

UNIFIED SCHOOL DISTRICT NO. 439

SEDGWICK, KANSAS

Financial Statement

For the Year Ended June 30, 2020

Unified School District No. 439  
For the Year Ended June 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 439  
Sedgwick, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 439, Sedgwick, Kansas (District), as of and for the year ended June 30, 2020, and the disclosures to the financial statement.

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

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

### ***Auditor's Responsibility***

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

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

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District 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 District as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2020 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and the 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 2020 basic financial statement, but 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 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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 District as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated September 6, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/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 2020 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 2019 basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

*Krudsen, Monroe & Company, LLC*

Certified Public Accountants

Newton, Kansas

September 3, 2020

## Unified School District No. 439

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
Regulatory Basis

For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Funds</b>							
General	\$ -	143	3,817,019	3,817,162	-	41,909	41,909
Supplemental General	50,382	-	1,176,570	1,169,095	57,857	3,313	61,170
<b>Special Purpose Funds</b>							
At Risk (K-12)	397,171	-	233,138	232,035	398,274	302	398,576
At Risk (Preschool-Aged)	-	-	49,526	-	49,526	-	49,526
Bilingual Education	-	-	887	-	887	-	887
Driver Training	51,990	-	7,758	7,758	51,990	-	51,990
Capital Outlay	1,685,741	10,518	414,978	231,979	1,879,258	109,757	1,989,015
Food Service	95,751	-	322,836	313,940	104,647	4,703	109,350
Professional Development	56,096	-	18,973	18,974	56,095	320	56,415
Special Education	899,582	-	764,198	764,198	899,582	-	899,582
Career and Postsecondary Education	328,926	-	169,645	169,645	328,926	-	328,926
KPERS Employer Contribution	-	-	483,719	483,719	-	-	-
Recreation	-	-	48,001	45,700	2,301	-	2,301
Gifts and Grants	-	-	707	-	707	-	707
Contingency Reserve	530,000	-	-	-	530,000	-	530,000
Textbook Revolving	205,559	-	67,121	67,121	205,559	1,843	207,402
Federal Government Programs	-	-	111,449	141,112	(29,663)	5,473	(24,190)
<b>Bond and Interest Fund</b>	125,220	-	-	-	125,220	-	125,220
<b>District Activity Funds</b>							
Activity Gate Receipts	16,529	-	58,826	51,621	23,734	-	23,734
School Projects	8,200	-	43,143	40,376	10,967	-	10,967
<b>Total Reporting Entity</b> (Excluding Agency Funds)	<u>\$ 4,451,147</u>	<u>10,661</u>	<u>7,788,494</u>	<u>7,554,435</u>	<u>4,695,867</u>	<u>167,620</u>	<u>4,863,487</u>

**Composition of Cash**

Cash in Bank, Legacy Bank	
Checking	\$ (57,981)
Money market	4,883,436
Debit card	1,081
Petty cash checking	2,250
Activity Funds - High School	52,755
Activity Funds - Grade School	5,858
Total cash	4,887,399
Less Agency Funds (Schedule 3)	23,912
<b>Total Reporting Entity (excluding Agency Funds)</b>	<u>\$ 4,863,487</u>

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

Unified School District No. 439  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 439, Sedgwick, Kansas, is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 439 (District), a municipality.

Regulatory Basis Fund Types

General 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.

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

Activity Fund – under provisions of K.S.A. 72-1178, the Board of Education adopted a resolution relating to the school activity funds which results in the activity funds being accounted for under policies and procedures of the Board. In this financial statement, school activity funds of the District are classified as special purpose funds.

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

The *Kansas Municipal Audit and Accounting Guide* (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 District to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Funds, Special Purpose Funds (unless specifically exempted by statute), and the Bond and Interest Fund. 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<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.

Unified School District No. 439  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments 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.

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

A legal operating budget is not required for Agency Funds or the following Special Purpose Funds: Gifts and Grants, Contingency Reserve, Textbook Revolving, and Federal Government Programs.

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.

Reimbursements

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 comparison, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. DEPOSITS AND INVESTMENTS

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

Unified School District No. 439  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

2. DEPOSITS AND INVESTMENTS (Continued)

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 June 30, 2020, the District's carrying amount of deposits was \$4,887,399 and the bank balance was \$4,992,760. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$4,742,760 was collateralized with securities held by the pledging financial institution's agents in the District's name.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$207,506 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.

