

**UNIFIED SCHOOL DISTRICT NO. 289**  
Wellsville, Kansas  
**REGULATORY BASIS FINANCIAL STATEMENTS**  
For the year ended June 30, 2020  
And  
**INDEPENDENT AUDITOR'S REPORT**  
**ON FINANCIAL STATEMENTS**

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**...KL...**

***Karlin & Long, LLC***  
***Certified Public Accountants***

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UNIFIED SCHOOL DISTRICT NO. 289

Wellsville, Kansas

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...KL...  
**Karlin & Long, LLC**  
*Certified Public Accountants*

Board of Education  
Unified School District No. 289  
Wellsville, 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. 289, Wellsville, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statement.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1: this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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. 289, Wellsville, 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. 289, Wellsville, 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. 289, Wellsville, 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 10, 2021

## USD #289 WELLSVILLE, KANSAS

Summary Statement 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
<b>General Funds</b>							
General	\$ 0	\$ 0	\$ 6,214,391	\$ 6,214,391	\$ 0	\$ 35,935	\$ 35,935
Supplemental General	96,595	0	1,906,347	1,884,700	118,242	65,753	183,995
<b>Special Purpose Funds</b>							
Career and Postsecondary Education	65,000	0	238,114	303,114	0	0	0
Special Education	215,000	0	1,530,315	1,487,359	257,956	752	258,708
Driver Education	43,502	0	4,780	3,381	44,901	0	44,901
Food Service	51,000	0	388,559	410,835	28,724	19,268	47,992
Capital Outlay	739,482	0	780,001	1,022,561	496,922	339,612	836,534
Professional Development	0	0	20,304	20,304	0	580	580
Gifts and Grants	29,988	0	68,503	94,739	3,752	0	3,752
KPERS Special Contribution	0	0	720,734	720,734	0	0	0
At Risk (K-12)	75,000	0	597,134	672,134	0	0	0
At Risk (4 yr olds)	0	0	33,270	33,270	0	1	1
Virtual Education	485	0	5,000	4,436	1,049	0	1,049
Recreation Commission	20,212	0	267,014	287,226	0	0	0
Recreation Commission Employee Benefits	3,233	0	13,373	16,606	0	0	0
District Activity Funds	95,027	0	137,708	138,234	94,501	0	94,501
Textbook Rental Fund	120,186	0	149,765	229,029	40,922	59,266	100,188
Contingency Reserve Fund	225,332	0	0	0	225,332	0	225,332
ESSERF	0	0	0	11,916	(11,916)	1	(11,916)
Title I	0	0	61,627	61,627	0	0	0
Title IIA	0	0	14,446	14,446	0	0	0
Title IV	0	0	5,331	5,331	0	0	0
Bond and Interest Funds							
Bond and Interest	1,400,119	0	738,988	713,306	1,425,801	0	1,425,801
<b>Total Reporting Entity</b>	<b>\$ 3,180,161</b>	<b>\$ 0</b>	<b>\$ 13,895,704</b>	<b>\$ 14,349,679</b>	<b>\$ 2,726,186</b>	<b>\$ 521,168</b>	<b>\$ 3,247,354</b>
<b>Composition of Cash</b>							
Checking Accounts							\$ 2,919,131
Savings Accounts							127,464
Petty Cash							1,500
Certificates of Deposit							307,720
Kansas Municipal Investment Pool							4,862
Total Cash							3,360,677
Agency Funds per Statement 4							113,323
<b>Total Reporting Entity</b>							<b>\$ 3,247,354</b>

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

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

NOTES TO FINANCIAL STATEMENTS

**NOTE 1 – Summary of Significant Accounting Policies**

**Municipal Financial Reporting Entity**

USD No.289 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.289 (b) organizations for which USD No. 289 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No.289 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 Fund** – To account for the accumulation of resources for, and the payment of, interest and principal on 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.).

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

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 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 municipality to use the regulatory basis of accounting.

**Reimbursed Expenses**

Expenditures in the amount of \$ 86,313 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.



UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information**

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

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

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 this year.

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 the 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.

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

**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 purpose funds:

Title IIA Fund	Textbook Rental Fund
Contingency Reserve Fund	District Activity Funds
Title I Fund	Gifts and Grants
Title IV Fund	

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 amounts.

