

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2020

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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Coffeyville, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on the Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #445, Coffeyville, 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.

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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 statements are free from 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 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 District'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 statements.

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 #445 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 #445 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 #445 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #445 as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated August 14, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://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 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 fiscal year ended June 30, 2019 basic financial statement. The fiscal year ended June 30, 2019 comparative information was subjected to the auditing procedures applied in the audit of the fiscal year ended June 30, 2019 basic financial statement and certain

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2020, on our consideration of the Unified School District #445's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #445's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #445's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
October 8, 2020

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

Funds	Beginning		Receipts	Expenditures	Ending		Plus		
	Unencumbered Cash Balances	Cash Balances			Unencumbered Cash Balances	Encumbrances and Accounts Payable	Unencumbered Cash Balances	Cash Balances June 30, 2020	
General	\$	0.43	\$ 13,291,245.60	\$ 13,291,245.75	\$	0.28	\$ 2,075,178.46	\$	2,075,178.74
Supplemental General		576,865.22	3,594,256.12	4,094,083.00		77,038.34	160,088.17		237,126.51
Special Purpose Funds:									
4 Year Old At-Risk		54,117.88	150,754.00	150,754.06		54,117.82	7,770.62		61,888.44
K-12 At-Risk		111,365.03	3,119,839.00	3,119,839.00		111,365.03	277,246.27		388,611.30
Bilingual Education		36,528.97	202,990.00	202,730.00		36,788.97	36,470.68		73,259.65
Vocational Education		131,171.98	462,649.00	462,649.17		131,171.81	54,108.27		185,280.08
Special Education		306,731.96	2,386,402.47	2,384,002.19		309,132.24	78,606.17		387,738.41
Virtual Education		126,189.86	86,618.00	67,657.13		145,150.73	2,110.75		147,261.48
Parent Education		72,552.02	122,211.00	122,211.04		72,551.98	1,425.22		73,977.20
Title IX Indian Education		-	85,633.00	85,633.00		-	11,654.33		11,654.33
Driver Training		29,936.85	13,350.00	5,201.95		38,084.90	-		38,084.90
Food Service		207,116.24	1,363,409.08	1,363,596.26		206,929.06	34,991.22		241,920.28
Capital Outlay		1,398,444.12	1,088,111.99	902,219.77		1,584,336.34	660,774.81		2,245,111.15
Professional Development		35,728.16	10,184.00	10,184.26		35,727.90	6,685.00		42,412.90
Contingency Reserve		126,689.59	-	-		126,689.59	-		126,689.59
Textbook Rental		180,533.59	17,733.00	-		198,266.59	-		198,266.59
KPERS Special Retirement Contributions		-	1,536,288.03	1,536,288.03		-	-		-
Johnson O'Malley		-	5,680.00	5,680.00		-	550.00		550.00
Recreation Commission		56,481.32	347,505.48	399,999.80		3,987.00	-		3,987.00
Recreation Commission Employee Benefits and Special Liability		24,094.37	105,843.00	124,094.00		5,843.37	-		5,843.37
Title I		-	552,841.00	552,841.00		-	65,296.61		65,296.61
Title I-C Migrant		-	17,000.00	17,000.00		-	-		-
Title II-A		-	91,076.00	91,076.00		-	7,766.66		7,766.66
Title III - English Learners		-	20,988.00	20,988.00		-	1,055.90		1,055.90
Title IV Drug		-	30,536.00	30,536.00		-	2,055.03		2,055.03
Title VI-B Rural Low Income		-	31,385.00	31,385.00		-	3,623.68		3,623.68

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2020
Special Purpose Funds: (Continued)						
21st CCIC Grant	\$ -	\$ 150,928.00	\$ 150,928.00	\$ -	\$ 1,353.33	\$ 1,353.33
FKHS Community Pool	51,932.12	9,000.00	-	60,932.12	-	60,932.12
ESSER-CARES Act	-	-	153,293.60	(153,293.60)	133,293.74	(19,999.86)
DCF - Early Learning Even Year Grant	(177,717.11)	978,196.91	1,000,487.00	(200,007.20)	80,599.98	(119,407.22)
KDHE MIECHV I Even Year	-	86,234.13	134,846.82	(48,612.69)	6,565.00	(42,047.69)
KDHE MIECHV I Odd Year	(44,987.11)	98,160.22	53,173.11	-	-	-
Indian Education Summer Camp	-	4,844.26	4,844.26	-	-	-
Miscellaneous Grants	132,884.85	100,079.78	83,961.76	149,002.87	234.23	149,237.10
Gate Receipts	128,807.20	123,093.31	84,663.62	167,236.89	8,158.60	175,395.49
Bond and Interest Funds:						
Bond and Interest	351,650.04	2,221,936.56	1,885,657.50	687,929.10	-	687,929.10
Total Reporting Entity	\$ 3,917,117.58	\$ 32,507,001.94	\$ 32,623,750.08	\$ 3,800,369.44	\$ 3,717,662.73	\$ 7,518,032.17
Composition of Cash						
Checking and Money Market Account.....						\$ 7,531,725.50
Activity Checking Accounts.....						127,214.65
Total Cash						7,658,940.15
Less Agency Funds per Schedule 3						(140,907.98)
Total Reporting Entity.....						\$ 7,518,032.17

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #445 (the 'District'), Coffeyville, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #445.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

Recreation Commission – Unified School District #445 Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission, must be approved by the District. The District levies taxes for the recreation commission. Bond issuances must be approved by the District. The Recreation Commission funds in this financial statement only include tax levy money collected by the District and distributed to the Commission. Financial statements are available at the Commission.

Coffeyville Public Schools Foundation - The economic resources received or held by the Foundation are held almost entirely for the direct benefit of the District. The Coffeyville Public Schools Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Regulatory Basis Fund Types

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 Unified School District #445, for the year ended June 30, 2020:

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

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

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

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

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. The District had no such amendments during the fiscal year, however, the General Fund and Supplemental General Fund budget were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special revenue funds.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the KDHE MIECHV I Even Fund, DCF Early Learning Even Year Grant Fund, and the ESSER-CARES Act Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. All of the funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

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 branch or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides 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.

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

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.

3. DEPOSITS AND INVESTMENTS (Continued)

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. All deposits were legally secured at June 30, 2020.

At year-end, the District’s carrying amount of deposits was \$7,658,940.15 and the bank balance was \$7,041,159.91. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$388,908.80 was covered by FDIC insurance, \$6,401,242.15 was collateralized with a repurchase agreement, and \$251,008.96 was collateralized with securities held by the pledging financial institutions’ agents in the District’s name.

