

**UNIFIED SCHOOL DISTRICT NO. 230**

**Spring Hill, Kansas**

**Financial Statements**

**For the Year Ended June 30, 2020**

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UNIFIED SCHOOL DISTRICT NO. 230  
 Financial Statements  
 For the Year Ended June 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 230  
Spring Hill, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 230, Spring Hill, Kansas (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statement

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

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 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require 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 entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

### *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 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2020, or the respective changes in financial position and cash flows, where applicable, for the year then ended.

### *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 the respective changes in financial position and cash flows, where applicable, 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.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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 basic financial statements, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole, on the basis of accounting described in Note 1.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2020, on our consideration of the District’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

### *Other Matter*

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (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. The District’s basic financial statement for the year ended June 30, 2019 (not presented herein), were audited by other auditors whose report dated November 25, 2019, expressed an unmodified opinion on the basic financial statement. The 2019 basic financial statement and the other auditor’s report are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://da.ks.gov/ar/muniserv/>. The report of the other auditors dated November 25, 2019, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019, were subjected to auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information 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, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

**Gordon CPA LLC**

Certified Public Accountant  
Lawrence, Kansas

November 3, 2020

UNIFIED SCHOOL DISTRICT NO. 230  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

| Funds  | Beginning<br>Unencumbered<br>Cash<br><u>Balance</u> | Prior Year<br>Cancelled<br>Encumbrances | <u>Receipts</u>       | <u>Expenditures</u>   | Ending<br>Unencumbered<br>Cash<br><u>Balance</u> | Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br><u>Balance</u> |
|--|---|---|-----------------------|-----------------------|--|--|----------------------------------|
| General Funds:                                     |   |   |                       |                       |  |  |                                  |
| General  | \$ -  | \$ -                                    | \$ 28,020,427         | \$ 28,020,427         | \$ -   | \$ 520,742   | \$ 520,742                       |
| Supplemental General                               | 369,107   | -                                       | 7,294,833             | 7,469,762             | 194,178  | -  | 194,178                          |
| Special Purpose Funds:                             |   |   |                       |                       |  |  |                                  |
| Capital Outlay                                     | 3,077,033   | -                                       | 4,124,025             | 3,790,385             | 3,410,673  | -  | 3,410,673                        |
| Driver Training                                    | 81,702  | -                                       | 41,473                | 85,482                | 37,693   | -  | 37,693                           |
| Food Service                                       | 385,813   | -                                       | 1,697,513             | 1,708,794             | 374,532  | 140  | 374,672                          |
| Parent Education                                   | 11,815  | -                                       | 30,000                | 32,000                | 9,815  | -  | 9,815                            |
| Special Education                                  | 79,891  | -                                       | 6,897,013             | 6,549,403             | 427,501  | 138,266  | 565,767                          |
| Vocational Education                               | 16,965  | -                                       | 528,449               | 507,796               | 37,618   | 29,579   | 67,197                           |
| Special Assessment                                 | 639,495   | -                                       | 477                   | 155,133               | 484,839  | -  | 484,839                          |
| KPERs Special Retirement<br>Contribution           | -   | -                                       | 3,735,909             | 3,735,909             | -  | -  | -                                |
| Professional Development                           | 1,804   | -                                       | 140,091               | 128,261               | 13,634   | 5  | 13,639                           |
| At Risk (4 Year Old)                               | 10,430  | -                                       | 30,000                | 30,368                | 10,062   | 1,590  | 11,652                           |
| At Risk (K-12)                                     | 95,932  | -                                       | 780,000               | 815,325               | 60,607   | 21,155   | 81,762                           |
| Bilingual Education                                | 3,742   | -                                       | 107,000               | 105,211               | 5,531  | 5,599  | 11,130                           |
| Extraordinary Growth Facility                      | 280,915   | -                                       | 2,403,954             | 2,684,869             | -  | -  | -                                |
| Special Liability                                  | 127,930   | -                                       | 50                    | 18,075                | 109,905  | -  | 109,905                          |
| Special Reserve                                    | 1,023,891   | -                                       | 3,327,350             | 3,301,188             | 1,050,053  | -  | 1,050,053                        |
| Federal Funds                                      | -   | -                                       | 150,441               | 173,206               | [22,765]   | 4,870  | [17,895]                         |
| Virtual Education                                  | 447,340   | -                                       | 5,752,100             | 6,199,440             | -  | -  | -                                |
| Textbook Rental                                    | 80,076  | -                                       | 277,684               | 190,301               | 167,459  | -  | 167,459                          |
| Gifts and Grants                                   | 62,590  | -                                       | 141,129               | 146,488               | 57,231   | -  | 57,231                           |
| Contingency Reserve                                | 500,419   | -                                       | -                     | -                     | 500,419  | -  | 500,419                          |
| Bond Construction                                  | 77,217,579  | -                                       | 2,108,486             | 16,571,801            | 62,754,264                                       | 353,800  | 63,108,064                       |
| Bond Construction #2                               | 10,776,442  | -                                       | 171,492               | 8,483,439             | 2,464,495  | 33   | 2,464,528                        |
| Cost of Issuance                                   | 2,070   | -                                       | -                     | -                     | 2,070  | -  | 2,070                            |
| District Activities                                | 127,424   | -                                       | 367,464               | 330,876               | 164,012  | -  | 164,012                          |
| Bond and Interest Fund:                            |   |   |                       |                       |  |  |                                  |
| Bond and Interest                                  | <u>10,835,121</u>                                   | <u>-</u>                                | <u>49,292,279</u>     | <u>52,021,375</u>     | <u>8,106,025</u>                                 | <u>-</u>   | <u>8,106,025</u>                 |
| Total Reporting Entity<br>(excluding Agency Funds) | <u>\$ 106,255,526</u>                               | <u>\$ -</u>                             | <u>\$ 117,419,639</u> | <u>\$ 143,255,314</u> | <u>\$ 80,419,851</u>                             | <u>\$ 1,075,779</u>                                    | <u>\$ 81,495,630</u>             |

