

UNIFIED SCHOOL DISTRICT NO. 341

Oskaloosa, Kansas

Financial Statements

For the Year Ended June 30, 2020

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UNIFIED SCHOOL DISTRICT NO. 341
 Financial Statements
 For the Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 341
Oskaloosa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 341, Oskaloosa, Kansas, (the District), as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District 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 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 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, summary of regulatory basis receipts and disbursements-agency funds, and the schedule of regulatory 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 statements, 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 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.

Other Matter

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement. The District’s basic financial statement for the year ended June 30, 2019 (not presented herein), was audited by other auditors whose report dated November 29, 2019, expressed an unmodified opinion on the basic financial statement. The 2019 basic financial statements and the other auditor’s report are available in electronic form from the web site of the Kansas Department of Education at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The report of the other auditors dated November 29, 2019, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019, was subjected to auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information 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, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

December 10, 2020

UNIFIED SCHOOL DISTRICT NO. 341
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2020

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ -	\$ -	\$ 5,690,003	\$ 5,690,003	\$ -	\$ 17,379	\$ 17,379
Supplemental General	46,861	-	1,736,258	1,724,221	58,898	-	58,898
Special Purpose Funds							
At Risk (4 Year Old)	28,169	-	93,500	93,809	27,860	-	27,860
At Risk (K-12)	198,051	-	780,000	783,500	194,551	-	194,551
Capital Outlay	338,602	-	607,136	376,367	569,371	108,176	677,547
Driver Training	29,432	-	12,260	10,619	31,073	-	31,073
Food Service	119,815	-	393,566	413,550	99,831	14,900	114,731
Professional Development	48,641	-	21,351	26,848	43,144	75	43,219
Special Education	514,826	-	1,436,796	1,462,123	489,499	-	489,499
Vocational Education	85,311	-	91,386	92,497	84,200	960	85,160
KPERs Special Retirement Contribution	-	-	600,289	600,289	-	-	-
Gifts and Grants	61	-	30	-	91	-	91
Contingency Reserve	402,980	-	7,020	-	410,000	-	410,000
Textbook and Student Material Revolving	98,531	-	172,135	183,830	86,836	-	86,836
Recreation Commission	-	-	33,738	33,738	-	-	-
Grant	[39,264]	-	411,719	352,667	19,788	6,970	26,758
District Activity	58,239	-	65,049	54,844	68,444	-	68,444
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,930,255</u>	<u>\$ -</u>	<u>\$ 12,152,236</u>	<u>\$ 11,898,905</u>	<u>\$ 2,183,586</u>	<u>\$ 148,460</u>	<u>\$ 2,332,046</u>

Composition of Cash

State Bank of Oskaloosa:	Checking	\$ 1,940,874
	Certificate of Deposit	534,791
	Total State Bank of Oskaloosa	<u>2,475,665</u>
	Total Cash	2,475,665
	Less Agency Funds per Schedule 3	<u>[143,619]</u>
	Total (Excluding Activity Funds)	<u>\$ 2,332,046</u>

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

UNIFIED SCHOOL DISTRICT NO. 341
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 341 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present USD No. 341 (the primary government). The District's only related municipal entity, the Oskaloosa Recreation Commission, has not been presented.

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 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 municipality 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.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2020:

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

Special Purpose Fund - 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.

Agency Fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.).

Reimbursed Expenses

Expenditures in the amount of \$62,937 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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

UNIFIED SCHOOL DISTRICT NO. 341
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

1. Preparation of the 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. The budget for the year ended June 30, 2020 was not amended.

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

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

A legal operating budget is not required for the following special purpose funds: Textbook and Student Material Revolving, Contingency Reserve, and District Activity.

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

NOTE 2 - Deposits and Investments

Deposits. 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.

Investments. K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2020, the District held certificates of deposit of \$534,791.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods." All deposits were legally secured at June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 341
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 2 - Deposits and Investments (Continued)

At June 30, 2020, the District's carrying amount of deposits was \$2,475,666 and the bank balance was \$2,616,839. 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 the balance of \$2,366,839 was collateralized with securities held by the pledging financial institutions' 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.