4. CAPITAL LEASE OBLIGATIONS

The District has entered into a capital lease agreement in order to finance the equipping, repairing, and improving to existing school facilities under the Federal Qualified Academy Zone Bonds program. The District has partnered with Bank of Kansas City, N.A., which has agreed to make the required private nongovernmental match of 10%, or \$100,000.00. A local bank has entered into an agreement with the District and has agreed to take a tax credit (as defined by the Internal Revenue Service) instead of an interest check under the capital lease agreement. Payments are made of \$100,000.00 annually, into a bank trust account and will be used to pay off the principal amount of \$1,000,000.00, upon maturity. Final maturity of the lease is December 1, 2020. Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Totals</u>
2021	\$ 100,000.00
Total Payments from District	100,000.00
Less: Current Maturities	<u>(0.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

5. OPERATING LEASES

As of June 30, 2020, the District has entered into a number of operating leases for various pieces of office equipment. Total payments for the year ended June 30, 2020 was \$33,762.76. Under the current lease agreements, the future minimum lease rentals are as follows:

2021	\$ 21,761.88
2022	5,112.52
2023	1,549.26

6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds Series 2010 Capital Leases	2.00% - 3.80%	04/01/2010	\$ 16,620,000.00	04/01/2024	\$ 5,845,000.00	\$ -	\$ 1,675,000.00	\$ 4,170,000.00	\$ 210,657.50
Qualified Zone Academy Bonds Lease - Series 2010	None	12/01/2010	1,000,000.00	12/01/2020	200,000.00	-	100,000.00	100,000.00	2,822.17
Total Contractual Indebtedness					\$ 6,045,000.00	\$ -	\$ 1,775,000.00	\$ 4,270,000.00	\$ 213,479.67

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

Principal Issue	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Totals
General Obligation Bonds Paid with Tax Levies Series 2010 Capital Leases	\$ 1,750,000.00	\$ 1,105,000.00	\$ 790,000.00	\$ 525,000.00	\$ -	\$ 4,170,000.00
Qualified Zone Academy Bonds Leases Series 2010	100,000.00	-	-	-	-	100,000.00
Total Principal	1,850,000.00	1,105,000.00	790,000.00	525,000.00	-	4,270,000.00
Interest						
General Obligation Bonds Paid with Tax Levies Series 2010 Capital Leases	152,032.50	89,907.50	49,575.00	19,950.00	-	311,465.00
Qualified Zone Academy Bonds Leases Series 2010	-	-	-	-	-	-
Total Interest	152,032.50	89,907.50	49,575.00	19,950.00	-	311,465.00
Total Principal and Interest	\$ 2,002,032.50	\$ 1,194,907.50	\$ 839,575.00	\$ 544,950.00	\$ -	\$ 4,581,465.00

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Contributions. K.S.A. 74-4920 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 1.00% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

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

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

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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 \$1,536,288.03 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 \$12,956,128. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Death and Disability Other Post-Employment Benefits

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

Compensated Absences:

Vacation

All twelve month classified employees are eligible for vacation. Earned vacation days are awarded every July 1 for continuous twelve month employment based on following schedule:

Less than 1 year	0 days
1 year	5 days
2-7 years	10 days
8-13 years	15 days
14-24 years	20 days
25 years and over	25 days

Employees may not carryover awarded vacation days into the next fiscal year. Vacation days awarded July 1 should be taken by the following June 30. Unused vacation days will be forfeited without pay at the end of the fiscal year in which they are awarded.

Sick Leave

Each classified employee shall be entitled to sick leave with full pay to be accumulated at a rate of one day per month of employment. Sick leave may accumulate to 80 days maximum. If, at the end of June in the fiscal year, an employee has accumulated an excess of seventy sick days, certified staff will be paid at the teachers' negotiated rate; all other employees will be paid \$30.00 for every sick day over seventy days. Sick leave is lost upon termination. In accordance with the above criteria, the District has not accrued a liability for sick pay which has been earned, but not taken by District employees, inasmuch as the amount cannot be reasonably estimated.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Certified Employees

Certified staff of the District may retire from the District prior to age 65. Retirement prior to age 65 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees.

Qualification for early retirement is that the certified employee be a full-time employee; not less than age 57 and not more than age 65, or has met Kansas Public Retirement System unreduced retirement benefits of age plus service is equal to or greater than 85; and have completed 10 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are a maximum of 15% annually of the last negotiated salary, for a maximum retirement benefit of 120%.

Other Employees

Employees of the District may retire from the District prior to age 62. Retirement prior to age 62 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees. Qualification for early retirement is that the employee be a full-time employee, not less than age 53 and not more than age 62, and has completed 15 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are one-third of the total of the most previous twelve months' gross salary, up to a maximum benefit of \$10,000.00.

Early retirement incentive payments included in expenditures for the year ended June 30, 2020, were \$134,038.74. As of June 30, 2020, the future early retirement incentive payments are expected to be as follows:

<u>Year Ending June 30</u>	<u>Amount</u>	<u>Number of Participants</u>
2021	\$ 96,351.00	14
2022	50,658.00	9
2023	39,467.00	7
2024	32,427.00	6
2025	24,484.00	5
2026-2030	68,434.04	Various

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

9. COMMITMENTS AND CONTINGENCIES

The District is involved in one lawsuit incurred through normal operations. It is the opinion of the District's management that the outcome of this litigation will not result in a material loss to the District in excess of applicable insurance coverage.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.A.A. 72-5167	\$ 1,489,706.00
General	Food Service	K.S.A. 72-5167	39,744.00
General	Professional Development	K.S.A. 72-5167	4,042.00
General	Virtual Education	K.S.A. 72-5167	86,618.00
General	Parent Education	K.S.A. 72-5167	23,000.00
General	4 Year Old At-Risk	K.S.A. 72-5167	82,692.00
General	K-12 At-Risk	K.S.A. 72-5167	1,969,839.00
General	Vocational Education	K.S.A. 72-5167	243,348.00
General	Bilingual Education	K.S.A. 72-5167	105,990.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	68,062.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	1,150,000.00
Supplemental General	Vocational Education	K.S.A. 72-5143	184,000.00
Supplemental General	Special Education	K.S.A. 72-5143	837,264.00
Supplemental General	Food Service	K.S.A. 72-5143	55,466.00
Supplemental General	Professional Development	K.S.A. 72-5143	6,142.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	97,000.00
Supplemental General	Parent Education	K.S.A. 72-5143	23,286.00

12. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure. However, in recent months, the novel coronavirus “COVID-19” pandemic in the United States has resulted in school buildings being closed, activities canceled and the temporary closure of operating hours for the offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District’s financial position and results of future operations is reasonably possible.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #445
 Coffeyville, Kansas
 (Budgeted Funds Only)
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Fiscal Year Ended June 30, 2020