Composition of Cash:

|   |                      |
|---|----------------------|
| State Bank of Spring Hill                       |                      |
| Checking Accounts                               | \$ 2,067,462         |
| Certificate of Deposit                          | 15,000               |
| First Option Bank                               |                      |
| Checking Account                                | 4,659                |
| Money Market                                    | 11,594,453           |
| TriCentury Bank                                 |                      |
| Certificates of Deposit                         | 525,904              |
| Security Bank                                   |                      |
| Money Market                                    | 750,000              |
| U.S. Government & Agency Obligations            | <u>66,740,118</u>    |
| Cash Balance                                    | 81,697,596           |
| Less: Agency Funds per Schedule 3               | <u>[201,966]</u>     |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 81,495,630</u> |

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 230 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present the District (the primary government). The District's only related municipal entity, the Recreation Commission, has not been presented.

The District's Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute K.S.A. 12-1928. Two of the five members of the Recreation Commission's governing body are appointed by the District, two other members are appointed by the City and the final member is appointed by the other four previously appointed members. The separately audited financial statements of the Recreation Commission are available upon request at the Recreation Commission office.

Reimbursed Expenses

Expenditures in the amount of \$142,446 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reclassification of Account Balances

Certain line items have been reclassified to conform to the presentation of the financial statements in the current year. However, these reclassifications had no net effect on the District's unencumbered cash balances.



UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District 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 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 – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory basis receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended for the year ended June 30, 2020.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Reserve, Textbook Rental, Contingency Reserve, Bond Construction, Bond Construction #2, Cost of Issuance, and District Activity.

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.

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 2 - In-Substance Receipt in Transit

The District received \$1,154,723 in General State Aid and \$279,350 in Supplemental General State Aid subsequent to June 30, 2020 and as required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2020.

