

UNIFIED SCHOOL DISTRICT NO. 286

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2020

Unified School District No. 286
Sedan, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2020

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5-13
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Individually Presented by Fund	
General Fund	15-17
Supplemental General Fund	18-19
Special Purpose Funds	
At Risk 4 Year Old Fund	20
At Risk K-12 Fund	21
Bilingual Education Fund	22
Virtual Education Fund	23
Capital Outlay Fund	24
Driver Training Fund	25
Food Service Fund	26
Professional Development Fund	27
Special Education Fund	28
Career and Postsecondary Education Fund	29
Gifts and Grants Fund	30
KPERS Special Retirement Contribution Fund	31
Contingency Reserve Fund	32
Textbook and Student Material Revolving Fund	33
Recreation Commission Fund	34
Blue Cross Blue Shield Foundation Grant Fund	35
21st Century Community Learning Centers Fund	36
REAP Grant Fund	37
Title I Fund	38
Improving Teacher Quality Fund	39
Social and Emotional Learning Fund	40
Kansas Reading Roadmap Fund	41
Title IV-A Fund	42
Allelulia Grant Fund	43

Unified School District No. 286
Sedan, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2020

<u>Item</u>	<u>Page Number</u>
Schedule 3	
Schedule of Receipts and Disbursements – Agency Funds	44
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	45

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 286
Sedan, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 286, Sedan, Kansas, a municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 286, Sedan, 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 Unified School District No. 286, Sedan, 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 Unified School District No. 286, Sedan, 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

Report on Supplementary Information

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

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 286, Sedan, Kansas, as of June 30, 2019 (not presented herein) and have issued our report thereon dated December 19, 2019, which contained an unmodified opinion on the basic financial statement. The June 30, 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such June 30, 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 financial statement. The June 30, 2019 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the June 30, 2019 financial statement or to the June 30, 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

February 26, 2021

Unified School District No. 286
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,575	3,621,187	3,614,992	7,770	7,724	15,494
Supplemental General	57,776	1,081,292	1,097,119	41,949	49,734	91,683
Special Purpose:						
Pre-School Aged At-Risk						
At Risk K-12	128,799	475,953	486,000	118,752		118,752
Bilingual Education						
Virtual Education						
Capital Outlay	1,195,785	231,490	51,421	1,375,854		1,375,854
Driver Training	24,905	4,532	4,988	24,449		24,449
Food Service	59,205	216,723	245,507	30,421	99	30,520
Professional Development	380			380		380
Special Education	136,542	1,243,730	985,370	394,902	757	395,659
Career and Postsecondary Education	10	118,783	118,555	238		238
Gifts and Grants		49,149	49,149		250	250
KPERS Special Retirement Contribution		363,968	363,968			
Contingency Reserve	145,967			145,967		145,967
Textbook and Student Material Revolving	21,656	2,516	459	23,713		23,713
Recreation Commission	2,076	22,614	22,381	2,309		2,309
21st Century Community Learning Centers		107,081	69,920	37,161	3,290	40,451
REAP Grant		26,973	26,973		25,214	25,214
Title I		95,499	95,499			
Improving Teacher Quality		15,812	15,812			
Social and Emotional Learning	2,698			2,698		2,698
Title IV-A		13,348	13,348			
Allelulia Grant	2,276		661	1,615		1,615
Gate Receipts	2,489	64,179	63,215	3,453		3,453
Special Projects	17,706	4,629	4,588	17,747		17,747
Total Primary Government (1)	<u>1,799,845</u>	<u>7,759,458</u>	<u>7,329,925</u>	<u>2,229,378</u>	<u>87,068</u>	<u>2,316,446</u>
Composition of Cash:						
Certificates of Deposit						1,000,000
Demand Deposits						1,398,766
Due from State of Kansas						210,860
Petty Cash Advance						1,500
Less: Agency Funds						(294,681)
Adjustment for Rounding						1
Total Primary Government (1)						<u>2,316,446</u>

(1) Excluding Agency Funds

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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 Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2020:

General Fund -- the chief operating fund. Used to account for all unrestricted 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 revenue sources that are intended for specific purposes.

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 Kansas Municipal Audit and Accounting Guide 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.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

The School 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 School to use the regulatory basis of accounting.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2020, the District amended the budget of the General Fund from its original approved amount of \$3,579,972 to \$3,635,841. After this budget was amended, the State Department of Education reduced the budget of the General Fund to the legal maximum amount of \$3,614,992. This legal maximum budget is computed based on audited full-time equivalent enrollment.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Blue Cross Blue Shield Foundation Grant Fund
21st Century Community Learning Centers Fund
REAP Grant Fund
Title I Fund
Improving Teacher Quality Fund
Social and Emotional Learning Fund
Kansas Reading Roadmap Fund
Title IV-A Fund
Gate Receipts Fund
Special Projects Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 **In-Substance Receipt in Transit**

The District received \$210,860 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. \$162,812 of these receipts were for the General Fund and \$48,048 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located 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.

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2020 and held no investments throughout the year.

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

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

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

At June 30, 2020, the carrying amount of the District's deposits was \$2,398,766 and the bank balance was \$2,854,880. Of the bank balance, \$500,000 was covered by federal depository insurance, \$2,256,491 was collateralized with securities held by the pledging financial institutions' agents in the School's name and \$98,389 was not collateralized.

