

**UNIFIED SCHOOL DISTRICT NUMBER 275  
WINONA, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2020**

**Unified School District Number 275  
Winona, Kansas  
Fiscal Year Ended June 30, 2020**

**TABLE OF CONTENTS**

	<b><u>ITEM</u></b>	<b><u>Page Number</u></b>
	Independent Auditor's Report .....	1 - 2
 <b><u>FINANCIAL SECTION</u></b> 		
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....	3
	Notes to the Financial Statement.....	4 - 8
 <b><u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u></b> 		
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis.....	9
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
 <b><u>GENERAL FUNDS</u></b> 		
	2-1 General Fund .....	10 - 12
	2-2 Supplemental General Fund .....	13 - 14
 <b><u>SPECIAL PURPOSE FUNDS</u></b> 		
	2-3 At Risk (K-12) Fund .....	15
	2-4 Capital Outlay Fund .....	16
	2-5 Driver Training Fund .....	17
	2-6 Food Service Fund.....	18
	2-7 Professional Development Fund.....	19
	2-8 Special Education Fund .....	20
	2-9 KPERs Special Retirement Contribution Fund.....	21
	2-10 Recreation Commission Fund.....	22
	2-11 Contingency Reserve Fund .....	23
	2-12 Textbook/Student Material Revolving Fund.....	24
	2-13 Gifts and Grants Fund.....	25
	2-14 Other Federal Funds Fund.....	26

**Unified School District Number 275  
Winona, Kansas  
Fiscal Year Ended June 30, 2020**

**TABLE OF CONTENTS (CONT).**

**Page  
Number**

**AGENCY FUNDS**

Schedule 3	Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis.....	27
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**DISTRICT ACTIVITY FUNDS**

Schedule 4	Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis – District Activity Funds .....	28
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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Triplains Unified School District 275  
Box 97  
Winona, Kansas 67764

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

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

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

### *Auditor's Responsibility*

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Triplains Unified School District 275 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Triplains Unified School District 275 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Triplains Unified School District 275 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated August 22, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, for the year ended June 30, 2019, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

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Swindoll, Janzen, Hawk & Loyd, LLC  
Certified Public Accountants  
McPherson, Kansas

August 6, 2020

**Unified School District Number 275  
Winona, Kansas**

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

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GENERAL FUNDS:						
General Fund	\$ -	\$ 859,813	\$ 859,813	\$ -	\$ 527	\$ 527
Supplemental General Fund	36,684	280,550	282,252	34,982	-	34,982
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	36,951	48,460	41,844	43,567	-	43,567
Capital Outlay Fund	330,889	277,506	237,699	370,696	15,406	386,102
Driver Training Fund	9,286	350	-	9,636	-	9,636
Food Service Fund	14,450	63,154	56,399	21,205	-	21,205
Professional Development Fund	507	4,344	507	4,344	-	4,344
Special Education Fund	71,020	229,747	196,642	104,125	-	104,125
KPERs Special Retirement Contribution Fund	-	81,996	81,996	-	-	-
Recreation Commission Fund	7,975	2,483	2,389	8,069	-	8,069
Contingency Reserve Fund	213,240	-	-	213,240	-	213,240
Textbook/Student Material Revolving Fund	12,774	9,711	10,676	11,809	-	11,809
Gifts and Grants Fund	12,494	42,965	10,806	44,653	-	44,653
Other Federal Funds Fund	-	49,963	49,963	-	-	-
Gate Receipts	3,566	11,732	11,496	3,802	-	3,802
	<u>3,566</u>	<u>11,732</u>	<u>11,496</u>	<u>3,802</u>	<u>-</u>	<u>3,802</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 749,836</u>	<u>\$ 1,962,774</u>	<u>\$ 1,842,482</u>	<u>\$ 870,128</u>	<u>\$ 15,933</u>	<u>\$ 886,061</u>

COMPOSITION OF CASH:

Board General Account, The Bank, Winona, KS	\$ 880,759
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	<u>58,594</u>
Total Cash	940,853
Agency Funds per Schedule 3	<u>(54,792)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 886,061</u>

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

**UNIFIED SCHOOL DISTRICT NUMBER 275  
WINONA, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2020**

**Unified School District Number 275  
Winona, Kansas**

**NOTES TO THE FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (the District), a municipality.

**(b) *Regulatory Basis Fund Types***

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

**Special Purpose Funds**—used to account for the proceeds of specific tax levies and other specific regulatory receipt 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 the acquisition or construction of major capital facilities or equipment.