NOTE 3 - Deposits and Investments

*Deposits.* 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.

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

| <u>Investment Type</u>           | <u>Cost Basis</u>    | <u>Rating</u> |
|----------------------------------|----------------------|---------------|
| U.S. Government Securities       | \$ 26,073,629        | N/A           |
| Federated Government Obligations | 5,868,280            | N/A           |
| Commercial Paper                 | <u>34,798,210</u>    | N/A           |
| Total                            | <u>\$ 66,740,118</u> |               |

Some of the District's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

*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, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods."

At June 30, 2020, the District's carrying amount of deposits was \$14,956,640 and the bank balance was \$18,210,713. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,275,904 was covered by federal depository insurance and \$16,934,809 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 4 - Long-Term Debt

Following is a detailed listing of the District's general obligation bond debt:

| <u>Debt Issue</u>                           | <u>Date Issued</u> | <u>Original Amount</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Balance June 30, 2020</u> |
|---|--------------------|------------------------|-----------------------|----------------------|------------------------------|
| G.O. Bonds to be paid with tax levies:      |                    |                        |                       |                      |                              |
| 2011-B Refunding Series                     | 8/1/2011           | \$ 15,130,000          | 2.00 - 4.00%          | 9/1/21               | \$ 2,320,000                 |
| 2012 Refunding Series                       | 4/26/2012          | 9,440,000              | 2.00 - 3.00%          | 9/1/31               | 8,845,000                    |
| 2013 Refunding Series                       | 1/9/2013           | 8,975,000              | 1.00 - 3.00%          | 9/1/24               | 7,035,000                    |
| 2016 Refunding Series                       | 5/10/2016          | 25,515,000             | 2.00 - 5.00%          | 9/1/30               | 25,515,000                   |
| 2016-B Improvement Series                   | 10/27/2016         | 82,400,000             | 3.00 - 5.00%          | 9/1/37               | 82,400,000                   |
| 2016-C Refunding Series                     | 10/27/2016         | 2,790,000              | 2.50 - 2.85%          | 9/1/28               | 2,790,000                    |
| 2017-A Refunding Series                     | 3/28/2017          | 9,290,000              | 2.625 - 4.00%         | 9/1/31               | 9,290,000                    |
| 2017-B Refunding Series                     | 6/7/2017           | 5,245,000              | 3.00 - 5.00%          | 9/1/23               | 5,245,000                    |
| 2018-A Improvement Series                   | 12/18/2018         | 72,000,000             | 3.00 - 5.00%          | 9/1/39               | 42,055,000                   |
| 2018-B Refunding Series                     | 12/18/2018         | 2,135,000              | 3.25%                 | 9/1/21               | 2,135,000                    |
| 2020-A Refunding Series                     | 3/31/2020          | 1,595,000              | 2.65%                 | 9/1/29               | 1,595,000                    |
| 2020-B Refunding Series                     | 3/31/2020          | 35,960,000             | 2.65%                 | 9/1/39               | 35,960,000                   |
| Total G.O. Bonds to be paid with tax levies |                    |                        |                       |                      | <u>\$ 225,185,000</u>        |

Following is a summary of changes in long-term debt for the year ended June 30, 2020:

