

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2020
And
INDEPENDENT AUDITOR'S REPORT
ON FINANCIAL STATEMENTS

...***KL***...

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Certified Public Accountants

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NORTH JACKSON
UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
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...**KL**...

Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 335
Holton, Kansas

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 335, Holton, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statements.

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 financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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.

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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 Unified School District No. 335, Holton, 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 Unified School District No. 335, Holton, Kansas 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 Unified School District No. 335, Holton, Kansas 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 2020 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 receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 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.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
June 1, 2021

USD #335, HOLTON KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Statement 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	0	\$ 3,302,320	\$ 3,302,320	\$ 0	\$ 222,770	\$ 222,770
Supplemental General	36,825	0	1,028,755	1,019,218	46,362	63,183	109,545
Special Purpose Funds							
Career and Postsecondary Education	200,000	0	201,344	181,344	220,000	7,365	227,365
Special Education	467,246	0	387,440	294,147	560,539	676	561,215
Driver Training	20,522	0	2,935	3,471	19,986	809	20,795
Food Service	77,000	0	279,029	267,529	88,500		88,500
Capital Outlay	834,586	0	176,722	51,277	960,031	6,991	967,022
Professional Development	40,000	0	30,042	25,042	45,000	807	45,807
KPERS Special Contribution	0	0	371,239	371,239	0		0
At Risk (K-12)	459,000	0	393,586	391,586	461,000	7	461,007
At Risk (4 yrs olds)	2,605	0	25,088	24,993	2,700	143	2,843
Parent Education	0	0	0	0	0		0
Gifts and Grants	32	0	28,731	28,267	496	2,955	3,451
District Activity Funds	24,468	0	56,890	60,999	20,359		20,359
Textbook rental	62,564	0	14,058	39,507	37,115	36,007	73,122
Title I	0	0	45,419	45,419	0	1,904	1,904
REAP	0	0	37,472	37,472	0	15,000	15,000
Native American Grant	0	0	6,834	6,834	0	5,382	5,382
Title IIA	0	0	19,195	19,195	0	1,307	1,307
Carl Perkins Grant	0	0	7,007	7,007	0		0
Contingency Reserve	280,000	0	0	0	280,000		280,000
Playground Equipment	634	0	0	0	634		634
Covid-19 ESSER	0	0	16,164	16,162	2	9,149	9,151
Honor Flight	7,737	0	4,650	7,143	5,244		5,244
Bond and Interest Fund							
Bond and Interest Fund	774,082	0	343,566	232,820	884,828		884,828
Total Reporting Entity	\$ 3,287,301	\$ 0	\$ 6,778,486	\$ 6,432,991	\$ 3,632,796	\$ 374,455	\$ 4,007,251

Composition of Cash

Checking Accounts	\$ 70,259
Savings Accounts	3,991,416
Petty Cash	
Certificates of Deposit	
Total Cash	<u>4,061,675</u>
Agency Funds per Statement 4	<u>54,424</u>
Total Reporting Entity	<u>\$ 4,007,251</u>

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No.335 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No. 335 (b) organizations for which USD No. 335 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No. 335 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2020:

Governmental Funds

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

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

Bond and Interest Funds – Used to account for the accumulation of resources, including tax levies, transfer's from other funds and payment of general long-term debt.

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

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

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

The 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 municipality to use the statutory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 28,068 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment 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), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 budget amendments during the year 2020.

The statutes permit transferring budgeted amounts between accounts 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 district 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital projects funds and trust funds and the following special revenue funds:

Textbook Rental Fund	REAP Grant
Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Native American Grant	Carl Perkins Grant
Playground Equipment	Honor Flight

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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

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 government is located 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 government has no other policies that would further limit interest rate risk.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

K.S.A. 12-1675 limits the District's investments 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. The District had no investments during 2020.

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 K.S.A. 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%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$ 4,061,675 and the bank balance was \$ 4,221,578. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD 335 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; 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 contributions rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on 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), 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 stipulated that repayments of the reduced contributions are to be amortized over twenty years at the 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 of 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), 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 the level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million dollars 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 employers share except for the 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 \$ 371,239 for the year ended June 30, 2020.

Net Pension Liability At June 30, 2020 the District's proportionate share of collective net pension liability reported by KPERS was \$ 3,112,200. 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 Districts proportion of the net pension liability was based on the ratio of the Districts 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 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

NOTE 6 – Compensated Absences

Teachers and administrative personnel accrue 12 days sick and personal leave per year. They are allowed to accumulate up to 36 days of unused leave time. Once the maximum accumulation is reached, any unused excess is paid annually. Should the covered personnel remain a District employee for 10 years or more, they are compensated for any carryover of unused leave with a maximum of 36 days. Noncertified personnel accrue 12 days of sick and 12 days of vacation leave per year. They are allowed to accumulate up to 72 days of unused sick time. Vacation is to be taken during the contract year with any carryover to be approved by the superintendent or principal. The District has not computed or recorded this liability.