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

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

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

**(c) *Basis of Accounting***

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States 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 based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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



## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(d) Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, Other Federal Funds, and Gate Receipts.

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

## **2. COMPLIANCE WITH KANSAS STATUTES**

No statutory violations were noted in the current year.

## **3. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$34,029 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

## **4. DEPOSITS AND INVESTMENTS**

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

**4. DEPOSITS AND INVESTMENTS (CONT.)**

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

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

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

At June 30, 2020, the District's carrying amount of deposits was \$940,853 and the bank balance was \$1,068,209. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$818,209 was collateralized with securities held by the pledging institution's agents in the District's name.

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

**5. INTERFUND TRANSFERS**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	\$ 31,620
General Fund	Special Education Fund	K.S.A. 72-6478	127,234
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	16,840
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	4,200
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	7,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	89,640
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-6478	9,500
			<u>\$ 286,034</u>

**6. 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.

## 6. DEFINED BENEFIT PENSION PLAN (CONT.)

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%, respectively, for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$81,996 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 \$793,459. 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.

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### (a) *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 this financial statement.

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

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### ***(b) Compensated Absences***

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

### ***(c) Death and Disability Other Post Employment Benefits***

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

## **8. CLAIMS AND JUDGMENTS**

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

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020, and there were no settlements that exceeded insurance coverage in the past three years.

## **9. RECREATION FUND**

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

## **10. SUBSEQUENT EVENTS**

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

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$9,093 in April 2020 under the CARES Act. The District received and spent \$8,472 as of June 30, 2020. The funding is in the form of a grant with a 5 year potential expenditure period.

**Unified School District Number 275  
Winona, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**(Budgeted Funds Only)**

**For the Year Ended June 30, 2020**

	<b>Certified Budget</b>	<b>Adjustments to Comply with Legal Max</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
<b>GENERAL FUNDS:</b>						
General Fund	\$ 868,569	\$ (38,971)	\$ 30,215	\$ 859,813	\$ 859,813	\$ -
Supplemental General Fund	292,233	(9,981)	-	282,252	282,252	-
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (K-12) Fund	52,950	-	-	52,950	41,844	(11,106)
Capital Outlay Fund	540,617	-	-	540,617	237,699	(302,918)
Driver Training Fund	10,586	-	-	10,586	-	(10,586)
Food Service Fund	77,903	-	-	77,903	56,399	(21,504)
Professional Development Fund	1,882	-	-	1,882	507	(1,375)
Special Education Fund	215,739	-	-	215,739	196,642	(19,097)
KPERS Special Retirement Contribution Fund	101,933	-	-	101,933	81,996	(19,937)
Recreation Commission Fund	7,660	-	-	7,660	2,389	(5,271)
<b>Total</b>	<b>\$ 2,170,072</b>	<b>\$ (48,952)</b>	<b>\$ 30,215</b>	<b>\$ 2,151,335</b>	<b>\$ 1,759,541</b>	<b>\$ (391,794)</b>

**Unified School District Number 275  
Winona, Kansas**

**GENERAL FUND**

**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)**

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Receipts:				
State aid	\$ 616,936	\$ 694,131	\$ 695,849	\$ (1,718)
Special education aid	130,179	116,561	144,720	(28,159)
Mineral production tax	27,534	18,906	28,000	(9,094)
Miscellaneous reimbursements	19,650	30,215	-	30,215
Total Receipts	794,299	859,813	\$ 868,569	\$ (8,756)
Expenditures:				
Instruction -				
Certified salaries	190,087	243,756	\$ 209,549	\$ 34,207
Non-certified salaries	19,697	29,272	20,000	9,272
Insurance	75,047	36,201	100,000	(63,799)
Social Security	27,172	23,254	32,000	(8,746)
Other benefits	377	352	400	(48)
Purchased professional and technical services	-	-	5,825	(5,825)
Other purchased services	5,894	5,420	-	5,420
Teaching supplies	12,534	3,665	16,000	(12,335)
Miscellaneous supplies	4,133	6,926	5,000	1,926
Property and equipment	191	-	-	-
Other	468	2,450	700	1,750
Student Support Services -				
Other purchased services	2,463	48	3,000	(2,952)
Instruction Support Staff -				
Certified salaries	-	10,072	18,000	(7,928)
Insurance	5,547	-	7,000	(7,000)
Social Security	-	369	600	(231)
Other benefits	-	4	5	(1)
Books and periodicals	704	876	800	76
General Administration -				
Certified salaries	35,000	38,236	36,000	2,236
Non-certified salaries	15,006	17,925	17,000	925
Insurance	35,668	63,168	37,800	25,368
Social Security	3,092	2,498	3,200	(702)
Other employee benefits	38	40	40	-
Purchased professional services	535	752	860	(108)
Communications	3,920	4,314	6,000	(1,686)