Note 4 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2020 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>
<u>Contracted Liabilities:</u>				
Early Retirement Program	\$ 35,360		17,176	18,184
Total Contractual Indebtedness	<u>35,360</u>	<u>0</u>	<u>17,176</u>	<u>18,184</u>

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

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>
Early Retirement Plan	\$ 9,576	6,456	2,152	18,184

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Note 5 Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of February 26, 2021, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

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

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

Note 6 Interfund Transfers

<u>From Fund:</u>	<u>To Fund:</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	\$ 360,426
General Fund	Special Education Fund	K.S.A. 72-5167	764,393
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	116,596
General Fund	Gifts and Grants Fund	Grant Matching	9,562
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	115,527
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	466,524

Note 7 Other Long-Term Obligations from Operations

Compensated Absences.

The school district's leave policy allows crediting each certified employee with (13) thirteen days leave per year - (14) fourteen per year after fifteen years service - up to a maximum of (75) seventy five days. Classified year-round employees accrue (12) twelve days leave per year. Classified nine-month employees accrue (9) nine days leave per year. At retirement certified employees with ten years or more of service are compensated for a maximum of (50) fifty days of accumulated leave at the current substitute teacher pay rate. At retirement, classified employees with ten years or more of service are compensated for a maximum of (30) thirty days of accumulated leave at their current rate of pay. At the end of each contract year each employee is compensated for days in excess of their respective maximum, at the same rate they would receive if they had retired.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Early Retirement Incentive Plan

The school district's professional employee early retirement plan provides the following:

1. Employee will receive \$520 per month towards a district sponsored health insurance plan, paid by the district through the month of their sixty fifth birthday if:
 - a. Employee has reached the age of sixty-two and has 20 or more years of service
 - b. Employee has reached the age of sixty and has 25 or more years of service
2. Employee will receive \$520 per month towards a district sponsored health insurance plan, paid by the district for the first twelve months following their retirement school year if:
 - a. Employee has not reached the age of sixty and has 25 or more years of service

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the 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. The 2019 Legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$363,968 from the State of Kansas for the year ended June 30, 2020.

Net Pension Liability. At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,623,813. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

Deposits exceeded the available pledged securities at the First National Bank of Sedan, in the amount of \$98,389, at June 30, 2020.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Note 9 **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spread globally beyond its point of origin. In March, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation, and the impact on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts may include decreases to in-person enrollment, increases to Virtual Education expenses and additional expenses to insure the safety and health of District personnel and students.

CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program. SPARK's first round distribution was to local governments in the amount of \$400 million. The District did not receive any of this funding during the year ending June 30, 2020, but in the time subsequent to that year end, they have received CRF in the amount of \$204,674 from both the CARES Act and the SPARK program. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 10 **Subsequent Events**

The District has evaluated subsequent events through February 26, 2021, the date which the financial statement was available to be issued.

Unified School District No. 286
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Certified Budget	Adjustment to Comply with Legal Max.	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 3,635,841	(20,849)	3,614,992	3,614,992	
Supplemental General	1,097,119		1,097,119	1,097,119	
Special Purpose:					
Pre-School Aged At-Risk	31,750		31,750		31,750
At Risk K-12	486,000		486,000	486,000	
Bilingual Education	4,128		4,128		4,128
Virtual Education	5,000		5,000		5,000
Capital Outlay	1,410,016		1,410,016	51,421	1,358,595
Driver Training	6,700		6,700	4,988	1,712
Food Service	286,933		286,933	245,507	41,426
Professional Development	380		380		380
Special Education	1,057,450		1,057,450	985,370	72,080
Career and Postsecondary Education	131,000		131,000	118,555	12,445
KPERS Special Retirement Contribution	411,590		411,590	363,968	47,622
Recreation Commission	22,381		22,381	22,381	
Totals	<u>8,586,288</u>	<u>(20,849)</u>	<u>8,565,439</u>	<u>6,990,301</u>	<u>1,575,138</u>

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Schedule 2
Page 1 of 29

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Miscellaneous	\$ 32			
Revenue from State Sources				
General State Aid	2,808,938	3,040,950	3,019,922	21,028
Mineral Production Tax		6,195		6,195
Special Education Aid	478,497	574,042	595,000	(20,958)
Total Revenue from State Sources	<u>3,287,435</u>	<u>3,621,187</u>	<u>3,614,922</u>	<u>6,265</u>
Total Cash Receipts	<u>3,287,467</u>	<u>3,621,187</u>	<u>3,614,922</u>	<u>6,265</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	1,050,702	1,086,909	1,070,000	(16,909)
Non-Certified Salaries	580	460	6,182	5,722
Group Insurance	206,336	196,996	210,000	13,004
Social Security	67,880	70,138	70,000	(138)
Other Employee Benefits	19,164	17,234	25,000	7,766
Supplies and Materials	14,000	8,460	75,869	67,409
Property (Equipment & Furnishings)		4,352		(4,352)
Other	5,084		5,000	5,000
Total Instruction	<u>1,363,746</u>	<u>1,384,549</u>	<u>1,462,051</u>	<u>77,502</u>
Support Services - Students				
Certified Salaries	26,816	27,544	27,000	(544)
Non-Certified Salaries		39,592	15,000	(24,592)
Group Insurance	6,017	12,328	6,500	(5,828)
Social Security	1,991	4,965	2,000	(2,965)
Other Employee Benefits	18	138	25	(113)
Purchased Professional and Technical Services	4,962	5,776	5,000	(776)
Purchased Property Services			20,000	20,000
Repairs and Maintenance	19,172	19,499		(19,499)
Other Purchased Services			800	800
Supplies and Materials	586	2,380	750	(1,630)
Property (Equipment & Furnishings)		119		(119)
Other	30,894	35,771	35,000	(771)
Total Support Services - Students	<u>90,456</u>	<u>148,112</u>	<u>112,075</u>	<u>(36,037)</u>
Support Services - Instr. Staff				
Non-Certified Salaries	25,126	23,480	26,000	2,520
Group Insurance	6,013	1,515	6,500	4,985
Social Security	12,520	13,538	13,000	(538)
Other Employee Benefits	122	555	250	(305)
Purchased Professional and Technical Services			7,500	7,500
Purchased Property Services			7,500	7,500
Other Purchased Services			5,000	5,000
Books and Periodicals	663	100	750	650
Miscellaneous Supplies	772	561	1,000	439
Property (Equipment & Furnishings)	1,256		4,000	4,000
Other			1,000	1,000
Total Support Services - Instr. Staff	<u>46,472</u>	<u>39,749</u>	<u>72,500</u>	<u>32,751</u>