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits		Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
			\$				
General	\$ 13,594,228.00	\$ (322,753.00)	\$ 19,770.75	\$ 13,291,245.75	\$ 13,291,245.75	\$ -	
Supplemental General Purpose Funds	4,100,000.00	(5,917.00)	-	4,094,083.00	4,094,083.00	-	
4 Year Old At-Risk	214,000.00	-	-	214,000.00	150,754.06	(63,245.94)	
K-12 At-Risk	3,311,000.00	-	-	3,311,000.00	3,119,839.00	(191,161.00)	
Bilingual Education	229,000.00	-	-	229,000.00	202,730.00	(26,270.00)	
Vocational Education	496,000.00	-	-	496,000.00	462,649.17	(33,350.83)	
Special Education	2,550,000.00	-	-	2,550,000.00	2,384,002.19	(165,997.81)	
Virtual Education	160,000.00	-	-	160,000.00	67,657.13	(92,342.87)	
Parent Education	186,000.00	-	-	186,000.00	122,211.04	(63,788.96)	
Driver Training	42,000.00	-	-	42,000.00	5,201.95	(36,798.05)	
Food Service	1,550,000.00	-	-	1,550,000.00	1,363,596.26	(186,403.74)	
Capital Outlay	1,812,000.00	-	-	1,812,000.00	902,219.77	(909,780.23)	
Professional Development	65,000.00	-	-	65,000.00	10,184.26	(54,815.74)	
KPERS Special Retirement Contributions	1,766,724.00	-	-	1,766,724.00	1,536,288.03	(230,435.97)	
Recreation Commission	400,000.00	-	-	400,000.00	399,999.80	(0.20)	
Recreation Commission Employee Benefits and Special Liability	124,094.00	-	-	124,094.00	124,094.00	-	
Bond and Interest Fund	1,885,758.00	-	-	1,885,758.00	1,885,657.50	(100.50)	
Bond and Interest							

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Reimbursed Expense	\$ 13,999.33	\$ 19,770.75	\$ -	\$ 19,770.75
County Sources				
Mineral Production Tax	571.43	267.85	391.00	(123.15)
State Sources				
General State Aid	11,222,535.00	11,860,107.00	11,971,136.00	(111,029.00)
Special Education Aid	1,457,458.00	1,411,100.00	1,622,701.00	(211,601.00)
Total Receipts	12,694,563.76	13,291,245.60	\$ 13,594,228.00	\$ (302,982.40)
Expenditures				
Instruction	4,082,284.26	4,382,759.22	\$ 4,365,598.00	\$ 17,161.22
Support Services				
Student Support	549,001.10	573,016.18	587,908.00	(14,891.82)
Instructional Support	185,139.39	176,181.68	198,259.00	(22,077.32)
General Administration	492,823.21	593,236.04	527,751.00	65,485.04
School Administration	1,111,616.85	1,123,420.29	1,190,395.00	(66,974.71)
Other Supplemental Services	200,243.82	215,359.35	214,434.00	925.35
Operations and Maintenance	1,411,262.04	1,536,975.04	1,607,459.00	(70,483.96)
Student Transportation Services				
Vehicle Operating Services	611,679.51	591,372.29	629,723.00	(38,350.71)
Lease Purchase				
Qualified Zoning Academy Bond	89,815.04	53,946.66	-	53,946.66
Operating Transfers to:				
Special Education Fund	1,463,737.11	1,489,706.00	1,622,701.00	(132,995.00)
Food Service Fund	36,692.00	39,744.00	37,000.00	2,744.00
Professional Development Fund	23,468.00	4,042.00	23,000.00	(18,958.00)
Virtual Education Fund	112,676.00	86,618.00	127,000.00	(40,382.00)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Parent Education Fund	\$ 22,996.00	\$ 23,000.00	\$ 23,000.00	\$ -
4 Year Old At-Risk Fund	77,000.00	82,692.00	77,000.00	5,692.00
K-12 At-Risk Fund	1,962,895.00	1,969,839.00	2,051,000.00	(81,161.00)
Vocational Education Fund	175,133.00	243,348.00	216,000.00	27,348.00
Bilingual Education Fund	86,101.00	105,990.00	96,000.00	9,990.00
Total Certified Budget			13,594,228.00	(302,982.25)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(322,753.00)	322,753.00
Adjustment for Qualifying Budget Credits			19,770.75	(19,770.75)
Total Expenditures	12,694,563.33	13,291,245.75	\$ 13,291,245.75	\$ -
Receipts Over (Under) Expenditures	0.43	(0.15)		
Unencumbered Cash, Beginning	-	0.43		
Unencumbered Cash, Ending	\$ 0.43	\$ 0.28		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 2,828,634.74	\$ 1,660,843.31	\$ 1,840,669.00	\$ (179,825.69)
Delinquent Tax	46,036.70	82,203.45	41,244.00	40,959.45
County Sources				
Motor Vehicle Tax	182,068.17	181,158.12	185,682.00	(4,523.88)
Recreational Vehicle Tax	2,136.64	2,138.27	2,196.00	(57.73)
Commercial Vehicle Tax	8,595.97	6,943.97	7,213.00	(269.03)
State Sources				
Supplemental State Aid	1,455,847.00	1,660,969.00	1,663,370.00	(2,401.00)
Total Receipts	4,523,319.22	3,594,256.12	\$ 3,740,374.00	\$ (146,117.88)
Expenditures				
Instruction	1,008,008.54	1,082,588.45	\$ 1,021,981.00	\$ 60,607.45
Support Services				
General Administration	15,551.99	6,629.79	10,552.00	(3,922.21)
School Administration	-	3,500.00	-	3,500.00
Operations and Maintenance	580,315.47	580,144.76	588,795.00	(8,650.24)
Operating Transfers to:				
4 Year Old At-Risk Fund	74,418.00	68,062.00	83,000.00	(14,938.00)
K-12 At-Risk Fund	1,042,981.00	1,150,000.00	1,150,000.00	-
Vocational Education Fund	183,209.00	184,000.00	184,000.00	-
Special Education Fund	918,554.00	837,264.00	926,672.00	(89,408.00)
Parent Education Fund	14,730.00	23,286.00	15,000.00	8,286.00
Bilingual Education Fund	78,000.00	97,000.00	97,000.00	-

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Operating Transfers to: (Continued)				
Food Service Fund	\$ 12,686.00	\$ 55,466.00	\$ 13,000.00	\$ 42,466.00
Professional Development Fund	18,000.00	6,142.00	10,000.00	(3,858.00)
Total Certified Budget			4,100,000.00	
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(5,917.00)	5,917.00
Total Expenditures	3,946,454.00	4,094,083.00	\$ 4,094,083.00	\$ -
Receipts Over (Under) Expenditures	576,865.22	(499,826.88)		
Unencumbered Cash, Beginning	-	576,865.22		
Unencumbered Cash, Ending	\$ 576,865.22	\$ 77,038.34		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