**Unified School District Number 275  
Winona, Kansas**

**GENERAL FUND**

**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)**

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures (cont.):				
General Administration (cont.) -				
Other purchased services	\$ 2,030	\$ 475	\$ -	\$ 475
Supplies	-	3,284	-	3,284
Other	12,976	19,389	13,000	6,389
School Administration -				
Certified salaries	35,000	38,236	36,000	2,236
Non-certified salaries	22,773	22,500	23,000	(500)
Insurance	5,926	4,042	6,000	(1,958)
Social Security	3,670	2,927	3,800	(873)
Other employee benefits	45	46	50	(4)
Communications	3,160	3,282	3,300	(18)
Other purchased services	-	1,584	-	1,584
Supplies	2,149	-	2,200	(2,200)
Other	1,729	1,284	1,800	(516)
Operations and Maintenance -				
Insurance	763	-	-	-
Purchased professional services	55	-	-	-
Water/sewer	2,441	2,477	2,500	(23)
Repairs and maintenance	-	118	-	118
Insurance	28,990	35,074	29,000	6,074
General supplies	96	-	100	(100)
Heating	22,577	21,468	24,000	(2,532)
Electricity	13,613	16,934	15,000	1,934
Miscellaneous supplies	-	118	-	118
Vehicle Operating Services -				
Non-certified salaries	20,829	24,849	22,000	2,849
Social Security	1,544	1,508	1,600	(92)
Other employee benefits	20	23	20	3
Motor fuel	10,624	10,615	12,000	(1,385)
Other	8,610	1,128	8,700	(7,572)

**Unified School District Number 275  
Winona, Kansas**

**GENERAL FUND**

**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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	\$ 26,928	\$ 31,620	\$ -	\$ 31,620
Special Education Fund	130,179	127,234	144,720	(17,486)
Adjustment to comply with legal max	-	-	(38,971)	38,971
Legal General Fund Budget	794,300	859,813	829,598	30,215
Adjustment for qualifying budget credits	-	-	30,215	(30,215)
Total Expenditures	<u>794,300</u>	<u>859,813</u>	<u>\$ 859,813</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(1)	-		
Unencumbered Cash, Beginning	<u>1</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**Unified School District Number 275  
Winona, Kansas**

**GENERAL FUND**

**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)**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 252,280	\$ 270,278	\$ 272,531	\$ (2,253)
Delinquent tax	227	20	2,593	(2,573)
Motor vehicle tax	9,961	10,031	9,253	778
Recreational vehicle tax	128	79	193	(114)
Mineral production tax	-	142	-	142
	<u>262,596</u>	<u>280,550</u>	<u>\$ 284,570</u>	<u>\$ (4,020)</u>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	197,103	88,326	\$ 200,203	\$ (111,877)
Other purchased services	3,108	597	7,000	(6,403)
Miscellaneous supplies	7,574	3,233	13,010	(9,777)
Student Support Services -				
Supplies	259	2,948	400	2,548
Instructional Support -				
Supplies	1,066	2,406	1,200	1,206
General Administration -				
Other	18,905	43,987	22,000	21,987
Operations and Maintenance -				
Purchased property services	6,148	3,352	6,220	(2,868)
Other purchased services	3,106	1,480	3,200	(1,720)
Supplies	3,665	8,743	3,800	4,943
Property and equipment	292	-	300	(300)
Other	896	-	900	(900)