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management is not aware of any statutory violations occurring in the year ended June 30, 2020.

5. OPERATING LEASE

The District entered into lease agreements for printers and copiers for periods up to 60 months. Payments of \$20,955, including overage charges, were made in fiscal year 2020. Operating lease obligations for subsequent years are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 8,325
2022	8,325
2023	8,325
2024	<u>6,242</u>
	<u>\$ 31,217</u>



Unified School District No. 439  
 NOTES TO FINANCIAL STATEMENT  
 June 30, 2020

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Total
General	At-Risk (Preschool-Aged)	K.S.A. 72-5167	\$ 49,526
General	Capital Outlay	K.S.A. 72-5167	118,761
General	Special Education	K.S.A. 72-5167	456,149
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	233,138
Supplemental General	Bilingual Education	K.S.A. 72-5143	887
Supplemental General	Driver Training	K.S.A. 72-5143	3,483
Supplemental General	Food Service	K.S.A. 72-5143	81,375
Supplemental General	Professional Development	K.S.A. 72-5143	14,877
Supplemental General	Special Education	K.S.A. 72-5143	299,446
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	144,622
Supplemental General	Textbook Revolving	K.S.A. 72-5143	46,328

7. 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, 2020.

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 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.

Compensated Absences

The District's personnel policies grant compensated absences in the form of vacation, sick days and personal leave days for each school year. Classified full-time staff receive ten days paid vacation during the first two years of employment. After two years of continuous service, full-time staff receive fifteen days paid vacation. Unused vacation time may not be accumulated.

Both certified and classified employees receive a maximum of twelve days per year sick leave and an additional two days for personal business. Sick leave may be accumulated to 60 days (45 days for ten-month classified employees). Compensation may be paid to certified staff upon retirement for a portion of the unused accumulation, if specific requirements are met.

The District's liability for compensated absences at June 30, 2020, has not been recorded in this financial statement.

Unified School District No. 439  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

8. 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 S. 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 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 statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

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

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

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

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 \$483,719 for the year ended June 30, 2020.

Unified School District No. 439  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

8. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,137,139. 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 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.

9. RELATED PARTY TRANSACTIONS

During the year ended June 30, 2020, the District purchased food service supplies from a company partially owned by a Board member. At June 30, 2020, there were no amounts past due to this vendor. Total payments to this vendor during the year ended June 30, 2020, were \$6,830.

During the year ended June 30, 2020, the District purchased office equipment and maintenance services from a local company where a family member of a Board member was the sales representative. At June 30, 2020, there were no amounts past due to this vendor. Total payments to this vendor during the year ended June 30, 2020, were \$7,951.

The District is the taxing authority for the Sedgwick Recreation Commission which operates recreational programs within the District. During the fiscal year ended June 30, 2020, the District levied a total tax of 2.0 mills for the Recreation Commission Fund, which in turn is appropriated to the Sedgwick Recreation Commission for its operations. There is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District. The financial activity of the Sedgwick Recreation Commission is not included in this financial statement.

10. CLAIMS AND JUDGMENTS

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

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

Unified School District No. 439  
NOTES TO FINANCIAL STATEMENT  
June 30, 2020

10. CLAIMS AND JUDGMENTS (Continued)

During the ordinary course of its operation, the District is exposed to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

11. SUBSEQUENT EVENTS

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.

12. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2020, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through September 3, 2020, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 439  
SEDGWICK, KANSAS  
REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2020

Unified School District No. 439  
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GENERAL FUNDS</b>						
General	\$ 4,078,015	(268,822)	7,969	3,817,162	3,817,162	-
Supplemental General	1,252,198	(83,103)	-	1,169,095	1,169,095	-
<b>SPECIAL PURPOSE FUNDS</b>						
At Risk (K-12)	457,808	-	-	457,808	232,035	(225,773)
Driver Training	51,408	-	-	51,408	7,758	(43,650)
Capital Outlay	1,640,000	-	-	1,640,000	231,979	(1,408,021)
Food Service	388,041	-	-	388,041	313,940	(74,101)
Professional Development	55,600	-	-	55,600	18,974	(36,626)
Special Education	1,210,900	-	-	1,210,900	764,198	(446,702)
Career and Postsecondary Education	453,434	-	-	453,434	169,645	(283,789)
KPERS Employer Contribution	516,628	-	-	516,628	483,719	(32,909)
Recreation	45,700	-	-	45,700	45,700	-
<b>BOND AND INTEREST FUND</b>	125,220	-	-	125,220	-	(125,220)