NOTE 3 - In-Substance Receipt in Transit

The District received \$221,235 in General State Aid and \$75,174 in Supplemental General State Aid subsequent to June 30, 2020, and as required by K.S.A. 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE 4 - Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-6478	\$ 1,079,098
General	Contingency Reserve	K.S.A. 72-6478	7,020
General	Capital Outlay	K.S.A. 72-6478	162,850
Supplemental General	At Risk (4 Year Old)	K.S.A. 72-6478	93,500
Supplemental General	At Risk (K-12)	K.S.A. 72-6478	780,000
Supplemental General	Food Service	K.S.A. 72-6478	109,000
Supplemental General	Professional Development	K.S.A. 72-6478	17,000
Supplemental General	Special Education	K.S.A. 72-6478	315,000
Supplemental General	Vocational Education	K.S.A. 72-6478	75,000
Supplemental General	Textbook and Student Material Revolving	K.S.A. 72-6478	153,827
Total			<u>\$ 2,792,295</u>

NOTE 5 - Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to provisions of Section 414(h) of the Internal Revenue Code.

UNIFIED SCHOOL DISTRICT NO. 341
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 5 - Defined Benefit Pension Plan (Continued)

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

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million 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, 2020. 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. The 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 \$600,289 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 \$5,285,935. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 6 - Compensated Absences

Certified personnel are awarded ten sick days each year. Unused sick days are accumulated up to a maximum of 80 days. Upon resignation or retirement, these unused sick days are paid to the employee at a rate of \$70 per day for those days accrued after July 1, 2014. Days accumulated prior to July 1, 2014 shall be compensated at \$50 per day. Classified staff are awarded one day of leave at the end of each pay period. This day of paid leave is based on the number of hours normally worked in a day. Unused leave days accrue up to a maximum of sixty days. Upon resignation or retirement, the unused leave days are paid to the employee at a rate of \$35 per eight-hour day. At June 30, 2020, the District has estimated the total leave liability at \$89,781.

UNIFIED SCHOOL DISTRICT NO. 341
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 7 - Commitments and Contingencies

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

NOTE 8 - 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; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - Retirement Benefits

The District provides early retirement benefits for eligible employees. Eligible employees are teachers who have ten years or more of service with the District and qualify for retirement under the point system established by KPERS.

The first benefit is a one-time payment of \$100 for each year of service not to exceed 30 years. The plan is an unfunded, noncontributory, defined benefit plan. There was no cost incurred in the plan during the current year. The current estimated liability for the plan based on employees who have met the eligibility requirement but have not yet retired is \$6,000.

The second benefit is for eligible employees who have also been a member of the District's group health insurance plan for at least ten years. The District will pay the single monthly health insurance premium for the retiring teacher until age 65. This plan is an unfunded, noncontributory, defined benefit plan. Current year cost of the plan was \$30,694. Future benefits expected to be paid based on current year premiums and current eligible employees are as follows:

Year ended	
<u>June 30,</u>	<u>Amount</u>
2021	\$ 14,394
2022	<u>7,197</u>
	<u>\$ 21,591</u>

NOTE 10 - Other Post-Employment Benefits

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 local government 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. There is no cost to the District under this program.

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.

NOTE 11 - Statutory Violation

Actual exceeded budgeted expenditures in the Recreation Commission Fund, which is a violation of K.S.A. 79-2935.

UNIFIED SCHOOL DISTRICT NO. 341
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

<u>Funds</u>	<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- Positive [Negative]</u>
General Funds:						
General Fund	\$ 5,739,297	\$ [112,231]	\$ 62,937	\$ 5,690,003	\$ 5,690,003	\$ -
Supplemental General	1,759,067	[34,846]	-	1,724,221	1,724,221	-
Special Purpose Funds:						
At Risk (4 Year Old)	135,125	-	-	135,125	93,809	41,316
At Risk (K-12)	871,569	-	-	871,569	783,500	88,069
Capital Outlay	794,967	-	-	794,967	376,367	418,600
Driver Training	38,872	-	-	38,872	10,619	28,253
Food Service	525,469	-	-	525,469	413,550	111,919
Professional Development	74,466	-	-	74,466	26,848	47,618
Special Education	2,125,146	-	-	2,125,146	1,462,123	663,023
Vocational Education	162,010	-	-	162,010	92,497	69,513
KPERs Special Retirement Contribution	661,471	-	-	661,471	600,289	61,182
Gifts and Grants	8,061	-	-	8,061	-	8,061
Recreation Commission	32,274	-	-	32,274	33,738	[1,464]
Grant	238,682	-	-	238,682	352,667	[113,985]