**Unified School District Number 275  
Winona, Kansas**

**GENERAL FUND**

**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)**

	<b>2020</b>			<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	\$ 13,473	\$ 16,840	\$ 16,000	\$ 840
Food Service Fund	13,583	7,000	17,000	(10,000)
Professional Development Fund	1,000	4,200	1,000	3,200
Special Education Fund	2,000	89,640	-	89,640
Textbook/Student Materials Revolving Fund	-	9,500	-	9,500
Adjustment to comply with legal max	-	-	(9,981)	9,981
Total Expenditures	<u>272,178</u>	<u>282,252</u>	<u>\$ 282,252</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(9,582)	(1,702)		
Unencumbered Cash, Beginning	<u>46,266</u>	<u>36,684</u>		
Unencumbered Cash, Ending	<u>\$ 36,684</u>	<u>\$ 34,982</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	\$ 26,928	\$ 31,620	\$ 16,000	\$ 15,620
Transfer from Supplemental General Fund	<u>13,473</u>	<u>16,840</u>	<u>-</u>	<u>16,840</u>
Total Receipts	<u>40,401</u>	<u>48,460</u>	<u>\$ 16,000</u>	<u>\$ 32,460</u>
Expenditures:				
Instruction -				
Certified salaries	40,400	41,620	\$ 52,950	\$ (11,330)
Purchased professional services	<u>243</u>	<u>224</u>	<u>-</u>	<u>224</u>
Total Expenditures	<u>40,643</u>	<u>41,844</u>	<u>\$ 52,950</u>	<u>\$ (11,106)</u>
Receipts Over (Under) Expenditures	(242)	6,616		
Unencumbered Cash, Beginning	<u>37,193</u>	<u>36,951</u>		
Unencumbered Cash, Ending	<u>\$ 36,951</u>	<u>\$ 43,567</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 201,869	\$ 217,864	\$ 200,880	\$ 16,984
Delinquent tax	148	15	2,086	(2,071)
Motor vehicle tax	7,041	7,101	6,623	478
Recreational vehicle tax	53	35	113	(78)
Commercial vehicle tax	-	-	26	(26)
Mineral production tax	6	115	-	115
Miscellaneous reimbursements	3,018	31,049	-	31,049
Other revenue from local source	611	21,327	-	21,327
Total Receipts	<u>212,746</u>	<u>277,506</u>	<u>\$ 209,728</u>	<u>\$ 67,778</u>
Expenditures:				
Instruction -				
Supplies	16,774	26,143	\$ 28,158	\$ (2,015)
Property and equipment	53,488	35,333	70,000	(34,667)
Student Support Services -				
Supplies	-	2,741	18,000	(15,259)
General Administration -				
Property and equipment	6,943	12,961	50,000	(37,039)
Operations and Maintenance -				
Non-certified salaries	40,941	42,522	90,000	(47,478)
Social Security	2,422	1,501	4,209	(2,708)
Other employee benefits	30	31	50	(19)
Property and equipment	31,630	20,310	34,000	(13,690)
Transportation -				
Purchased professional services	35,256	10,070	80,000	(69,930)
Supplies	3,394	-	5,000	(5,000)
Property and equipment	-	51,228	1,200	50,028
Other	977	993	-	993
Facility Acquisition and Construction Services -				
Site improvement	400	-	500	(500)
Building additions/services system	137	299	-	299
Repair & remodel building	-	16,832	500	16,332
Other	10,080	16,735	159,000	(142,265)
Total Expenditures	<u>202,472</u>	<u>237,699</u>	<u>\$ 540,617</u>	<u>\$ (302,918)</u>
Receipts Over (Under) Expenditures	10,274	39,807		
Unencumbered Cash, Beginning	<u>320,615</u>	<u>330,889</u>		
Unencumbered Cash, Ending	<u>\$ 330,889</u>	<u>\$ 370,696</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<u>2020</u>		
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:				
State aid	\$ 735	\$ -	\$ 1,300	\$ (1,300)
Other local source revenue	<u>-</u>	<u>350</u>	<u>-</u>	<u>350</u>
Total Receipts	<u>735</u>	<u>350</u>	<u>\$ 1,300</u>	<u>\$ (950)</u>
Expenditures:				
Instruction -				
Certified salaries	1,830	-	\$ 8,086	\$ (8,086)
Other	<u>600</u>	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
Total Expenditures	<u>2,430</u>	<u>-</u>	<u>\$ 10,586</u>	<u>\$ (10,586)</u>
Receipts Over (Under) Expenditures	(1,695)	350		
Unencumbered Cash, Beginning	<u>10,981</u>	<u>9,286</u>		
Unencumbered Cash, Ending	<u>\$ 9,286</u>	<u>\$ 9,636</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Student sales - lunch	\$ 14,352	\$ 13,361	\$ 11,650	\$ 1,711
Student sales - breakfast	1,715	2,216	1,641	575
Adult sales	6,175	4,282	7,475	(3,193)
Interest on idle funds	2,551	4,686	-	4,686
State aid	16,386	26,365	407	25,958
Federal aid	2	4,764	25,280	(20,516)
Miscellaneous income	11	-	-	-
Miscellaneous reimbursements	394	480	-	480
Transfer from Supplemental General Fund	13,584	7,000	17,000	(10,000)
	<u>55,170</u>	<u>63,154</u>	<u>\$ 63,453</u>	<u>\$ (299)</u>
Total Receipts				
Expenditures:				
Operations and Maintenance -				
Non-certified salaries	1,827	(8,472)	\$ -	\$ (8,472)
Food Service Operation -				
Non-certified salaries	25,225	26,128	37,000	(10,872)
Insurance	-	-	2,700	(2,700)
Social Security	1,448	1,609	50	1,559
Other employee benefits	24	25	20	5
Food and milk	32,051	34,101	35,000	(899)
Supplies	862	2,926	3,003	(77)
Property and equipment	-	82	-	82
Other	129	-	130	(130)
	<u>61,566</u>	<u>56,399</u>	<u>\$ 77,903</u>	<u>\$ (21,504)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(6,396)	6,755		
Unencumbered Cash, Beginning	<u>20,846</u>	<u>14,450</u>		
Unencumbered Cash, Ending	<u>\$ 14,450</u>	<u>\$ 21,205</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	\$ 1,000	\$ 4,200	\$ 1,000	\$ 3,200
State aid	<u>85</u>	<u>144</u>	<u>375</u>	<u>(231)</u>
Total Receipts	<u>1,085</u>	<u>4,344</u>	<u>\$ 1,375</u>	<u>\$ 2,969</u>
Expenditures:				
Instructional Support Staff -				
Books and periodicals	78	422	\$ 900	\$ (478)
Miscellaneous	<u>500</u>	<u>85</u>	<u>982</u>	<u>(897)</u>
Total Expenditures	<u>578</u>	<u>507</u>	<u>\$ 1,882</u>	<u>\$ (1,375)</u>
Receipts Over (Under) Expenditures	507	3,837		
Unencumbered Cash, Beginning	<u>-</u>	<u>507</u>		
Unencumbered Cash, Ending	<u>\$ 507</u>	<u>\$ 4,344</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
Transfer from General Fund	\$ 130,179	\$ 127,234	\$ 144,720	\$ (17,486)
Transfer from Supplemental General Fund	2,000	89,640	-	89,640
Miscellaneous reimbursements	6,208	12,873	-	12,873
<b>Total Receipts</b>	<b>138,387</b>	<b>229,747</b>	<b>\$ 144,720</b>	<b>\$ 85,027</b>
Expenditures:				
Instruction -				
Non-certified salaries	32,598	36,130	\$ 35,000	\$ 1,130
Insurance	-	-	3,000	(3,000)
Social Security	1,856	2,571	50	2,521
Other employee benefits	31	34	-	34
Payments to Special Education Coop	152,776	157,804	164,000	(6,196)
General supplemental teaching supplies	-	103	-	103
Student Transportation Services -				
Other	-	-	13,689	(13,689)
<b>Total Expenditures</b>	<b>187,261</b>	<b>196,642</b>	<b>\$ 215,739</b>	<b>\$ (19,097)</b>
Receipts Over (Under) Expenditures	(48,874)	33,105		
Unencumbered Cash, Beginning	119,894	71,020		
Unencumbered Cash, Ending	<b>\$ 71,020</b>	<b>\$ 104,125</b>		