## Unified School District No. 439

**General Funds**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 (Under)
		Actual	Budget	
<b>GENERAL</b>				
<b>RECEIPTS</b>				
General state aid	\$ 3,179,513	3,352,901	3,488,433	(135,532)
Special education state aid	469,027	456,149	589,581	(133,432)
Reimbursements - Grants and other	16,081	7,969	-	7,969
Total receipts	<u>3,664,621</u>	<u>3,817,019</u>	<u>4,078,014</u>	<u>(260,995)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 1,763,333	1,936,235	1,865,178	71,057
Student support services	154,426	167,412	165,401	2,011
Instructional support staff	148,730	150,970	163,466	(12,496)
General administration	141,779	132,325	260,578	(128,253)
School administration	298,701	299,111	315,626	(16,515)
Other supplemental services	38,010	39,873	45,262	(5,389)
Operations and maintenance	437,344	366,134	456,165	(90,031)
Student transportation services	84,088	84,460	94,437	(9,977)
Vehicle operating & maintenance services	26,295	16,206	32,000	(15,794)
Transfer to				
At Risk (K-12)	46,233	-	53,000	(53,000)
At Risk (PreSchool Aged)	-	49,526	-	49,526
Capital Outlay	24,515	118,761	-	118,761
Food Service	30,859	-	37,321	(37,321)
Special Education	469,027	456,149	589,581	(133,432)
Career and Postsecondary Education	1,281	-	-	-
	<u>3,664,621</u>	<u>3,817,162</u>	<u>4,078,015</u>	<u>(260,853)</u>
Adjustment to comply with legal max	-	-	(268,822)	268,822
Legal maximum budget	3,664,621	3,817,162	3,809,193	7,969
Adjustment for qualifying budget credits	-	-	7,969	(7,969)
Total expenditures	<u>\$ 3,664,621</u>	<u>3,817,162</u>	<u>3,817,162</u>	<u>-</u>
Receipts over (under) expenditures	-	(143)		
UNENCUMBERED CASH, beginning	-	-		
Prior Year Canceled Encumbrances	-	143		
UNENCUMBERED CASH, ending	<u>\$ -</u>	<u>-</u>		

## Unified School District No. 439

**General Funds**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>SUPPLEMENTAL GENERAL</b>				
<b>RECEIPTS</b>				
Taxes				
Tax in process	\$ 11,333	10,033	15,001	(4,968)
Current tax	294,601	307,848	320,324	(12,476)
Delinquent tax	10,259	8,904	2,359	6,545
Motor vehicle tax	51,382	47,223	48,483	(1,260)
Recreational vehicle tax	1,029	1,109	947	162
Commercial vehicle tax	2,848	1,792	2,434	(642)
State aid	795,861	799,661	856,503	(56,842)
Total receipts	<u>1,167,313</u>	<u>1,176,570</u>	<u>1,246,051</u>	<u>(69,481)</u>
<b>EXPENDITURES</b>				
Instruction	237,599	186,149	246,564	(60,415)
Student support services	38,702	1,238	61,000	(59,762)
Instructional support staff	6,155	2,105	67,634	(65,529)
General administration	105,622	124,702	75,000	49,702
Operations and maintenance	48,665	30,745	35,000	(4,255)
Transfer to				
At Risk (K-12)	177,265	233,138	180,000	53,138
Bilingual Education	-	887	-	887
Driver Training	-	3,483	-	3,483
Food Service	-	81,375	40,000	41,375
Professional Development	30,000	14,877	30,000	(15,123)
Special Education	300,000	299,446	350,000	(50,554)
Career and Postsecondary Education	190,000	144,622	127,000	17,622
Textbook Revolving	35,000	46,328	40,000	6,328
	<u>1,169,008</u>	<u>1,169,095</u>	<u>1,252,198</u>	<u>(83,103)</u>
Adjustment to comply with legal max	-	-	(83,103)	83,103
Total expenditures	<u>1,169,008</u>	<u>1,169,095</u>	<u>1,169,095</u>	<u>-</u>
Receipts over (under) expenditures	(1,695)	7,475		
UNENCUMBERED CASH, beginning	<u>52,077</u>	<u>50,382</u>		
UNENCUMBERED CASH, ending	<u>\$ 50,382</u>	<u>57,857</u>		