NOTE 7 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 8 – 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 these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care 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. Most retirees of the district are eligible for a \$ 150 benefit towards premiums until the age of 65.

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6478	\$ 241,934
General Fund	Food Service Fund	K.S.A. 72-6478	10,000
General Fund	At-Risk Fund (4 year old)	K.S.A. 72-6478	17,786
General Fund	At-Risk Fund (K-12)	K.S.A. 72-6478	133,770
Supplemental General Fund	Professional Development	K.S.A. 72-6478	26,085
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	141,583
Supplemental General Fund	Career and Postsecondary	K.S.A. 72-6478	198,179
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	65,292
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6478	259,816

NOTE 10 – In Substance Receipt in Transit

The District received \$ 180,483 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.

NOTE 11 – Subsequent Events

Subsequent events for management's review have been evaluated through June 1, 2021. The date in the prior sentence is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

OTE 13 - Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
2016 Refunding	2.40%	3/1/17	2,155,000	9/1/28	\$ 2,085,000		185,000	(185,000)	\$ 1,900,000	\$ 47,820
2008 Refunding Energy lease	1.20-2.50%	3/1/17	1,470,000	9/1/27	1,215,000		125,000	(125,000)	1,090,000	22,085
ital Long Term Debt					\$ 3,300,000	\$ 0	\$ 310,000	\$ (310,000)	\$ 2,990,000	\$ 69,905
urrent maturities of long-term debt for the next five year increments through maturity are as follows:										
		2021	2022	2023	2024	2025	2026-2029	Total		
ncipal										
General Obligation Bonds	\$ 320,000	\$ 330,000	\$ 330,000	\$ 335,000	\$ 350,000	\$ 1,325,000		\$ 2,990,000		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases								0		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Principal	320,000	330,000	330,000	335,000	350,000	1,325,000		2,990,000		
Interest										
General Obligation Bonds	63,555	56,860	49,915	42,780	35,265	58,736		307,111		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases								0		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Interest	63,555	56,860	49,915	42,780	35,265	58,736		307,111		
al Principal and Interest	\$ 383,555	\$ 386,860	\$ 379,915	\$ 377,780	\$ 385,265	\$ 1,383,736		\$ 3,297,111		

Unified School District No. 335, Holton, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2020

USD #335, HOLTON KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 3,406,848	\$ (132,596)	\$ 28,068	\$ 3,302,320	\$ 3,302,320	\$ 0
Supplemental General	1,047,521	(28,303)	0	1,019,218	1,019,218	0
Special Purpose Funds						
Career and Postsecondary	288,999	0	0	288,999	181,344	(107,655)
Special Education	900,276	0	0	900,276	294,147	(606,129)
Driver Training	22,081	0	0	22,081	3,471	(18,610)
Food Service	392,442	0	0	392,442	267,529	(124,913)
Capital Outlay	1,111,008	0	0	1,111,008	51,277	(1,059,731)
Professional Development	55,001	0	0	55,001	25,042	(29,959)
KPERS Special Contribution	388,780	0	0	388,780	371,239	(17,541)
At-Risk Fund (K-12)	617,618	0	0	617,618	391,586	(226,032)
At-Risk Fund (4 yr olds)	43,659	0	0	43,659	24,993	(18,666)
Parent Education	0	0	0	0	0	0
Gifts and Grants	34,172	0	0	34,172	28,267	(5,905)
Bond and Interest Fund						
Bond and Interest	232,820	0	0	232,820	232,820	0