| <u>Type of Issue</u>        | <u>Beginning Principal Outstanding</u> | <u>Additions to Principal</u> | <u>Reductions of Principal</u> | <u>Ending Principal Outstanding</u> | <u>Interest Paid</u> |
|-----------------------------|--|-------------------------------|--------------------------------|-------------------------------------|----------------------|
| G.O. Bonds To Be Paid With: |  |                               |                                |                                     |                      |
| Tax Levies                  |  |                               |                                |                                     |                      |
| 2011-A Series               | \$ 1,500,000                           | \$ -                          | \$ 1,500,000                   | \$ -                                | \$ 1,835,719         |
| 2011-B Refunding Bonds      | 4,515,000                              | -                             | 2,195,000                      | 2,320,000                           | 136,700              |
| 2012 Refunding Bonds        | 8,925,000                              | -                             | 80,000                         | 8,845,000                           | 262,400              |
| 2013 Refunding Bonds        | 8,945,000                              | -                             | 1,910,000                      | 7,035,000                           | 230,150              |
| 2014 Refunding Bonds        | 55,000                                 | -                             | 55,000                         | -                                   | 550                  |
| 2016 Refunding Bonds        | 25,515,000                             | -                             | -                              | 25,515,000                          | -                    |
| 2016-B Improvement Series   | 82,400,000                             | -                             | -                              | 82,400,000                          | 3,234,350            |
| 2016-C Refunding Series     | 2,790,000                              | -                             | -                              | 2,790,000                           | 75,085               |
| 2017-A Refunding Series     | 9,290,000                              | -                             | -                              | 9,290,000                           | -                    |
| 2017-B Refunding Series     | 5,245,000                              | -                             | -                              | 5,245,000                           | 215,550              |
| 2018-A Improvement Series   | 72,000,000                             | -                             | 29,945,000                     | 42,055,000                          | 4,166,482            |
| 2018-B Refunding Series     | 2,135,000                              | -                             | -                              | 2,135,000                           | 69,388               |
| 2020-A Refunding Series     | -                                      | 1,595,000                     | -                              | 1,595,000                           | -                    |
| 2020-B Refunding Series     | -                                      | 35,960,000                    | -                              | 35,960,000                          | -                    |
| Capital Leases              |  |                               |                                |                                     |                      |
| Apple Lease                 | 1,000,944                              | -                             | 333,648                        | 667,296                             | -                    |
| <b>Total</b>                | <u>\$ 224,315,944</u>                  | <u>\$ 37,555,000</u>          | <u>\$ 36,018,648</u>           | <u>\$ 225,852,296</u>               | <u>\$ 10,226,374</u> |

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 4 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the above long-term debt:

| Year Ended<br><u>June 30,</u> | Principal             | Interest              | Total                 |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| 2021                          | \$ 4,585,000          | \$ 9,379,216          | \$ 13,964,216         |
| 2022                          | 4,560,000             | 9,115,019             | 13,675,019            |
| 2023                          | 5,245,000             | 8,827,573             | 14,072,573            |
| 2024                          | 6,495,000             | 8,623,073             | 15,118,073            |
| 2025                          | 7,095,000             | 8,417,698             | 15,512,698            |
| 2026-30                       | 49,350,000            | 34,387,478            | 83,737,478            |
| 2031-35                       | 75,210,000            | 18,601,250            | 93,811,250            |
| 2036-40                       | 72,645,000            | 3,802,100             | 76,447,100            |
| Total                         | <u>\$ 225,185,000</u> | <u>\$ 101,153,405</u> | <u>\$ 326,338,405</u> |

| Year Ended<br><u>June 30,</u> | Principal         | Interest | Total             |
|-------------------------------|-------------------|----------|-------------------|
| 2021                          | \$ 333,648        | -        | \$ 333,648        |
| 2022                          | 333,648           | -        | 333,648           |
| Total                         | <u>\$ 667,296</u> | <u>-</u> | <u>\$ 667,296</u> |

At June 30, 2020, the remaining principal balance of outstanding debt issues previously defeased is \$71,330,000. The principal and interest payments for these bonds will be paid by the trustee for the related escrow securities on the scheduled payment dates. This amount is not recorded in these financial statements.