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

UNIFIED SCHOOL DISTRICT NO. 341
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid:				
General	\$ 4,217,473	\$ 4,505,065	\$ 4,518,977	\$ [13,912]
Special education	1,093,321	1,079,098	1,220,320	[141,222]
Federal aid:				
Impact aid	39,565	42,903	-	42,903
Reimbursed expenses	<u>45,297</u>	<u>62,937</u>	<u>-</u>	<u>62,937</u>
Total Receipts	<u>5,395,656</u>	<u>5,690,003</u>	<u>\$ 5,739,297</u>	<u>\$ [49,294]</u>
Expenditures				
Instruction	2,148,607	2,361,762	\$ 2,318,026	\$ [43,736]
Student support services	141,066	163,325	150,450	[12,875]
Instructional support staff	53,000	46,468	57,420	10,952
General administration	366,844	380,507	390,750	10,243
School administration	436,307	451,974	456,800	4,826
Operations and maintenance	527,929	574,825	621,300	46,475
Transportation	482,609	462,174	521,231	59,057
Transfers out	1,239,294	1,248,968	1,223,320	[25,648]
Adjustment to comply with legal maximum budget	-	-	[112,231]	[112,231]
Adjustment for qualifying budget credits	<u>-</u>	<u>-</u>	<u>62,937</u>	<u>62,937</u>
Total Expenditures	<u>5,395,656</u>	<u>5,690,003</u>	<u>\$ 5,690,003</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 586,301	\$ 547,737	\$ 604,630	\$ [56,893]
Delinquent tax	7,023	14,574	12,214	2,360
Motor vehicle tax	91,003	95,071	84,542	10,529
Recreational vehicle tax	1,924	2,100	5,724	[3,624]
State Aid:				
Equalization aid	1,038,884	1,076,776	1,098,537	[21,761]
Miscellaneous	-	-	900	[900]
Transfers in	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>1,735,135</u>	<u>1,736,258</u>	<u>\$ 1,806,547</u>	<u>\$ [70,289]</u>
Expenditures				
Instruction	138,802	55,000	\$ 293,524	\$ 238,524
Operations and maintenance	136,463	125,894	145,000	19,106
Transfers out	1,429,500	1,543,327	1,320,543	[222,784]
Adjustment to comply with legal maximum budget	<u>-</u>	<u>-</u>	<u>[34,846]</u>	<u>[34,846]</u>
Total Expenditures	<u>1,704,765</u>	<u>1,724,221</u>	<u>\$ 1,724,221</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	30,370	12,037		
Unencumbered Cash, Beginning	<u>16,491</u>	<u>46,861</u>		
Unencumbered Cash, Ending	<u>\$ 46,861</u>	<u>\$ 58,898</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers in	\$ 85,500	\$ 93,500	\$ 106,956	\$ [13,456]
Total Receipts	<u>85,500</u>	<u>93,500</u>	<u>\$ 106,956</u>	<u>\$ [13,456]</u>
Expenditures				
Instruction	<u>85,531</u>	<u>93,809</u>	<u>\$ 135,125</u>	<u>\$ 41,316</u>
Total Expenditures	<u>85,531</u>	<u>93,809</u>	<u>\$ 135,125</u>	<u>\$ 41,316</u>
Receipts Over [Under] Expenditures	[31]	[309]		
Unencumbered Cash, Beginning	<u>28,200</u>	<u>28,169</u>		
Unencumbered Cash, Ending	<u>\$ 28,169</u>	<u>\$ 27,860</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
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 Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 833,000	\$ 780,000	\$ 673,518	\$ 106,482
Total Receipts	<u>833,000</u>	<u>780,000</u>	<u>\$ 673,518</u>	<u>\$ 106,482</u>
Expenditures				
Instruction	<u>832,360</u>	<u>783,500</u>	<u>\$ 871,569</u>	<u>\$ 88,069</u>
Total Expenditures	<u>832,360</u>	<u>783,500</u>	<u>\$ 871,569</u>	<u>\$ 88,069</u>
Receipts Over [Under] Expenditures	640	[3,500]		
Unencumbered Cash, Beginning	<u>197,411</u>	<u>198,051</u>		
Unencumbered Cash, Ending	<u>\$ 198,051</u>	<u>\$ 194,551</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 219,703	\$ 227,342	\$ 219,969	\$ 7,373
Delinquent tax	2,066.00	4,602	4,566	36
Motor vehicle tax	37,541	33,987	32,637	1,350
Recreational vehicle tax	-	3,464	2,209	1,255
State aid:				
Capital outlay aid	122,759	141,984	141,984	-
Federal aid	-	-	17,000	[17,000]
Investment income	10,718	10,535	8,000	2,535
Miscellaneous	106,652	22,372	30,000	[7,628]