4 YEAR OLD AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 77,000.00	\$ 82,692.00	\$ 77,000.00	\$ 5,692.00
Supplemental General Fund	74,418.00	68,062.00	83,000.00	(14,938.00)
Total Receipts	151,418.00	150,754.00	\$ 160,000.00	\$ (9,246.00)
Expenditures				
Instruction	145,086.46	144,049.24	\$ 205,052.00	\$ (61,002.76)
Support Services				
School Administration	6,331.54	6,704.82	8,948.00	(2,243.18)
Total Expenditures	151,418.00	150,754.06	\$ 214,000.00	\$ (63,245.94)
Receipts Over (Under) Expenditures	-	(0.06)		
Unencumbered Cash, Beginning	54,117.88	54,117.88		
Unencumbered Cash, Ending	\$ 54,117.88	\$ 54,117.82		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

K-12 AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 1,962,895.00	\$ 1,969,839.00	\$ 2,051,000.00	\$ (81,161.00)
Supplemental General Fund	1,042,981.00	1,150,000.00	1,150,000.00	-
Total Receipts	3,005,876.00	3,119,839.00	\$ 3,201,000.00	\$ (81,161.00)
Expenditures				
Instruction	2,919,383.74	2,986,733.60	\$ 3,214,202.00	\$ (227,468.40)
Student Services				
Student Support	87,918.44	133,105.40	96,798.00	36,307.40
Total Expenditures	3,007,302.18	3,119,839.00	\$ 3,311,000.00	\$ (191,161.00)
Receipts Over (Under) Expenditures	(1,426.18)	-		
Unencumbered Cash, Beginning	112,791.21	111,365.03		
Unencumbered Cash, Ending	\$ 111,365.03	\$ 111,365.03		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

BILINGUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfer from:				
General Fund	\$ 86,101.00	\$ 105,990.00	\$ 96,000.00	\$ 9,990.00
Supplemental General Fund	78,000.00	97,000.00	97,000.00	-
Total Receipts	<u>164,101.00</u>	<u>202,990.00</u>	<u>\$ 193,000.00</u>	<u>\$ 9,990.00</u>
Expenditures				
Instruction	138,168.58	202,730.00	\$ 229,000.00	\$ (26,270.00)
Total Expenditures	<u>138,168.58</u>	<u>202,730.00</u>	<u>\$ 229,000.00</u>	<u>\$ (26,270.00)</u>
Receipts Over (Under) Expenditures	25,932.42	260.00		
Unencumbered Cash, Beginning	<u>10,596.55</u>	<u>36,528.97</u>		
Unencumbered Cash, Ending	<u>\$ 36,528.97</u>	<u>\$ 36,788.97</u>		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Program Improvement	\$ 23,291.00	\$ 35,301.00	\$ 35,283.00	\$ 18.00
Operating Transfers from:				
General Fund	175,133.00	243,348.00	216,000.00	27,348.00
Supplemental General Fund	183,209.00	184,000.00	184,000.00	-
Total Receipts	381,633.00	462,649.00	\$ 435,283.00	\$ 27,366.00
Expenditures				
Instruction	380,011.49	461,410.52	\$ 493,893.00	\$ (32,482.48)
Support Services				
School Administration	750.00	750.00	975.00	(225.00)
Operations and Maintenance	870.61	488.65	1,132.00	(643.35)
Total Expenditures	381,632.10	462,649.17	\$ 496,000.00	\$ (33,350.83)
Receipts Over (Under) Expenditures	0.90	(0.17)		
Unencumbered Cash, Beginning	131,171.08	131,171.98		
Unencumbered Cash, Ending	\$ 131,171.98	\$ 131,171.81		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Medicaid Aid	\$ -	\$ 59,432.47	\$ -	\$ 59,432.47
Operating Transfers from:				
General Fund	1,463,737.11	1,489,706.00	1,622,701.00	(132,995.00)
Supplemental General Fund	918,554.00	837,264.00	926,672.00	(89,408.00)
Total Receipts	<u>2,382,291.11</u>	<u>2,386,402.47</u>	<u>\$ 2,549,373.00</u>	<u>\$ (162,970.53)</u>
Expenditures				
Instruction	2,141,420.45	2,200,369.03	\$ 2,265,830.00	\$ (65,460.97)
Student Transportation Services				
Vehicle Operating Services	234,592.04	183,633.16	284,170.00	(100,536.84)
Total Expenditures	<u>2,376,012.49</u>	<u>2,384,002.19</u>	<u>\$ 2,550,000.00</u>	<u>\$ (165,997.81)</u>
Receipts Over (Under) Expenditures	6,278.62	2,400.28		
Unencumbered Cash, Beginning	<u>300,453.34</u>	<u>306,731.96</u>		
Unencumbered Cash, Ending	<u>\$ 306,731.96</u>	<u>\$ 309,132.24</u>		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

VIRTUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 112,676.00	\$ 86,618.00	\$ 127,000.00	\$ (40,382.00)
Total Receipts	<u>112,676.00</u>	<u>86,618.00</u>	<u>\$ 127,000.00</u>	<u>\$ (40,382.00)</u>
Expenditures				
Instruction	65,208.14	67,657.13	\$ 160,000.00	\$ (92,342.87)
Total Expenditures	<u>65,208.14</u>	<u>67,657.13</u>	<u>\$ 160,000.00</u>	<u>\$ (92,342.87)</u>
Receipts Over (Under) Expenditures	47,467.86	18,960.87		
Unencumbered Cash, Beginning	<u>78,722.00</u>	<u>126,189.86</u>		
Unencumbered Cash, Ending	<u>\$ 126,189.86</u>	<u>\$ 145,150.73</u>		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