**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 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.

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

**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.

Investments	Fair Value	Less than 1 year	1-2	Rating U.S
Kansas Municipal Investment Pool	\$ 4,862	\$ 4,862		S&P AA+/S1+

**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. The Municipality's allocation of investments as of June 30, 2020

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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.

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.

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments (continued)**

**Custodial Credit Risk – Deposits**

At June 30, 2020, the government's carrying amount of deposits was \$3,355,817 the bank balance was \$3,654,903. 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 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 government 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.

As of June 30, 2020, the Municipality had invested \$4,862 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities.

In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**NOTE 3 – Defined Benefit Pension Plan**

**Plan Description** – USD 289 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.

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

NOTES TO FINANCIAL STATEMENTS

**NOTE 3 – Defined Benefit Pension Plan (continued)**

**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.

**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.

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

NOTES TO FINANCIAL STATEMENTS

**NOTE 3 – Defined Benefit Pension Plan (continued)**

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

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

The State of Kansas is required to contribute the statutory required 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 \$ 720,734 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 \$ 6,024,225. 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](http://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.

UNIFIED SCHOOL DISTRICT NO. 289  
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**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 – Stewardship, Compliance and Accountability**

We noted a violation of K.S.A. 10-130 regarding the transmittal of bond funds to the State Treasurer in a timely manner. The funds are to be remitted to the state fiscal agent at least 20 days before the maturity of the bonds. The payments were made after the applicable allotted time.

**NOTE 6 – Compensated Absences**

Discretionary leave of 11 days for 9 month employees and 15 days for 12 month employees are allocated to employees at the beginning of the school year. A certified employee who works for the district for 9 continuous years and leaves the district, or becomes permanently disabled and unable to work, or dies during the contract year, shall be eligible to receive \$40.00 per day for a maximum of 90 days if a donation of 10 days to the leave bank has been made during their employment. A classified employee who works for the district and leaves with proper resignation will be compensated for earned number of leave days up to 90 at \$30.00 per day. Upon retiring from the district, payment of \$30.00 will be paid if the employee worked for the district for 5 years and had a donation to the leave bank of 10 days throughout the employment time period. A school administrator employee who works for the district for 10 years and leaves with proper resignation will be compensated for earned number of leave days up to 90 at \$50.00 per day.

The District accrues a liability for compensated absences which meet the following criteria:

- 1) The District's obligation relating to employees' rights to receive compensation for the future absences is attributed to employee's services already rendered.
- 2) The obligation relates to the rights that vest or accumulate.
- 3) Payment of the compensation is probable.
- 4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has estimated a liability for discretionary leave, which has been earned, but not taken by District employees of \$71,307.

UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**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 – Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Virtual Education Fund	K.S.A. 72-6428	\$ 5,000
General Fund	Food Service Fund	K.S.A. 72-6428	631
General Fund	Professional Development Fund	K.S.A. 72-6428	16,184
General Fund	Special Education Fund	K.S.A. 72-6428	1,165,174
General Fund	Career and Postsecondary Fund	K.S.A. 72-6428	156,650
General Fund	At-Risk Fund (K-12)	K.S.A. 72-6428	199,170
General Fund	At-Risk Fund (4 yr olds)	K.S.A. 72-6428	33,270
Supplemental General Fund	Textbook Fund	K.S.A. 72-6425	77,056
Supplemental General Fund	Special Education Fund	K.S.A. 72-6425	306,432
Supplemental General Fund	Career and Postsecondary Fund	K.S.A. 72-6425	52,630
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6425	397,964

**NOTE 9 – Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree will still receive a portion paid by the district towards their premium therefore they will pay the difference in amounts, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium until the age of 65. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.



UNIFIED SCHOOL DISTRICT NO. 289  
Wellsville, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – Other Post Employment Benefits (continued)**

Early retirement incentive:

The District had a plan which covered certified employees who voluntarily take early retirement. The plan was in the certified employee negotiated agreement which covered fiscal years from July 1, 2012 and expired June 30, 2014. Any certified employee was eligible for early retirement if such a person was a full time employee, had at least nine years of full time service, and was eligible for retirement benefits under KPERS.

Benefits are payable for a period of five years or until the recipient reached 65 years of age, whichever may first occur. The Plan does not issue a separate, publicly available report.

Funded Status and Funding Progress:

Since the year of implementation, the Plan was not funded, therefore, there is no funded status of the Plan. The Plan is funded as obligations occur.