Transfers in	<u>133,318</u>	<u>162,850</u>	<u>-</u>	<u>162,850</u>
Total Receipts	<u>632,757</u>	<u>607,136</u>	<u>\$ 456,365</u>	<u>\$ 150,771</u>
Expenditures				
Instruction	226,650	64,357	\$ 379,874	\$ 315,517
General administration	-	-	93	93
Operations and maintenance	14,749	8,929	10,000	1,071
Transportation	987	-	70,000	70,000
Facility acquisition and construction services	<u>449,087</u>	<u>303,081</u>	<u>335,000</u>	<u>31,919</u>
Total Expenditures	<u>691,473</u>	<u>376,367</u>	<u>\$ 794,967</u>	<u>\$ 418,600</u>
Receipts Over [Under] Expenditures	[58,716]	230,769		
Unencumbered Cash, Beginning	<u>397,318</u>	<u>338,602</u>		
Unencumbered Cash, Ending	<u>\$ 338,602</u>	<u>\$ 569,371</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid:				
Driver training	\$ 4,704	\$ 3,380	\$ 4,160	\$ [780]
Miscellaneous	<u>5,090</u>	<u>8,880</u>	<u>5,280</u>	<u>3,600</u>
Total Receipts	<u>9,794</u>	<u>12,260</u>	<u>\$ 9,440</u>	<u>\$ 2,820</u>
Expenditures				
Instruction	8,554	10,619	\$ 9,975	\$ [644]
Operations and maintenance	<u>-</u>	<u>-</u>	<u>28,897</u>	<u>28,897</u>
Total Expenditures	<u>8,554</u>	<u>10,619</u>	<u>\$ 38,872</u>	<u>\$ 28,253</u>
Receipts Over [Under] Expenditures	1,240	1,641		
Unencumbered Cash, Beginning	<u>28,192</u>	<u>29,432</u>		
Unencumbered Cash, Ending	<u>\$ 29,432</u>	<u>\$ 31,073</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid:				
National school lunch/breakfast program	\$ 190,979	\$ 155,118	\$ 189,335	\$ [34,217]
State aid:				
School food assistance	9,231	55,208	2,666	52,542
Charges for services	91,973	71,865	103,084	[31,219]
Miscellaneous	4,440	2,375	3,500	[1,125]
Transfers in	<u>110,000</u>	<u>109,000</u>	<u>107,069</u>	<u>1,931</u>
Total Receipts	<u>406,623</u>	<u>393,566</u>	<u>\$ 405,654</u>	<u>\$ [12,088]</u>
Expenditures				
Food service operation	<u>404,034</u>	<u>413,550</u>	<u>\$ 525,469</u>	<u>\$ 111,919</u>
Total Expenditures	<u>404,034</u>	<u>413,550</u>	<u>\$ 525,469</u>	<u>\$ 111,919</u>
Receipts Over [Under] Expenditures	2,589	[19,984]		
Unencumbered Cash, Beginning	<u>117,226</u>	<u>119,815</u>		
Unencumbered Cash, Ending	<u>\$ 119,815</u>	<u>\$ 99,831</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ -	\$ -	\$ 2,725	\$ -
Miscellaneous	3,407	4,351	100	4,251
Transfers in	<u>23,000</u>	<u>17,000</u>	<u>23,000</u>	<u>[6,000]</u>
Total Receipts	<u>26,407</u>	<u>21,351</u>	<u>\$ 25,825</u>	<u>\$ [1,749]</u>
Expenditures				
Instructional support staff	23,619	26,848	\$ 57,466	\$ 30,618
Central services	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>17,000</u>
Total Expenditures	<u>23,619</u>	<u>26,848</u>	<u>\$ 74,466</u>	<u>\$ 47,618</u>
Receipts Over [Under] Expenditures	2,788	[5,497]		
Unencumbered Cash, Beginning	<u>45,853</u>	<u>48,641</u>		
Unencumbered Cash, Ending	<u>\$ 48,641</u>	<u>\$ 43,144</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Other revenue	\$ 79,769	\$ 42,698	\$ 40,000	\$ 2,698
Transfers in	<u>1,393,321</u>	<u>1,394,098</u>	<u>1,570,320</u>	<u>[176,222]</u>
Total Receipts	<u>1,473,090</u>	<u>1,436,796</u>	<u>\$ 1,610,320</u>	<u>\$ [173,524]</u>
Expenditures				
Instruction	1,405,978	1,432,555	\$ 2,022,896	\$ 590,341
Vehicle operating services	<u>80,309</u>	<u>29,568</u>	<u>102,250</u>	<u>72,682</u>
Total Expenditures	<u>1,486,287</u>	<u>1,462,123</u>	<u>\$ 2,125,146</u>	<u>\$ 663,023</u>
Receipts Over [Under] Expenditures	[13,197]	[25,327]		
Unencumbered Cash, Beginning	<u>528,023</u>	<u>514,826</u>		
Unencumbered Cash, Ending	<u>\$ 514,826</u>	<u>\$ 489,499</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid:				
Carl Perkins vocational	\$ 2,512	\$ 1,090	\$ -	\$ 1,090
State aid	-	-	8,700	[8,700]
Miscellaneous	10,825	15,296	5,000	10,296
Transfers in	<u>70,655</u>	<u>75,000</u>	<u>63,000</u>	<u>12,000</u>
