

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

Independent Auditors' Reports and  
Financial Statement with  
Supplementary Information

For the Fiscal Year Ended June 30, 2020

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Education  
Unified School District #246  
Arma, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #246, Arma, Kansas, a municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

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

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

***Auditors' Responsibility***

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #246 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 Unified School District #246, as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #246 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

***Other Matters***

*Supplementary Information*

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #246 as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated October 14, 2019, which contained an unmodified opinion on the basic financial statement. The June 30, 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such June 30, 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 basic financial statement. The June 30, 2019 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to

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

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

November 23, 2020  
Chanute, Kansas

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

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

Funds	Beginning		Receipts	Expenditures		Ending		Plus		Ending
	Cash Balances	Unencumbered		Unencumbered	Cash Balances	Unencumbered	Encumbrances	and Accounts	Cash Balances	
	\$	0.33	\$	\$	\$	0.33	\$	Payable	\$	2020
General										
Supplemental General										
Special Purpose Funds:										
4 Year Old At-Risk		-	28,874.09	28,874.09	-	-	-	-	-	-
K-12 At-Risk		-	756,155.62	703,155.62	53,000.00	-	-	-	53,000.00	-
Bilingual Education		-	529.00	529.00	-	-	-	-	-	-
Capital Outlay		854,445.68	254,591.97	132,622.15	976,415.50	38,004.95	45,947.62	-	1,022,363.12	-
Driver Training		34,714.04	7,080.00	3,789.09	38,004.95	-	-	-	38,004.95	-
Food Service		93,551.92	407,891.92	408,978.07	92,465.77	20,470.79	20,470.79	-	112,936.56	-
Professional Development		34,568.20	-	1,296.43	33,271.77	313.79	313.79	-	33,585.56	-
Special Education		434,000.80	808,045.00	781,427.12	460,618.68	64.66	64.66	-	460,683.34	-
Vocational Education		2,101.00	35,701.23	33,875.23	3,927.00	-	-	-	3,927.00	-
Virtual Education		-	40,000.00	40,000.00	-	-	-	-	-	-
Gifts and Grants		51,337.73	7,527.40	6,749.73	52,115.40	-	-	-	52,115.40	-
KPP Preschool		-	56,136.00	56,136.00	-	-	-	-	-	-
KPERS Special Retirement Contributions		-	530,597.35	530,597.35	-	-	-	-	-	-
Contingency Reserve		271,917.71	25,000.00	-	296,917.71	-	-	-	296,917.71	-
Textbook and Student Material		28,211.86	9,672.00	8,828.73	29,055.13	1,715.90	1,715.90	-	30,771.03	-
Rural and Small School Grant		-	16,800.00	16,800.00	-	-	-	-	-	-
Pritchett Trust Grant		3,136.22	22,500.00	23,008.73	2,627.49	-	-	-	2,627.49	-
Jump Start Grant		-	10,000.00	10,000.00	-	-	-	7,500.00	7,500.00	-
Title I		-	168,790.00	168,790.00	-	-	-	7,391.66	7,391.66	-
Title II - Improving Teacher Quality		-	33,777.00	33,777.00	-	-	-	7,490.91	7,490.91	-
Title IV		-	16,418.00	16,418.00	-	-	-	10,387.47	10,387.47	-
Elementary and Secondary School		-	-	-	(13,460.09)	-	-	44,619.63	31,159.54	-
Emergency Relief		-	53,650.00	67,110.09	-	-	-	-	-	-

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

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2020
Project Care	\$ 3,452.60	\$ 6,710.00	\$ 4,270.14	\$ 5,892.46	\$ -	\$ 5,892.46
Gate Receipts	3,912.71	20,868.83	21,577.12	3,204.42	-	3,204.42
Bond and Interest Funds:						
Bond and Interest	780,237.57	413,338.04	336,817.50	856,758.11	-	856,758.11
Total Reporting Entity	\$ 2,641,341.14	\$ 9,408,296.09	\$ 9,111,060.03	\$ 2,938,577.20	\$ 798,007.95	\$ 3,736,585.15
Composition of Cash						
						\$ 2,545,380.73
						3,000.00
						1,185,000.00
						67,610.82
						3,800,991.55
						(64,406.40)
						\$ 3,736,585.15

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

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of Unified School District #246, Arma, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement present Unified School District #246.

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

Northeast USD 246 Foundation - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The Northeast USD 246 Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.



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

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #246, for the year ended June 30, 2020:

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

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Property Taxes

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

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. During the year, the District amended the General Fund, Bilingual Education Fund, and Virtual Education Fund, and the General Fund budget was decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

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

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

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

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the ESSER-CARES Act Fund. However, K.S.A. 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The fund listed above met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent violation of K.S.A. 79-2935, as the District has obligated expenditures in excess of budget authority in the K-12 At-Risk Fund.

