

**UNIFIED SCHOOL DISTRICT NO. 466**  
**Scott City, Kansas**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2020**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS

Financial Statement  
 Regulatory Basis  
 For the Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 466  
Scott City, 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 No. 466, Scott City, Kansas, a Municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

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

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 statement is 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 the internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinions*

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 466, Scott City, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 466, Scott City, Kansas as of June 30, 2020 or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 466, Scott City, Kansas as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary regulatory basis receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The supplementary 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. Such 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 supplementary 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 No. 466, Scott City, Kansas as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated December 9, 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 website 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 schedule 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 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 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2021, on our consideration of Unified School District No. 466, Scott City, Kansas's internal control over financial reporting and on our test 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 Unified School District No. 466, Scott City, Kansas'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 No. 466, Scott City, Kansas's internal control over financial reporting and compliance.

*VonFeldt, Bauer & VonFeldt, Chtd.*

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

January 4, 2021

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.99	\$ 0.00
Supplemental General Fund	168,662.99	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	29,554.60	0.00
At-Risk Fund	66,072.74	0.00
Bilingual Education Fund	14,279.28	0.00
Virtual Education Fund	52,974.08	0.00
Capital Outlay Fund	744,666.35	0.00
Driver Training Fund	33,405.26	0.00
Food Service Fund	117,932.47	0.00
Professional Development Fund	38,389.78	0.00
Parent Education Fund	0.00	0.00
Special Education Fund	28,999.76	0.00
Career & Postsecondary Education Fund	68,572.44	0.00
Gifts and Grants Fund	31,677.13	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	414,875.36	0.00
Textbook Rental Fund	41,262.64	0.00
Recreation Commission Fund	0.00	0.00
Recreation Commission Employee Benefits Fund	0.00	0.00
Title I Fund	0.00	0.00
Title I Migrant Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title III Fund	0.00	0.00
Title IV-A Fund	0.00	0.00
21st Century Community Learning Centers Fund	38,380.02	0.00
After School Adventures Fund	3,814.83	0.00
ESSER-CARES Act Grant Fund	0.00	0.00
District Activity Funds	97,790.72	0.00
Bond and Interest Funds:		
Bond and Interest Fund	2,454,752.90	0.00

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 7,231,770.98	\$ 7,231,771.51	\$ 0.46	\$ 79,256.85	\$ 79,257.31
2,193,366.20	2,203,104.00	158,925.19	27,871.37	186,796.56
95,000.00	96,009.96	28,544.64	518.96	29,063.60
821,186.92	821,687.93	65,571.73	0.00	65,571.73
204,000.00	203,544.97	14,734.31	0.00	14,734.31
107,041.94	112,000.00	48,016.02	0.00	48,016.02
983,555.60	894,519.60	833,702.35	88,349.97	922,052.32
14,150.00	9,405.00	38,150.26	0.00	38,150.26
671,339.38	687,803.41	101,468.44	0.00	101,468.44
20,151.00	40,865.52	17,675.26	3,312.38	20,987.64
0.00	0.00	0.00	0.00	0.00
884,340.01	886,203.91	27,135.86	110.45	27,246.31
168,723.11	177,083.85	60,211.70	329.00	60,540.70
260,342.00	252,594.42	39,424.71	1,371.47	40,796.18
875,547.80	875,547.80	0.00	0.00	0.00
0.00	30,272.13	384,603.23	0.00	384,603.23
45,398.20	59,748.08	26,912.76	55,286.10	82,198.86
204,533.05	199,677.00	4,856.05	0.00	4,856.05
45,975.63	45,000.00	975.63	0.00	975.63
127,846.00	127,846.00	0.00	285.65	285.65
64,500.00	64,500.00	0.00	7,525.48	7,525.48
24,009.00	24,009.00	0.00	0.00	0.00
16,720.00	16,720.00	0.00	13,009.64	13,009.64
14,870.00	14,870.00	0.00	131.37	131.37
103,448.32	88,083.63	53,744.71	624.08	54,368.79
48.00	494.69	3,368.14	194.61	3,562.75
13,500.00	13,500.00	0.00	0.00	0.00
450,566.69	445,685.10	102,672.31	0.00	102,672.31
2,183,030.35	2,308,269.77	2,329,513.48	0.00	2,329,513.48

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Capital Project Funds:		
Improvement Fund	11,981,814.52	0.00
Cost of Issuance Fund	3,563.00	0.00
Compliance Fund	3,800.00	0.00
 Total Reporting Entity (Excluding Agency Funds)	 \$ 16,435,241.86	 \$ 0.00
 Composition of Cash:		

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



<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
261,049.25	11,395,407.55	847,456.22	0.00	847,456.22
0.00	3,563.00	0.00	0.00	0.00
<u>0.00</u>	<u>2,400.00</u>	<u>1,400.00</u>	<u>0.00</u>	<u>1,400.00</u>
<u>\$ 18,086,009.43</u>	<u>\$ 29,332,187.83</u>	<u>\$ 5,189,063.46</u>	<u>\$ 278,177.38</u>	<u>\$ 5,467,240.84</u>

Checking Accounts	\$ 1,339,476.55
Savings Accounts	3,703,655.67
Petty Cash	5,875.00
U.S. Gov't Bonds & Securities	<u>848,856.22</u>
Total Cash	5,897,863.44
Agency Funds per Schedule 3	<u>(430,622.60)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,467,240.84</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
Notes to the Financial Statement  
June 30, 2020

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 466, Scott City, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 466 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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.

Capital Project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. 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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, savings accounts and U.S. government bonds and securities. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Food Service Fund was amended for this year.

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

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

- |                          |  |
|--------------------------|--|
| Gifts and Grants Fund    | Title III Fund                               |
| Contingency Reserve Fund | Title IV-A Fund                              |
| Textbook Rental Fund     | 21st Century Community Learning Centers Fund |
| Title I Fund             | After School Adventures Fund                 |
| Title I Migrant Fund     | ESSER-CARES Act Grant Fund                   |
| Title II-A Fund          | District Activity 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.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

- The September 1, 2019 bond payment was not remitted 20 days prior to the maturity date in violation of K.S.A. 10-130.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

As of June 30, 2020 the District had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1-2	
U.S. Gov't Bonds & Securities	\$ 848,856.22	\$ 848,856.22	\$ -	N/A
Total Fair Value	\$ 848,856.22	\$ 848,856.22	\$ -	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

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

Note 4 - DEPOSITS AND INVESTMENTS (Cont'd.)

*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. The District's allocation of investments as of June 30, 2020 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
U.S. Gov't Bonds & Securities	100%

*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, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2020.

At June 30, 2020 the District's carrying amount of deposits was \$7,291,322.81 and the bank balance was \$7,948,828.16. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$979,690.30 was covered by federal depository insurance, and \$6,969,137.86 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$360,067.00 subsequent to June 30, 2020 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

Note 6 - CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	<u>Realized Gain/(Loss) and Interest Credited To Fund</u>	<u>Total Project Authorization</u>	<u>Cash Disbursements and Accounts Payable To Date</u>
Building Improvements	\$ 25,000,000.00	\$ 821,835.76	\$ 25,821,835.76	\$ 26,289,869.99

Note 7 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2020, the statutory limit for the District was \$13,384,358.54. The outstanding bond principal represents 30.45% of the District valuation. The District received a waiver from the Kansas Department of Education to exceed the bond debt limit.