USD #335, HOLTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	3,274,252	3,406,848	(132,596)
Charges for services			0
Interest income			0
Miscellaneous revenues	28,068		28,068
Operating transfers			0
Total Cash Receipts	<u>3,302,320</u>	<u>3,406,848</u>	<u>(104,528)</u>
EXPENDITURES			
Instruction	1,745,358	1,818,002	(72,644)
Student support services	65,027	26,150	38,877
Instruction support staff	14,146	10,870	3,276
General administration	150,795	173,252	(22,457)
School administration	175,694	166,641	9,053
Operations and maintenance	360,705	414,983	(54,278)
Student transportation services	298,863	261,420	37,443
Central support services	88,242	87,818	424
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	403,490	447,712	(44,222)
Adjustment to comply with legal max		(132,596)	132,596
Adjustment for qualifying budget credits		28,068	(28,068)
Total Expenditures	<u>3,302,320</u>	<u>\$ 3,302,320</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 442,876	\$ 463,625	\$ (20,749)
Delinquent tax	4,723		4,723
Motor vehicle tax	43,694	48,622	(4,928)
RV tax	1,293	794	499
Commercial vehicle tax	7,806	800	7,006
Federal grants			0
State aid/grants	528,363	543,035	(14,672)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>1,028,755</u>	<u>1,056,876</u>	<u>(28,121)</u>
EXPENDITURES			
Instruction	85,370	370,580	(285,210)
Student support services			0
Instruction support staff	246	2,876	(2,630)
General administration	3,458	1,466	1,992
School administration	21,720	3,550	18,170
Operations and maintenance	217,469	194,720	22,749
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	690,955	474,329	216,626
Adjustment to comply with legal max		(28,303)	28,303
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,019,218</u>	<u>\$ 1,019,218</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	9,537		
Unencumbered Cash, Beginning	36,825		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 46,362</u>		

USD #335, HOLTON, KANSAS
 CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	3,165		3,165
Operating transfers	<u>198,179</u>	<u>180,000</u>	<u>18,179</u>
Total Cash Receipts	<u>201,344</u>	<u>180,000</u>	<u>21,344</u>
EXPENDITURES			
Instruction	181,344	288,999	(107,655)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>181,344</u>	<u>\$ 288,999</u>	<u>\$ (107,655)</u>
Receipts Over (Under) Expenditures	20,000		
Unencumbered Cash, Beginning	200,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 220,000</u>		

USD #335, HOLTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	3,923		3,923
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>383,517</u>	<u>447,494</u>	<u>(63,977)</u>
Total Cash Receipts	<u>387,440</u>	<u>447,494</u>	<u>(60,054)</u>
EXPENDITURES			
Instruction	277,944	771,276	(493,332)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	16,203	129,000	(112,797)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>294,147</u>	<u>\$ 900,276</u>	<u>\$ (606,129)</u>
Receipts Over (Under) Expenditures	93,293		
Unencumbered Cash, Beginning	467,246		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 560,539</u>		

USD #335, HOLTON, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	1,560	1,560	0
Charges for services	1,375		1,375
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>2,935</u>	<u>1,560</u>	<u>1,375</u>
EXPENDITURES			
Instruction	2,444	21,381	(18,937)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	1,027	700	327
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>3,471</u>	<u>\$ 22,081</u>	<u>\$ (18,610)</u>
Receipts Over (Under) Expenditures	(536)		
Unencumbered Cash, Beginning	20,522		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 19,986</u>		

USD #335, HOLTON, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	131,183	131,554	(371)
State aid/grants	2,261	1,851	410
Charges for services	70,288	92,160	(21,872)
Interest income			0
Miscellaneous revenues	5		5
Operating transfers	<u>75,292</u>	<u>89,877</u>	<u>(14,585)</u>
Total Cash Receipts	<u>279,029</u>	<u>315,442</u>	<u>(36,413)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance		3,442	(3,442)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	267,529	389,000	(121,471)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>267,529</u>	<u>\$ 392,442</u>	<u>\$ (124,913)</u>
Receipts Over (Under) Expenditures	11,500		
Unencumbered Cash, Beginning	77,000		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 88,500</u>		

USD #335, HOLTON, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 102,913	\$ 101,654	\$ 1,259
Delinquent tax	1,189		1,189
Motor vehicle tax	12,189	13,347	(1,158)
RV tax	355	218	137
Commercial vehicle tax	1,938	220	1,718
Federal grants			0
State aid/grants	44,410	44,412	(2)
Charges for services			0
Interest income	7,587		7,587
Miscellaneous revenues	6,141	4,798	1,343
Operating transfers			0
Total Cash Receipts	<u>176,722</u>	<u>164,649</u>	<u>12,073</u>
EXPENDITURES			
Instruction	4,359	110,375	(106,016)
Student support services		75,000	(75,000)
Instruction support staff		21,130	(21,130)
General administration			0
School administration		3,418	(3,418)
Operations and maintenance	22,288	825,000	(802,712)
Student transportation services		75,000	(75,000)
Central support services			0
Other support services		1,000	(1,000)
Food service operations			0
Student activities			0
Facility acquisition and construction services	24,630	85	24,545
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>51,277</u>	<u>\$ 1,111,008</u>	<u>\$ (1,059,731)</u>
Receipts Over (Under) Expenditures	125,445		
Unencumbered Cash, Beginning	834,586		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 960,031</u>		