**3. DEPOSITS AND INVESTMENTS**

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. State statutes require the District’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2020.

At year-end, the District’s carrying amount of deposits was \$3,800,991.55 and the bank balance was \$3,541,295.63. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$253,000.00 was covered by FDIC insurance, \$3,288,295.63 was collateralized with securities held by the pledging financial institutions’ agents in the District’s name.

#### 4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds Series 2011	3.00% to 4.00%	4/28/2011	\$ 2,955,000.00	9/1/2022	\$ 1,280,000.00	\$ -	\$ 300,000.00	\$ 980,000.00	\$ 36,817.50
Total Contractual Indebtedness					\$ 1,280,000.00	\$ -	\$ 300,000.00	\$ 980,000.00	\$ 36,817.50

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

	June 30, 2021	June 30, 2022	June 30, 2023	Totals
<u>Principal</u>				
General Obligation Bonds Series 2011	\$ 315,000.00	\$ 330,000.00	\$ 335,000.00	\$ 980,000.00
Total Principal	315,000.00	330,000.00	335,000.00	980,000.00
<u>Interest</u>				
General Obligation Bonds Series 2011	26,092.50	16,211.25	5,527.50	47,831.25
Total Interest	26,092.50	16,211.25	5,527.50	47,831.25
Total Principal and Interest	\$ 341,092.50	\$ 346,211.25	\$ 340,527.50	\$ 1,027,831.25

**5. OPERATING LEASES**

As of June 30, 2020 the District has entered into an operating lease for various copiers used as office equipment. Total payments for the year ended June 30, 2020 was \$24,355.84. Under the current lease agreements, the future minimum lease rentals are as follows:

2021	\$	7,512.00
2022		7,512.00
2023		7,512.00
2024		7,512.00
2025		4,382.00

**6. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$268,737.00 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

**7. DEFINED BENEFIT PENSION PLAN**

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](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. 74-4920 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

**7. DEFINED BENEFIT PENSION PLAN (Continued)**

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

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

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group. 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 \$530,597.35 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,532,317.00. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Death and Disability Other Post-Employment Benefits*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

Vacation

Only twelve month employees are eligible for the vacation fringe benefit. Earned vacation days are awarded every July 1. Employees receive vacation on the following schedule:

After one year of service	2 weeks per year
After ten years of service	3 weeks per year
After fifteen years of service	4 weeks per year

Vacation may not accrue beyond 40 days if hired before July 1, 2008. Any employee hired after July 1, 2008 may not accrue beyond 15 days.

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

Sick Leave

Full time twelve month employees are entitled to sick leave at a rate of twelve days per year, with a maximum accumulation of sixty days. Part-time classified employees shall be entitled to sick leave of ten days per year with a maximum accumulation of fifty days. Sick leave

above the maximum accumulation remaining at the end of a school year will be paid for at the rate of \$30.00 per day. Sick leave is lost upon termination.

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

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

In accordance with the above criteria, the District has estimated a liability for discretionary leave, which has been earned, but not taken by District employees of \$32,595.21. The District has not estimated a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

Other Post-Employment Benefits

Pursuant to the negotiated agreement, the District continued its early retirement plan. In general, the plan allows a person who has been employed by the District as a full time teacher for the ten most recent consecutive academic years, and who has reached or will reach the age of 53 prior to September 1, the option to retire on or before September 1 at age 53. Benefits which are provided are as follows: 1) paid sick leave up to restrictions as specified in the current negotiated agreement between the district and its employees, 2) a percentage of the last regular salary until the date he or she reaches the age of 65, and 3) \$200.00 per month towards group health insurance until the month in which such person reaches the age of 65. These benefits are paid monthly to the employee that has elected retirement. Upon death of a retiree all provisions will terminate.

Early retirement incentive payments included in expenditures for the year ended, June 30, 2020, were \$90,036.44. As of June 30, 2020 the future early retirement incentive payments are expected to be as follows:

<u>Year Ending June 30</u>	<u>Amount</u>	<u>Number of Participants</u>
2021	\$ 67,123.00	11
2022	46,900.00	8
2023	62,261.00	10
2024	54,694.00	10
2025	52,558.00	9
2026-2034	317,581.00	various

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

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

**9. RISK MANAGEMENT**

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

**10. CONTINGENT LIABILITIES**

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

**11. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	K-12 At-Risk	K.S.A. 72-5167	\$ 251,576.25
General	4 Year Old At-Risk	K.S.A. 72-5167	14,098.17
General	Capital Outlay	K.S.A. 72-5167	17,819.62
General	Special Education	K.S.A. 72-5167	565,863.98
General	Virtual Education	K.S.A. 72-5167	40,000.00
General	Vocational Education	K.S.A. 72-5167	30,612.23
General	Contingency Reserve	K.S.A. 72-5167	25,000.00
Supplemental General	Special Education	K.S.A. 72-5143	242,181.02
Supplemental General	Food Service	K.S.A. 72-5143	25,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	529.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	14,775.92
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	504,579.37