Note 8 - 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
General obligation bonds:				
Series 2015 Refunding Bonds	2.14%	6/14/2015	\$ 8,125,000.00	9/01/2022
Series 2017-A	3.00 - 5.00%	12/28/2017	25,000,000.00	9/01/2043
Capital leases payable:				
Fieldhouse	0.00%	3/28/2011	300,000.00	3/28/2021
Copier	3.10%	11/03/2014	20,000.00	10/03/2019
Energy Improvements	2.79%	9/16/2015	750,183.00	9/16/2025

Total contractual indebtedness

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

	<u>06/30/2021</u>	<u>06/30/2022</u>	<u>06/30/2023</u>	<u>06/30/2024</u>
Principal:				
General obligation bonds	\$ 1,190,000.00	\$ 1,215,000.00	\$ 1,240,000.00	\$ 770,000.00
Capital leases payable	<u>104,607.64</u>	<u>76,707.49</u>	<u>78,866.44</u>	<u>81,086.16</u>
Total principal	<u>1,294,607.64</u>	<u>1,291,707.49</u>	<u>1,318,866.44</u>	<u>851,086.16</u>
Interest:				
General obligation bonds	1,118,070.02	1,092,336.52	1,066,068.02	1,041,250.02
Capital leases payable	<u>11,701.90</u>	<u>9,602.05</u>	<u>7,443.10</u>	<u>5,223.38</u>
Total interest	<u>1,129,771.92</u>	<u>1,101,938.57</u>	<u>1,073,511.12</u>	<u>1,046,473.40</u>
Total principal and interest	<u>\$ 2,424,379.56</u>	<u>\$ 2,393,646.06</u>	<u>\$ 2,392,377.56</u>	<u>\$ 1,897,559.56</u>

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 4,810,000.00	\$ 0.00	\$ 1,165,000.00	\$ 3,645,000.00	\$ 90,468.50
25,000,000.00	0.00	0.00	25,000,000.00	1,052,800.02
60,000.00	0.00	30,000.00	30,000.00	0.00
726.73	0.00	726.73	0.00	3.85
509,761.44	0.00	72,565.27	437,196.17	13,744.27
<u>\$ 30,380,488.17</u>	<u>\$ 0.00</u>	<u>\$ 1,268,292.00</u>	<u>\$ 29,112,196.17</u>	<u>\$ 1,157,016.64</u>

06/30/2025	06/30/2026 - 06/30/2030	06/30/2031 - 06/30/2035	06/30/2036 - 06/30/2040	06/30/2041 - 06/30/2045	Total
\$ 795,000.00	\$ 4,435,000.00	\$ 5,495,000.00	\$ 6,845,000.00	\$ 6,660,000.00	\$ 28,645,000.00
83,368.35	42,560.09	0.00	0.00	0.00	467,196.17
<u>878,368.35</u>	<u>4,477,560.09</u>	<u>5,495,000.00</u>	<u>6,845,000.00</u>	<u>6,660,000.00</u>	<u>29,112,196.17</u>
1,017,775.02	4,581,925.10	3,503,093.79	2,104,375.00	509,200.00	16,034,093.49
2,941.19	594.68	0.00	0.00	0.00	37,506.30
<u>1,020,716.21</u>	<u>4,582,519.78</u>	<u>3,503,093.79</u>	<u>2,104,375.00</u>	<u>509,200.00</u>	<u>16,071,599.79</u>
<u>\$ 1,899,084.56</u>	<u>\$ 9,060,079.87</u>	<u>\$ 8,998,093.79</u>	<u>\$ 8,949,375.00</u>	<u>\$ 7,169,200.00</u>	<u>\$ 45,183,795.96</u>

Note 9 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	\$ 42,000.00
General	At-Risk	K.S.A. 72-5167	585,000.00
General	Bilingual Education	K.S.A. 72-5167	150,000.00
General	Virtual Education	K.S.A. 72-5167	75,423.35
General	Professional Development	K.S.A. 72-5167	15,000.00
General	Special Education	K.S.A. 72-5167	663,627.00
General	Career & Postsecondary Education	K.S.A. 72-5167	108,000.00
General	Textbook Rental	K.S.A. 72-5167	14,500.00
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	53,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	236,186.92
Supplemental General	Bilingual Education	K.S.A. 72-5143	54,000.00
Supplemental General	Virtual Education	K.S.A. 72-5143	11,855.59
Supplemental General	Food Service	K.S.A. 72-5143	5,546.00
Supplemental General	Special Education	K.S.A. 72-5143	215,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	51,146.00

Note 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits* . As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the 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 District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*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 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* . Twelve month employees will receive two weeks paid vacation each fiscal year. After ten years of continuous service, vacation will be increased one day for each year of service thereafter up to fifteen days. Vacation time must be used or scheduled in the fiscal year, but can be carried over until the first day of school the coming year or be forfeited. There is no potential liability for vacation leave as of June 30, 2020.

Twelve month employees will receive twelve days of paid sick leave each fiscal year and can accumulate sick leave up to sixty-five days. Certified employees will receive fourteen days of sick leave in the initial year of employment, plus fourteen days of sick leave for each succeeding year accumulative to sixty-five days. Upon accumulation of the maximum of sixty-five days, the number of sick leave days used each year are deducted from the sixty-five maximum accumulated days. At the end of the school year, up to and not exceeding, fourteen days may be added to reach, but not exceed, sixty-five maximum days. Three of the fourteen days may be used for personal business. Certified employees who retire with a minimum of twenty years of service in Scott County Schools and have reached a total of 85 years combined age and teaching experience may receive a benefit in an amount not to exceed a combined total of \$2,000. These benefits shall be computed on a combined basis of years of service at the rate of \$40.00 per year and accumulated unused sick leave at the rate of \$35.00 per day. During the year ended June 30, 2020, the District paid \$2,000 to one employee who qualified for these retirement benefits. The potential liability for these retirement benefits as of June 30, 2020 is \$12,000.



Note 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Incentive Leave:

When a teacher has reached and maintained the maximum leave of sixty-five days during the school year, the next school year the teacher will be eligible for the incentive leave provision in which a teacher will be given credit for ten additional days of leave which may be used at the employee's discretion. A teacher eligible for incentive leave receives no additional sick leave days in any given year that the teacher receives incentive leave. After incentive leave days are first used, then a teacher's absence due to illness are governed by the sick leave policy. At the end of the school year the teacher who has not used the ten days beyond the maximum sixty-five days will be paid the average of certified and non-certified substitute salary for each unused day above the maximum sixty-five days. Payment for the unused portion of the ten days will be processed with the June 15 payroll. During the year ended June 30, 2020 the District paid \$13,650 in incentive leave.

Note 11 - DEFINED BENEFIT PENSION PLAN

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for 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.

Note 11 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$875,547.80 and \$567,155.29, respectively, for the fiscal year ended June 30, 2020 and 2019.

*Net Pension Liability*. At June 30, 2020 the District's proportionate share of the collective net pension liability reported by KPERS was \$7,356,445. 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 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 12 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 13 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 14 - LEASE COMMITMENTS

Operating Leases:

On October 2, 2014 the District entered into a non-cancelable lease with Pitney Bowes for a postage machine. The term of the lease is 60 months and requires a quarterly payment of \$136.50. For the year ended June 30, 2020 the District paid \$136.50 which was paid out of the General Fund.

On September 28, 2015 the District entered into a non-cancelable lease with Pitney Bowes for a postage machine. The term of the lease is 60 months and requires a quarterly payment of \$557.22. For the year ended June 30, 2020 the District paid \$2,228.88 which was paid out of the General Fund. Future annual lease payments are as follows:

<u>Year</u>	<u>Amount</u>
06/30/2021	\$ 557.22

Note 14 - LEASE COMMITMENTS (Cont'd.)

Operating Leases (Cont'd.):

On September 20, 2019 the District entered into a non-cancelable lease with Pitney Bowes for a postage machine. The term of the lease is 60 months and requires a quarterly payment of \$144.57. For the year ended June 30, 2020 the District paid \$289.14 which was paid out of the General Fund. Future annual lease payments are as follows:

Year	Amount
06/30/2021	\$ 578.28
06/30/2022	578.28
06/30/2023	578.28
06/30/2024	578.28
06/30/2025	289.14