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Schedule 2
Page 2 of 29

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
General Administration				
Certified Salaries	\$ 52,970	54,283	54,000	(283)
Group Insurance	6,791	6,767	7,500	733
Social Security	3,544	3,820	4,000	180
Other Employee Benefits	32	170	100	(70)
Purchased Professional and Technical Services	27		3,000	3,000
Purchased Property Services	208	208	1,000	792
Communication Services	17,451	8,231	18,500	10,269
Other Miscellaneous Purchased Services	5,160	1,156	6,000	4,844
Supplies and Materials	4,060	3,227	4,500	1,273
Property (Equipment & Furnishings)	1,110	1,502	1,000	(502)
Other	13,562	18,981	13,000	(5,981)
Total General Administration	104,915	98,345	112,600	14,255
School Administration				
Certified Salaries	146,436	150,063	150,000	(63)
Non-Certified Salaries	51,380	49,106	55,000	5,894
Group Insurance	18,512	18,967	18,750	(217)
Social Security	13,756	14,128	14,000	(128)
Other Employee Benefits	213	567	500	(67)
Purchased Professional and Technical Services	136	30	4,000	3,970
Purchased Property Services	20		3,500	3,500
Communication Services			1,000	1,000
Other Miscellaneous Purchased Services	836	730	800	70
Supplies and Materials	123	853	500	(353)
Property (Equipment & Furnishings)	1,491	187	1,500	1,313
Other	6,070	6,440	5,000	(1,440)
Total School Administration	238,973	241,071	254,550	13,479
Operations and Maintenance				
Non-Certified Salaries	129,535	156,737	135,000	(21,737)
Group Insurance	30,049	37,826	31,000	(6,826)
Social Security	9,524	11,546	9,750	(1,796)
Other Employee Benefits	86	363	100	(263)
Purchased Professional and Technical Services	2,782	1,084	5,000	3,916
Repairs and Maintenance	5,417		5,000	5,000
Other Purchased Property Services	4,402	6,698	5,000	(1,698)
Supplies and Materials	28,685	24,014	30,000	5,986
Other	4,368	4,368	3,000	(1,368)
Property (Equipment & Furnishings)			1,000	1,000
Other	7,089	12,250	10,000	(2,250)
Total Operations and Maintenance	221,937	254,886	234,850	(20,036)
Vehicle Operation Services				
Non-Certified Salaries	96,047	103,021	100,000	(3,021)
Social Security	6,323	6,893	6,500	(393)
Other Employee Benefits	24	89	100	11
Equipment	2,444	6,220	2,500	(3,720)
Other	3,397	1,746	4,000	2,254
Total Vehicle Operation Services	108,235	117,969	113,100	(4,869)
Vehicle Servicing/Maintenance				
Non-Certified Salaries			9,000	9,000
Group Insurance	5,989	6,307	6,500	193
Social Security	57	58	100	42
Other Employee Benefits	928	999	1,300	301
Purchased Professional and Technical Services	1,426	4,614	2,000	(2,614)
Supplies and Materials	2,287	3,795	5,000	1,205
Property (Equipment & Furnishings)			2,000	2,000
Total Vehicle Servicing/Maintenance	10,687	15,773	25,900	10,127

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Other Student Transportation Services				
Non-Certified Salaries	\$ 7,943	5,599		(5,599)
Social Security	593	420	600	180
Other Employee Benefits	5	13	25	12
Other Purchased Services	8,015	30	1,000	970
Total Other Student Transportation Services	16,556	6,062	1,625	(4,437)
Support Services - Other				
Non-Certified Salaries	42,145	45,696	45,000	(696)
Employee Benefits	3,341	2,277		(2,277)
Group Insurance	6,109	6,332	10,000	3,668
Social Security	2,752	3,097	3,000	(97)
Other Employee Benefits	25	97	100	3
Total Support Services - Other	54,372	57,499	58,100	601
Fund Transfers				
At Risk 4-Year Old			26,750	26,750
Bilingual Education			3,250	3,250
At Risk K-12	415,055	360,426	275,000	(85,426)
Capital Outlay	29,470			
Virtual Education			5,000	5,000
Driver Training	4,200			
Food Service	892			
Special Education	478,497	764,393	750,000	(14,393)
Career and Postsecondary Education	102,972	116,596	128,490	11,894
Gifts and Grants		9,562		(9,562)
Total Fund Transfers	1,031,086	1,250,977	1,188,490	(62,487)
Budget Adjustments				
Legal Max Adjustment			(20,849)	(20,849)
Total Expenditures and Transfers	3,287,435	3,614,992	3,614,992	
Receipts Over (Under)				
Expenditures and Transfers	32	6,195		
Unencumbered Cash, Beginning	1,543	1,575		
Unencumbered Cash, Ending	1,575	7,770		