Early retirement incentive payments included the expenditures for the year ended June 30, 2020 were \$20,900. As of June 30, 2020, the future early retirement incentive payments are expected to be as follows.

Year Ending June 30	Amount	Number of Participants
2021	\$-0-	0

**NOTE 10 – In Substance Receipt in Transit**

The District received \$308,928 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 10, 2021. The date in the prior sentence is the date the financial statements were available to be issued.

UNIFIED SCHOOL DISTRICT NO.289  
Wellsville, Kansas

NOTES TO FINANCIAL STATEMENTS

**Note 12 - Long Term Debt**

Changes 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										
Series 2011A	2.00%	4/25/11	\$ 505,000	9/1/21	\$ 160,000	\$	\$ 55,000	\$ (55,000)	\$ 105,000	\$ 3,984
Series 2015A	1.50%	6/15/15	3,740,000	9/1/21	1,915,000		630,000	(630,000)	1,285,000	24,323
Leases										
Excel Energy	4.50%	10/6/06	441,408	10/20/21	112,787		36,025	(36,025)	76,762	5,085
<b>Total Long Term Debt</b>					<b>\$ 2,187,787</b>	<b>\$ 0</b>	<b>\$ 721,025</b>	<b>\$ (721,025)</b>	<b>\$ 1,466,762</b>	<b>\$ 33,392</b>

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

	2021	2022	Total
<b>Principal</b>			
General Obligation Bonds	\$ 690,000	\$ 700,000	\$ 1,390,000
Special Assessment Bonds			0
Certificates of Participation			0
Capital Leases	37,637	39,125	76,762
Revenue Bonds			0
KDHE Loans			0
Temporary Notes			0
<b>Total Principal</b>	<b>727,637</b>	<b>739,125</b>	<b>1,466,762</b>
<b>Interest</b>			
General Obligation Bonds	17,277	5,851	23,128
Special Assessment Bonds			0
Certificates of Participation			0
Capital Leases	3,473	1,770	5,243
Revenue Bonds			0
KDHE Loans			0
Temporary Notes			0
<b>Total Interest</b>	<b>20,750</b>	<b>7,621</b>	<b>28,371</b>
<b>Total Principal and Interest</b>	<b>\$ 748,387</b>	<b>\$ 746,746</b>	<b>\$ 1,495,133</b>

**Unified School District No. 289, Wellsville, Kansas**

**Regulatory-Required**

**Supplementary Information**

**For the year ended June 30, 2020**

## USD #289 WELLSVILLE, 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)
<b>General Funds</b>						
General	\$ 6,385,863	\$ (257,785)	\$ 86,313	\$ 6,214,391	\$ 6,214,391	\$ 0
Supplemental General	1,955,969	(71,269)	0	1,884,700	1,884,700	0
<b>Special Purpose Funds</b>						
Career and Postsecondary Education	303,503	0	0	303,503	303,114	(389)
Special Education	1,539,185	0	0	1,539,185	1,487,359	(51,826)
Driver Training	47,002	0	0	47,002	3,381	(43,621)
Food Service	472,000	0	0	472,000	410,835	(61,165)
Capital Outlay	1,450,000	0	0	1,450,000	1,022,561	(427,439)
Professional Development	39,375	0	0	39,375	20,304	(19,071)
KPERS Special Contribution	866,334	0	0	866,334	720,734	(145,600)
At-Risk Fund (K-12)	704,712	0	0	704,712	672,134	(32,578)
At-Risk Fund (4 yr olds)	44,360	0	0	44,360	33,270	(11,090)
Virtual Education	10,485	0	0	10,485	4,436	(6,049)
Recreation Commission	450,000	0	0	450,000	287,226	(162,774)
Recreation Commission Employee	21,500	0	0	21,500	16,606	(4,894)
<b>Bond and Interest Funds</b>						
Bond and Interest	713,307	0	0	713,307	713,306	(1)