USD #335, HOLTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	3,957		3,957
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>26,085</u>	<u>15,000</u>	<u>11,085</u>
Total Cash Receipts	<u>30,042</u>	<u>15,000</u>	<u>15,042</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	25,042	55,001	(29,959)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>25,042</u>	<u>\$ 55,001</u>	<u>\$ (29,959)</u>
Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	40,000		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 45,000</u>		

USD #335, HOLTON, KANSAS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	371,239	388,780	(17,541)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>371,239</u>	<u>388,780</u>	<u>(17,541)</u>
EXPENDITURES			
Instruction	273,952	288,280	(14,328)
Student support services	6,335	7,000	(665)
Instruction support staff	892	9,500	(8,608)
General administration	17,259	13,000	4,259
School administration	20,876	25,000	(4,124)
Operations and maintenance	22,737	20,000	2,737
Student transportation services	6,297	5,000	1,297
Central support services	14,476	12,000	2,476
Other support services			0
Food service operations	8,415	9,000	(585)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>371,239</u>	<u>\$ 388,780</u>	<u>\$ (17,541)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
 AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>393,586</u>	<u>158,618</u>	<u>234,968</u>
Total Cash Receipts	<u>393,586</u>	<u>158,618</u>	<u>234,968</u>
EXPENDITURES			
Instruction	391,586	600,797	(209,211)
Student support services		16,821	(16,821)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>391,586</u>	<u>\$ 617,618</u>	<u>\$ (226,032)</u>
Receipts Over (Under) Expenditures	2,000		
Unencumbered Cash, Beginning	459,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 461,000</u>		

USD #335, HOLTON, KANSAS
 AT RISK FUND (4 YR OLD)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	7,302	10,000	(2,698)
Operating transfers	<u>17,786</u>	<u>31,052</u>	<u>(13,266)</u>
Total Cash Receipts	<u>25,088</u>	<u>41,052</u>	<u>(15,964)</u>
EXPENDITURES			
Instruction	24,993	43,597	(18,604)
Student support services		36	(36)
Instruction support staff		26	(26)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>24,993</u>	<u>\$ 43,659</u>	<u>\$ (18,666)</u>
Receipts Over (Under) Expenditures	95		
Unencumbered Cash, Beginning	2,605		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>2,700</u>		

USD #335, HOLTON, KANSAS
 PARENT EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 217,662	\$ 214,573	\$ 3,089
Delinquent tax	2,165		2,165
Motor vehicle tax	23,040	21,870	1,170
RV tax	586	357	229
Commercial vehicle tax		360	(360)
Federal grants			0
State aid/grants	100,113		100,113
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
 Total Cash Receipts	 <u>343,566</u>	 <u>237,160</u>	 <u>106,406</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	232,820	232,820	0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
 Total Expenditures	 <u>232,820</u>	 <u>\$ 232,820</u>	 <u>\$ 0</u>
 Receipts Over (Under) Expenditures	 110,746		
Unencumbered Cash, Beginning	774,082		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 884,828</u>		

USD #335, HOLTON, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	5,515		5,515
State aid/grants	6,050	12,100	(6,050)
Charges for services			0
Interest income			0
Miscellaneous revenues	17,166	20,000	(2,834)
Operating transfers			0
Total Cash Receipts	<u>28,731</u>	<u>32,100</u>	<u>(3,369)</u>
EXPENDITURES			
Instruction	28,267	34,172	(5,905)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>28,267</u>	<u>\$ 34,172</u>	<u>\$ (5,905)</u>
Receipts Over (Under) Expenditures	464		
Unencumbered Cash, Beginning	32		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 496</u>		

NOTE: This is not a budgeted fund.

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Textbook Rental</u>	<u>Title I</u>	<u>REAP</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants		45,419	37,472
State aid/grants			
Charges for services	14,058		
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>14,058</u>	<u>45,419</u>	<u>37,472</u>
EXPENDITURES			
Instruction	39,507	45,419	37,472
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>39,507</u>	<u>45,419</u>	<u>37,472</u>
Receipts Over (Under) Expenditures	(25,449)	0	0
Unencumbered Cash, Beginning	62,564	0	0
Prior Year Cancelled Encumbrances		0	0
	<u>37,115</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$	\$	\$