PARENT EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Parent Education Aid	\$ 75,270.00	\$ 75,925.00	\$ 75,925.00	\$ -
Operating Transfers from:				
General Fund	22,996.00	23,000.00	23,000.00	-
Supplemental General Fund	14,730.00	23,286.00	15,000.00	8,286.00
Total Receipts	112,996.00	122,211.00	\$ 113,925.00	\$ 8,286.00
Expenditures				
Support Serviced				
Student Support Services	113,005.63	122,211.04	\$ 186,000.00	\$ (63,788.96)
Total Expenditures	113,005.63	122,211.04	\$ 186,000.00	\$ (63,788.96)
Receipts Over (Under) Expenditures	(9.63)	(0.04)		
Unencumbered Cash, Beginning	72,561.65	72,552.02		
Unencumbered Cash, Ending	\$ 72,552.02	\$ 72,551.98		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IX INDIAN EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Special Project Aid	\$ 80,614.00	\$ 85,633.00
Total Receipts	80,614.00	85,633.00
Expenditures		
Instruction	30,852.00	35,767.97
Support Services		
School Administration	49,762.00	49,865.03
Total Expenditures	80,614.00	85,633.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Student Receipts	\$ 5,850.00	\$ 7,500.00	\$ 5,850.00	\$ 1,650.00
State Sources				
State Aid	9,261.00	5,850.00	6,240.00	(390.00)
Total Receipts	15,111.00	13,350.00	\$ 12,090.00	\$ 1,260.00
Expenditures				
Instruction	11,687.77	4,969.97	\$ 39,221.00	\$ (34,251.03)
Support Services				
Operations & Maintenance	828.64	231.98	2,779.00	(2,547.02)
Total Expenditures	12,516.41	5,201.95	\$ 42,000.00	\$ (36,798.05)
Receipts Over (Under) Expenditures	2,594.59	8,148.05		
Unencumbered Cash, Beginning	27,342.26	29,936.85		
Unencumbered Cash, Ending	\$ 29,936.85	\$ 38,084.90		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Food Service Sales	\$ 176,302.72	\$ 147,984.39	\$ 152,190.00	\$ (4,205.61)
Interest on Idle Funds	17.25	42.58	25.00	17.58
Other	44,305.34	40,691.78	73,043.00	(32,351.22)
State Sources				
Food Service Aid	10,570.14	10,222.41	8,571.00	1,651.41
Other Grants	-	6,000.00	-	6,000.00
Federal Sources				
Child Nutrition Aid	1,023,831.29	988,044.69	994,953.00	(6,908.31)
Other Federal Aid	80,088.67	75,213.23	166,234.00	(91,020.77)
Operating Transfers from:				
General Fund	36,692.00	39,744.00	37,000.00	2,744.00
Supplemental General Fund	12,686.00	55,466.00	13,000.00	42,466.00
Total Receipts	1,384,493.41	1,363,409.08	\$ 1,445,016.00	\$ (81,606.92)
Expenditures				
Support Services				
Operations and Maintenance	29,136.39	73,222.30	\$ 67,059.00	\$ 6,163.30
Operation of Non- Instructional Services				
Food Service Operations	1,343,975.85	1,290,373.96	1,482,941.00	(192,567.04)
Total Expenditures	1,373,112.24	1,363,596.26	\$ 1,550,000.00	\$ (186,403.74)
Receipts Over (Under) Expenditures	11,381.17	(187.18)		
Unencumbered Cash, Beginning	195,735.07	207,116.24		
Unencumbered Cash, Ending	\$ 207,116.24	\$ 206,929.06		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 346,366.09	\$ 611,693.61	\$ 679,670.00	\$ (67,976.39)
Delinquent Tax	8,533.94	12,399.27	6,878.00	5,521.27
Interest on Idle Funds	93,565.86	74,267.87	72,456.00	1,811.87
Other	84,942.13	129,574.83	4,149.00	125,425.83
County Sources				
Motor Vehicle Tax	47,158.59	32,405.09	48,570.00	(16,164.91)
Recreational Vehicle Tax	545.08	385.45	573.00	(187.55)
Commercial Vehicle Tax	1,988.96	850.87	1,887.00	(1,036.13)
State Sources				
State Capital Outlay	74,122.00	226,535.00	227,279.00	(744.00)
Total Receipts	<u>657,222.65</u>	<u>1,088,111.99</u>	<u>\$ 1,041,462.00</u>	<u>\$ 46,649.99</u>
Expenditures				
Instruction	18,646.64	62,516.11	\$ 91,024.00	\$ (28,507.89)
Support Services				
Operations and Maintenance	35,707.87	536,567.13	174,307.00	362,260.13
Architectural and Building Improvement	305,463.54	263,679.14	1,491,108.00	(1,227,428.86)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Lease Purchase				
Qualified Zoning Academy Bond	\$ 11,382.72	\$ 39,457.39	\$ 55,561.00	\$ (16,103.61)
Total Expenditures	<u>371,200.77</u>	<u>902,219.77</u>	<u>\$ 1,812,000.00</u>	<u>\$ (909,780.23)</u>
Receipts Over (Under) Expenditures	286,021.88	185,892.22		
Unencumbered Cash, Beginning	<u>1,112,422.24</u>	<u>1,398,444.12</u>		
Unencumbered Cash, Ending	<u>\$ 1,398,444.12</u>	<u>\$ 1,584,336.34</u>		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

PROFESSIONAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Professional Development Aid	\$ -	\$ -	\$ 1,250.00	\$ (1,250.00)
Operating Transfers from:				
General Fund	23,468.00	4,042.00	23,000.00	(18,958.00)
Supplemental General Fund	18,000.00	6,142.00	10,000.00	(3,858.00)
Total Receipts	<u>41,468.00</u>	<u>10,184.00</u>	<u>\$ 34,250.00</u>	<u>\$ (24,066.00)</u>
Expenditures				
Instruction	816.36	-	\$ -	\$ -
Support Services				
Instructional Support	40,651.20	2,461.17	65,000.00	(62,538.83)
Other Supplemental Services	-	7,723.09	-	7,723.09
Total Expenditures	<u>41,467.56</u>	<u>10,184.26</u>	<u>\$ 65,000.00</u>	<u>\$ (54,815.74)</u>
Receipts Over (Under) Expenditures	0.44	(0.26)		
Unencumbered Cash, Beginning	<u>35,727.72</u>	<u>35,728.16</u>		
Unencumbered Cash, Ending	<u>\$ 35,728.16</u>	<u>\$ 35,727.90</u>		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers From:		
General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to:		
Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	126,689.59	126,689.59
Unencumbered Cash, Ending	\$ 126,689.59	\$ 126,689.59

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TEXTBOOK RENTAL FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	\$ 22,461.00	\$ 17,733.00
Total Receipts	22,461.00	17,733.00
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	22,461.00	17,733.00
Unencumbered Cash, Beginning	158,072.59	180,533.59
Unencumbered Cash, Ending	\$ 180,533.59	\$ 198,266.59