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
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	6,128,078	6,385,863	(257,785)
Charges for services			0
Interest income			0
Miscellaneous revenues	86,313		86,313
Operating transfers			0
<b>Total Cash Receipts</b>	<u>6,214,391</u>	<u>6,385,863</u>	<u>(171,472)</u>
<b>EXPENDITURES</b>			
Instruction	3,059,292	3,159,877	(100,585)
Student support services	195,741	234,658	(38,917)
Instruction support staff	178,823	198,475	(19,652)
General administration	325,928	178,060	147,868
School administration	461,107	490,841	(29,734)
Operations and maintenance	6,221	7,230	(1,009)
Student transportation services	289,736	261,500	28,236
Central support services	121,464	121,800	(336)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	1,576,079	1,733,422	(157,343)
Adjustment to comply with legal max		(257,785)	257,785
Adjustment for qualifying budget credits		86,313	(86,313)
<b>Total Expenditures</b>	<u>6,214,391</u>	<u>\$ 6,214,391</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances			
<b>Unencumbered Cash, Ending</b>	<u>\$ 0</u>		

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 917,826	\$ 934,814	\$ (16,988)
Delinquent tax	13,680	8,384	5,296
Motor vehicle tax	110,243	113,035	(2,792)
RV tax	2,459	2,606	(147)
Commercial vehicle tax	4,163	4,055	108
Mineral tax			0
Federal grants			0
State aid/grants	857,727	890,161	(32,434)
Charges for services			0
Interest income			0
Miscellaneous revenues	249	5,000	(4,751)
Operating transfers			0
Total Cash Receipts	<u>1,906,347</u>	<u>1,958,055</u>	<u>(51,708)</u>
<b>EXPENDITURES</b>			
Instruction	85,784	89,100	(3,316)
Student support services	37,865	5,000	32,865
Instruction support staff	189,663	165,550	24,113
General administration			0
School administration			0
Operations and maintenance	737,306	767,834	(30,528)
Student transportation services		10,000	(10,000)
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	834,082	918,485	(84,403)
Adjustment to comply with legal max		(71,269)	71,269
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,884,700</u>	<u>\$ 1,884,700</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	21,647		
Unencumbered Cash, Beginning	96,595		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 118,242</u>		

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
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	4,065	4,000	65
State aid/grants	24,579	6,906	17,673
Charges for services			0
Interest income			0
Miscellaneous revenues	190		190
Operating transfers	<u>209,280</u>	<u>281,650</u>	<u>(72,370)</u>
Total Cash Receipts	<u>238,114</u>	<u>292,556</u>	<u>(54,442)</u>
<b>EXPENDITURES</b>			
Instruction	258,352	282,003	(23,651)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	44,762	21,500	23,262
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>303,114</u>	<u>\$ 303,503</u>	<u>\$ (389)</u>
Receipts Over (Under) Expenditures	(65,000)		
Unencumbered Cash, Beginning	65,000		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 0</u>		

## USD #289 WELLSVILLE, KANSAS

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

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
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	76,016	52,000	24,016
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	26,220		26,220
Operating transfers	1,428,079	1,487,185	(59,106)
<b>Total Cash Receipts</b>	<b>1,530,315</b>	<b>1,539,185</b>	<b>(8,870)</b>
<b>EXPENDITURES</b>			
Instruction	1,448,423	1,500,000	(51,577)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	1,382	1,750	(368)
Student transportation services	37,554	37,435	119
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
<b>Total Expenditures</b>	<b>1,487,359</b>	<b>\$ 1,539,185</b>	<b>\$ (51,826)</b>
Receipts Over (Under) Expenditures	42,956		
Unencumbered Cash, Beginning	215,000		
Prior Year Cancelled Encumbrances			
<b>Unencumbered Cash, Ending</b>	<b>\$ 257,956</b>		



## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
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	4,680	3,500	1,180
Charges for services	100	5,000	(4,900)
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<u>4,780</u>	<u>8,500</u>	<u>(3,720)</u>
<b>EXPENDITURES</b>			
Instruction	3,381	36,100	(32,719)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance		10,902	(10,902)
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
<b>Total Expenditures</b>	<u>3,381</u>	<u>\$ 47,002</u>	<u>\$ (43,621)</u>
Receipts Over (Under) Expenditures	1,399		
Unencumbered Cash, Beginning	43,502		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 44,901</u>		

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
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	221,540	165,129	56,411
State aid/grants	4,427	3,495	932
Charges for services	157,415	192,741	(35,326)
Interest income			0
Miscellaneous revenues	4,546		4,546
Operating transfers	631	114,000	(113,369)
<b>Total Cash Receipts</b>	<b>388,559</b>	<b>475,365</b>	<b>(86,806)</b>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	153		153
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	410,682	472,000	(61,318)
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
<b>Total Expenditures</b>	<b>410,835</b>	<b>\$ 472,000</b>	<b>\$ (61,165)</b>
Receipts Over (Under) Expenditures	(22,276)		
Unencumbered Cash, Beginning	51,000		
Prior Year Cancelled Encumbrances	0		
<b>Unencumbered Cash, Ending</b>	<b>\$ 28,724</b>		