Unified School District No. 439

**Special Purpose Funds**

**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>AT RISK (K-12)</b>				
<b>RECEIPTS</b>				
Reimbursements	\$ 175	-	-	-
Transfer from				
General	46,233	-	53,000	(53,000)
Supplemental General	177,265	233,138	180,000	53,138
Total receipts	223,673	233,138	233,000	138
<b>EXPENDITURES</b>				
Instruction	223,673	232,035	433,808	(201,773)
Student support services	-	-	24,000	(24,000)
Total expenditures	223,673	232,035	457,808	(225,773)
Receipts over (under) expenditures	-	1,103		
UNENCUMBERED CASH, beginning	397,171	397,171		
UNENCUMBERED CASH, ending	\$ 397,171	398,274		
<b>AT RISK (PRESCHOOL-AGED)</b>				
<b>RECEIPTS</b>				
Transfer from General	\$ -	49,526	-	49,526
<b>EXPENDITURES</b>				
	-	-	-	-
Receipts over (under) expenditures	-	49,526		
UNENCUMBERED CASH, beginning	-	-		
UNENCUMBERED CASH, ending	\$ -	49,526		

Unified School District No. 439

**Special Purpose Funds**

**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>BILINGUAL EDUCATION</b>				
<b>RECEIPTS</b>				
Transfer from Supplemental General	\$ -	887	-	887
<b>EXPENDITURES</b>				
	-	-	-	-
Receipts over (under) expenditures	-	887		
UNENCUMBERED CASH, beginning	-	-		
UNENCUMBERED CASH, ending	\$ -	887		
<b>DRIVER TRAINING</b>				
<b>RECEIPTS</b>				
State aid	\$ 4,557	3,900	6,500	(2,600)
Other	2,098	375	3,500	(3,125)
Transfer from Supplemental General	-	3,483	-	3,483
Total receipts	6,655	7,758	10,000	(2,242)
<b>EXPENDITURES</b>				
Instructional salaries and benefits	6,364	7,567	51,408	(43,841)
Vehicle operations	-	191	-	191
Total expenditures	6,364	7,758	51,408	(43,650)
Receipts over (under) expenditures	291	-		
UNENCUMBERED CASH, beginning	51,699	51,990		
UNENCUMBERED CASH, ending	\$ 51,990	51,990		

Unified School District No. 439

**Special Purpose Funds**

**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>CAPITAL OUTLAY</b>				
<b>RECEIPTS</b>				
Taxes				
Tax in process	\$ 577	671	3,109	(2,438)
Current tax	79,203	116,210	109,430	6,780
Delinquent tax	1,297	1,223	627	596
Motor vehicle tax	2,704	5,340	5,498	(158)
Recreational vehicle tax	54	134	107	27
Commercial vehicle tax	150	237	276	(39)
State aid	51,151	77,784	78,596	(812)
Interest	111,838	64,455	50,000	14,455
Other	16,269	30,163	-	30,163
Transfer from General	24,515	118,761	-	118,761
Total receipts	<u>287,758</u>	<u>414,978</u>	<u>247,643</u>	<u>167,335</u>
<b>EXPENDITURES</b>				
Instruction equipment	450	12,630	150,000	(137,370)
Operations and maintenance	-	16,996	690,000	(673,004)
Student transportation	-	103,678	-	103,678
Building improvements	366,321	20,888	-	20,888
Facility acquisition and construction	<u>32,906</u>	<u>77,787</u>	<u>800,000</u>	<u>(722,213)</u>
Total expenditures	<u>399,677</u>	<u>231,979</u>	<u>1,640,000</u>	<u>(1,408,021)</u>
Receipts over (under) expenditures	(111,919)	182,999		
UNENCUMBERED CASH, beginning	1,797,660	1,685,741		
Prior Year Canceled Encumbrances	<u>-</u>	<u>10,518</u>		
UNENCUMBERED CASH, ending	<u>\$ 1,685,741</u>	<u>1,879,258</u>		