Unified School District No. 286
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Schedule 2
Page 4 of 29

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 387,387	373,730	344,198	29,532
Delinquent Taxes	15,697	21,234	6,898	14,336
Total Revenue from Local Sources	<u>403,084</u>	<u>394,964</u>	<u>351,096</u>	<u>43,868</u>
Revenue from County Sources				
Motor Vehicle Tax	53,818	51,748	54,175	(2,427)
Recreational Vehicle Tax	1,105	978	579	399
Commercial Vehicle Tax	11	1,003	894	109
Total Revenue from County Sources	<u>54,934</u>	<u>53,729</u>	<u>55,648</u>	<u>(1,919)</u>
Revenue from State Sources				
Supplemental State Aid	605,971	632,599	632,599	
Total Cash Receipts	<u>1,063,989</u>	<u>1,081,292</u>	<u>1,039,343</u>	<u>41,949</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	30,521	2,526		(2,526)
Group Insurance	2,314	210		(210)
Supplies and Materials	74,085	47,152	70,346	23,194
Textbooks	20,988	8,087	10,000	1,913
Audio Visual and Software	59,932	31,546	60,000	28,454
Miscellaneous Supplies			2,500	2,500
Property (Equipment & Furnishings)	21,021	3,872	25,214	21,342
Other	2,973		3,000	3,000
Total Instruction	<u>211,834</u>	<u>93,393</u>	<u>171,060</u>	<u>77,667</u>
Support Services - Students				
Purchased Professional and Technical Services			20,000	20,000
Other			3,000	3,000
Total Support Services - Students			<u>23,000</u>	<u>23,000</u>
Support Services - Instr. Staff				
Purchased Professional and Technical Services	40,632	42,828	45,000	2,172
Property (Equipment & Furnishings)	85,194	60,286	50,000	(10,286)
Total Support Services - Instr. Staff	<u>125,826</u>	<u>103,114</u>	<u>95,000</u>	<u>(8,114)</u>
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	20,753	19,483	21,000	1,517
Repairs and Maintenance	143,005	79,902	80,000	98
Repair of Buildings	102,954	1,000	115,000	114,000
Insurance	102,360	99,327	105,000	5,673
Heating	20,733	18,635	22,000	3,365
Electricity	99,673	76,304	105,000	28,696
Total Operations and Maintenance	<u>489,478</u>	<u>294,651</u>	<u>448,000</u>	<u>153,349</u>
Vehicle Operation Services				
Insurance			8,000	8,000
Motor Fuel	33,842	23,410	35,000	11,590
Property (Equipment & Furnishings)			8,000	8,000
Total Vehicle Operation Services	<u>33,842</u>	<u>23,410</u>	<u>51,000</u>	<u>27,590</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	2,573	500	8,000	7,500
Fund Transfers				
Bilingual Education			1,207	1,207
At Risk K-12	128,799	115,527	124,852	9,325
Food Service	45,600			
Special Education	21,437	466,524	175,000	(291,524)
Total Fund Transfers	<u>195,836</u>	<u>582,051</u>	<u>301,059</u>	<u>(280,992)</u>
Total Expenditures and Transfers	<u>1,059,389</u>	<u>1,097,119</u>	<u>1,097,119</u>	

Unified School District No. 286
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ 4,600	(15,827)		
Unencumbered Cash, Beginning	53,176	57,776		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>57,776</u>	<u>41,949</u>		

Unified School District No. 286
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		5,000	(5,000)
Operating Transfers				
Transfer from General Fund			26,750	(26,750)
Total Cash Receipts			<u>31,750</u>	<u>(31,750)</u>
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			31,750	31,750
Total Expenditures and Transfers			<u>31,750</u>	<u>31,750</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 286
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 415,055	360,426	275,000	85,426
Transfer from Supplemental General Fund	128,799	115,527	124,852	(9,325)
Total Cash Receipts	<u>543,854</u>	<u>475,953</u>	<u>399,852</u>	<u>76,101</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	309,288	311,420	325,000	13,580
Non-Certified Salaries	119,067	114,173	95,000	(19,173)
Social Security	30,994	30,909	30,000	(909)
Other Employee Benefits	20,735	29,498	15,000	(14,498)
Purchased Professional and Technical Services			1,000	1,000
Supplies and Materials			5,000	5,000
Textbooks			5,000	5,000
Property (Equipment & Furnishings)			5,000	5,000
Other			5,000	5,000
Total Expenditures and Transfers	<u>480,084</u>	<u>486,000</u>	<u>486,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	63,770	(10,047)		
Unencumbered Cash, Beginning	<u>65,029</u>	<u>128,799</u>		
Unencumbered Cash, Ending	<u>128,799</u>	<u>118,752</u>		