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 468,382	\$ 448,380	\$ 20,002
Delinquent tax	6,451	4,454	1,997
Motor vehicle tax	56,104	57,578	(1,474)
RV tax	1,251	1,327	(76)
Commercial vehicle tax	2,183	2,065	118
Mineral tax			0
Federal grants			0
State aid/grants	168,256	168,244	12
Charges for services			0
Interest income	18,737		18,737
Miscellaneous revenues	58,637		58,637
Operating transfers			0
Total Cash Receipts	<u>780,001</u>	<u>682,048</u>	<u>97,953</u>
<b>EXPENDITURES</b>			
Instruction	46,076	200,000	(153,924)
Student support services		50,000	(50,000)
Instruction support staff	197,829	500,000	(302,171)
General administration			0
School administration	54		54
Operations and maintenance	20		20
Student transportation services		100,000	(100,000)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	778,582	600,000	178,582
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,022,561</u>	<u>\$ 1,450,000</u>	<u>\$ (427,439)</u>
Receipts Over (Under) Expenditures	(242,560)		
Unencumbered Cash, Beginning	739,482		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 496,922</u>		

## USD #289 WELLSVILLE, KANSAS

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

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
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	4,120	4,375	(255)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	16,184	35,000	(18,816)
Total Cash Receipts	20,304	39,375	(19,071)
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff	15,394	37,700	(22,306)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services	4,760	1,675	3,085
Other support services	150		150
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	20,304	\$ 39,375	\$ (19,071)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	\$ 0		

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
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	50,596	65,666	(15,070)
Charges for services			0
Interest income			0
Miscellaneous revenues	17,907	50,000	(32,093)
Operating transfers			0
<b>Total Cash Receipts</b>	<u>68,503</u>	<u>115,666</u>	<u>(47,163)</u>
<b>EXPENDITURES</b>			
Instruction	89,829	130,583	(40,754)
Student support services	4,910		4,910
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
<b>Total Expenditures</b>	<u>94,739</u>	<u>\$ 130,583</u>	<u>\$ (35,844)</u>
			*
Receipts Over (Under) Expenditures	(26,236)		
Unencumbered Cash, Beginning	29,988		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,752</u>		

\*NOTE: Not a budget violation per K.S.A. 72-8210

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
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	720,734	866,334	(145,600)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<u>720,734</u>	<u>866,334</u>	<u>(145,600)</u>
<b>EXPENDITURES</b>			
Instruction	480,822	590,800	(109,978)
Student support services	33,361	39,100	(5,739)
Instruction support staff	33,361	39,100	(5,739)
General administration	23,477	24,187	(710)
School administration	43,459	44,170	(711)
Operations and maintenance	46,955	52,237	(5,282)
Student transportation services	19,767	26,150	(6,383)
Central support services	12,559	19,300	(6,741)
Other support services			0
Food service operations	26,973	31,290	(4,317)
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
<b>Total Expenditures</b>	<u>720,734</u>	<u>\$ 866,334</u>	<u>\$ (145,600)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
<b>Unencumbered Cash, Ending</b>	<u>\$ 0</u>		

## USD #289 WELLSVILLE, KANSAS

## AT RISK FUND (K-12)

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
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			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	597,134	679,712	(82,578)
Total Cash Receipts	597,134	679,712	(82,578)
<b>EXPENDITURES</b>			
Instruction	612,349	599,297	13,052
Student support services	59,785	105,415	(45,630)
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	672,134	\$ 704,712	\$ (32,578)
Receipts Over (Under) Expenditures	(75,000)		
Unencumbered Cash, Beginning	75,000		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		

## USD #289 WELLSVILLE, KANSAS

AT RISK FUND (4 yr olds)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
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			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	33,270	44,360	(11,090)
<b>Total Cash Receipts</b>	<u>33,270</u>	<u>44,360</u>	<u>(11,090)</u>
<b>EXPENDITURES</b>			
Instruction	33,270	44,360	(11,090)
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
<b>Total Expenditures</b>	<u>33,270</u>	<u>\$ 44,360</u>	<u>\$ (11,090)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
<b>Unencumbered Cash, Ending</b>	<u>\$ 0</u>		