Total Receipts	<u>83,992</u>	<u>91,386</u>	<u>\$ 76,700</u>	<u>\$ 14,686</u>
Expenditures				
Instruction	<u>75,006</u>	<u>92,497</u>	<u>\$ 162,010</u>	<u>\$ 69,513</u>
Total Expenditures	<u>75,006</u>	<u>92,497</u>	<u>\$ 162,010</u>	<u>\$ 69,513</u>
Receipts Over [Under] Expenditures	8,986	[1,111]		
Unencumbered Cash, Beginning	<u>76,325</u>	<u>85,311</u>		
Unencumbered Cash, Ending	<u>\$ 85,311</u>	<u>\$ 84,200</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
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 Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 382,057	\$ 600,289	\$ 661,471	\$ [61,182]
Total Receipts	<u>382,057</u>	<u>600,289</u>	<u>\$ 661,471</u>	<u>\$ [61,182]</u>
Expenditures				
Retirement expenditures	<u>382,057</u>	<u>600,289</u>	<u>\$ 661,471</u>	<u>\$ 61,182</u>
Total Expenditures	<u>382,057</u>	<u>600,289</u>	<u>\$ 661,471</u>	<u>\$ 61,182</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
 Gifts and Grants Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Contributions and donations	\$ 61	\$ 30	\$ 8,000	\$ [7,970]
Total Receipts	<u>61</u>	<u>30</u>	<u>\$ 8,000</u>	<u>\$ [7,970]</u>
Expenditures				
Instruction	<u>-</u>	<u>-</u>	\$ 8,061	\$ 8,061
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 8,061</u>	<u>\$ 8,061</u>
Receipts Over [Under] Expenditures	61	30		
Unencumbered Cash, Beginning	<u>-</u>	<u>61</u>		
Unencumbered Cash, Ending	<u>\$ 61</u>	<u>\$ 91</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 10,000	\$ 7,020
Total Receipts	<u>10,000</u>	<u>7,020</u>
Expenditures		
Building improvements	-	-
Transfers out	10,000	-
Total Expenditures	<u>10,000</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	7,020
Unencumbered Cash, Beginning	<u>402,980</u>	<u>402,980</u>
Unencumbered Cash, Ending	<u>\$ 402,980</u>	<u>\$ 410,000</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 341
Textbook and Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Textbook revenue	\$ 18,821	\$ 18,308
Transfers in	<u>10,000</u>	<u>153,827</u>
Total Receipts	<u>28,821</u>	<u>172,135</u>
 Expenditures		
Instruction	<u>15,813</u>	<u>183,830</u>
Total Expenditures	<u>15,813</u>	<u>183,830</u>
Receipts Over [Under] Expenditures	13,008	[11,695]
Unencumbered Cash, Beginning	<u>85,523</u>	<u>98,531</u>
Unencumbered Cash, Ending	<u>\$ 98,531</u>	<u>\$ 86,836</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 341
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 27,056	\$ 28,403	\$ 27,384	\$ 1,019
Delinquent tax	330	674	561	113
Motor vehicle tax	4,229	4,231	4,054	177
Recreational vehicle tax	<u>464</u>	<u>430</u>	<u>275</u>	<u>155</u>
Total Receipts	<u>32,079</u>	<u>33,738</u>	<u>\$ 32,274</u>	<u>\$ 1,464</u>
Expenditures				
Community service operations	<u>32,079</u>	<u>33,738</u>	<u>\$ 32,274</u>	<u>\$ [1,464]</u>
Total Expenditures	<u>32,079</u>	<u>33,738</u>	<u>\$ 32,274</u>	<u>\$ [1,464]</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 341
Grant Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Title I</u>	<u>Title V</u>	<u>Title IIA</u>	<u>Title IV</u>
Receipts				
Federal aid:				
Grants	\$ 110,130	\$ -	\$ 17,448	\$ 14,368
Total Receipts	<u>110,130</u>	<u>-</u>	<u>17,448</u>	<u>14,368</u>
Expenditures				
Instruction	110,130	-	31,816	-
Student support services	-	-	-	-
Transportation	-	-	-	-
Facility acquisition and construction services	-	-	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>110,130</u>	<u>-</u>	<u>31,816</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	-	[14,368]	14,368
Unencumbered Cash, Beginning	<u>[1,468]</u>	<u>[1,998]</u>	<u>[18,205]</u>	<u>19,264</u>
Unencumbered Cash, Ending	<u>\$ [1,468]</u>	<u>\$ [1,998]</u>	<u>\$ [32,573]</u>	<u>\$ 33,632</u>