Unified School District No. 286
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		3,250	(3,250)
Transfer from Supplemental General Fund			1,207	(1,207)
Total Cash Receipts			<u>4,457</u>	<u>(4,457)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries			3,000	3,000
Social Security			300	300
Other Employee Benefits			75	75
Supplies and Materials			503	503
Textbooks			250	250
Total Expenditures and Transfers			<u>4,128</u>	<u>4,128</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 286
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		5,000	(5,000)
Total Cash Receipts			<u>5,000</u>	<u>(5,000)</u>
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			5,000	5,000
Total Expenditures and Transfers			<u>5,000</u>	<u>5,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 286
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 75,206	118,209	111,629	6,580
Delinquent Taxes	1,336	2,571	1,369	1,202
Interest on Investments	5,864	6,828	5,500	1,328
Other Revenue From Local Sources	78,972	34,210	25,000	9,210
Total Revenue from Local Sources	<u>161,378</u>	<u>161,818</u>	<u>143,498</u>	<u>18,320</u>
Revenue from County Sources				
Motor Vehicle Tax	6,625	5,491	6,645	(1,154)
Recreational Vehicle Tax	121	135	71	64
Commercial Vehicle Tax	2	137	109	28
Total Revenue from County Sources	<u>6,748</u>	<u>5,763</u>	<u>6,825</u>	<u>(1,062)</u>
Revenue from State Sources				
General State Aid	<u>37,788</u>	<u>63,909</u>	<u>63,908</u>	<u>1</u>
Operating Transfers				
Transfer from General Fund	<u>29,470</u>			
Total Cash Receipts	<u>235,384</u>	<u>231,490</u>	<u>214,231</u>	<u>17,259</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)			265,016	265,016
Support Services - Students				
Property (Equipment & Furnishings)			30,000	30,000
Support Services - Instr. Staff				
Property (Equipment & Furnishings)			30,000	30,000
General Administration				
Property (Equipment & Furnishings)			30,000	30,000
School Administration				
Other	<u>8,154</u>			
Operations and Maintenance				
Property (Equipment & Furnishings)			100,000	100,000
Student Transportation				
Property (Equipment & Furnishings)		36,221	140,000	103,779
Facilities Acquisition/Construction				
Site Improvement Services			195,000	195,000
Building Repair and Remodeling	126,270	15,200	300,000	284,800
Architect Services			20,000	20,000
Total Facilities Acquisition/Construction	<u>126,270</u>	<u>15,200</u>	<u>515,000</u>	<u>499,800</u>
Architectural and Engineering Services				
Purchased Professional and Technical Services			300,000	300,000
Total Expenditures and Transfers	<u>134,424</u>	<u>51,421</u>	<u>1,410,016</u>	<u>1,358,595</u>
Receipts Over (Under)				
Expenditures and Transfers	100,960	180,069		
Unencumbered Cash, Beginning	<u>1,094,825</u>	<u>1,195,785</u>		
Unencumbered Cash, Ending	<u>1,195,785</u>	<u>1,375,854</u>		

Unified School District No. 286
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Fees	\$ 1,246	1,152	1,250	(98)
Revenue from State Sources				
General State Aid	3,087	3,380	3,380	
Operating Transfers				
Transfer from General Fund	4,200			
Total Cash Receipts	8,533	4,532	4,630	(98)
Expenditures and Transfers				
Instruction				
Certified Salaries	4,200	4,374	5,000	626
Social Security		318	500	182
Other Employee Benefits		12	100	88
Purchased Professional and Technical Services			100	100
Total Instruction	4,200	4,704	5,700	996
Vehicle Operation Services				
Supplies and Materials		85		(85)
Motor Fuel		199	1,000	801
Total Vehicle Operation Services		284	1,000	716
Total Expenditures and Transfers	4,200	4,988	6,700	1,712
Receipts Over (Under)				
Expenditures and Transfers	4,333	(456)		
Unencumbered Cash, Beginning	20,572	24,905		
Unencumbered Cash, Ending	24,905	24,449		