**12. SUBSEQUENT EVENTS**

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



## **SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

(Budgeted Funds Only)

Summary of Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Certified Budget	Adjustments to		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Legal Maximum	Adjustments for Qualifying Budget Credits		Charged to Current Year Budget		
General Fund	\$ 4,400,588.00	\$ (55,149.00)	\$ 8,705.84	\$ 4,354,144.84	\$ 4,354,144.84	\$ -	
Supplemental General	1,321,488.00	-	-	1,321,488.00	1,321,488.00	-	
Special Purpose Funds:							
4 Yr. Old At-Risk	90,750.00	-	-	90,750.00	28,874.09	(61,875.91)	
K-12 At-Risk	700,000.00	-	-	700,000.00	703,155.62	3,155.62	
Bilinigual Education	529.00	-	-	529.00	529.00	-	
Capital Outlay	750,000.00	-	-	750,000.00	132,622.15	(617,377.85)	
Driver Training	7,400.00	-	-	7,400.00	3,789.09	(3,610.91)	
Food Service	441,500.00	-	-	441,500.00	408,978.07	(32,521.93)	
Professional Development	20,500.00	-	-	20,500.00	1,296.43	(19,203.57)	
Special Education	883,674.00	-	-	883,674.00	781,427.12	(102,246.88)	
Vocational Education	38,500.00	-	-	38,500.00	33,875.23	(4,624.77)	
Virtual Education	40,000.00	-	-	40,000.00	40,000.00	-	
KPERS Special Retirement Contributions	610,177.00	-	-	610,177.00	530,597.35	(79,579.65)	
Bond and Interest Funds:							
Bond and Interest	336,828.00	-	-	336,828.00	336,817.50	(10.50)	

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Sources				
General State Aid	\$ 3,620,042.00	\$ 3,812,394.00	\$ 3,818,878.00	\$ (6,484.00)
Special Education Aid	525,972.00	533,045.00	581,710.00	(48,665.00)
Other Receipts				
Reimbursed Expenses	8,833.35	8,705.84	-	8,705.84
<b>Total Receipts</b>	<b>4,154,847.35</b>	<b>4,354,144.84</b>	<b>\$ 4,400,588.00</b>	<b>\$ (46,443.16)</b>
<b>Expenditures</b>				
Instruction	1,960,250.70	1,900,359.16	\$ 2,143,916.00	\$ (243,556.84)
Support Services				
Student Support	143,071.22	147,364.90	154,500.00	(7,135.10)
Instructional Support	194,419.86	194,696.93	204,250.00	(9,553.07)
General Administration	318,539.17	319,604.76	337,600.00	(17,995.24)
School Administration	211,968.12	221,538.37	229,250.00	(7,711.63)
Operations and Maintenance	282,780.62	289,166.51	296,250.00	(7,083.49)
Vehicle Operating Services	275,867.17	336,443.96	283,612.00	52,831.96
Operating Transfers to:				
K-12 At-Risk Fund	58,054.37	251,576.25	129,500.00	122,076.25
4 Yr Old At-Risk Fund	-	14,098.17	-	14,098.17