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
KPERS	\$ 1,007,919.09	\$ 1,536,288.03	\$ 1,766,724.00	\$ (230,435.97)
Total Receipts	<u>1,007,919.09</u>	<u>1,536,288.03</u>	<u>\$ 1,766,724.00</u>	<u>\$ (230,435.97)</u>
Expenditures				
Instruction	683,772.32	1,042,217.81	\$ 1,198,545.00	\$ (156,327.19)
Support Services				
Student Support	49,287.24	75,124.48	86,392.00	(11,267.52)
Instructional Support	16,429.08	25,041.48	28,797.00	(3,755.52)
General Administration	59,467.23	90,640.99	104,236.00	(13,595.01)
School Administration	87,789.75	133,810.68	153,882.00	(20,071.32)
Operations and Maintenance	63,095.73	26,270.53	110,597.00	(84,326.47)
Other Supplemental Services	17,235.42	96,171.64	30,210.00	65,961.64
Student Transportation Services	302.37	460.89	533.00	(72.11)
Food Service	30,539.95	46,549.53	53,532.00	(6,982.47)
Total Expenditures	<u>1,007,919.09</u>	<u>1,536,288.03</u>	<u>\$ 1,766,724.00</u>	<u>\$ (230,435.97)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

JOHNSON O'MALLEY FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Gifts	\$ 5,200.00	\$ 5,680.00
Total Receipts	5,200.00	5,680.00
Expenditures		
Support Services		
Student Services	5,200.00	5,680.00
Total Expenditures	5,200.00	5,680.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

RECREATION COMMISSION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 408,808.61	\$ 311,191.23	\$ 319,157.00	\$ (7,965.77)
Delinquent Tax	6,636.64	11,803.79	6,212.00	5,591.79
Other Local	-	-	44,198.00	(44,198.00)
County Sources				
Motor Vehicle Tax	27,969.19	23,217.68	24,070.00	(852.32)
Recreational Vehicle Tax	317.84	273.05	285.00	(11.95)
Commercial Vehicle Tax	749.04	1,019.73	936.00	83.73
Total Receipts	444,481.32	347,505.48	\$ 394,858.00	\$ (47,352.52)
Expenditures				
Community Service Operations	388,000.00	399,999.80	\$ 400,000.00	\$ (0.20)
Total Expenditures	388,000.00	399,999.80	\$ 400,000.00	\$ (0.20)
Receipts Over (Under) Expenditures	56,481.32	(52,494.32)		
Unencumbered Cash, Beginning	-	56,481.32		
Unencumbered Cash, Ending	\$ 56,481.32	\$ 3,987.00		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

RECREATION COMMISSION EMPLOYEE BENEFITS AND SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 129,396.55	\$ 94,007.90	\$ 90,865.00	\$ 3,142.90
Delinquent Tax	1,664.51	3,250.98	1,857.00	1,393.98
Other Revenue	-	-	4,765.00	(4,765.00)
County Sources				
Motor Vehicle Tax	8,538.33	8,174.87	8,372.00	(197.13)
Recreational Vehicle Tax	99.93	96.48	99.00	(2.52)
Commercial Vehicle Tax	395.05	312.77	326.00	(13.23)
Total Receipts	140,094.37	105,843.00	\$ 106,284.00	\$ (441.00)
Expenditures				
Community Service Operations	116,000.00	124,094.00	\$ 124,094.00	\$ -
Total Expenditures	116,000.00	124,094.00	\$ 124,094.00	\$ -
Receipts Over (Under) Expenditures	24,094.37	(18,251.00)		
Unencumbered Cash, Beginning	-	24,094.37		
Unencumbered Cash, Ending	<u>\$ 24,094.37</u>	<u>\$ 5,843.37</u>		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE I FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 545,209.00	\$ 552,841.00
Total Receipts	545,209.00	552,841.00
Expenditures		
Instruction	533,504.00	541,966.37
Support Services		
Student Support	5,452.00	6,874.63
General Administration	3,253.00	1,000.00
School Administration	3,000.00	3,000.00
Total Expenditures	545,209.00	552,841.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE I-C MIGRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 17,000.00	\$ 17,000.00
Total Receipts	17,000.00	17,000.00
Expenditures		
Instruction	16,790.00	16,800.00
Support Services		
General Administration	210.00	200.00
Total Expenditures	17,000.00	17,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE II-A FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 90,555.00	\$ 91,076.00
Total Receipts	90,555.00	91,076.00
Expenditures		
Instruction	87,333.00	87,160.43
Support Services		
Student Support	3,222.00	3,216.00
General Administration	-	699.57
Total Expenditures	90,555.00	91,076.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE III - ENGLISH LEARNERS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 17,526.00	\$ 20,988.00
Total Receipts	17,526.00	20,988.00
Expenditures		
Instruction	17,326.00	20,588.00
Support Services		
General Administration	200.00	400.00
Total Expenditures	17,526.00	20,988.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IV DRUG EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 33,201.00	\$ 30,536.00
Total Receipts	33,201.00	30,536.00
Expenditures		
Instruction	32,806.00	29,961.00
Support Services		
General Administration	395.00	575.00
Total Expenditures	33,201.00	30,536.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE VI-B RURAL LOW INCOME FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 29,937.00	\$ 31,385.00
Total Receipts	29,937.00	31,385.00
Expenditures		
Instruction	20,256.13	28,657.99
Support Services		
Student Support	4,933.75	2,533.83
School Administration	4,747.12	193.18
Total Expenditures	29,937.00	31,385.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

21ST CCLC GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 164,627.00	\$ 150,928.00
Total Receipts	164,627.00	150,928.00
Expenditures		
Instruction	164,627.00	57,695.00
Support Services		
Student Support	-	93,233.00
Total Expenditures	164,627.00	150,928.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
FKHS COMMUNITY POOL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Support Payments	\$ 16,000.00	\$ 9,000.00
Total Receipts	16,000.00	9,000.00
Expenditures		
Support Services		
General Administration	7,000.00	-
Total Expenditures	7,000.00	-
Receipts Over (Under) Expenditures	9,000.00	9,000.00
Unencumbered Cash, Beginning	42,932.12	51,932.12
Unencumbered Cash, Ending	\$ 51,932.12	\$ 60,932.12

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
MIGRANT FAMILY LITERACY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 3,684.00	\$ -
Total Receipts	3,684.00	-
Expenditures		
Instruction	0.41	-
Total Expenditures	0.41	-
Receipts Over (Under) Expenditures	3,683.59	-
Unencumbered Cash, Beginning	(3,683.59)	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

ESSER - CARES ACT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
CARES Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Instruction	-	151,043.74
Support Services		
Operations and Maintenance	-	2,249.86
Total Expenditures	-	153,293.60
Receipts Over (Under) Expenditures	-	(153,293.60)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (153,293.60)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DCF - EARLY LEARNING EVEN YEAR GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
State Sources		
DCF Grant	\$ 999,789.53	\$ 978,196.91
Total Receipts	<u>999,789.53</u>	<u>978,196.91</u>
Expenditures		
Instruction	749,044.38	755,566.80
Support Services		
Student Support	157,038.00	157,038.00
General Administration	74,000.04	-
School Administration	-	61,263.04
Operations & Maintenance	23,804.58	26,619.16
Total Expenditures	<u>1,003,887.00</u>	<u>1,000,487.00</u>
Receipts Over (Under) Expenditures	(4,097.47)	(22,290.09)
Unencumbered Cash, Beginning	<u>(173,619.64)</u>	<u>(177,717.11)</u>
Unencumbered Cash, Ending	<u>\$ (177,717.11)</u>	<u>\$ (200,007.20)</u>