Unified School District No. 286
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 41,544	35,065	44,580	(9,515)
Adults and Non-Reimbursable Programs	6,455	7,581	5,368	2,213
Other Revenue From Local Sources	<u>1,482</u>	<u>5,805</u>	<u>6,678</u>	(873)
Total Revenue from Local Sources	<u>49,481</u>	<u>48,451</u>	<u>56,626</u>	(8,175)
Revenue from State Sources				
General State Aid	<u>2,304</u>	<u>2,195</u>	<u>1,900</u>	295
Revenue from Federal Sources				
Federal Financial Assistance	175,321	158,660	159,202	(542)
Other Federal Financial Assistance	<u>9,746</u>	<u>7,417</u>	<u>10,000</u>	(2,583)
Total Revenue from Federal Sources	<u>185,067</u>	<u>166,077</u>	<u>169,202</u>	(3,125)
Operating Transfers				
Transfer from Supplemental General Fund	<u>46,492</u>			
Total Cash Receipts	<u>283,344</u>	<u>216,723</u>	<u>227,728</u>	(11,005)
Expenditures and Transfers				
Operations and Maintenance				
Non-Certified Salaries	10,049		11,000	11,000
Other Purchased Services			2,933	2,933
Other Miscellaneous Purchased Services	344	85		(85)
Supplies and Materials	129		1,500	1,500
Property (Equipment & Furnishings)	2,540	41	2,500	2,459
Other	<u>731</u>		<u>250</u>	250
Total Operations and Maintenance	<u>13,793</u>	<u>126</u>	<u>18,183</u>	18,057
Food Service Operations				
Non-Certified Salaries	68,714	61,333	69,000	7,667
Group Insurance	17,815	14,129	18,500	4,371
Social Security	3,551	2,537	4,500	1,963
Other Employee Benefits	109	129	250	121
Other Miscellaneous Purchased Services	2,190	2,842	3,000	158
Supplies and Materials	5,737	7,600		(7,600)
Food and Milk	142,498	155,562	163,000	7,438
Miscellaneous Supplies			7,500	7,500
Property (Equipment & Furnishings)	54		1,000	1,000
Other	<u>1,746</u>	<u>1,249</u>	<u>2,000</u>	751
Total Food Service Operations	<u>242,414</u>	<u>245,381</u>	<u>268,750</u>	23,369
Total Expenditures and Transfers	<u>256,207</u>	<u>245,507</u>	<u>286,933</u>	41,426
Receipts Over (Under)				
Expenditures and Transfers	27,137	(28,784)		
Unencumbered Cash, Beginning	32,068	59,205		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>59,205</u>	<u>30,421</u>		

Unified School District No. 286
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Property Services			380	380
Total Expenditures and Transfers			<u>380</u>	<u>380</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>380</u>	<u>380</u>		
Unencumbered Cash, Ending	<u><u>380</u></u>	<u><u>380</u></u>		

Unified School District No. 286
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
Deaf/Blind Aid	\$	1,721		1,721
Revenue from Federal Sources				
Medicaid Title XIX	39,053	11,092	45,000	(33,908)
Operating Transfers				
Transfer from General Fund	478,497	764,393	750,000	14,393
Transfer from Supplemental General Fund	21,437	466,524	175,000	291,524
Total Operating Transfers	499,934	1,230,917	925,000	305,917
Total Cash Receipts	538,987	1,243,730	970,000	273,730
Expenditures and Transfers				
Instruction				
Non-Certified Salaries	7,806	10,685	7,500	(3,185)
Other Employee Benefits	5	19	25	6
Tuitions	145	586		(586)
Tuition			500	500
LEA Payments to COOP's/Interlocals	265,238	420,468	450,000	29,532
LEA State Aid Flowthrough Payments to COOP's/Interlocals	458,575	534,039	575,000	40,961
Supplies and Materials	1,934	1,487	2,500	1,013
Property (Equipment & Furnishings)	2,098	665	3,000	2,335
Total Instruction	735,801	967,949	1,038,525	70,576
Operations and Maintenance				
Repairs and Maintenance	1,599	2,590	2,500	(90)
Vehicle Operation Services				
Non-Certified Salaries	10,135	10,754	11,000	246
Social Security	743	792	800	8
Other Employee Benefits	8	29	25	(4)
Insurance	524	554	1,000	446
Supplies and Materials		680		(680)
Motor Fuel	2,500	2,022	3,500	1,478
Other			100	100
Total Vehicle Operation Services	13,910	14,831	16,425	1,594
Total Expenditures and Transfers	751,310	985,370	1,057,450	72,080
Receipts Over (Under)				
Expenditures and Transfers	(212,323)	258,360		
Unencumbered Cash, Beginning	348,865	136,542		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	136,542	394,902		

Unified School District No. 286
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Miscellaneous	\$ 916	2,149	2,500	(351)
Revenue from State Sources				
CTE Transportation State Aid		38		38
Operating Transfers				
Transfer from General Fund	102,972	116,596	128,490	(11,894)
Total Cash Receipts	<u>103,888</u>	<u>118,783</u>	<u>130,990</u>	<u>(12,207)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	100,297	103,562	105,000	1,438
Social Security	6,909	7,089	7,500	411
Other Employee Benefits	54	247	1,000	753
Purchased Professional and Technical Services	38		250	250
Other Purchased Services		206		(206)
Tuition	2,478	2,070	5,000	2,930
Other Miscellaneous Purchased Services			1,000	1,000
Supplies and Materials	6,521	4,539	7,500	2,961
Textbooks	144		3,000	3,000
Property (Equipment & Furnishings)	306	842	750	(92)
Total Expenditures and Transfers	<u>116,747</u>	<u>118,555</u>	<u>131,000</u>	<u>12,445</u>
Receipts Over (Under)				
Expenditures and Transfers	(12,859)	228		
Unencumbered Cash, Beginning	<u>12,869</u>	<u>10</u>		
Unencumbered Cash, Ending	<u>10</u>	<u>238</u>		

Unified School District No. 286
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 2,250	2,243
Revenue from State Sources		
Kansas Safe and Secure Schools	6,771	4,000
Mental Health Intervention Grant		33,344
Total Revenue from State Sources	6,771	37,344
Operating Transfers		
Transfer from General Fund		9,562
Total Cash Receipts	9,021	49,149
Expenditures and Transfers		
Instruction		
Non-Certified Salaries		26,400
Group Insurance		6,350
Social Security		1,820
General Supplies and Materials	9,021	6,243
Other		8,336
Total Expenditures and Transfers	9,021	49,149
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending		