NOTE 5 - Interfund Transfers

Operating transfers were as follows:

| <u>From</u>          | <u>To</u>                | <u>Regulatory<br/>Authority</u> | <u>Amount</u>        |
|----------------------|--------------------------|---------------------------------|----------------------|
| General              | At Risk (4 Year Old)     | K.S.A. 72-6478                  | \$ 30,000            |
| General              | At Risk (K-12)           | K.S.A. 72-6478                  | 300,000              |
| General              | Bilingual Education      | K.S.A. 72-6478                  | 97,000               |
| General              | Virtual Education        | K.S.A. 72-6478                  | 5,752,100            |
| General              | Professional Development | K.S.A. 72-6478                  | 120,000              |
| General              | Parent Education         | K.S.A. 72-6478                  | 30,000               |
| General              | Special Education        | K.S.A. 72-6478                  | 4,965,000            |
| Supplemental General | At Risk (K-12)           | K.S.A. 72-6478                  | 480,000              |
| Supplemental General | Special Education        | K.S.A. 72-6478                  | 878,009              |
| Supplemental General | Bilingual Education      | K.S.A. 72-6478                  | 10,000               |
| Supplemental General | Vocational Education     | K.S.A. 72-6478                  | 513,000              |
| Total                |                          |                                 | <u>\$ 13,175,109</u> |

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 6 - 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. 74-4919 and K.S.A. 74-49,210 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to 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 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 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, 2020. 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. The 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 employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$3,735,909 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 \$30,420,061. 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.

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 6 - Defined Benefit Pension Plan (Continued)

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.

NOTE 7 - Sick Leave Buyback

Under terms of the District's personnel policy, the District can buy back unused sick leave from employees at a rate of pay that varies depending on whether the employee is classified or certified and their length of service with the District. For the year ended June 30, 2020, the District purchased \$8,074 in sick leave from District employees.

NOTE 8 - Compensated Absences

Classified employees' vacation days can be carried over to the twelve months following the end of the year in which they were earned. The amount of unused vacation for classified employees as of June 30, 2020 is \$169,239.

NOTE 9 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District as of June 30, 2020.

NOTE 10 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and other events for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 11 - Other Long-Term Obligations from Operations

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

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

*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.

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Financial Statements  
For the Year Ended June 30, 2020

NOTE 12 - Employee Health Care

The District has established a program to pay medical claims of covered employees through a cost-plus healthcare insurance plan. Health insurance claims are paid monthly to the insurance provider up to a maximum claims liability. Under the contract, the District pays the lower amount between actual monthly claims plus any carryforward deficit or a monthly premium plus any carryforward surplus. A carryforward surplus represents an unused maximum claims liability, while a carryforward deficit represents a funding shortage. The amount of carryforward surplus at June 30, 2020, was \$340,086.

NOTE 13 - Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

|  | Project<br>Authorization | Expenditures<br>To Date |
|--|--------------------------|-------------------------|
| Bond Construction #2 Funds Timber Sage                           | \$ 19,827,914            | \$ 19,827,914           |
| Bond Construction #2 Funds Woodland Spring Middle School         | 31,829,013               | 31,829,013              |
| Bond Construction #2 Funds Early Childhood Center                | 2,599,094                | 2,599,094               |
| Bond Construction #2 Funds SHHS-Phase I                          | 10,926,140               | 10,926,140              |
| Bond Construction #2 Funds SHHS-Phase II                         | 8,332,010                | 8,332,010               |
| Bond Construction #2 Funds New SHES Gym                          | 2,278,367                | 2,278,367               |
| Bond Construction #2 Funds Maintenance                           | 500,000                  | 500,000                 |
| Bond Construction #2 Funds Education Technology                  | 1,000,000                | 1,000,000               |
| Bond Construction #2 Funds Future Land Purchase                  | 650,000                  | 602,220                 |
| Bond Construction #2 Funds Parking Lot                           | 930,740                  | 930,740                 |
| Bond Construction #2 Funds USD 230 Contingency                   | 2,680,216                | 187,283                 |
| Bond Construction #2 Funds Other Projects                        | 846,506                  | 846,506                 |
| Bond Construction #2 Funds Dayton Creek ES                       | 21,500,000               | 8,078,180               |
| Bond Construction #2 Funds New MS #3                             | 34,500,000               | 119,916                 |
| Bond Construction #2 Funds Education Services Center             | 10,000,000               | 8,271,685               |
| Bond Construction #2 Funds Site Acquisition/Off Site Development | 2,000,000                | -                       |
| Bond Construction #2 Funds School Safety                         | 500,000                  | -                       |
| Bond Construction #2 Funds Technology                            | 500,000                  | -                       |
| Bond Construction #2 Funds Maintenance                           | 500,000                  | -                       |
| Bond Construction #2 Funds USD 230 Contingency                   | 2,500,000                | -                       |