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Bilingual Education Fund	\$ -	\$ -	\$ -	\$ -
Special Education Fund	650,972.00	565,863.98	581,710.00	(15,846.02)
Virtual Education Fund	18,300.00	40,000.00	40,000.00	-
Vocational Education Fund	1,316.72	30,612.23	-	30,612.23
Contingency Reserve	20,000.00	25,000.00	-	25,000.00
Capital Outlay Fund	19,307.40	17,819.62	-	17,819.62
Total Certified Budget			4,400,588.00	(46,443.16)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(55,149.00)	55,149.00
Adjustment for Qualifying Budget Credits			8,705.84	(8,705.84)
Total Expenditures	4,154,847.35	4,354,144.84	\$ 4,354,144.84	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	0.33	0.33		
Unencumbered Cash, Ending	\$ 0.33	\$ 0.33		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 295,476.73	\$ 351,472.84	\$ 383,251.00	\$ (31,778.16)
Delinquent Tax	16,407.93	15,590.12	6,558.00	9,032.12
County Sources				
Motor Vehicle Tax	91,472.26	86,451.95	85,807.00	644.95
Commercial Vehicle Tax	1,147.59	731.85	1,175.00	(443.15)
Recreational Vehicle Tax	1,361.70	1,415.58	1,333.00	82.58
16 & 20 M Truck Tax	2,284.67	2,789.46	-	2,789.46
State Sources				
Supplemental State Aid	871,342.00	865,046.00	865,046.00	-
<b>Total Receipts</b>	<b>1,279,492.88</b>	<b>1,323,497.80</b>	<b>\$ 1,343,170.00</b>	<b>\$ (19,672.20)</b>
<b>Expenditures</b>				
Instruction	151,383.85	172,804.18	\$ 58,988.00	\$ 113,816.18
Support Services				
Instructional Support	63,191.88	58,002.32	64,000.00	(5,997.68)
General Administration	-	121.80	-	121.80
School Administration	174,918.86	144,723.45	183,500.00	(38,776.55)
Operations and Maintenance	175,581.08	158,770.94	184,500.00	(25,729.06)
Operating Transfers to:				
Food Service Fund	15,000.00	25,000.00	-	25,000.00
Special Education Fund	125,000.00	242,181.02	160,000.00	82,181.02
Bilingual Education Fund	-	529.00	-	529.00
Vocational Education Fund	21,242.00	-	35,000.00	(35,000.00)
4 Year Old At-Risk Fund	38,055.16	14,775.92	65,000.00	(50,224.08)
K-12 At-Risk Fund	560,459.17	504,579.37	570,500.00	(65,920.63)
<b>Total Certified Budget</b>			<b>1,321,488.00</b>	<b>-</b>
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			-	-
<b>Total Expenditures</b>	<b>1,324,832.00</b>	<b>1,321,488.00</b>	<b>\$ 1,321,488.00</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	(45,339.12)	2,009.80		
Unencumbered Cash, Beginning	91,091.89	45,752.77		
Unencumbered Cash, Ending	\$ 45,752.77	\$ 47,762.57		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**4 YEAR OLD AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Miscellaneous	\$ 31,850.00	\$ -	\$ 25,750.00	\$ (25,750.00)
Operating Transfers from				
General Fund	-	14,098.17	-	14,098.17
Supplemental General Fund	38,055.16	14,775.92	65,000.00	(50,224.08)
<b>Total Receipts</b>	<b>69,905.16</b>	<b>28,874.09</b>	<b>\$ 90,750.00</b>	<b>\$ (61,875.91)</b>
Expenditures				
Instruction	69,905.16	23,874.09	\$ 90,750.00	\$ (66,875.91)
Support Services				
Land Improvements	-	5,000.00	-	5,000.00
<b>Total Expenditures</b>	<b>69,905.16</b>	<b>28,874.09</b>	<b>\$ 90,750.00</b>	<b>\$ (61,875.91)</b>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**K-12 AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 58,054.37	\$ 251,576.25	\$ 129,500.00	\$ 122,076.25
Supplemental General Fund	560,459.17	504,579.37	570,500.00	(65,920.63)
Total Receipts	618,513.54	756,155.62	\$ 700,000.00	\$ 56,155.62
Expenditures				
Instruction	618,513.54	703,155.62	\$ 700,000.00	\$ 3,155.62
Total Expenditures	618,513.54	703,155.62	\$ 700,000.00	\$ 3,155.62
Receipts Over (Under) Expenditures	-	53,000.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 53,000.00		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**BILINGUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ -	\$ -	\$ -
Supplemental General Fund	-	529.00	529.00	-
<b>Total Receipts</b>	<b>-</b>	<b>529.00</b>	<b>\$ 529.00</b>	<b>\$ -</b>
Expenditures				
Instruction	-	529.00	\$ 529.00	\$ -
<b>Total Expenditures</b>	<b>-</b>	<b>529.00</b>	<b>\$ 529.00</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<b>\$ -</b>	<b>\$ -</b>		



**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 78,033.73	\$ 82,152.84	\$ 77,357.00	\$ 4,795.84
Delinquent Tax	3,365.07	3,401.09	1,758.00	1,643.09
County Sources				
Motor Vehicle Tax	19,878.83	20,046.89	19,937.00	109.89
Recreational Vehicle Tax	295.88	329.52	309.00	20.52
16/20 M Tax	493.40	607.49	-	607.49
Commercial Vehicle Tax	249.67	193.12	273.00	(79.88)
State Sources				
Capital Outlay State Aid	47,118.00	52,219.00	52,221.00	(2.00)
Other Receipts				
Interest on Idle Funds	23,923.53	28,897.26	-	28,897.26
Miscellaneous Receipts	65,527.40	48,925.14	-	48,925.14
Operating Transfers from General Fund				
	19,307.40	17,819.62	-	17,819.62
<b>Total Receipts</b>	<b>258,192.91</b>	<b>254,591.97</b>	<b>\$ 151,855.00</b>	<b>\$ 102,736.97</b>
<b>Expenditures</b>				
Instruction	4,320.77	695.90	\$ 100,000.00	\$ (99,304.10)
Support Services				
School Administration	53.98	-	-	-
Operations and Maintenance	149,300.81	839.20	150,000.00	(149,160.80)
Vehicle Operating Services	25,887.00	-	100,000.00	(100,000.00)
Facility Acquisition and Construction Services				
Building Improvements	208,712.74	131,087.05	400,000.00	(268,912.95)
<b>Total Expenditures</b>	<b>388,275.30</b>	<b>132,622.15</b>	<b>\$ 750,000.00</b>	<b>\$ (617,377.85)</b>
Receipts Over (Under) Expenditures	(130,082.39)	121,969.82		
Unencumbered Cash, Beginning	984,528.07	854,445.68		
Unencumbered Cash, Ending	\$ 854,445.68	\$ 976,415.50		