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Native American Grant</u>	<u>Title IV and Title IIA</u>	<u>Carl Perkins Grant</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants	6,834	19,195	7,007
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>6,834</u>	<u>19,195</u>	<u>7,007</u>
EXPENDITURES			
Instruction	6,834	18,057	2,233
Student support services			
Instruction support staff		1,138	4,774
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>6,834</u>	<u>19,195</u>	<u>7,007</u>
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>Contingency Reserve</u>	<u>Playground Equipment</u>	<u>COVID-19 ESSER</u>	<u>Honor Flight</u>
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad valorem property tax	\$	\$	\$	\$
Delinquent tax				
Motor vehicle tax				
RV tax				
Federal grants			16,164	
State aid/grants				
Charges for services				
Interest income				
Miscellaneous revenues				4,650
Operating transfers				
	<u>0</u>	<u>0</u>	<u>16,164</u>	<u>4,650</u>
Total Cash Receipts				
EXPENDITURES				
Instruction			2	7,143
Student support services				
Instruction support staff				
General administration				
School administration				
Operations and maintenance			14,410	
Student transportation services				
Central support services				
Other support services				
Food service operations			1,750	
Student activities				
Facility acquisition and construction services				
Debt service				
Operating transfers				
Adjustment for qualifying budget credits				
	<u>0</u>	<u>0</u>	<u>16,162</u>	<u>7,143</u>
Total Expenditures				
Receipts Over (Under) Expenditures	0	0	2	(2,493)
Unencumbered Cash, Beginning	280,000	634	0	7,737
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 280,000</u>	<u>\$ 634</u>	<u>\$ 2</u>	<u>\$ 5,244</u>

USD #335 HOLTON, KS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarship	\$ 0	\$ 700	\$ 700	\$ 0
High School		x		
Class of 2024	568			568
Class of 2020	374	949	1,175	148
Class of 2021	1,216	2,717	2,312	1,621
Class of 2022	0	340	0	340
Class of 2023	0	336	0	336
JCYC	1,079	0	21	1,058
Science Olympiad	57	0	0	57
FFA	11,071	16,351	14,925	12,497
FCCLA	1,521	888	1,136	1,273
Student council - concessions	20,516	10,592	10,830	20,278
HS Student Council	3,311	1,299	971	3,639
Dance	1,965	5,624	4,764	2,825
Sales Tax	0	3,762	3,762	0
FBLA	0	2,981	2,270	711
Drama	1,690	0	0	1,690
Cheerleaders	242	4,224	3,499	967
Forensics	1,442	0	274	1,168
Quiz Bowl	1,727	700	555	1,872
Music club	61	0	26	35
MS Student Council	377	0	0	377
Cobra Care	46	0	0	46
Industry	272	1,928	1,629	571
Vo Ag	0	600	600	0
Culinary	0	325	325	0
Art Club	1,173	1,094	680	1,587
Football Club	1,417	3,121	4,538	0
Cross Country	89	349	280	158
Cobra Singers	25	420	322	123
Girls Volleyball Club	100	0	0	100
HS Boys Basketball	0	600	600	0
HS Track	578	0	578	0
Spanish Club	106	0	0	106
ACT	0	0	0	0
Site Council	273	0	0	273
HS Band	824	981	1,805	0
Total	\$ <u>52,120</u>	\$ <u>60,881</u>	\$ <u>58,577</u>	\$ <u>54,424</u>

USD #335, HOLTON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Middle School							
Athletics	\$ 2,379	\$	\$ 5,874	\$ 5,891	\$ 2,362	\$ -	\$ 2,362
High School							
Athletics	10,370		21,439	23,732	8,077	-	8,077
Subtotal Gate Receipts	12,749	0	27,313	29,623	10,439	0	10,439
School Projects							
High School							
Yearbook	2,445		10,831	10,391	2,885	-	2,885
Band resales	73			2	71	-	71
Library	2,586			91	2,495	-	2,495
Biology animal supplies	11				11	-	11
Activity account	664		491	862	293	-	293
Computer Insurance	0		1,670	1,670	0	-	-
Country Mart	366		485	434	417	-	417
Elementary School							
Activity Fund	4,921		4,103	6,467	2,557	-	2,557
Accelerated reading	446		500	395	551	-	551
Social Fund	42		275	97	220	-	220
Social Fund	165		2,266	2,011	420	-	420
Pre-K tuition	0		7,874	7,874	0	-	-
Instrument rental	0		50	50	0	-	-
Yearbook	0		1,032	1,032	0	-	-
Subtotal School Projects	11,719	0	29,577	31,376	9,920	0	9,920
Total District Activity Funds	\$ 24,468	\$ 0	\$ 56,890	\$ 60,999	\$ 20,359	\$ 0	\$ 20,359