<u>REAP</u>	<u>CARES Act</u>	<u>EMINTS</u>	<u>Kansas Reading Roadmap</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive [Negative]</u>
\$ 55,477	\$ 91,519	\$ 49,295	\$ 73,482	\$ 411,719	\$ 277,946	\$ 133,773
<u>55,477</u>	<u>91,519</u>	<u>49,295</u>	<u>73,482</u>	<u>411,719</u>	<u>\$ 277,946</u>	<u>\$ 133,773</u>
29,210	40,430	49,558	66,731	327,875	\$ 220,468	\$ [107,407]
-	-	-	-	-	3,589	3,589
-	-	-	20,981	20,981	14,625	[6,356]
-	-	-	1,411	1,411	-	[1,411]
-	-	-	2,400	2,400	-	[2,400]
<u>29,210</u>	<u>40,430</u>	<u>49,558</u>	<u>91,523</u>	<u>352,667</u>	<u>\$ 238,682</u>	<u>\$ [113,985]</u>
26,267	51,089	[263]	[18,041]	59,052		
<u>[21,669]</u>	<u>-</u>	<u>-</u>	<u>[15,188]</u>	<u>[39,264]</u>		
<u>\$ 4,598</u>	<u>\$ 51,089</u>	<u>\$ [263]</u>	<u>\$ [33,229]</u>	<u>\$ 19,788</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Oskaloosa High School				
District	\$ -	\$ 935	\$ 908	\$ 27
District Scholarship Fund	786	-	-	786
Class of 2020	2,474	1,558	1,831	2,201
Class of 2021	3,443	2,108	1,458	4,093
Class of 2022	3,698	2,120	628	5,190
Class of 2023	1,560	974	76	2,458
Class of 2024	-	560	44	516
After Prom	2,359	7,664	1,263	8,760
Art	1,043	1,300	1,645	698
Baseball Club	140	430	34	536
Basketball - Boys	343	2,130	1,278	1,195
Basketball - Girls	984	904	1,270	618
Bear Bakery	444	-	444	-
Bear Paw Café	314	-	121	193
The Cave (Bear Store)	4,918	42	3	4,957
Cheer/Dance Squad	7,353	22,127	26,015	3,465
Drama	7,474	1,640	1,369	7,745
F.B.L.A	8,633	3,774	4,527	7,880
F.C.C.L.A	146	878	595	429
Football	1,162	2,540	418	3,284
Forensics	488	227	335	380
Golf	995	2,125	554	2,566
June Markel Memorial Scholarship	3,638	-	3,638	-
Kathy Peak Andrews Memorial - Band	110	-	-	110
Lee King Memorial Scholarship	2,320	-	-	2,320
Music	13,472	11,741	7,519	17,694
National Honor Society	160	263	100	323
Quest	158	-	39	119
Rewards	500	-	-	500
SADD	506	190	266	430
SAFE - Seatbelts Are For Everyone	823	601	69	1,355
Scholar's Bowl	98	-	-	98
Softball	485	1,851	1,452	884
Spirit Club (Blue Crew)	158	-	158	-
Student Council	907	3,924	3,295	1,536
Travel Club	184	2,932	1,223	1,893
Veteran's Recognition	137	4,865	4,754	248
Volleyball	1,307	4,207	2,589	2,925
Washburn Tech	-	443	35	408
Weight Room	2,849	750	118	3,481
Winan Family Scholarship	5,000	-	500	4,500
Wrestling	398	90	372	116
Yearbook	3,311	6,625	6,589	3,347
Subtotal Oskaloosa High School	<u>85,278</u>	<u>92,518</u>	<u>77,532</u>	<u>100,264</u>