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

**DRIVER TRAINING FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Miscellaneous	\$ 3,600.00	\$ 4,350.00	\$ -	\$ 4,350.00
State Sources				
State Aid	2,058.00	2,730.00	1,690.00	1,040.00
<b>Total Receipts</b>	<b>5,658.00</b>	<b>7,080.00</b>	<b>\$ 1,690.00</b>	<b>\$ 5,390.00</b>
Expenditures				
Instruction	2,250.15	3,526.61	\$ 6,650.00	\$ (3,123.39)
Support Services				
Vehicle Operating Services	258.89	262.48	750.00	(487.52)
<b>Total Expenditures</b>	<b>2,509.04</b>	<b>3,789.09</b>	<b>\$ 7,400.00</b>	<b>\$ (3,610.91)</b>
Receipts Over (Under) Expenditures	3,148.96	3,290.91		
Unencumbered Cash, Beginning	31,565.08	34,714.04		
Unencumbered Cash, Ending	\$ 34,714.04	\$ 38,004.95		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**FOOD SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Food Service Sales	\$ 49,727.46	\$ 41,435.90	\$ 53,375.00	\$ (11,939.10)
Miscellaneous Receipts	2,025.15	4,529.70	25,000.00	(20,470.30)
State Sources				
Food Service Aid	2,805.61	2,779.47	2,278.00	501.47
Federal Sources				
Child Nutrition Aid	286,819.67	322,095.95	267,599.00	54,496.95
Fresh Fruits and Vegetables	-	12,050.90	-	12,050.90
Other Receipts				
Reimburse Expense	458.35	-	-	-
Operating Transfers from:				
Supplemental General Fund	15,000.00	25,000.00	-	25,000.00
<b>Total Receipts</b>	<b>356,836.24</b>	<b>407,891.92</b>	<b>\$ 348,252.00</b>	<b>\$ 59,639.92</b>
<b>Expenditures</b>				
Operation of Non- Instructional Services				
Food Service Operations	357,808.68	408,978.07	441,500.00	(32,521.93)
<b>Total Expenditures</b>	<b>357,808.68</b>	<b>408,978.07</b>	<b>\$ 441,500.00</b>	<b>\$ (32,521.93)</b>
Receipts Over (Under) Expenditures	(972.44)	(1,086.15)		
Unencumbered Cash, Beginning	94,524.36	93,551.92		
Unencumbered Cash, Ending	\$ 93,551.92	\$ 92,465.77		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**PROFESSIONAL DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Professional Development Aid	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Support Services				
Instructional Support	1,526.38	1,296.43	\$ 20,500.00	\$ (19,203.57)
Total Expenditures	1,526.38	1,296.43	\$ 20,500.00	\$ (19,203.57)
Receipts Over (Under) Expenditures	(1,526.38)	(1,296.43)		
Unencumbered Cash, Beginning	36,094.58	34,568.20		
Unencumbered Cash, Ending	\$ 34,568.20	\$ 33,271.77		