## Unified School District No. 439

**Special Purpose Funds**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>FOOD SERVICE</b>				
<b>RECEIPTS</b>				
Lunch and breakfast sales	\$ 122,045	103,362	158,465	(55,103)
Federal aid	117,466	133,422	54,544	78,878
State aid	2,731	3,056	1,960	1,096
Other	493	1,621	-	1,621
Transfer from				
General	30,859	-	37,321	(37,321)
Supplemental General	-	81,375	40,000	41,375
Total receipts	<u>273,594</u>	<u>322,836</u>	<u>292,290</u>	<u>30,546</u>
<b>EXPENDITURES</b>				
Operations and maintenance	27,036	29,984	46,040	(16,056)
Food service operation				
Salaries and benefits	81,718	109,561	92,001	17,560
Food and supplies	164,752	166,370	200,000	(33,630)
Capital outlay and other	480	8,025	50,000	(41,975)
Total expenditures	<u>273,986</u>	<u>313,940</u>	<u>388,041</u>	<u>(74,101)</u>
Receipts over (under) expenditures	(392)	8,896		
UNENCUMBERED CASH, beginning	<u>96,143</u>	<u>95,751</u>		
UNENCUMBERED CASH, ending	<u>\$ 95,751</u>	<u>104,647</u>		

## Unified School District No. 439

**Special Purpose Funds**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>PROFESSIONAL DEVELOPMENT</b>				
<b>RECEIPTS</b>				
State aid	\$ 2,509	2,496	4,500	(2,004)
Other revenue	-	1,600	-	1,600
Transfer from Supplemental General	30,000	14,877	30,000	(15,123)
Total receipts	<u>32,509</u>	<u>18,973</u>	<u>34,500</u>	<u>(15,527)</u>
<b>EXPENDITURES</b>				
Instructional support				
Salaries and benefits	4,157	3,647	16,100	(12,453)
Purchased professional services				
Technical services	16,452	10,502	30,000	(19,498)
Supplies	8,957	4,825	9,500	(4,675)
Total expenditures	<u>29,566</u>	<u>18,974</u>	<u>55,600</u>	<u>(36,626)</u>
Receipts over (under) expenditures	2,943	(1)		
UNENCUMBERED CASH, beginning	<u>53,153</u>	<u>56,096</u>		
UNENCUMBERED CASH, ending	<u>\$ 56,096</u>	<u>56,095</u>		

## Unified School District No. 439

**Special Purpose Funds**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>SPECIAL EDUCATION</b>				
<b>RECEIPTS</b>				
Medicaid administrative reimbursement	\$ 5,620	7,180	-	7,180
Other	1,946	1,423	-	1,423
Transfer from				
General	469,027	456,149	589,581	(133,432)
Supplemental General	300,000	299,446	350,000	(50,554)
Total receipts	<u>776,593</u>	<u>764,198</u>	<u>939,581</u>	<u>(175,383)</u>
<b>EXPENDITURES</b>				
Special Education Coop	727,387	718,179	970,000	(251,821)
Supplies	2,659	-	35,000	(35,000)
Administration	-	1,043	-	1,043
Operations and maintenance				
Transportation	41,646	43,164	55,900	(12,736)
Purchased services	642	1,812	150,000	(148,188)
Total expenditures	<u>772,334</u>	<u>764,198</u>	<u>1,210,900</u>	<u>(446,702)</u>
Receipts over (under) expenditures	4,259	-		
UNENCUMBERED CASH, beginning	<u>895,323</u>	<u>899,582</u>		
UNENCUMBERED CASH, ending	<u>\$ 899,582</u>	<u>899,582</u>		