Note 15 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 16 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through January 4, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 14 above.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 7,441,388.00	\$ (269,112.00)
Supplemental General Fund	2,276,621.00	(73,517.00)
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	103,551.00	XXXXXXXXXX
At-Risk Fund	860,300.00	XXXXXXXXXX
Bilingual Education Fund	208,318.00	XXXXXXXXXX
Virtual Education Fund	130,000.00	XXXXXXXXXX
Capital Outlay Fund	1,296,000.00	XXXXXXXXXX
Driver Training Fund	9,405.00	XXXXXXXXXX
Food Service Fund	779,331.00	XXXXXXXXXX
Professional Development Fund	41,810.00	XXXXXXXXXX
Parent Education Fund	0.00	XXXXXXXXXX
Special Education Fund	964,849.00	XXXXXXXXXX
Career & Postsecondary Education Fund	195,046.00	XXXXXXXXXX
KPERs Special Retirement Fund	944,165.00	XXXXXXXXXX
Recreation Commission Fund	199,677.00	XXXXXXXXXX
Recreation Commission Employee Benefits Fund	45,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	2,308,369.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 59,495.51	\$ 7,231,771.51	\$ 7,231,771.51	\$ 0.00
0.00	2,203,104.00	2,203,104.00	0.00
0.00	103,551.00	96,009.96	(7,541.04)
0.00	860,300.00	821,687.93	(38,612.07)
0.00	208,318.00	203,544.97	(4,773.03)
0.00	130,000.00	112,000.00	(18,000.00)
0.00	1,296,000.00	894,519.60	(401,480.40)
0.00	9,405.00	9,405.00	0.00
0.00	779,331.00	687,803.41	(91,527.59)
0.00	41,810.00	40,865.52	(944.48)
0.00	0.00	0.00	0.00
0.00	964,849.00	886,203.91	(78,645.09)
0.00	195,046.00	177,083.85	(17,962.15)
0.00	944,165.00	875,547.80	(68,617.20)
0.00	199,677.00	199,677.00	0.00
0.00	45,000.00	45,000.00	0.00
0.00	2,308,369.00	2,308,269.77	(99.23)

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 29,386.65	\$ 30,043.47	\$ 25,000.00	\$ 5,043.47
Local Sources:				
Reimbursements	153,741.51	59,495.51	0.00	59,495.51
State Aid:				
General State Aid	6,356,013.00	6,588,605.00	6,785,437.00	(196,832.00)
Special Education State Aid	<u>575,173.00</u>	<u>553,627.00</u>	<u>630,951.00</u>	<u>(77,324.00)</u>
<b>Total Receipts</b>	<u>7,114,314.16</u>	<u>7,231,770.98</u>	<u>\$ 7,441,388.00</u>	<u>\$ (209,617.02)</u>
<b>Expenditures</b>				
Instruction:				
Salaries	2,662,380.26	2,738,113.92	2,827,560.00	(89,446.08)
Employee Benefits	901,177.42	859,212.72	903,147.00	(43,934.28)
Supplies	89,696.81	76,020.54	0.00	76,020.54
Instructional Support Staff:				
Salaries	47,836.66	35,910.85	49,200.00	(13,289.15)
Employee Benefits	3,272.52	3,158.22	3,814.00	(655.78)
Supplies	15,867.72	9,761.38	6,500.00	3,261.38
General Administration:				
Salaries	247,067.21	243,132.84	254,282.00	(11,149.16)
Employee Benefits	73,800.18	73,587.94	76,503.00	(2,915.06)
Purchased Professional Services	22,361.92	33,217.22	15,000.00	18,217.22
Other Purchased Services	14,386.82	15,963.93	20,000.00	(4,036.07)
Supplies	17,832.07	15,715.96	13,500.00	2,215.96
Other	4,768.05	21,480.32	15,000.00	6,480.32
School Administration:				
Salaries	129,147.79	178,413.37	182,024.00	(3,610.63)
Employee Benefits	30,180.22	39,707.21	37,050.00	2,657.21
Supplies	15,888.06	21,189.88	17,000.00	4,189.88
Central Services:				
Salaries	0.00	0.00	86,800.00	(86,800.00)
Employee Benefits	0.00	0.00	15,400.00	(15,400.00)
Other	59,153.40	55,237.64	65,000.00	(9,762.36)

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	524,419.65	418,946.61	453,000.00	(34,053.39)
Employee Benefits	137,181.74	154,768.95	126,150.00	28,618.95
Purchased Property Services	130,416.72	108,354.66	90,000.00	18,354.66
Other Purchased Services	5,336.00	8,231.00	5,600.00	2,631.00
Supplies	123,051.01	117,219.28	96,300.00	20,919.28
Property (Equip & Furn)	15,791.93	9,151.20	10,000.00	(848.80)
Student Transportation Supervision:				
Salaries	44,445.96	73,339.34	45,557.00	27,782.34
Employee Benefits	55,020.06	55,390.39	45,618.00	9,772.39
Vehicle Operating Services:				
Salaries	124,551.46	96,147.03	127,665.00	(31,517.97)
Employee Benefits	0.00	0.00	36,000.00	(36,000.00)
Other Purchased Services	19,850.08	22,897.90	0.00	22,897.90
Supplies	82,509.40	27,582.55	47,000.00	(19,417.45)
Other	0.00	270.95	0.00	270.95
Vehicle & Maintenance Services:				
Salaries	731.88	577.56	150.00	427.56
Supplies	24,592.96	37,436.39	26,000.00	11,436.39
Equipment	0.00	2,593.63	3,000.00	(406.37)
Other	43,666.24	14,984.53	0.00	14,984.53
Other Student Transportation Services:				
Other	9,433.40	10,505.25	55,000.00	(44,494.75)
Operating Transfers:				
To Preschool-Aged At-Risk	10,000.00	42,000.00	10,000.00	32,000.00
To At-Risk	500,696.00	585,000.00	565,761.00	19,239.00
To Bilingual Education	44,000.00	150,000.00	146,000.00	4,000.00
To Virtual Education	103,664.56	75,423.35	85,000.00	(9,576.65)
To Professional Development	30,000.00	15,000.00	20,000.00	(5,000.00)
To Special Education	640,173.00	663,627.00	734,807.00	(71,180.00)
To Career & Postsecondary Education	109,965.35	108,000.00	125,000.00	(17,000.00)
To Textbook Rental	0.00	14,500.00	0.00	14,500.00
Adjustment to Comply with Legal Max			(269,112.00)	269,112.00
Legal General Fund Budget	7,114,314.51	7,231,771.51	7,172,276.00	59,495.51
Adjustment for Qualifying Budget Credits			59,495.51	(59,495.51)
Total Expenditures	<u>7,114,314.51</u>	<u>7,231,771.51</u>	<u>\$ 7,231,771.51</u>	<u>\$ 0.00</u>



UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 GENERAL FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	(0.35)	(0.53)		
Unencumbered Cash, Beginning	<u>1.34</u>	<u>0.99</u>		
Unencumbered Cash, Ending	<u>\$ 0.99</u>	<u>\$ 0.46</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,552,171.52	\$ 1,398,434.51	\$ 1,322,707.00	\$ 75,727.51
Delinquent Tax	5,412.13	10,932.82	5,790.00	5,142.82
Motor Veh./16-20M Veh. Tax	124,314.01	139,761.43	145,712.00	(5,950.57)
Recreational Vehicle Tax	2,019.00	2,320.23	2,414.00	(93.77)
Commercial Vehicle Tax	6,914.20	6,982.21	7,148.00	(165.79)
State Aid:				
Supplemental State Aid	<u>552,373.00</u>	<u>634,935.00</u>	<u>656,122.00</u>	<u>(21,187.00)</u>
<b>Total Receipts</b>	<u>2,243,203.86</u>	<u>2,193,366.20</u>	<u>\$ 2,139,893.00</u>	<u>\$ 53,473.20</u>
<b>Expenditures</b>				
Instruction:				
Supplies	108,769.53	100,125.24	100,000.00	125.24
Property (Equip & Furn)	46,465.55	55,373.61	50,000.00	5,373.61
Student Support Services:				
Salaries	108,580.48	116,493.35	113,000.00	3,493.35
Purchased Professional Services	10,452.47	12,040.68	0.00	12,040.68
Supplies	1,611.31	1,512.95	2,000.00	(487.05)
Other	0.00	0.00	12,000.00	(12,000.00)
Instructional Support Staff:				
Salaries	44,484.56	92,524.97	65,000.00	27,524.97
Employee Benefits	133,317.51	166,133.21	138,450.00	27,683.21
Supplies	45,710.00	0.00	40,000.00	(40,000.00)
General Administration:				
Purchased Professional Services	1,500.00	26,422.60	20,000.00	6,422.60
Purchased Property Services	0.00	10,560.13	0.00	10,560.13
Other Purchased Services	2,469.49	1,840.08	3,000.00	(1,159.92)
School Administration:				
Salaries	296,922.00	369,373.08	381,600.00	(12,226.92)
Other Purchased Services	54,878.27	55,878.82	40,000.00	15,878.82
Operations & Maintenance:				
Purchased Property Services	69,447.06	79,636.31	72,000.00	7,636.31
Other Purchased Services	96,247.00	135,091.00	105,000.00	30,091.00
Supplies	402,538.09	326,092.96	412,000.00	(85,907.04)
Other	419.40	446.09	425.00	21.09
Vehicle Operating Services:				
Supplies	1,175.82	26,824.41	40,000.00	(13,175.59)