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas

**SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Miscellaneous Receipts	\$ 250.00	\$ -	\$ -	\$ -
Federal Sources				
Federal Grants	17,934.46	-	-	-
Operating Transfers from:				
General Fund	650,972.00	565,863.98	581,710.00	(15,846.02)
Supplemental General Fund	125,000.00	242,181.02	160,000.00	82,181.02
<b>Total Receipts</b>	<u>794,156.46</u>	<u>808,045.00</u>	<u>\$ 741,710.00</u>	<u>\$ 66,335.00</u>
<b>Expenditures</b>				
Instruction	671,055.48	670,812.00	\$ 757,424.00	\$ (86,612.00)
Support Services				
Instructional Support	1,296.99	814.66	4,000.00	(3,185.34)
Vehicle Operating Services	104,703.45	109,800.46	122,250.00	(12,449.54)
<b>Total Expenditures</b>	<u>777,055.92</u>	<u>781,427.12</u>	<u>\$ 883,674.00</u>	<u>\$ (102,246.88)</u>
Receipts Over (Under) Expenditures	17,100.54	26,617.88		
Unencumbered Cash, Beginning	<u>416,900.26</u>	<u>434,000.80</u>		
Unencumbered Cash, Ending	<u>\$ 434,000.80</u>	<u>\$ 460,618.68</u>		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**VOCATIONAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
CTE Transportation Aid	\$ 2,101.00	\$ 3,877.00	\$ 2,700.00	\$ 1,177.00
Federal Sources				
Federal Grants	-	1,212.00	-	1,212.00
Operating Transfers from				
General Fund	1,316.72	30,612.23	-	30,612.23
Supplemental Fund	21,242.00	-	35,000.00	(35,000.00)
<b>Total Receipts</b>	<b>24,659.72</b>	<b>35,701.23</b>	<b>\$ 37,700.00</b>	<b>\$ (1,998.77)</b>
Expenditures				
Instruction	22,861.72	33,875.23	\$ 38,500.00	\$ (4,624.77)
<b>Total Expenditures</b>	<b>22,861.72</b>	<b>33,875.23</b>	<b>\$ 38,500.00</b>	<b>\$ (4,624.77)</b>
Receipts Over (Under) Expenditures	1,798.00	1,826.00		
Unencumbered Cash, Beginning	303.00	2,101.00		
Unencumbered Cash, Ending	\$ 2,101.00	\$ 3,927.00		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**VIRTUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 18,300.00	\$ 40,000.00	\$ 40,000.00	\$ -
Total Receipts	<u>18,300.00</u>	<u>40,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ -</u>
Expenditures				
Instruction	18,300.00	40,000.00	\$ 40,000.00	\$ -
Total Expenditures	<u>18,300.00</u>	<u>40,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**GIFTS AND GRANTS FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
Safe and Secure Grant	\$ 8,638.00	\$ -
Local Source		
Miscellaneous	148,292.61	7,527.40
Total Receipts	156,930.61	7,527.40
Expenditures		
Support Services		
Instructional Support	100,106.29	-
Operations and Maintenance	8,638.00	6,749.73
Total Expenditures	108,744.29	6,749.73
Receipts Over (Under) Expenditures	48,186.32	777.67
Unencumbered Cash, Beginning	3,151.41	51,337.73
Unencumbered Cash, Ending	\$ 51,337.73	\$ 52,115.40



**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**KPP PRESCHOOL FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	\$ -	\$ 28,068.00
Federal Sources		
TANF	-	28,068.00
Total Receipts	-	56,136.00
Expenditures		
Support Services		
Instructional Support	-	56,136.00
Total Expenditures	-	56,136.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Sources				
KPERS Aid	\$ 348,121.44	\$ 530,597.35	\$ 610,177.00	\$ (79,579.65)
<b>Total Receipts</b>	<u>348,121.44</u>	<u>530,597.35</u>	<u>\$ 610,177.00</u>	<u>\$ (79,579.65)</u>
<b>Expenditures</b>				
Instruction	215,042.18	331,495.12	\$ 394,357.00	\$ (62,861.88)
Support Services				
Student Support	13,052.04	20,357.45	21,600.00	(1,242.55)
Instructional Support	16,450.07	25,668.67	27,397.00	(1,728.33)
General Administration	17,771.52	26,235.02	27,397.00	(1,161.98)
School Administration	31,946.90	47,293.93	51,926.00	(4,632.07)
Operations and Maintenance	23,596.44	35,612.32	33,456.00	2,156.32
Student Transportation Services	17,804.45	26,822.85	33,194.00	(6,371.15)
Food Service	12,457.84	17,111.99	20,850.00	(3,738.01)
<b>Total Expenditures</b>	<u>348,121.44</u>	<u>530,597.35</u>	<u>\$ 610,177.00</u>	<u>\$ (79,579.65)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas  
**CONTINGENCY RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 20,000.00	\$ 25,000.00
Total Receipts	20,000.00	25,000.00
Expenditures		
Support Services Operations and Maintenance	21,578.54	-
Total Expenditures	21,578.54	-
Receipts Over (Under) Expenditures	(1,578.54)	25,000.00
Unencumbered Cash, Beginning	273,496.25	271,917.71
Unencumbered Cash, Ending	\$ 271,917.71	\$ 296,917.71

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas  
**TEXTBOOK AND STUDENT MATERIAL FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Rental Fees	\$ 11,136.00	\$ 9,672.00
Total Receipts	11,136.00	9,672.00
Expenditures		
Instruction	12,426.21	8,828.73
Total Expenditures	12,426.21	8,828.73
Receipts Over (Under) Expenditures	(1,290.21)	843.27
Unencumbered Cash, Beginning	29,502.07	28,211.86
Unencumbered Cash, Ending	\$ 28,211.86	\$ 29,055.13

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas  
**RURAL AND SMALL SCHOOL GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	\$ 27,722.57	\$ 16,800.00
	27,722.57	16,800.00
Total Receipts		
Expenditures		
Instruction	27,722.57	16,800.00
	27,722.57	16,800.00
Total Expenditures		
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**PRITCHETT TRUST GRANT FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Local Grants	\$ -	\$ 22,500.00
Total Receipts	-	22,500.00
Expenditures		
Support Services		
General Administration	1,101.72	23,008.73
Total Expenditures	1,101.72	23,008.73
Receipts Over (Under) Expenditures	(1,101.72)	(508.73)
Unencumbered Cash, Beginning	4,237.94	3,136.22
Unencumbered Cash, Ending	\$ 3,136.22	\$ 2,627.49