## Unified School District No. 439

**Special Purpose Funds**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>CAREER AND POSTSECONDARY EDUCATION</b>				
<b>RECEIPTS</b>				
Federal aid	\$ 2,073	2,826	-	2,826
State aid	3,192	11,217	4,860	6,357
Grants and other	33,098	10,980	-	10,980
Transfer from				
General	1,281	-	-	-
Supplemental General	190,000	144,622	127,000	17,622
Total receipts	229,644	169,645	131,860	37,785
<b>EXPENDITURES</b>				
Instruction				
Salaries and benefits	188,078	145,134	202,334	(57,200)
Purchased professional services	303	-	1,000	(1,000)
Tuition	-	1,572	-	1,572
Supplies and other	16,330	6,986	135,000	(128,014)
Equipment	19,065	5,228	30,000	(24,772)
Student support services	-	-	1,000	(1,000)
Instructional support staff	-	-	1,000	(1,000)
Student transportation services	3,239	10,725	83,100	(72,375)
Total expenditures	227,015	169,645	453,434	(283,789)
Receipts over (under) expenditures	2,629	-		
UNENCUMBERED CASH, beginning	326,297	328,926		
UNENCUMBERED CASH, ending	\$ 328,926	328,926		

Unified School District No. 439

**Special Purpose Funds**

**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>KPERS EMPLOYER CONTRIBUTION</b>				
<b>RECEIPTS</b>				
State aid	\$ 309,591	483,719	516,628	(32,909)
<b>EXPENDITURES</b>				
Instruction	203,842	320,722	343,182	(22,460)
Student support services	17,255	23,254	17,251	6,003
Instructional support services	12,218	18,624	19,539	(915)
General administration	15,733	24,322	25,754	(1,432)
School administration	25,323	37,456	46,050	(8,594)
Other supplemental services	3,337	5,140	5,571	(431)
Operations and maintenance	15,679	25,553	27,864	(2,311)
Student transportation services	9,109	15,136	16,730	(1,594)
Food service operations	7,095	13,512	14,687	(1,175)
Total expenditures	309,591	483,719	516,628	(32,909)
Receipts over (under) expenditures	-	-	-	-
UNENCUMBERED CASH, beginning	-	-	-	-
UNENCUMBERED CASH, ending	\$ -	-	-	-



Unified School District No. 439

**Special Purpose Funds**

**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>RECREATION</b>				
<b>RECEIPTS</b>				
Taxes				
Tax in process	\$ 1,154	1,213	39,876	(38,663)
Current tax	35,608	40,416	42,051	(1,635)
Delinquent tax	1,149	988	285	703
Motor vehicle tax	5,348	5,069	5,205	(136)
Recreational vehicle tax	107	120	101	19
Commercial vehicle tax	296	195	262	(67)
Total receipts	43,662	48,001	<u>87,780</u>	<u>(39,779)</u>
<b>EXPENDITURES</b>				
Appropriation to recreation commission	44,886	45,700	<u>45,700</u>	<u>-</u>
Receipts over (under) expenditures	(1,224)	2,301		
UNENCUMBERED CASH, beginning	1,224	-		
UNENCUMBERED CASH, ending	\$ -	<u>2,301</u>		

## Unified School District No. 439

**Special Purpose Funds**

## SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL

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>
<b>GIFTS AND GRANTS</b>		
<b>RECEIPTS</b>		
Contributions and donations	\$ -	707
<b>EXPENDITURES</b>		
Receipts over (under) expenditures	-	707
UNENCUMBERED CASH, beginning	-	-
UNENCUMBERED CASH, ending	<u>\$ -</u>	<u>707</u>
 <b>CONTINGENCY RESERVE</b>		
<b>RECEIPTS</b>		
	\$ -	-
<b>EXPENDITURES</b>		
Receipts over (under) expenditures	-	-
UNENCUMBERED CASH, beginning	<u>530,000</u>	<u>530,000</u>
UNENCUMBERED CASH, ending	<u>\$ 530,000</u>	<u>530,000</u>
 <b>TEXTBOOK REVOLVING</b>		
<b>RECEIPTS</b>		
Reimbursements, fees and activities	\$ 27,328	20,793
Transfer from Supplemental General	<u>35,000</u>	<u>46,328</u>
Total receipts	62,328	67,121
<b>EXPENDITURES</b>		
Textbooks and workbooks	<u>59,616</u>	<u>67,121</u>
Receipts over (under) expenditures	2,712	-
UNENCUMBERED CASH, beginning	199,997	205,559
Prior Year Canceled Encumbrances	<u>2,850</u>	<u>-</u>
UNENCUMBERED CASH, ending	<u>\$ 205,559</u>	<u>205,559</u>