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UNIFIED SCHOOL DISTRICT NO. 230  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020

| <u>Funds</u>                             | <u>Certified<br/>Budget</u> | <u>Adjustment<br/>to<br/>Comply with<br/>Legal Max</u> | <u>Adjustment<br/>for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year<br/>Budget</u> | <u>Variance<br/>Over<br/>[Under]</u> |
|--|-----------------------------|--|---|--|---|--------------------------------------|
| General Funds                            |                             |  |   |  |   |                                      |
| General                                  | \$ 31,051,675               | \$ [3,173,694]   | \$ 142,446  | \$ 28,020,427                              | \$ 28,020,427   | \$ -                                 |
| Supplemental General                     | 7,852,546                   | [382,784]  | -   | 7,469,762                                  | 7,469,762   | -                                    |
| Special Purpose Funds:                   |                             |  |   |  |   |                                      |
| Capital Outlay                           | 7,050,000                   | -  | -   | 7,050,000                                  | 3,790,385   | 3,259,615                            |
| Driver Training                          | 93,600                      | -  | -   | 93,600                                     | 85,482  | 8,118                                |
| Food Service                             | 1,822,885                   | -  | -   | 1,822,885                                  | 1,708,794   | 114,091                              |
| Parent Education                         | 45,000                      | -  | -   | 45,000                                     | 32,000  | 13,000                               |
| Special Education                        | 6,554,000                   | -  | -   | 6,554,000                                  | 6,549,403   | 4,597                                |
| Vocational Education                     | 591,500                     | -  | -   | 591,500                                    | 507,796   | 83,704                               |
| Special Assessment                       | 550,000                     | -  | -   | 550,000                                    | 155,133   | 394,867                              |
| KPERs Special Retirement<br>Contribution | 6,193,469                   | -  | -   | 6,193,469                                  | 3,735,909   | 2,457,560                            |
| Professional Development                 | 148,535                     | -  | -   | 148,535                                    | 128,261   | 20,274                               |
| At Risk (4 Year Old)                     | 50,000                      | -  | -   | 50,000                                     | 30,368  | 19,632                               |
| At Risk (K-12)                           | 1,334,000                   | -  | -   | 1,334,000                                  | 815,325   | 518,675                              |
| Bilingual Education                      | 107,500                     | -  | -   | 107,500                                    | 105,211   | 2,289                                |
| Extraordinary Growth Facility            | 2,863,125                   | -  | -   | 2,863,125                                  | 2,684,869   | 178,256                              |
| Special Liability                        | 120,000                     | -  | -   | 120,000                                    | 18,075  | 101,925                              |
| Federal Funds                            | 164,880                     | -  | -   | 164,880                                    | 173,206   | [8,326]                              |
| Virtual Education                        | 8,227,315                   | -  | -   | 8,227,315                                  | 6,199,440   | 2,027,875                            |
| Gifts and Grants                         | 179,277                     | -  | -   | 179,277                                    | 146,488   | 32,789                               |
| Bond and Interest Fund:                  |                             |  |   |  |   |                                      |
| Bond and Interest                        | 14,466,375                  | -  | 37,555,000  | 52,021,375                                 | 52,021,375  | -                                    |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|   | Prior<br>Year<br><u>Actual</u> | Current Year      |                      | Variance<br>Over<br>[Under] |
|---|--------------------------------|-------------------|----------------------|-----------------------------|
|   |                                | <u>Actual</u>     | <u>Budget</u>        |                             |
| Receipts                                  |                                |                   |                      |                             |