## USD #289 WELLSVILLE, KANSAS

VIRTUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
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	5,000	10,000	(5,000)
<b>Total Cash Receipts</b>	<u>5,000</u>	<u>10,000</u>	<u>(5,000)</u>
<b>EXPENDITURES</b>			
Instruction	4,436	10,485	(6,049)
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
<b>Total Expenditures</b>	<u>4,436</u>	<u>\$ 10,485</u>	<u>\$ (6,049)</u>
Receipts Over (Under) Expenditures	564		
Unencumbered Cash, Beginning	485		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,049</u>		

## USD #289 WELLSVILLE, KANSAS

RECREATION COMMISSION  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 234,157	\$ 225,193	\$ 8,964
Delinquent tax	3,089	2,236	853
Motor vehicle tax	28,051	28,826	(775)
RV tax	625	664	(39)
Commercial Vehicle tax	1,092	1,034	58
Mineral tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<u>267,014</u>	<u>257,953</u>	<u>9,061</u>
<b>EXPENDITURES</b>			
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
Community Service	287,226	450,000	(162,774)
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
<b>Total Expenditures</b>	<u>287,226</u>	<u>\$ 450,000</u>	<u>\$ (162,774)</u>
Receipts Over (Under) Expenditures	(20,212)		
Unencumbered Cash, Beginning	20,212		
Prior Year Cancelled Encumbrances			
<b>Unencumbered Cash, Ending</b>	<u>\$ 0</u>		

## USD #289 WELLSVILLE, KANSAS

RECREATION COMMISSION EMPLOYEE BENEFITS  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 11,723	\$ 11,092	\$ 631
Delinquent tax	160	111	49
Motor vehicle tax	1,405	1,438	(33)
RV tax	32	33	(1)
Commercial Vehicle tax	53	51	2
Mineral tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
<b>Total Cash Receipts</b>	<b>13,373</b>	<b>12,725</b>	<b>648</b>
<b>EXPENDITURES</b>			
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
Community Service	16,606	21,500	(4,894)
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
<b>Total Expenditures</b>	<b>16,606</b>	<b>\$ 21,500</b>	<b>\$ (4,894)</b>
Receipts Over (Under) Expenditures	(3,233)		
Unencumbered Cash, Beginning	3,233		
Prior Year Cancelled Encumbrances	0		
<b>Unencumbered Cash, Ending</b>	<b>\$ 0</b>		

## USD #289 WELLSVILLE, 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)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 420,836	\$ 402,692	\$ 18,144
Delinquent tax	6,781	4,338	2,443
Motor vehicle tax	55,927	57,317	(1,390)
RV tax	1,247	1,321	(74)
Commercial vehicle tax	2,075	2,056	19
Mineral tax			0
Federal grants			0
State aid/grants	248,176	249,657	(1,481)
Charges for services			0
Interest income	3,946	375	3,571
Miscellaneous revenues		5,000	(5,000)
Operating transfers			0
Total Cash Receipts	<u>738,988</u>	<u>722,756</u>	<u>16,232</u>
<b>EXPENDITURES</b>			
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	713,306	713,307	(1)
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>713,306</u>	<u>\$ 713,307</u>	<u>\$ (1)</u>
Receipts Over (Under) Expenditures	25,682		
Unencumbered Cash, Beginning	1,400,119		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,425,801</u>		

USD #289 WELLSVILLE, KANSAS  
 ANY NONBUDGETED FUNDS  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	<u>Textbook</u>	<u>Contingency Reserve</u>	<u>ESSERF</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			
State aid/grants			
Charges for services	72,709		
Interest income			
Miscellaneous revenues			
Operating transfers	<u>77,056</u>		
Total Cash Receipts	<u>149,765</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>			
Instruction	229,029		11,916
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			
Total Expenditures	<u>229,029</u>	<u>0</u>	<u>11,916</u>
Receipts Over (Under) Expenditures	(79,264)	0	(11,916)
Unencumbered Cash, Beginning	120,186	225,332	0
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,922</u>	<u>\$ 225,332</u>	<u>\$ (11,916)</u>