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 SUPPLEMENTAL GENERAL FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	80,000.00	53,000.00	75,000.00	(22,000.00)
To At-Risk	237,304.00	236,186.92	260,000.00	(23,813.08)
To Bilingual Education	156,000.00	54,000.00	54,000.00	0.00
To Virtual Education	28,549.94	11,855.59	21,000.00	(9,144.41)
To Food Service	5,210.40	5,546.00	6,000.00	(454.00)
To Professional Development	5,000.00	0.00	0.00	0.00
To Special Education	200,000.00	215,000.00	215,000.00	0.00
To Career & Postsecondary Education	69,634.08	51,146.00	51,146.00	0.00
To Textbook Rental	21,522.04	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(73,517.00)	73,517.00
Total Expenditures	<u>2,228,209.00</u>	<u>2,203,104.00</u>	<u>\$ 2,203,104.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	14,994.86	(9,737.80)		
Unencumbered Cash, Beginning	<u>153,668.13</u>	<u>168,662.99</u>		
Unencumbered Cash, Ending	<u>\$ 168,662.99</u>	<u>\$ 158,925.19</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 PRESCHOOL-AGED AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources:				
Other Receipts from Local Sources	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From General	10,000.00	42,000.00	10,000.00	32,000.00
From Supplemental General	<u>80,000.00</u>	<u>53,000.00</u>	<u>75,000.00</u>	<u>(22,000.00)</u>
<b>Total Receipts</b>	<u>105,000.00</u>	<u>95,000.00</u>	<u>\$ 85,000.00</u>	<u>\$ 10,000.00</u>
<b>Expenditures</b>				
Instruction:				
Salaries	73,449.53	74,509.83	80,700.00	(6,190.17)
Employee Benefits	19,020.59	19,500.08	21,701.00	(2,200.92)
Supplies	<u>589.62</u>	<u>2,000.05</u>	<u>1,150.00</u>	<u>850.05</u>
<b>Total Expenditures</b>	<u>93,059.74</u>	<u>96,009.96</u>	<u>\$ 103,551.00</u>	<u>\$ (7,541.04)</u>
Receipts Over (Under) Expenditures	11,940.26	(1,009.96)		
Unencumbered Cash, Beginning	<u>17,614.34</u>	<u>29,554.60</u>		
Unencumbered Cash, Ending	<u>\$ 29,554.60</u>	<u>\$ 28,544.64</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 500,696.00	\$ 585,000.00	\$ 565,761.00	\$ 19,239.00
From Supplemental General	<u>237,304.00</u>	<u>236,186.92</u>	<u>260,000.00</u>	<u>(23,813.08)</u>
Total Receipts	<u>738,000.00</u>	<u>821,186.92</u>	<u>\$ 825,761.00</u>	<u>\$ (4,574.08)</u>
Expenditures				
Instruction:				
Salaries	754,254.14	770,599.82	796,000.00	(25,400.18)
Employee Benefits	62,067.46	51,024.11	64,300.00	(13,275.89)
Supplies	<u>51.45</u>	<u>64.00</u>	<u>0.00</u>	<u>64.00</u>
Total Expenditures	<u>816,373.05</u>	<u>821,687.93</u>	<u>\$ 860,300.00</u>	<u>\$ (38,612.07)</u>
Receipts Over (Under) Expenditures	(78,373.05)	(501.01)		
Unencumbered Cash, Beginning	<u>144,445.79</u>	<u>66,072.74</u>		
Unencumbered Cash, Ending	<u>\$ 66,072.74</u>	<u>\$ 65,571.73</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 BILINGUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 44,000.00	\$ 150,000.00	\$ 146,000.00	\$ 4,000.00
From Supplemental General	<u>156,000.00</u>	<u>54,000.00</u>	<u>54,000.00</u>	<u>0.00</u>
Total Receipts	<u>200,000.00</u>	<u>204,000.00</u>	<u>\$ 200,000.00</u>	<u>\$ 4,000.00</u>
Expenditures				
Instruction:				
Salaries	175,354.93	179,473.17	185,550.00	(6,076.83)
Employee Benefits	<u>22,096.07</u>	<u>24,071.80</u>	<u>22,768.00</u>	<u>1,303.80</u>
Total Expenditures	<u>197,451.00</u>	<u>203,544.97</u>	<u>\$ 208,318.00</u>	<u>\$ (4,773.03)</u>
Receipts Over (Under) Expenditures	2,549.00	455.03		
Unencumbered Cash, Beginning	<u>11,730.28</u>	<u>14,279.28</u>		
Unencumbered Cash, Ending	<u>\$ 14,279.28</u>	<u>\$ 14,734.31</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 VIRTUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 19,763.00	\$ 0.00	\$ 19,763.00
Operating Transfers:				
From General	103,664.56	75,423.35	85,000.00	(9,576.65)
From Supplemental General	<u>28,549.94</u>	<u>11,855.59</u>	<u>21,000.00</u>	<u>(9,144.41)</u>
Total Receipts	<u>132,214.50</u>	<u>107,041.94</u>	<u>\$ 106,000.00</u>	<u>\$ 1,041.94</u>
Expenditures				
Central Services:				
Purchased Professional Services	<u>112,000.00</u>	<u>112,000.00</u>	<u>130,000.00</u>	<u>(18,000.00)</u>
Total Expenditures	<u>112,000.00</u>	<u>112,000.00</u>	<u>\$ 130,000.00</u>	<u>\$ (18,000.00)</u>
Receipts Over (Under) Expenditures	20,214.50	(4,958.06)		
Unencumbered Cash, Beginning	<u>32,759.58</u>	<u>52,974.08</u>		
Unencumbered Cash, Ending	<u>\$ 52,974.08</u>	<u>\$ 48,016.02</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 621,183.12	\$ 748,508.72	\$ 717,980.00	\$ 30,528.72
Delinquent Tax	2,317.07	4,709.56	2,308.00	2,401.56
Motor Veh./16-20M Veh. Tax	62,428.01	61,107.18	61,254.00	(146.82)
Recreational Vehicle Tax	997.00	969.43	1,014.00	(44.57)
Commercial Vehicle Tax	3,068.50	405.49	3,005.00	(2,599.51)
Local Sources:				
Interest on Idle Funds	14,449.80	15,359.16	0.00	15,359.16
Other Receipts from Local Sources	0.00	39,343.06	0.00	39,343.06
State Aid:				
Capital Outlay State Aid	<u>68,325.00</u>	<u>113,153.00</u>	<u>113,374.00</u>	<u>(221.00)</u>
<b>Total Receipts</b>	<u>772,768.50</u>	<u>983,555.60</u>	<u>\$ 898,935.00</u>	<u>\$ 84,620.60</u>
<b>Expenditures</b>				
Instruction:				
Supplies	0.00	25,790.47	0.00	25,790.47
Central Services:				
Property (Equip & Furn)	668,476.37	563,883.68	800,000.00	(236,116.32)
Operations & Maintenance:				
Salaries	0.00	152,098.79	0.00	152,098.79
Purchased Property Services	0.00	0.00	266,000.00	(266,000.00)
Transportation:				
Property (Equip & Buses)	78,508.00	87,482.67	150,000.00	(62,517.33)
Facility Acquis. & Constr. Services:				
Architectural & Engineering Services	10,840.00	0.00	0.00	0.00
New Bldg. Acquis. & Constr.	39,441.35	0.00	0.00	0.00
Site Improvement	30,000.00	30,000.00	30,000.00	0.00
Building Improvements	<u>226,071.96</u>	<u>35,263.99</u>	<u>50,000.00</u>	<u>(14,736.01)</u>
<b>Total Expenditures</b>	<u>1,053,337.68</u>	<u>894,519.60</u>	<u>\$ 1,296,000.00</u>	<u>\$ (401,480.40)</u>
Receipts Over (Under) Expenditures	(280,569.18)	89,036.00		
Unencumbered Cash, Beginning	<u>1,025,235.53</u>	<u>744,666.35</u>		
Unencumbered Cash, Ending	<u>\$ 744,666.35</u>	<u>\$ 833,702.35</u>		



UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 7,942.00	\$ 9,470.00	\$ 0.00	\$ 9,470.00
State Aid:				
State Safety Aid	<u>3,675.00</u>	<u>4,680.00</u>	<u>4,550.00</u>	<u>130.00</u>
Total Receipts	<u>11,617.00</u>	<u>14,150.00</u>	<u>\$ 4,550.00</u>	<u>\$ 9,600.00</u>
Expenditures				
Instruction:				
Salaries	7,030.00	8,360.00	7,500.00	860.00
Employee Benefits	531.93	646.57	555.00	91.57
Supplies	269.75	187.81	1,350.00	(1,162.19)
Student Support Services:				
Supplies	<u>0.00</u>	<u>210.62</u>	<u>0.00</u>	<u>210.62</u>
Total Expenditures	<u>7,831.68</u>	<u>9,405.00</u>	<u>\$ 9,405.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	3,785.32	4,745.00		
Unencumbered Cash, Beginning	<u>29,619.94</u>	<u>33,405.26</u>		
Unencumbered Cash, Ending	<u>\$ 33,405.26</u>	<u>\$ 38,150.26</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources:				
Food Sales	\$ 261,648.18	\$ 227,017.96	\$ 242,856.00	\$ (15,838.04)
State Aid:				
State Food Assistance	6,067.85	5,946.69	4,919.00	1,027.69
Federal Aid:				
Child Nutrition Program	320,932.37	432,828.73	417,112.00	15,716.73
Operating Transfers:				
From Supplemental General	<u>5,210.40</u>	<u>5,546.00</u>	<u>6,000.00</u>	<u>(454.00)</u>
<b>Total Receipts</b>	<u>593,858.80</u>	<u>671,339.38</u>	<u>\$ 670,887.00</u>	<u>\$ 452.38</u>
<b>Expenditures</b>				
Operations & Maintenance:				
Salaries	26,704.36	32,702.79	27,500.00	5,202.79
Employee Benefits	3,139.58	3,579.45	3,250.00	329.45
Supplies	1,766.39	1,528.05	0.00	1,528.05
Food Service Operation:				
Salaries	205,058.17	217,361.30	210,400.00	6,961.30
Employee Benefits	67,934.54	76,941.55	76,181.00	760.55
Other Purchased Services	0.00	0.00	2,000.00	(2,000.00)
Food & Supplies	294,809.64	349,272.77	454,000.00	(104,727.23)
Property (Equip & Furn)	3,636.69	4,536.83	4,000.00	536.83
Other	<u>1,999.90</u>	<u>1,880.67</u>	<u>2,000.00</u>	<u>(119.33)</u>
<b>Total Expenditures</b>	<u>605,049.27</u>	<u>687,803.41</u>	<u>\$ 779,331.00</u>	<u>\$ (91,527.59)</u>
Receipts Over (Under) Expenditures	(11,190.47)	(16,464.03)		
Unencumbered Cash, Beginning	<u>129,122.94</u>	<u>117,932.47</u>		
Unencumbered Cash, Ending	<u>\$ 117,932.47</u>	<u>\$ 101,468.44</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid:				
Professional Development Aid	\$ 5,875.00	\$ 5,151.00	\$ 5,000.00	\$ 151.00
Operating Transfers:				
From General	30,000.00	15,000.00	20,000.00	(5,000.00)
From Supplemental General	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>40,875.00</u>	<u>20,151.00</u>	<u>\$ 25,000.00</u>	<u>\$ (4,849.00)</u>
<b>Expenditures</b>				
Instructional Support Staff:				
Salaries	4,320.00	15,605.00	4,475.00	11,130.00
Employee Benefits	316.15	148.56	335.00	(186.44)
Purchased Professional Services	2,965.50	5,920.13	4,000.00	1,920.13
Supplies	7,075.30	5,739.47	8,000.00	(2,260.53)
Other	<u>19,392.59</u>	<u>13,452.36</u>	<u>25,000.00</u>	<u>(11,547.64)</u>
Total Expenditures	<u>34,069.54</u>	<u>40,865.52</u>	<u>\$ 41,810.00</u>	<u>\$ (944.48)</u>
Receipts Over (Under) Expenditures	6,805.46	(20,714.52)		
Unencumbered Cash, Beginning	<u>31,584.32</u>	<u>38,389.78</u>		
Unencumbered Cash, Ending	<u>\$ 38,389.78</u>	<u>\$ 17,675.26</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 PARENT EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Student Support Services:				
Other Purchased Services	<u>15,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>15,000.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(15,000.00)	0.00		
Unencumbered Cash, Beginning	<u>15,000.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources:				
Other Receipts from Local Sources	\$ 4,257.97	\$ 5,713.01	\$ 3,000.00	\$ 2,713.01
Operating Transfers:				
From General	640,173.00	663,627.00	734,807.00	(71,180.00)
From Supplemental General	<u>200,000.00</u>	<u>215,000.00</u>	<u>215,000.00</u>	<u>0.00</u>
<b>Total Receipts</b>	<u>844,430.97</u>	<u>884,340.01</u>	<u>\$ 952,807.00</u>	<u>\$ (68,466.99)</u>
<b>Expenditures</b>				
Instruction:				
Other Purchased Services				
Assessments	263,274.09	328,898.00	328,898.00	0.00
Flow-thru	575,173.00	553,627.00	630,951.00	(77,324.00)
Supplies	20.00	72.96	0.00	72.96
Other	211.58	3,365.95	5,000.00	(1,634.05)
Vehicle Operating Services:				
Other	<u>240.00</u>	<u>240.00</u>	<u>0.00</u>	<u>240.00</u>
<b>Total Expenditures</b>	<u>838,918.67</u>	<u>886,203.91</u>	<u>\$ 964,849.00</u>	<u>\$ (78,645.09)</u>
Receipts Over (Under) Expenditures	5,512.30	(1,863.90)		
Unencumbered Cash, Beginning	<u>23,487.46</u>	<u>28,999.76</u>		
Unencumbered Cash, Ending	<u>\$ 28,999.76</u>	<u>\$ 27,135.86</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 CAREER & POSTSECONDARY EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 14,734.31	\$ 9,577.11	\$ 14,000.00	\$ (4,422.89)
Operating Transfers:				
From General	109,965.35	108,000.00	125,000.00	(17,000.00)
From Supplemental General	<u>69,634.08</u>	<u>51,146.00</u>	<u>51,146.00</u>	<u>0.00</u>
Total Receipts	<u>194,333.74</u>	<u>168,723.11</u>	<u>\$ 190,146.00</u>	<u>\$ (21,422.89)</u>
Expenditures				
Instruction:				
Salaries	134,176.98	142,873.92	138,800.00	4,073.92
Employee Benefits	23,472.05	27,162.00	25,246.00	1,916.00
Student Support Services:				
Supplies	13,757.12	6,667.33	15,000.00	(8,332.67)
Property (Equip & Furn)	1,522.99	230.60	2,000.00	(1,769.40)
Other	150.00	150.00	0.00	150.00
Other Support Services:				
Property (Equip & Furn)	<u>0.00</u>	<u>0.00</u>	<u>14,000.00</u>	<u>(14,000.00)</u>
Total Expenditures	<u>173,079.14</u>	<u>177,083.85</u>	<u>\$ 195,046.00</u>	<u>\$ (17,962.15)</u>
Receipts Over (Under) Expenditures	21,254.60	(8,360.74)		
Unencumbered Cash, Beginning	<u>47,317.84</u>	<u>68,572.44</u>		
Unencumbered Cash, Ending	<u>\$ 68,572.44</u>	<u>\$ 60,211.70</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 20,770.45	\$ 241,468.00
State Aid:		
Safe & Secure Schools Grant	<u>0.00</u>	<u>18,874.00</u>
Total Receipts	<u>20,770.45</u>	<u>260,342.00</u>
Expenditures		
Student Support Services:		
Supplies	23,266.51	103,401.42
Supplies	<u>0.00</u>	<u>149,193.00</u>
Total Expenditures	<u>23,266.51</u>	<u>252,594.42</u>
Receipts Over (Under) Expenditures	(2,496.06)	7,747.58
Unencumbered Cash, Beginning	<u>34,173.19</u>	<u>31,677.13</u>
Unencumbered Cash, Ending	<u>\$ 31,677.13</u>	<u>\$ 39,424.71</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
KPERS Aid	\$ 567,155.29	\$ 875,547.80	\$ 944,165.00	\$ (68,617.20)
Total Receipts	<u>567,155.29</u>	<u>875,547.80</u>	<u>\$ 944,165.00</u>	<u>\$ (68,617.20)</u>
Expenditures				
Instruction:				
Employee Benefits	387,674.00	587,324.72	642,032.00	(54,707.28)
Student Support Services:				
Employee Benefits	11,631.30	16,437.69	18,883.00	(2,445.31)
Instructional Support Staff:				
Employee Benefits	6,046.44	20,324.75	9,442.00	10,882.75
General Administration:				
Employee Benefits	26,711.56	34,307.05	47,208.00	(12,900.95)
School Administration:				
Employee Benefits	48,608.34	77,294.93	75,533.00	1,761.93
Operations & Maintenance:				
Employee Benefits	53,697.84	85,191.36	94,417.00	(9,225.64)
Student Transportation Services:				
Employee Benefits	13,943.42	23,996.72	28,325.00	(4,328.28)
Food Service:				
Employee Benefits	<u>18,842.39</u>	<u>30,670.58</u>	<u>28,325.00</u>	<u>2,345.58</u>
Total Expenditures	<u>567,155.29</u>	<u>875,547.80</u>	<u>\$ 944,165.00</u>	<u>\$ (68,617.20)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		



UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
CONTINGENCY RESERVE FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Operations & Maintenance:		
Other	<u>0.00</u>	<u>30,272.13</u>
Total Expenditures	<u>0.00</u>	<u>30,272.13</u>
Receipts Over (Under) Expenditures	0.00	(30,272.13)
Unencumbered Cash, Beginning	<u>414,875.36</u>	<u>414,875.36</u>
Unencumbered Cash, Ending	<u>\$ 414,875.36</u>	<u>\$ 384,603.23</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Rental Fees	\$ 36,234.05	\$ 30,898.20
Operating Transfers:		
From General	0.00	14,500.00
From Supplemental General	<u>21,522.04</u>	<u>0.00</u>
Total Receipts	<u>57,756.09</u>	<u>45,398.20</u>
Expenditures		
Instruction:		
Supplies	<u>55,645.34</u>	<u>59,748.08</u>
Total Expenditures	<u>55,645.34</u>	<u>59,748.08</u>
Receipts Over (Under) Expenditures	2,110.75	(14,349.88)
Unencumbered Cash, Beginning	<u>39,151.89</u>	<u>41,262.64</u>
Unencumbered Cash, Ending	<u>\$ 41,262.64</u>	<u>\$ 26,912.76</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
RECREATION COMMISSION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 178,624.88	\$ 186,857.07	\$ 179,788.00	\$ 7,069.07
Delinquent Tax	597.12	1,212.32	667.00	545.32
Motor Veh./16-20M Veh. Tax	15,549.23	15,410.77	15,984.00	(573.23)
Recreational Vehicle Tax	292.61	256.11	265.00	(8.89)
Commercial Vehicle Tax	767.11	796.78	784.00	12.78
Total Receipts	<u>195,830.95</u>	<u>204,533.05</u>	<u>\$ 197,488.00</u>	<u>\$ 7,045.05</u>
Expenditures				
Community Service Operations	<u>207,490.93</u>	<u>199,677.00</u>	<u>199,677.00</u>	<u>0.00</u>
Total Expenditures	<u>207,490.93</u>	<u>199,677.00</u>	<u>\$ 199,677.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(11,659.98)	4,856.05		
Unencumbered Cash, Beginning	<u>11,659.98</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 4,856.05</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 RECREATION COMMISSION EMPLOYEE BENEFITS FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 22,308.79	\$ 43,754.91	\$ 42,557.00	\$ 1,197.91
Delinquent Tax	75.90	162.74	83.00	79.74
Motor Veh./16-20M Veh. Tax	1,943.04	1,926.03	1,990.00	(63.97)
Recreational Vehicle Tax	35.70	32.29	32.00	0.29
Commercial Vehicle Tax	95.89	99.66	98.00	1.66
<b>Total Receipts</b>	<u>24,459.32</u>	<u>45,975.63</u>	<u>\$ 44,760.00</u>	<u>\$ 1,215.63</u>
<b>Expenditures</b>				
Community Service Operations	<u>24,465.72</u>	<u>45,000.00</u>	<u>45,000.00</u>	<u>0.00</u>
<b>Total Expenditures</b>	<u>24,465.72</u>	<u>45,000.00</u>	<u>\$ 45,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(6.40)	975.63		
Unencumbered Cash, Beginning	<u>6.40</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 975.63</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 129,275.00	\$ 127,846.00
Total Receipts	<u>129,275.00</u>	<u>127,846.00</u>
Expenditures		
Instruction:		
Salaries	89,576.61	108,413.17
Employee Benefits	29,951.69	15,097.90
Purchased Professional Services	7,481.92	1,352.34
Supplies	<u>2,264.78</u>	<u>2,982.59</u>
Total Expenditures	<u>129,275.00</u>	<u>127,846.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 TITLE I MIGRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 64,500.00	\$ 64,500.00
Total Receipts	<u>64,500.00</u>	<u>64,500.00</u>
Expenditures		
Instruction:		
Salaries	53,026.59	47,261.52
Employee Benefits	11,371.22	9,741.15
Supplies	<u>102.19</u>	<u>7,497.33</u>
Total Expenditures	<u>64,500.00</u>	<u>64,500.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 TITLE II-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 23,343.00	\$ 24,009.00
Total Receipts	<u>23,343.00</u>	<u>24,009.00</u>
Expenditures		
Instruction:		
Salaries	21,005.04	21,658.11
Employee Benefits	1,507.16	1,650.03
Instructional Support Staff:		
Purchased Professional Services	<u>830.80</u>	<u>700.86</u>
Total Expenditures	<u>23,343.00</u>	<u>24,009.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 TITLE III FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 15,895.00	\$ 16,720.00
Total Receipts	15,895.00	16,720.00
Expenditures		
Instruction:		
Other Purchased Services	0.00	3,375.00
Supplies	15,895.00	13,345.00
Total Expenditures	15,895.00	16,720.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00



UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 TITLE IV-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 15,501.00	\$ 14,870.00
Total Receipts	<u>15,501.00</u>	<u>14,870.00</u>
Expenditures		
Instruction:		
Other Purchased Services	4,719.70	4,389.20
Supplies	10,781.30	0.00
Student Support Services:		
Other Purchased Services	<u>0.00</u>	<u>10,480.80</u>
Total Expenditures	<u>15,501.00</u>	<u>14,870.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 21ST CENTURY COMMUNITY LEARNING CENTERS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 27,936.48	\$ 28,471.32
Federal Aid:		
Other Federal Grants Thru State	<u>74,977.00</u>	<u>74,977.00</u>
Total Receipts	<u>102,913.48</u>	<u>103,448.32</u>
Expenditures		
Instruction:		
Salaries	81,020.23	71,085.96
Employee Benefits	6,424.44	5,329.78
Student Support Services:		
Purchased Professional Services	5,763.50	5,856.64
Other Purchased Services	2,397.32	2,618.10
Supplies	<u>3,222.17</u>	<u>3,193.15</u>
Total Expenditures	<u>98,827.66</u>	<u>88,083.63</u>
Receipts Over (Under) Expenditures	4,085.82	15,364.69
Unencumbered Cash, Beginning	<u>34,294.20</u>	<u>38,380.02</u>
Unencumbered Cash, Ending	<u>\$ 38,380.02</u>	<u>\$ 53,744.71</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 AFTER SCHOOL ADVENTURES FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 998.00	\$ 48.00
Total Receipts	<u>998.00</u>	<u>48.00</u>
Expenditures		
Instruction:		
Salaries	580.00	0.00
Employee Benefits	64.61	28.77
Instructional Support Staff:		
Supplies	<u>389.17</u>	<u>465.92</u>
Total Expenditures	<u>1,033.78</u>	<u>494.69</u>
Receipts Over (Under) Expenditures	(35.78)	(446.69)
Unencumbered Cash, Beginning	<u>3,850.61</u>	<u>3,814.83</u>
Unencumbered Cash, Ending	<u>\$ 3,814.83</u>	<u>\$ 3,368.14</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 ESSER-CARES ACT GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 13,500.00
Total Receipts	<u>0.00</u>	<u>13,500.00</u>
Expenditures		
Instruction:		
Supplies	0.00	11,616.14
Operations & Maintenance:		
Supplies	<u>0.00</u>	<u>1,883.86</u>
Total Expenditures	<u>0.00</u>	<u>13,500.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,697,816.98	\$ 1,845,827.62	\$ 1,796,895.00	\$ 48,932.62
Delinquent Tax	4,378.07	10,434.77	6,361.00	4,073.77
Motor Veh./16-20M Veh. Tax	116,134.50	119,822.74	123,964.00	(4,141.26)
Recreational Vehicle Tax	1,845.00	2,040.48	2,054.00	(13.52)
Commercial Vehicle Tax	5,401.00	7,336.28	6,081.00	1,255.28
Local Sources:				
Interest on Idle Funds	5,902.15	5,735.46	0.00	5,735.46
Other Receipts from Local Sources	0.00	3,563.00	0.00	3,563.00
State Aid:				
State Aid	<u>138,010.00</u>	<u>188,270.00</u>	<u>188,320.00</u>	<u>(50.00)</u>
<b>Total Receipts</b>	<u>1,969,487.70</u>	<u>2,183,030.35</u>	<u>\$ 2,123,675.00</u>	<u>\$ 59,355.35</u>
<b>Expenditures</b>				
Interest	1,352,172.00	1,143,268.52	1,143,269.00	(0.48)
Bond Fees	1.25	1.25	100.00	(98.75)
Principal	<u>1,140,000.00</u>	<u>1,165,000.00</u>	<u>1,165,000.00</u>	<u>0.00</u>
<b>Total Expenditures</b>	<u>2,492,173.25</u>	<u>2,308,269.77</u>	<u>\$ 2,308,369.00</u>	<u>\$ (99.23)</u>
Receipts Over (Under) Expenditures	(522,685.55)	(125,239.42)		
Unencumbered Cash, Beginning	<u>2,977,438.45</u>	<u>2,454,752.90</u>		
Unencumbered Cash, Ending	<u>\$ 2,454,752.90</u>	<u>\$ 2,329,513.48</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 IMPROVEMENT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Interest on Idle Funds	\$ 245,843.61	\$ 142,043.20
Realized Gain/(Loss)	<u>246,250.93</u>	<u>119,006.05</u>
Total Receipts	<u>492,094.54</u>	<u>261,049.25</u>
Expenditures		
Project Expenses	<u>13,172,596.96</u>	<u>11,395,407.55</u>
Total Expenditures	<u>13,172,596.96</u>	<u>11,395,407.55</u>
Receipts Over (Under) Expenditures	(12,680,502.42)	(11,134,358.30)
Unencumbered Cash, Beginning	<u>24,662,316.94</u>	<u>11,981,814.52</u>
Unencumbered Cash, Ending	<u><u>\$ 11,981,814.52</u></u>	<u><u>\$ 847,456.22</u></u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 COST OF ISSUANCE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Cost of Issuance Expense	<u>0.00</u>	<u>3,563.00</u>
Total Expenditures	<u>0.00</u>	<u>3,563.00</u>
Receipts Over (Under) Expenditures	0.00	(3,563.00)
Unencumbered Cash, Beginning	<u>3,563.00</u>	<u>3,563.00</u>
Unencumbered Cash, Ending	<u>\$ 3,563.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 COMPLIANCE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Compliance Expenses	<u>1,200.00</u>	<u>2,400.00</u>
Total Expenditures	<u>1,200.00</u>	<u>2,400.00</u>
Receipts Over (Under) Expenditures	(1,200.00)	(2,400.00)
Unencumbered Cash, Beginning	<u>5,000.00</u>	<u>3,800.00</u>
Unencumbered Cash, Ending	<u>\$ 3,800.00</u>	<u>\$ 1,400.00</u>



UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 AGENCY FUNDS  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
District:				
Payroll Clearing	\$ 0.00	\$ 275,187.60	\$ 0.00	\$ 275,187.60
Total District	0.00	275,187.60	0.00	275,187.60
High School:				
Alumni	9,373.05	20.00	671.79	8,721.26
Art Club	3,394.60	948.00	181.00	4,161.60
Band	1,582.80	6,601.00	7,624.37	559.43
Cheerleaders	25.18	10,092.89	8,291.89	1,826.18
Entrepreneurship	9,369.92	0.00	687.37	8,682.55
Summer School	5,122.50	0.00	150.00	4,972.50
Class of 2020	5,590.01	680.00	3,965.32	2,304.69
Class of 2021	3,922.96	13,450.54	8,085.00	9,288.50
Class of 2022	466.50	4,713.93	3,115.94	2,064.49
Class of 2023	480.00	0.00	0.00	480.00
P.E. Club	479.51	405.10	341.75	542.86
Faculty	352.25	1,069.04	1,399.35	21.94
FCA	23.00	0.00	0.00	23.00
FFA	9,933.67	31,048.09	20,974.71	20,007.05
Musical	1,804.47	6,051.00	2,607.31	5,248.16
Guitar	178.38	0.00	0.00	178.38
Ag Business	45.87	1,017.18	825.00	238.05
Leadership	981.02	750.00	284.37	1,446.65
Comp Tech	744.07	5.00	0.00	749.07
Media Productions	23,286.10	20,520.00	35,149.66	8,656.44
National Honor Society	583.07	1,500.00	864.98	1,218.09
HALO	8,522.40	1,160.00	4,800.79	4,881.61
FBLA	1,273.95	6,170.61	2,730.03	4,714.53
Science Club	7,266.23	3,290.00	2,993.96	7,562.27
Student Council	3,734.39	5,946.90	4,460.74	5,220.55
Vocal	1,273.45	2,688.00	2,554.95	1,406.50
Vocal Trip	21,790.99	138,391.09	157,680.19	2,501.89
Wood Skills Club	1,556.65	2,542.47	3,539.86	559.26
Weightlifting	18,148.01	18,201.67	8,286.95	28,062.73
John Kern Memorial	500.00	0.00	250.00	250.00
Europe Trip	53.97	2,444.56	204.12	2,294.41
Gamer's Club	0.00	633.14	101.08	532.06
Total High School	141,858.97	280,340.21	282,822.48	139,376.70

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 AGENCY FUNDS  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Middle School:				
Music	3,656.17	379.80	305.74	3,730.23
Cheerleading	0.00	3,010.00	637.86	2,372.14
Student Council	<u>2,993.23</u>	<u>13,603.55</u>	<u>12,975.10</u>	<u>3,621.68</u>
Total Middle School	<u>6,649.40</u>	<u>16,993.35</u>	<u>13,918.70</u>	<u>9,724.05</u>
Elementary School:				
Music	284.57	0.00	0.00	284.57
Grants & Gifts	5,600.00	250.00	0.00	5,850.00
A.R.	<u>199.68</u>	<u>0.00</u>	<u>0.00</u>	<u>199.68</u>
Total Elementary School	<u>6,084.25</u>	<u>250.00</u>	<u>0.00</u>	<u>6,334.25</u>
Total Agency Funds	<u>\$ 154,592.62</u>	<u>\$ 572,771.16</u>	<u>\$ 296,741.18</u>	<u>\$ 430,622.60</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 50,608.65	\$ 0.00	\$ 191,374.61
Middle School:			
Athletics	<u>7,690.58</u>	<u>0.00</u>	<u>21,709.46</u>
Total Gate Receipts	<u>58,299.23</u>	<u>0.00</u>	<u>213,084.07</u>
School Project Funds:			
High School:			
Academics	3,245.72	0.00	730.00
Auditorium	37.46	0.00	0.00
Activities Donations	90.68	0.00	0.00
FACS	275.25	0.00	393.58
Hospitality	155.90	0.00	3,528.90
ID Cards	2,504.15	0.00	80.00
Library	1,542.20	0.00	361.00
Scholar's Bowl	1,312.14	0.00	1,229.97
Speech/Debate	147.06	0.00	308.71
Yearbook	6,571.07	0.00	4,550.33
Electric Car	2,350.45	0.00	3,342.00
Locker Rent	2,320.00	0.00	235.00
All School Play	1,644.50	0.00	1,471.63
Student Fees	21.05	0.00	71,376.60
Middle School:			
Library	807.50	0.00	6,865.36
Blue Jay Nest	1,716.62	0.00	5,933.81
After School Adventures	0.00	0.00	156.00
Student Fees	0.00	0.00	60,690.45
Contributions	0.00	0.00	340.00
Elementary School:			
Library	911.06	0.00	394.69
Contributions	9,462.51	0.00	545.20
Yearbook	789.92	0.00	700.00
S.C.O.R.E.	3,586.25	0.00	23,511.40
Student Fees	<u>0.00</u>	<u>0.00</u>	<u>50,737.99</u>
Total School Projects	<u>39,491.49</u>	<u>0.00</u>	<u>237,482.62</u>
Total District Activity Funds	<u>\$ 97,790.72</u>	<u>\$ 0.00</u>	<u>\$ 450,566.69</u>