Unified School District No. 286
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 241,707	363,968	411,590	(47,622)
Total Cash Receipts	<u>241,707</u>	<u>363,968</u>	<u>411,590</u>	<u>(47,622)</u>
Expenditures and Transfers				
Instruction				
Employee Benefits	<u>172,603</u>	<u>258,218</u>	<u>293,916</u>	<u>35,698</u>
Support Services - Students				
Employee Benefits	<u>2,905</u>	<u>6,578</u>	<u>4,947</u>	<u>(1,631)</u>
Support Services - Instr. Staff				
Employee Benefits	<u>1,946</u>	<u>3,528</u>	<u>3,314</u>	<u>(214)</u>
General Administration				
Employee Benefits	<u>5,731</u>	<u>8,241</u>	<u>9,759</u>	<u>1,518</u>
School Administration				
Employee Benefits	<u>25,833</u>	<u>33,130</u>	<u>43,990</u>	<u>10,860</u>
Support Services - Business				
Employee Benefits		<u>3,653</u>		<u>(3,653)</u>
Operations and Maintenance				
Employee Benefits	<u>14,595</u>	<u>22,425</u>	<u>24,853</u>	<u>2,428</u>
Student Transportation				
Employee Benefits	<u>11,340</u>	<u>18,444</u>	<u>19,310</u>	<u>866</u>
Food Service Operations				
Employee Benefits	<u>6,754</u>	<u>9,751</u>	<u>11,501</u>	<u>1,750</u>
Total Expenditures and Transfers	<u>241,707</u>	<u>363,968</u>	<u>411,590</u>	<u>47,622</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 286
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	145,967	145,967
Unencumbered Cash, Ending	145,967	145,967

Unified School District No. 286
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Student Fees	\$ 4,445	2,516
Total Cash Receipts	<u>4,445</u>	<u>2,516</u>
Expenditures and Transfers		
Instruction		
Other Revenue From Local Sources	93	
Tuition	4,875	
Property (Equipment & Furnishings)	<u>375</u>	<u>459</u>
Total Expenditures and Transfers	<u>5,343</u>	<u>459</u>
Receipts Over (Under)		
Expenditures and Transfers	(898)	2,057
Unencumbered Cash, Beginning	<u>22,554</u>	<u>21,656</u>
Unencumbered Cash, Ending	<u><u>21,656</u></u>	<u><u>23,713</u></u>

Unified School District No. 286
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 18,450	19,944	19,133	811
Delinquent Taxes	692	863	342	521
Total Revenue from Local Sources	<u>19,142</u>	<u>20,807</u>	<u>19,475</u>	<u>1,332</u>
Revenue from County Sources				
Motor Vehicle Tax	3,597	1,676	808	868
Recreational Vehicle Tax	44	36	9	27
Commercial Vehicle Tax	1	95	13	82
Total Revenue from County Sources	<u>3,642</u>	<u>1,807</u>	<u>830</u>	<u>977</u>
Total Cash Receipts	<u>22,784</u>	<u>22,614</u>	<u>20,305</u>	<u>2,309</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>28,221</u>	<u>22,381</u>	<u>22,381</u>	
Total Expenditures and Transfers	<u>28,221</u>	<u>22,381</u>	<u>22,381</u>	
Receipts Over (Under)				
Expenditures and Transfers	(5,437)	233		
Unencumbered Cash, Beginning	<u>7,513</u>	<u>2,076</u>		
Unencumbered Cash, Ending	<u>2,076</u>	<u>2,309</u>		

Unified School District No. 286
Blue Cross Blue Shield Foundation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 1,699	
Total Cash Receipts	<u>1,699</u>	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>1,699</u>	
Total Expenditures and Transfers	<u>1,699</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	107,081
Total Cash Receipts		107,081
Expenditures and Transfers		
Instruction		
Certified Salaries		38,708
Non-Certified Salaries		2,728
Social Security		8,181
Other Employee Benefits		3
Purchased Professional and Technical Services		2,191
General Supplies and Materials		3,023
Other		7,458
Total Instruction		62,292
Support Services - Instr. Staff		
General Supplies and Materials		4,308
Vehicle Operation Services		
Motor Fuel		3,320
Total Expenditures and Transfers		69,920
Receipts Over (Under)		
Expenditures and Transfers		37,161
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		37,161

Unified School District No. 286
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 43,878	26,973
Total Cash Receipts	<u>43,878</u>	<u>26,973</u>
Expenditures and Transfers		
Instruction		
Supplies and Materials	43,878	26,973
Other	<u>7,942</u>	
Total Expenditures and Transfers	<u>51,820</u>	<u>26,973</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,942)	
Unencumbered Cash, Beginning	<u>7,942</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Unified School District No. 286
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 88,869	95,499
Total Cash Receipts	<u>88,869</u>	<u>95,499</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	74,054	77,077
Employee Benefits		5,810
Social Security	5,437	
Other Purchased Services		700
Supplies and Materials	<u>9,378</u>	<u>11,912</u>
Total Expenditures and Transfers	<u>88,869</u>	<u>95,499</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 286
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 14,133	15,812
Total Cash Receipts	<u>14,133</u>	<u>15,812</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	375	
Social Security	29	
Purchased Professional and Technical Services	8,908	10,970
Supplies and Materials	29	
General Supplies and Materials		33
Other		4,023
Total Instruction	<u>9,341</u>	<u>15,026</u>
Support Services - Instr. Staff		
Purchased Professional and Technical Services	4,792	786
Total Expenditures and Transfers	<u>14,133</u>	<u>15,812</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
Social and Emotional Learning Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Certified Salaries	1,125	
Social Security	85	
Total Expenditures and Transfers	1,210	
Receipts Over (Under)		
Expenditures and Transfers	(1,210)	
Unencumbered Cash, Beginning	3,908	2,698
Unencumbered Cash, Ending	2,698	2,698