Unified School District No. 439

**Special Purpose Funds**

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL  
Regulatory Basis

For the Year Ended June 30, 2020

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

	Current Year						Total
	Prior Year Total	Title I ESEA	Title II-A ESEA	Title IVA Drug Free	Small Rural Schools	COVID-19 Emergency Relief	
<b>FEDERAL GOVERNMENT PROGRAMS</b>							
<b>RECEIPTS</b>							
Federal aid	\$ 87,645	42,431	7,555	11,613	49,850	-	111,449
<b>EXPENDITURES</b>							
Salaries and benefits	79,734	42,431	-	-	49,850	-	92,281
Student support services	-	-	-	-	-	1,422	1,422
Operation and maintenance	-	-	-	-	-	484	484
Supplies and other	7,911	-	7,555	11,613	-	27,757	46,925
Total expenditures	87,645	42,431	7,555	11,613	49,850	29,663	141,112
Receipts over (under) expenditures	-	-	-	-	-	(29,663)	(29,663)
UNENCUMBERED CASH, beginning	-	-	-	-	-	-	-
UNENCUMBERED CASH, ending	\$ -	-	-	-	-	(29,663)	(29,663)

Unified School District No. 439

**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				
Delinquent tax	\$ 2	-	-	-
<b>EXPENDITURES</b>	-	-	125,220	(125,220)
Receipts over (under) expenditures	2	-		
UNENCUMBERED CASH, beginning	125,218	125,220		
UNENCUMBERED CASH, ending	\$ 125,220	125,220		

## Unified School District No. 439

**Agency Funds**

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	Beginning Balance	Receipts	Disbursements	Ending Balance
<b>STUDENT ORGANIZATIONS</b>				
<b>High School - Classes</b>				
Administrative	\$ 2,052	2,025	2,693	1,384
Seniors	410	-	257	153
Juniors	259	6,164	4,147	2,276
Sophomores	328	4,893	2,330	2,891
Freshmen	1,501	939	1,501	939
<b>High School - Clubs</b>				
TSA	349	-	-	349
FCCLA	1,194	-	264	930
Dance Team	988	1,715	1,618	1,085
Spirit Squad	921	5,805	4,610	2,116
Junior High Spirit Squad	1,122	1,562	1,454	1,230
Student Council	2,735	6,903	5,538	4,100
Spanish Club	507	-	-	507
Art Class	175	250	118	307
Band Club	187	2,290	457	2,020
STW	729	-	-	729
Junior High Quiz Bowl	334	501	336	499
National Honor Society	1,015	250	1,006	259
FCA	9	-	-	9
Sedg-What	42	-	-	42
Leadership Team	431	-	-	431
Odyssey of the Mind	12	-	-	12
German	163	-	-	163
CHAMPS	124	-	-	124
Nerd Herd	8	-	-	8
Forensics	-	225	-	225
Yearbook	422	680	1,071	31
<b>Grade School - Clubs</b>				
Yearbook	415	796	864	347
Sunshine Fund	-	420	211	209
Y Tie Fundraiser	-	965	564	401
<b>Total Student Organizations</b>	<u>16,432</u>	<u>36,383</u>	<u>29,039</u>	<u>23,776</u>
<b>GIFTS AND GRANTS</b>	615	-	615	-
<b>SALES TAX</b>	-	<u>6,688</u>	<u>6,552</u>	<u>136</u>
<b>TOTAL AGENCY FUNDS</b>	<u>\$ 17,047</u>	<u>43,071</u>	<u>36,206</u>	<u>23,912</u>

Unified School District No. 439

**District Activity Funds**

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Activity Gate Receipts</b>						
High School						
Athletics	\$ 11,330	40,104	32,571	18,863	-	18,863
Concessions	3,451	17,723	18,312	2,862	-	2,862
Musicals	1,748	999	738	2,009	-	2,009
<b>Total Activity Gate Receipts</b>	<b>\$ 16,529</b>	<b>58,826</b>	<b>51,621</b>	<b>23,734</b>	<b>-</b>	<b>23,734</b>
<b>School Projects</b>						
High School	\$ 3,823	37,715	35,472	6,066	-	6,066
Grade School	4,377	5,428	4,904	4,901	-	4,901
<b>Total School Projects</b>	<b>\$ 8,200</b>	<b>43,143</b>	<b>40,376</b>	<b>10,967</b>	<b>-</b>	<b>10,967</b>