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 190,914.14	\$ 51,069.12	\$ 0.00	\$ 51,069.12
<u>21,420.38</u>	<u>7,979.66</u>	<u>0.00</u>	<u>7,979.66</u>
<u>212,334.52</u>	<u>59,048.78</u>	<u>0.00</u>	<u>59,048.78</u>
1,483.94	2,491.78	0.00	2,491.78
0.00	37.46	0.00	37.46
39.00	51.68	0.00	51.68
471.49	197.34	0.00	197.34
3,630.67	54.13	0.00	54.13
685.98	1,898.17	0.00	1,898.17
301.71	1,601.49	0.00	1,601.49
660.00	1,882.11	0.00	1,882.11
367.00	88.77	0.00	88.77
4,764.29	6,357.11	0.00	6,357.11
3,580.60	2,111.85	0.00	2,111.85
0.00	2,555.00	0.00	2,555.00
1,029.43	2,086.70	0.00	2,086.70
71,397.65	0.00	0.00	0.00
640.08	7,032.78	0.00	7,032.78
6,503.72	1,146.71	0.00	1,146.71
156.00	0.00	0.00	0.00
60,690.45	0.00	0.00	0.00
175.00	165.00	0.00	165.00
0.00	1,305.75	0.00	1,305.75
4,265.01	5,742.70	0.00	5,742.70
1,489.92	0.00	0.00	0.00
20,280.65	6,817.00	0.00	6,817.00
<u>50,737.99</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>233,350.58</u>	<u>43,623.53</u>	<u>0.00</u>	<u>43,623.53</u>
<u>\$ 445,685.10</u>	<u>\$ 102,672.31</u>	<u>\$ 0.00</u>	<u>\$ 102,672.31</u>

## **SUPPLEMENTARY INFORMATION**



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Certified Public Accountants

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INDEPENDENT AUDITOR'S 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*

To the Board of Education  
Unified School District No. 466  
Scott City, 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 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 466, Scott City, Kansas, a Municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement and have issued our report thereon dated January 4, 2021.

*Internal Control over Financial Reporting*

In planning and performing our audit of the financial statement, we considered Unified School District No. 466'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 No. 466's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District No. 466'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 entity'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. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether Unified School District No. 466's financial statement is 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 Standard*.

*Unified School District No. 466's Response to Findings*

Unified School District No. 466's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Unified School District No. 466's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

*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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*VonFeldt, Bauer & VonFeldt, Chtd.*

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

January 4, 2021



VONFELDT, BAUER & VONFELDT, CHTD  
Certified Public Accountants

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

To the Board of Education  
Unified School District No. 466  
Scott City, Kansas

*Report on Compliance for Each Major Federal Program*

We have audited Unified School District No. 466's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 466's major federal programs for the year ended June 30, 2020. Unified School District No. 466's major federal programs are identified in the summary of auditor's 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.

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of Unified School District No. 466'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 Unified School District No. 466'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 Unified School District No. 466's compliance.

*Opinion on the Major Federal Program*

In our opinion, Unified School District No. 466 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 Unified School District No. 466 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 Unified School District No. 466'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 Unified School District No. 466'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 a 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.

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.

*VonFeldt, Bauer & VonFeldt, Chtd.*

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

January 4, 2021

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Agency or Pass- Through Number	Federal CFDA Number	Total Federal Expenditures
<u>United States Department of Agriculture</u>			
Pass-Through Kansas State Department of Education	DO466		
Child Nutrition Cluster:			
School Breakfast Program		10.553	\$ 50,121.60
National School Lunch Program		10.555	203,593.00
Special Milk Program for Children		10.556	324.32
Summer Food Service Program for Children		10.559	178,589.81
Total Child Nutrition Cluster			<u>432,628.73</u>
Team Nutrition Grants		10.574	<u>200.00</u>
Total United States Department of Agriculture			<u>432,828.73</u>
<u>United States Department of Education</u>			
Pass-Through Kansas State Department of Education	DO466		
Title I Grants to Local Educational Agencies		84.010	127,846.00
Migrant Education State Grant Program		84.011	64,500.00
Twenty-First Century Community Learning Centers		84.287	74,977.00
English Language Acquisition State Grants		84.365	16,720.00
Supporting Effective Instruction State Grants		84.367	24,009.00
Student Support and Academic Enrichment Program		84.424	14,870.00
Education Stabilization Fund		84.425	<u>13,500.00</u>
Total United States Department of Education			<u>336,422.00</u>
<u>United States Department of Health &amp; Human Services</u>			
Pass-Through Kansas State Department of Education	DO466		
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		93.938	<u>400.00</u>
Total United States Department of Health & Human Services			<u>400.00</u>
Total Expenditures of Federal Awards			<u><u>\$ 769,650.73</u></u>

The notes to schedule of expenditures of federal awards are in integral part of this statement

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Unified School District No. 466, Scott City, Kansas (the District) under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented on the Kansas regulatory basis of accounting as described in Note 1 to the financial statement and includes cash receipts, disbursements and encumbrances. The information in this Schedule is also presented in accordance with the 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). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures in the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2020

Section I - Summary Schedule of Prior Year Findings

District was not subject to the single audit requirement in the prior year, therefore, program was audited by the Kansas State Department of Education and no findings were reported by them.

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2020

Section I - Summary of Audit Results

A. Financial Statement

*Type of auditor's report issued:*

The auditor's report expresses an adverse opinion on the basic financial statement of the Unified School District No. 466, Scott City, Kansas 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 identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to the financial statement?	No

B. Federal Awards

*Internal control over major programs:*

Material weakness identified?	No
Significant deficiencies identified?	No

*Type of auditor's report issued on compliance for major programs?* Unmodified

*Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?* No

*Identification of major programs:*

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Expenditures</u>
	<u>Child Nutrition Cluster</u>	
10.553	School Breakfast Program	\$ 50,121.60
10.555	National Lunch Program	203,593.00
10.56	Special Milk Program for Children	324.32
10.56	Summer Food Service Program for Children	178,589.81
		<u>\$ 432,628.73</u>

*Dollar Threshold for distinguishing Type A and B programs:* \$ 750,000.00

*Auditee qualified as low-risk auditee?* No

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020

Section II - Financial Statement Findings

Significant Deficiencies:

Finding 2020-001 - Lack of Segregation of Duties

CONDITION: Lack of segregation of duties due to the small number of employees involved in the accounting function of the District.

CRITERIA: Segregation of duties should be in place to provide reasonable assurance that the financial statement is fairly stated and free of material misstatement.

CAUSE: Small number of employees in the accounting function makes proper segregation of duties impossible.

POTENTIAL EFFECT OF CONDITION: Errors or irregularities could occur that would not be prevented or detected in a timely manner that would cause a misstatement of the financial statement that is more than inconsequential.

RECOMMENDATION: To mitigate this deficiency we recommend that the Superintendent and Board of Education consider this condition while performing their monitoring and review of the financial statement activity and reports.

CLIENT RESPONSE: The District is in agreement with this finding. The District's response is in the attached Corrective Action Plan.

Section III - Findings and Questioned Costs for Federal Awards

None noted.

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS  
Corrective Action Plan  
For the Year Ended June 30, 2020

Corrective Action Plan:

Finding 2020-001 - Lack of Segregation of Duties

The District understands that this is a significant deficiency but feels it is not cost-effective at this time to hire additional employees to properly segregate duties. We feel that the oversight performed by the Superintendent and Board of Education over the financial statement activity and reports of the District is adequate to help mitigate the lack of segregation of duties. We believe it would be inefficient and cost prohibitive to hire the additional employees needed to properly segregate duties so at this time we do no plan on making any changes. However, we will continue to monitor this situation and periodically determine if it is cost-effective for us to properly segregate duties.