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I EVEN YEAR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 114,760.47	\$ 86,234.13
Total Receipts	114,760.47	86,234.13
Expenditures		
Support Services		
Student Support	70,914.07	134,846.82
Total Expenditures	70,914.07	134,846.82
Receipts Over (Under) Expenditures	43,846.40	(48,612.69)
Unencumbered Cash, Beginning	(43,846.40)	-
Unencumbered Cash, Ending	\$ -	\$ (48,612.69)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I ODD YEAR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 84,040.57	\$ 98,160.22
Total Receipts	84,040.57	98,160.22
Expenditures		
Support Services		
Student Support	129,027.68	53,173.11
Total Expenditures	129,027.68	53,173.11
Receipts Over (Under) Expenditures	(44,987.11)	44,987.11
Unencumbered Cash, Beginning	-	(44,987.11)
Unencumbered Cash, Ending	\$ (44,987.11)	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KIDZLIT EVEN YEAR GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Aid	\$ 72,093.43	\$ -
Total Receipts	72,093.43	-
Expenditures		
Instruction	63,948.56	-
Total Expenditures	63,948.56	-
Receipts Over (Under) Expenditures	8,144.87	-
Unencumbered Cash, Beginning	(8,144.87)	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
INDIAN EDUCATION SUMMER CAMP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Cherokee Nation Grant	\$ 4,844.26	\$ 4,844.26
Total Receipts	4,844.26	4,844.26
Expenditures		
Instruction	4,844.26	4,844.26
Total Expenditures	4,844.26	4,844.26
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
MISCELLANEOUS GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 48,476.00	\$ 26,542.00
State Sources		
State Aid	19,681.00	44,129.00
Local Sources		
Other	94,320.22	29,408.78
Total Receipts	162,477.22	100,079.78
Expenditures		
Instruction	62,223.87	69,420.54
Support Services		
Student Support	47,250.00	13,318.37
Student Transportation Services	256.35	1,222.85
Total Expenditures	109,730.22	83,961.76
Receipts Over (Under) Expenditures	52,747.00	16,118.02
Unencumbered Cash, Beginning	80,137.85	132,884.85
Unencumbered Cash, Ending	<u>\$ 132,884.85</u>	<u>\$ 149,002.87</u>

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 230,147.88	\$ 620,954.83	\$ 624,616.00	\$ (3,661.17)
Delinquent Tax	5,606.11	7,486.39	3,117.00	4,369.39
City Sales Tax	1,332,914.20	930,154.12	275,400.00	654,754.12
County Sources				
Motor Vehicle Tax	25,255.30	21,388.76	21,394.00	(5.24)
Recreational Vehicle Tax	296.27	254.32	253.00	1.32
Commercial Vehicle Tax	1,182.90	574.14	831.00	(256.86)
State Sources				
State Capital Outlay	489,660.00	641,124.00	641,124.00	-
Total Receipts	2,085,062.66	2,221,936.56	\$ 1,566,735.00	\$ 655,201.56
Expenditures				
Debt Service				
Principal	1,620,000.00	1,675,000.00	\$ 1,675,000.00	\$ -
Interest	263,307.50	210,657.50	210,658.00	(0.50)
Commission and Postage	-	-	100.00	(100.00)
Total Expenditures	1,883,307.50	1,885,657.50	\$ 1,885,758.00	\$ (100.50)
Receipts Over (Under) Expenditures	201,755.16	336,279.06		
Unencumbered Cash, Beginning	149,894.88	351,650.04		
Unencumbered Cash, Ending	\$ 351,650.04	\$ 687,929.10		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Beginning Cash			Ending Cash
	Balances	Receipts	Disbursements	Balances
Agency Funds				
District Programs				
After School Program	\$ 3,763.93	\$ 51,203.47	\$ 79.41	\$ 54,887.99
Sales Tax	-	2,853.12	2,853.07	0.05
Student Organizations				
Community Elementary School				
Principal's	520.25	108.37	453.13	175.49
Kindergarten	714.99	-	507.13	207.86
Fourth Grade	0.70	-	-	0.70
Fifth Grade	1,908.50	-	549.11	1,359.39
Library	803.91	209.75	180.75	832.91
Playground	7,880.70	1,638.50	800.00	8,719.20
Band/Music	2,930.25	851.00	1,208.52	2,572.73
Testing	812.21	30.00	826.23	15.98
Wellness Community	847.47	-	25.00	822.47
Food Service	368.17	547.67	-	915.84
Middle School				
Spirit Squad	290.05	-	-	290.05
Officials	1,000.00	6,147.60	6,147.60	1,000.00
Security	1,000.00	-	-	1,000.00
Sales Tax	0.02	799.07	799.09	-
Yearbook	3,167.42	800.00	314.12	3,653.30
Donations	30.00	-	-	30.00
Pre Voc. Ed	290.60	-	-	290.60
St. Vending	158.32	41.83	81.02	119.13
STUCO	6,210.41	-	842.63	5,367.78
Principal's Acct	168.06	0.03	165.27	2.82
Football	69.72	-	-	69.72
Functional Class	545.65	-	-	545.65
Band	4.69	-	-	4.69
Track and Field	52.48	-	-	52.48
Science Club	88.62	-	-	88.62
Student Tech	577.67	-	-	577.67

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School (Continued)				
Library	\$ 454.61	\$ -	\$ -	\$ 454.61
Vocal Music	145.00	18.00	-	163.00
Concessions	1,250.00	8,411.16	5,834.47	3,826.69
FACS- Beef	149.71	124.50	145.95	128.26
Builders Club	-	206.00	-	206.00
High School				
Sales Tax	-	1,530.79	1,530.79	-
Principal	1,581.23	1,040.50	712.69	1,909.04
ID Badges	8.00	-	8.00	-
Art Club	1,200.72	-	-	1,200.72
Class Plaques	6.88	-	-	6.88
Drama Club	18.74	-	-	18.74
ACTS Ads	40.62	-	-	40.62
JAG	142.24	2,653.80	2,026.04	770.00
After Prom	6.27	0.20	6.47	-
Band	1,017.36	197.00	637.13	577.23
Juniors' Prom	2,194.44	1,040.00	1,466.47	1,767.97
Native American	641.35	-	-	641.35
NFL	9,915.26	1,445.20	470.00	10,890.46
French/German	380.21	2,193.40	1,786.87	786.74
FCA	58.47	-	-	58.47
DECA	228.79	-	-	228.79
FACS	99.39	-	-	99.39
Leadership #1	2.91	-	-	2.91
NHS	409.69	766.00	438.56	737.13
Dance Club	-	-	1,193.59	(1,193.59)
Spanish Club	456.31	1,231.04	-	1,687.35
Heritage Club	143.75	-	-	143.75
STUCO	1,031.49	4,829.09	3,662.45	2,198.13
Friends of Rach	2,182.67	77.62	112.73	2,147.56
Community Outreach	500.00	-	-	500.00
Yearbook	8,634.74	4,106.42	10,463.02	2,278.14
Vocal Music	564.50	1,462.00	1,285.06	741.44

