO305	\$ 400
Passed through Kansas Department for Children and Families			
Child Care Mandatory and Matching Funds of the Child			
Care and Development Fund	93.596	EES-2020-KEHSCCP-07	576,000
Temporary Assistance for Needy Families	93.558	EES-2020-KEHSHV-06	242,000
Head Start	93.600	N/A	5,034,644
<b>Total U.S. Department of Health and Human Services</b>			<u>\$ 5,853,044</u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><u>\$ 14,944,204</u></u>

**Note:**  
 There were no federal awards passed through to subrecipients.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2020

**Note 1: Basis of Presentation**

The schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the cash basis of accounting, modified to include recognition of accounts payable and encumbrances.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Note 2: Non-Cash Assistance, Insurance, and Loans**

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2020.

**Note 3: Indirect Cost Rate**

The District has not elected to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414 for reporting costs charged to federal award programs.



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Year Ended June 30, 2020

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified?  Yes  None

Reportable conditions identified not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  None

**Federal Awards**

Internal controls over major programs:

Material weaknesses identified?  Yes  No

Reportable conditions identified not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?  Yes  No

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Title I Grants to Local Educational Agencies	84.010
Head Start	93.600

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee?  Yes  No

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

There were no current year findings or questioned costs.