**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
State Sources - KPERS	\$ 59,450	\$ 81,996	\$ 101,933	\$ (19,937)
Expenditures:				
Employee Benefits -				
Instruction	43,775	64,354	\$ 71,344	\$ (6,990)
Instructional Staff	-	-	7,136	(7,136)
General Administration	6,658	7,535	13,339	(5,804)
School Administration	9,017	10,107	-	10,107
Operations and Maintenance	-	-	6,872	(6,872)
Food Service Operation	-	-	3,242	(3,242)
Total Expenditures	<u>59,450</u>	<u>81,996</u>	<u>\$ 101,933</u>	<u>\$ (19,937)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**RECREATION COMMISSION 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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	\$ 1,961	\$ 2,184	\$ 1,987	\$ 197
Delinquent tax	2	-	21	(21)
Motor vehicle tax	63	97	87	10
Mineral production tax	45	1	-	1
Recreational vehicle tax	1	1	1	-
Miscellaneous Income	-	200	-	200
	<u>2,072</u>	<u>2,483</u>	<u>\$ 2,096</u>	<u>\$ 387</u>
Total Receipts				
Expenditures:				
Summer program expenses	<u>2,035</u>	<u>2,389</u>	<u>\$ 7,660</u>	<u>\$ (5,271)</u>
Receipts Over (Under) Expenditures	37	94		
Unencumbered Cash, Beginning	<u>7,938</u>	<u>7,975</u>		
Unencumbered Cash, Ending	<u>\$ 7,975</u>	<u>\$ 8,069</u>		