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**JUMP START GRANT FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Local Grants	\$ 10,000.00	\$ 10,000.00
Total Receipts	10,000.00	10,000.00
Expenditures		
Instruction	10,000.00	10,000.00
Total Expenditures	10,000.00	10,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**TITLE I FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 170,382.00	\$ 168,790.00
Total Receipts	170,382.00	168,790.00
Expenditures		
Instruction	170,382.00	168,790.00
Total Expenditures	170,382.00	168,790.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**TITLE II - IMPROVING TEACHER QUALITY FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 37,640.00	\$ 33,777.00
Total Receipts	37,640.00	33,777.00
Expenditures		
Instruction	37,640.00	33,777.00
Total Expenditures	37,640.00	33,777.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**TITLE IV**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 17,263.00	\$ 16,418.00
Total Receipts	17,263.00	16,418.00
Expenditures		
Instruction	14,106.09	13,192.49
Support Services		
Student Support	3,156.91	3,225.51
Total Expenditures	17,263.00	16,418.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas  
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 53,650.00
Total Receipts	<u>-</u>	<u>53,650.00</u>
Expenditures		
Instruction	<u>-</u>	<u>67,110.09</u>
Total Expenditures	<u>-</u>	<u>67,110.09</u>
Receipts Over (Under) Expenditures	-	(13,460.09)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (13,460.09)</u>

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**PROJECT CARE FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Local Sources		
Payments From Parents	\$ 8,367.90	\$ 6,710.00
Total Receipts	<u>8,367.90</u>	<u>6,710.00</u>
Expenditures		
Support Services		
Student Support	<u>5,817.12</u>	<u>4,270.14</u>
Total Expenditures	<u>5,817.12</u>	<u>4,270.14</u>
Receipts Over (Under) Expenditures	2,550.78	2,439.86
Unencumbered Cash, Beginning	<u>901.82</u>	<u>3,452.60</u>
Unencumbered Cash, Ending	<u>\$ 3,452.60</u>	<u>\$ 5,892.46</u>

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 190,872.78	\$ 158,984.29	\$ 150,255.00	\$ 8,729.29
Delinquent Tax	5,679.74	6,555.91	4,381.00	2,174.91
County Sources				
Motor Vehicle Tax	35,042.12	40,129.61	40,068.00	61.61
Commercial Vehicle Tax	440.60	471.77	548.00	(76.23)
Recreational Vehicle Tax	521.60	664.33	623.00	41.33
16 & 20M Truck	858.40	1,073.13	-	1,073.13
State Sources				
State Aid	192,186.00	205,459.00	205,459.00	-
<b>Total Receipts</b>	<b>425,601.24</b>	<b>413,338.04</b>	<b>\$ 401,334.00</b>	<b>\$ 12,004.04</b>
<b>Expenditures</b>				
Debt Service				
Principal	290,000.00	300,000.00	\$ 300,000.00	\$ -
Bond Fee	-	-	10.00	(10.00)
Interest	47,167.50	36,817.50	36,818.00	(0.50)
<b>Total Expenditures</b>	<b>337,167.50</b>	<b>336,817.50</b>	<b>\$ 336,828.00</b>	<b>\$ (10.50)</b>
Receipts Over (Under) Expenditures	88,433.74	76,520.54		
Unencumbered Cash, Beginning	691,803.83	780,237.57		
Unencumbered Cash, Ending	\$ 780,237.57	\$ 856,758.11		