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Key Club	\$ 638.58	\$ 2,985.34	\$ 1,529.94	\$ 2,093.98
SADD	119.00	-	-	119.00
Library Acct	349.87	-	-	349.87
Foods	6,691.45	-	-	6,691.45
Beef Council	16.66	-	-	16.66
Health Occupation	130.00	85.00	109.50	105.50
FBLA	613.66	160.00	72.00	701.66
School Store	602.77	-	-	602.77
Central Store	41.14	-	-	41.14
Safe School AMB	32.70	-	-	32.70
PE Activities	34.50	-	-	34.50
FFA	5,550.80	63,080.86	59,039.36	9,592.30
FCCLA	795.32	213.00	222.00	786.32
Marketing Club	496.25	-	-	496.25
Skills USA	1,251.37	492.02	162.00	1,581.39
Graphics Dept.	1,240.71	3,684.40	3,928.52	996.59
NADO Novels	45.00	-	-	45.00
Totals	<u>\$ 86,319.92</u>	<u>\$ 167,263.75</u>	<u>\$ 112,675.69</u>	<u>\$ 140,907.98</u>

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2020
Gate Receipts						
High School	\$ 111,646.98	\$ 115,191.05	\$ 84,663.62	\$ 142,174.41	\$ 8,158.60	\$ 150,333.01
Middle School	17,160.22	7,902.26	-	25,062.48	-	25,062.48
Total District Activity Funds	\$ 128,807.20	\$ 123,093.31	\$ 84,663.62	\$ 167,236.89	\$ 8,158.60	\$ 175,395.49

UNIFIED SCHOOL DISTRICT #445
 Coffeyville, Kansas
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>					
Direct Grant					
Title IX Indian Education	N/A	84.060	\$ -	\$ 85,633.00	\$ 85,633.00
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO445	84.010	-	552,841.00	552,841.00
Vocational Education - Basic Grants to States - Program Imp.	DO445	84.048	-	35,301.00	35,301.00
Migrant Education - Title 1-C	DO445	84.011	-	17,000.00	17,000.00
Migrant Education - 2019 Summer Services	DO445 - 19	84.011	-	17,228.00	17,168.22
		Total 84.011	-	34,228.00	34,168.22
Rural Low Income Schools Program	DO445	84.358	-	31,385.00	31,385.00
English Language Acquisition	DO445	84.365	-	20,988.00	20,988.00
Academic Enrichment	DO445	84.424	-	30,536.00	30,536.00
Elementary and Secondary School Emergency Relief	DO445	84.425	-	-	124,152.75
Improving Teacher Quality State Grants	DO445	84.367	-	91,376.00	91,376.00
21st Century Community Learning Centers	DO445	84.287	-	150,928.00	150,928.00
Total U.S. Department of Education			-	1,033,216.00	1,157,308.97
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through the Kansas Department of Education					
Child USDA Nutrition Cluster:					
National School Lunch Program	DO445	10.555	-	518,385.01	518,385.01
School Breakfast Program	DO445	10.553	-	215,615.18	215,615.18
Summer Food Service Program for Children	DO445	10.559	-	210,998.11	210,998.11
	Total Child USDA Nutrition Cluster:		-	944,998.30	944,998.30
Child and Adult Care Food Program	DO445	10.558	-	75,213.23	75,213.23
State Administrative Expenses for Child Nutrition	DO445	10.560	-	50.00	50.00
Fresh Fruits and Vegetables	DO445	10.582	-	43,046.39	43,046.39
Total U.S. Department of Agriculture			-	1,063,307.92	1,063,307.92

UNIFIED SCHOOL DISTRICT #445
 Coffeyville, Kansas
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through the Kansas Department of Health and Environment					
Maternal, Infant and Early Childhood Home Visiting Year 6	USD#445	93.870	\$ -	\$ 98,160.22	\$ 53,173.11
Maternal, Infant and Early Childhood Home Visiting Year 7	USD#445	93.870	-	86,234.13	134,846.82
		Total 93.870	-	184,394.35	188,019.93
Passed through the Kansas Department of Education					
Cooperative Agreements to Support Comprehensive School Youth Risk Behavior Survey	D0445	93.938	-	830.00	830.00
Temporary Assistance for Needy Families	D0445	93.558	-	9,314.00	10,615.00
			-	194,538.35	199,464.93
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Passed through Montgomery County					
Coronavirus Relief Fund (SPARKS)	D0445	21.019	-	-	29,140.85
			-	-	29,140.85
TOTAL FEDERAL AWARDS					
			-	\$ 2,291,062.27	\$ 2,449,222.67

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Unified School District #445 did not elect to use the 10% de minimis cost rate.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Unified School District #445
Coffeyville, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #445, Coffeyville, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the Unified School District #445's basic financial statement, and have issued our report thereon dated October 8, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Unified School District #445's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #445's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #445's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Unified School District #445's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
October 8, 2020

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District #445, Coffeyville, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Unified School District #445's major federal programs for the year ended June 30, 2020. Unified School District #445's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Unified School District #445's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Unified School District #445's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Unified School District #445's compliance.

Opinion on Each Major Federal Program

In our opinion, the Unified School District #445, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Unified School District #445, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Unified School District #445's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #445's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
October 8, 2020

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #445 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	_____ <u>X</u> _____	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified?	_____	Yes	_____ <u>X</u> _____	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #445 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____ <u>X</u> _____	No
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Identification of major programs:

U.S. DEPARTMENT OF AGRICULTURE

Child USDA Nutrition Cluster:	
National School Lunch Program	CFDA No. 10.555
School Breakfast Program	CFDA No. 10.553
Summer Food Service Program for Children	CFDA No. 10.559

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Maternal, Infancy and Early Childhood Home Visiting	CFDA No. 93.870
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The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	_____ <u>X</u> _____	No
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II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

NONE