Unified School District No. 286
Kansas Reading Roadmap Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 5,084	
Private Grants	22,365	
Total Cash Receipts	<u>27,449</u>	<u></u>
Expenditures and Transfers		
Instruction		
Certified Salaries	3,000	
Non-Certified Salaries	9,341	
Social Security	932	
Other Employee Benefits	11	
General Supplies and Materials	13	
Total Instruction	<u>13,297</u>	<u></u>
Vehicle Operation Services		
Non-Certified Salaries	1,308	
Social Security	101	
Total Vehicle Operation Services	<u>1,409</u>	<u></u>
Total Expenditures and Transfers	<u>14,706</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	12,743	
Unencumbered Cash, Beginning	(<u>12,743</u>)	<u></u>
Unencumbered Cash, Ending	<u></u>	<u></u>

Unified School District No. 286
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 13,782	13,348
Total Cash Receipts	<u>13,782</u>	<u>13,348</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>13,782</u>	<u>13,348</u>
Total Expenditures and Transfers	<u>13,782</u>	<u>13,348</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Unified School District No. 286
Allelulia Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 6,997	
Total Cash Receipts	<u>6,997</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	859	88
General Supplies and Materials	3,267	566
Other	<u>100</u>	<u>7</u>
Total Instruction	<u>4,226</u>	<u>661</u>
Food Service Operations		
Non-Certified Salaries	<u>495</u>	
Total Expenditures and Transfers	<u>4,721</u>	<u>661</u>
Receipts Over (Under)		
Expenditures and Transfers	2,276	(661)
Unencumbered Cash, Beginning		<u>2,276</u>
Unencumbered Cash, Ending	<u>2,276</u>	<u>1,615</u>

Unified School District No. 286
Sedan, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Alpha Beta Gamma	319			319
Band	1,408	7,988	6,397	2,999
Class of '17	95		95	-
Class of '18	221		221	-
Class of '19	412		318	94
Class of '20	969	9,988	6,975	3,982
Class of '21	833	3,890	449	4,274
Class of '22	544	160	153	551
Class of '23	160	789	37	912
FCCLA	2,151	11,249	5,121	8,279
FFA	3,913	40,725	41,251	3,387
Football Special	1,552	1,262	1,529	1,285
Investment Interest	105	147		252
JH Cheerleaders	1,199	1,043	1,450	792
JH Stucco	293		80	213
Lettermen	966			966
National Honor Society	322	248	71	499
Peer Tutors	41			41
Program	1,527	8,257	5,405	4,379
Reimagine Sedan	2,434		2,434	-
SH Cheerleaders	2,421	2,801	2,790	2,432
SH Stucco	2,106	1,780	884	3,002
SFB Special	12	516		528
Track	304	1,968		2,272
Vocal	149	2,576	1,213	1,512
Elementary:				
Elem Stucco	1,006	2,330	1,115	2,221
Scholastic Donations	64			64
Total Student Organizations	<u>25,526</u>	<u>97,717</u>	<u>77,988</u>	<u>45,255</u>
Other Agency Funds:				
Sales Tax	7		2	5
Payroll Clearing	222,158	1,279,199	1,255,383	245,974
Retiree Health Insurance Clearing	9	26,772	23,334	3,447
Total Other Agency Funds:	<u>222,174</u>	<u>1,305,971</u>	<u>1,278,719</u>	<u>249,426</u>
Total Agency Funds	<u><u>247,700</u></u>	<u><u>1,403,688</u></u>	<u><u>1,356,707</u></u>	<u><u>294,681</u></u>

Unified School District No. 286
Sedan, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

Schedule 4

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
High School:						
Athletics	\$ 1,478	45,403	44,216	2,665		2,665
Concessions	1,011	18,776	18,999	788		788
	<u>2,489</u>	<u>64,179</u>	<u>63,215</u>	<u>3,453</u>	<u>-</u>	<u>3,453</u>
Subtotal Gate Receipts						
	<u>2,489</u>	<u>64,179</u>	<u>63,215</u>	<u>3,453</u>	<u>-</u>	<u>3,453</u>
<u>Special Projects:</u>						
Middle School:						
Library	431	112		543		543
High School:						
Yearbook	17,275	4,517	4,588	17,204		17,204
	<u>17,706</u>	<u>4,629</u>	<u>4,588</u>	<u>17,747</u>	<u>-</u>	<u>17,747</u>
Subtotal Special Projects						
	<u>17,706</u>	<u>4,629</u>	<u>4,588</u>	<u>17,747</u>	<u>-</u>	<u>17,747</u>
Total District Activity Funds	<u>20,195</u>	<u>68,808</u>	<u>67,803</u>	<u>21,200</u>	<u>-</u>	<u>21,200</u>