**UNIFIED SCHOOL DISTRICT #246**  
Arma, Kansas  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2020

	Beginning			Ending
	Cash Balances	Receipts	Disbursements	Cash Balances
Agency Funds				
Student Organizations				
High School				
Art	\$ 130.69	\$ 994.10	\$ 493.95	\$ 630.84
Band	92.90	-	-	92.90
Business	200.54	-	-	200.54
Language Fund	960.13	-	-	960.13
LMC	42.57	-	30.00	12.57
Newspaper	22.61	-	-	22.61
Jeans Fund	300.87	183.00	-	483.87
Fees/Repairs	100.00	4,055.00	4,055.00	100.00
Vocal	657.46	300.00	323.20	634.26
Yearbook	3,173.34	4,370.00	6,753.60	789.74
Culinary Arts	501.84	2,163.00	2,508.79	156.05
Football	133.75	9,280.00	5,919.62	3,494.13
S.A.F.E	272.93	1,160.00	891.61	541.32
Baseball	3,472.14	588.00	1,574.07	2,486.07
Softball	53.33	1,070.00	695.00	428.33
Cheerleaders	315.07	2,405.50	2,233.57	487.00
Basketball - Boys	73.90	-	-	73.90
Basketball - Girls	28.52	1,224.35	926.88	325.99
Spanish Club	934.70	832.00	1,017.80	748.90
Volleyball	27.12	-	-	27.12
Food Pantry	5,838.98	1,967.50	1,362.16	6,444.32
FCCLA	574.21	4,069.00	3,832.74	810.47
National Honor	883.93	969.50	1,229.41	624.02
Student Council	1,332.49	1,292.69	1,364.62	1,260.56
Chess Club	562.80	-	-	562.80
FACS Work & Family	66.00	-	-	66.00
Track	679.02	140.00	-	819.02
Keys	962.75	1,267.05	1,113.56	1,116.24
Beef Council	80.05	-	-	80.05
Intro to Business	255.47	1,873.10	1,716.35	412.22
Forensics	217.77	-	-	217.77
Viking Industry	2,263.51	7,847.50	9,800.95	310.06
Awards	135.16	-	-	135.16
Scholars Bowl	4.51	-	-	4.51
Class of 2021	-	10,825.73	10,361.83	463.90
Cube Account	104.29	-	-	104.29
Class of 2019	1,350.98	198.00	1,548.98	-
Class of 2020	1,022.95	13,610.21	9,202.66	5,430.50
Class of 2017	623.48	-	623.48	-

**Schedule 3 (Continued)**

**UNIFIED SCHOOL DISTRICT #246**  
 Arma, Kansas  
**AGENCY FUNDS**  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Fiscal Year Ended June 30, 2020

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Class of 2022	\$ -	\$ 536.00	\$ 517.20	\$ 18.80
Class of 2023	-	1,293.24	741.05	552.19
Bedene Memorial	53.00	500.00	500.00	53.00
Grad Classes	20.98	-	-	20.98
Hutchison Memorial	104.73	-	-	104.73
Blazic Dual	165.09	3,574.00	3,738.97	0.12
Respect Committ	8.35	-	-	8.35
Revolving	949.75	223.25	115.77	1,057.23
Ales Scholarship	250.00	-	-	250.00
Simone Memorial	2,000.00	1,000.00	1,000.00	2,000.00
Wayneberg Arthur	8,000.00	-	500.00	7,500.00
KAYS Scholarship	-	100.00	100.00	-
Northeast Education	86.19	-	-	86.19
Falletti Memorial	1,004.44	1,000.00	500.00	1,504.44
Van Leeuwen Memorial	30.00	-	-	30.00
Nancy R. Brown	250.00	-	250.00	-
Mary Cleland Shcolarship	3,000.00	-	250.00	2,750.00
Jazmin Nunn Scholarship	250.00	-	250.00	-
Bogina Memorial	2,705.00	-	300.00	2,405.00
A Friend of Arma	5,000.00	-	3,750.00	1,250.00
Mary Barnyak TR	-	1,006.43	-	1,006.43
Elementary School				
Sales Tax	12.18	409.37	371.58	49.97
Yearbook	2,483.20	1,820.65	1,596.40	2,707.45
Cheerleaders	1,223.69	-	-	1,223.69
JH STUCO	-	798.10	211.98	586.12
Study Ambassador	67.55	-	-	67.55
Chrome Book Insurance	-	2,296.00	2,286.00	10.00
Library	546.63	2,891.76	2,762.81	675.58
Band	28.12	-	-	28.12
Box Tops for Ed	350.02	-	-	350.02
Northeast Education Foundation	1,621.30	-	-	1,621.30
Lois Loeffler Memorial	1,660.00	-	1,651.99	8.01
Revolving	2,238.29	1,363.65	1,385.61	2,216.33
Student Clothing	410.17	-	-	410.17
School Fees	-	1,955.00	1,955.00	-
Student Incentive	407.97	979.20	100.47	1,286.70
Life Skills	33.99	-	-	33.99
Elementary Students	318.17	1,387.85	730.24	975.78
	<u>\$ 63,731.57</u>	<u>\$ 95,819.73</u>	<u>\$ 95,144.90</u>	<u>\$ 64,406.40</u>
Totals	\$ 63,731.57	\$ 95,819.73	\$ 95,144.90	\$ 64,406.40

**UNIFIED SCHOOL DISTRICT #246**

Arma, Kansas

**DISTRICT ACTIVITY FUNDS**

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2020
Gate Receipts						
High School	\$ 2,098.84	\$ 17,367.20	\$ 17,782.77	\$ 1,683.27	\$ -	\$ 1,683.27
Middle School	1,813.87	3,501.63	3,794.35	1,521.15	-	1,521.15
<b>Total District Activity Funds</b>	<b>\$ 3,912.71</b>	<b>\$ 20,868.83</b>	<b>\$ 21,577.12</b>	<b>\$ 3,204.42</b>	<b>\$ -</b>	<b>\$ 3,204.42</b>