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

UNIFIED SCHOOL DISTRICT NO. 341
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Oskaloosa Middle School				
Basketball-Boys	\$ 40	\$ 724	\$ 710	\$ 54
Basketball-Girls	4	738	653	89
Cheer	4,202	2,682	4,067	2,817
Community Service	43	-	43	-
Football	169	2,512	1,958	723
Knowledge Bowl	417	-	-	417
Library Club	12,741	106	3,467	9,380
Track	1,335	546	409	1,472
Volleyball	113	-	32	81
Subtotal Oskaloosa Middle School	<u>19,064</u>	<u>7,308</u>	<u>11,339</u>	<u>15,033</u>
Oskaloosa Elementary School				
Art	4,701	1,960	1,457	5,204
Fitness Program	159	-	145	14
Music	487	221	210	498
Oskaloosa PTO	-	663	34	629
Yearbook	1,151	416	256	1,311
Subtotal Oskaloosa Elementary School	<u>6,498</u>	<u>3,260</u>	<u>2,102</u>	<u>7,656</u>
Scholarships				
Debbie Romo Memorial	261	-	-	261
Donations	181	50	-	231
Henry-Michener	20,046	128	-	20,174
Subtotal Scholarships	<u>20,488</u>	<u>178</u>	<u>-</u>	<u>20,666</u>
Total Agency Funds	<u>\$ 131,328</u>	<u>\$ 103,264</u>	<u>\$ 90,973</u>	<u>\$ 143,619</u>

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

Schedule 4

UNIFIED SCHOOL DISTRICT NO. 341
 District Activity Funds
 Schedule of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2020

<u>Fund</u>	Beginning Unencumbered Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School	\$ 5,118	\$ 6,310	\$ 5,733	\$ 5,695	\$ -	\$ 5,695
High School	<u>18,941</u>	<u>14,774</u>	<u>12,435</u>	<u>21,280</u>	<u>-</u>	<u>21,280</u>
Totals	<u>24,059</u>	<u>21,084</u>	<u>18,168</u>	<u>26,975</u>	<u>-</u>	<u>26,975</u>
School Projects:						
Facility Use Deposits	2,731	87	-	2,818	-	2,818
Activity Fees	14,813	12,340	1,557	25,596	-	25,596
HS Activity Funds	1,403	339	373	1,369	-	1,369
HS Concessions	4,751	12,513	14,887	2,377	-	2,377
MS Student Activities	750	43	38	755	-	755
EM Clearing Account	911	6,817	6,966	762	-	762
EM Youth Football	-	257	257	-	-	-
EM Student Success	2,168	6,319	6,760	1,727	-	1,727
EM Outdoor Classroom	<u>4,604</u>	<u>2,974</u>	<u>2,524</u>	<u>5,054</u>	<u>-</u>	<u>5,054</u>
Totals	<u>32,131</u>	<u>41,689</u>	<u>33,362</u>	<u>40,458</u>	<u>-</u>	<u>40,458</u>
Petty Cash:						
District Petty Cash	<u>2,049</u>	<u>2,276</u>	<u>3,314</u>	<u>1,011</u>	<u>-</u>	<u>1,011</u>
Totals	<u>2,049</u>	<u>2,276</u>	<u>3,314</u>	<u>1,011</u>	<u>-</u>	<u>1,011</u>
Total District Activity Funds	<u>\$ 58,239</u>	<u>\$ 65,049</u>	<u>\$ 54,844</u>	<u>\$ 68,444</u>	<u>\$ -</u>	<u>\$ 68,444</u>

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