USD #289 WELLSVILLE, KANSAS  
 ANY NONBUDGETED FUNDS  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020

	<u>Title I</u>	<u>Title IIA</u>	<u>Title IV</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants	61,627	14,446	5,331
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>61,627</u>	<u>14,446</u>	<u>5,331</u>
<b>Total Cash Receipts</b>	<u>61,627</u>	<u>14,446</u>	<u>5,331</u>
<b>EXPENDITURES</b>			
Instruction	61,627	14,446	5,331
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>61,627</u>	<u>14,446</u>	<u>5,331</u>
<b>Total Expenditures</b>	<u>61,627</u>	<u>14,446</u>	<u>5,331</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 #289 WELLSVILLE, KANSAS  
 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
Payroll liabilities	\$ 11,770	\$ 5,254	\$	\$ 17,024
High School Memorial Scholarship	3,700		2,000	1,700
Swearingen Memorial	214			214
Grade School Teacher Grant	5,313	151	14	5,450
High School				
Business	1,503	143	145	1,501
Band and Vocal Club	3,618	10,253	11,267	2,604
Art Club	1,747	2,395	2,022	2,120
Drama Fund	1,730	1,551	1,745	1,536
FFA/AG Program	3,589	504	196	3,897
FBLA	43,921	49,609	63,941	29,589
Keys	450			450
Math Team	185		33	152
National Honor Society	348			348
Scholars Bowl	872	645	683	834
Student Advisory Council	415	5,276	5,395	296
SADD	221			221
Triple A Breakfast club	8,831	10,425	10,005	9,251
Football	2,436	3,062	4,441	1,057
Boys Basketball	4,749	40		4,789
Girls Basketball	1	4,285	3,111	1,175
Baseball	4,326	2,722	3,248	3,800
Cheerleaders	2,119	4,287	4,366	2,040
Activity petty cash	0	7,822	6,307	1,515
Cross Country	797	1,923	2,229	491
Dance Team	1,772	7,711	8,644	839
Golf	325	427	426	326
Softball	2,165	72	1,598	639
Boys Track	322	272		594
Girls Track	419			419
Volleyball	1,858	7,662	5,969	3,551
Wrestling and Weightlifting	735	1,297	1,498	534
Seniors	220	2,224	1,209	1,235
Juniors	2,224	6,192	3,967	4,449
Sophmores/Freshmen	169	660	499	330
Middle School				
MS Cheerleaders	290	3,632	3,753	169
MS Class Pride	2,022	109	4	2,127
MS Athletics	571	1,299	1,261	609
Kids R Us	2,669	1,652	2,592	1,729
MS Student Advisory Council	1,077	250	492	835
MS SADD	119			119
MS Music and Science Club	2,124	954	313	2,765
Total	\$ 121,936	\$ 144,760	\$ 153,373	\$ 113,323

USD #289 WELLSVILLE, 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
<b>Gate Receipts</b>							
HS Gate Receipts	\$ 13,994	\$	\$ 48,598	\$ 51,877	\$ 10,715	\$	\$ 10,715
Concessions	1,966		24,435	23,785	2,616		2,616
MS Gate Receipts	2,673		5,374	6,914	1,133		1,133
<b>Subtotal Gate Receipts</b>	<b>18,633</b>	<b>0</b>	<b>78,407</b>	<b>82,576</b>	<b>14,464</b>	<b>0</b>	<b>14,464</b>
<b>School Projects</b>							
<b>High School</b>							
HS Life Class	1,705		626	495	1,836		1,836
Mentor	8,312		140	48	8,404		8,404
Counselor	41				41		41
Interest income	463		655		1,118		1,118
Wall of Fame	1,758			56	1,702		1,702
Career fair	159				159		159
Staff Incentive	264		1,097	879	482		482
District collections	0		11,662	7,677	3,985		3,985
Yearbook	3,646		2,040	1,945	3,741		3,741
<b>Middle School</b>							
School Projects	1,408		850	506	1,752		1,752
Yearbook	3,460		738	1,649	2,549		2,549
District collections	190		5,765	5,955	0		-
Grade School Projects	54,988		35,728	36,448	54,268		54,268
<b>Subtotal School Projects</b>	<b>76,394</b>	<b>0</b>	<b>59,301</b>	<b>55,658</b>	<b>80,037</b>	<b>0</b>	<b>80,037</b>
<b>Total District Activity Funds</b>	<b>\$ 95,027</b>	<b>\$ 0</b>	<b>\$ 137,708</b>	<b>\$ 138,234</b>	<b>\$ 94,501</b>	<b>\$ 0</b>	<b>\$ 94,501</b>