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

	<b><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
Receipts:		
Transfer from General Fund	\$ -	\$ -
Expenditures:		
Outgoing Transfers -		
Transfer to Supplemental General Fund	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>213,240</u>	<u>213,240</u>
Unencumbered Cash, Ending	<u>\$ 213,240</u>	<u>\$ 213,240</u>

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**TEXTBOOK/STUDENT MATERIAL REVOLVING 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><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
Receipts:		
Student fees	\$ 3,671	\$ 211
Transfer from Supplemental General Fund	<u>-</u>	<u>9,500</u>
Total Receipts	<u>3,671</u>	<u>9,711</u>
Expenditures:		
Purchase of textbooks	<u>5,324</u>	<u>10,676</u>
Receipts Over (Under) Expenditures	(1,653)	(965)
Unencumbered Cash, Beginning	<u>14,427</u>	<u>12,774</u>
Unencumbered Cash, Ending	<u>\$ 12,774</u>	<u>\$ 11,809</u>

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**GIFTS AND GRANTS 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><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
Receipts:		
Miscellaneous revenue	\$ 17,912	\$ 42,965
Expenditures:		
Instruction -		
Supplies	878	1,060
Property and equipment	53,789	8,711
Purchased professional services	14,808	-
Other	<u>267</u>	<u>1,035</u>
Total Expenditures	<u>69,742</u>	<u>10,806</u>
Receipts Over (Under) Expenditures	(51,830)	32,159
Unencumbered Cash, Beginning	<u>64,324</u>	<u>12,494</u>
Unencumbered Cash, Ending	<u>\$ 12,494</u>	<u>\$ 44,653</u>

**Unified School District Number 275  
Winona, Kansas**

**SPECIAL PURPOSE FUND**

**OTHER FEDERAL FUNDS 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><u>2019</u></b>	<b><u>2020</u></b>
	<b>Actual</b>	<b>Actual</b>
Receipts:		
Title I - Federal Grant Award	\$ 15,962	\$ 26,575
CARES Act	-	8,472
REAP Grant	4,212	13,930
Federal Grant Award	-	986
	<hr/>	<hr/>
Total Receipts	20,174	49,963
	<hr/>	<hr/>
Expenditures:		
Title I - Instruction		
Teachers' salaries	14,857	18,126
Social Security	1,093	7,037
Other employee benefits	12	17
Supplies	-	14,630
CARES Act	-	8,472
REAP Grant	4,212	-
Title II-A Teacher Quality		
Teachers' salaries	-	1,681
	<hr/>	<hr/>
Total Expenditures	20,174	49,963
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<hr/>	<hr/>
	-	-
Unencumbered Cash, Ending	<hr/>	<hr/>
	\$ -	\$ -

**Unified School District Number 275  
Winona, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

	<b>Beginning</b>			<b>Ending</b>
	<b>Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance</b>
Student Organizations:				
Class of 2018	\$ 560	\$ 313	\$ 873	\$ -
Class of 2019	1,489	-	175	1,314
Class of 2020	7,467	4,033	10,713	787
Class of 2021	9,994	21,394	11,293	20,095
Class of 2022	7,143	8,577	1,515	14,205
Class of 2023	-	2,629	2,590	39
Kayettes	1,751	4,600	4,683	1,668
Pep Club	551	233	465	319
Student Council	2,193	1,000	828	2,365
Music	1,967	647	429	2,185
T-Club	-	5,600	5,550	50
Yearbook	5,526	4,830	2,191	8,165
Cheerleaders	480	3,886	1,716	2,650
Greenhouse	760	-	-	760
Jr High Cheerleaders	706	72	588	190
	<u>40,587</u>	<u>57,814</u>	<u>43,609</u>	<u>54,792</u>
Total Student Organization Funds	<u>\$ 40,587</u>	<u>\$ 57,814</u>	<u>\$ 43,609</u>	<u>\$ 54,792</u>

**Unified School District Number 275  
Winona, Kansas**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

	<u>Beginning Unencumbered Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Athletics	\$ 3,566	\$ 11,732	\$ 11,496	\$ 3,802	-	\$ 3,802
Total District Activity Funds	\$ 3,566	\$ 11,732	\$ 11,496	\$ 3,802	-	\$ 3,802