| State aid                                 | \$ 25,457,050                  | \$ 27,877,981     | \$ 31,051,675        | \$ [3,173,694]              |
| Reimbursements                            | <u>27,162</u>                  | <u>142,446</u>    | <u>-</u>             | <u>142,446</u>              |
| Total Receipts                            | <u>25,484,212</u>              | <u>28,020,427</u> | <u>\$ 31,051,675</u> | <u>\$ [3,031,248]</u>       |
| Expenditures                              |                                |                   |                      |                             |
| Instruction                               | 7,735,216                      | 9,691,241         | \$ 8,901,450         | \$ [789,791]                |
| Student support services                  | 1,109,009                      | 1,152,565         | 1,206,500            | 53,935                      |
| Instructional support staff               | 723,293                        | 850,001           | 762,000              | [88,001]                    |
| General administration                    | 649,279                        | 663,843           | 503,500              | [160,343]                   |
| School administration                     | 1,634,080                      | 1,718,964         | 2,020,700            | 301,736                     |
| Central services                          | 1,023,668                      | 1,152,643         | 1,115,500            | [37,143]                    |
| Operations and maintenance                | 580,633                        | 171,912           | 1,767,050            | 1,595,138                   |
| Transportation                            | 1,305,013                      | 1,325,158         | 1,500,000            | 174,842                     |
| Transfers out                             | 10,724,021                     | 11,294,100        | 13,274,975           | 1,980,875                   |
| Adjustments to comply with legal max      | -                              | -                 | [3,173,694]          | [3,173,694]                 |
| Adjustments for qualifying budget credits | -                              | -                 | 142,446              | 142,446                     |
| Total Expenditures                        | <u>25,484,212</u>              | <u>28,020,427</u> | <u>\$ 28,020,427</u> | <u>\$ -</u>                 |
| Receipts Over [Under] Expenditures        | -                              | -                 |                      |                             |
| Unencumbered Cash, Beginning              | -                              | -                 |                      |                             |
| Unencumbered Cash, Ending                 | <u>\$ -</u>                    | <u>\$ -</u>       |                      |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                      | Prior<br>Year<br><u>Actual</u> | Current Year      |                     | Variance<br>Over<br><u>[Under]</u> |
|--------------------------------------|--------------------------------|-------------------|---------------------|------------------------------------|
|                                      |                                | <u>Actual</u>     | <u>Budget</u>       |                                    |
| <b>Receipts</b>                      |                                |                   |                     |                                    |
| Taxes and Shared Revenues:           |                                |                   |                     |                                    |
| Ad valorem taxes                     | \$ 1,925,895                   | \$ 2,418,662      | \$ 2,214,774        | \$ 203,888                         |
| Delinquent taxes                     | 70,336                         | 2,423             | 11,220              | [8,797]                            |
| Motor vehicle taxes                  | 325,651                        | 422,868           | 394,669             | 28,199                             |
| Recreational vehicle taxes           | 3,745                          | 4,864             | 5,175               | [311]                              |
| Commercial vehicle taxes             | 7,365                          | 5,867             | 6,172               | [305]                              |
| Miscellaneous                        | 152,983                        | 92,001            | 280,446             | [188,445]                          |
| State aid                            | <u>4,114,254</u>               | <u>4,348,148</u>  | <u>4,570,967</u>    | <u>[222,819]</u>                   |
| Total Receipts                       | <u>6,600,229</u>               | <u>7,294,833</u>  | <u>\$ 7,483,423</u> | <u>\$ [188,590]</u>                |
| <b>Expenditures</b>                  |                                |                   |                     |                                    |
| Instruction                          | 3,596,827                      | 3,037,187         | \$ 3,223,796        | \$ 186,609                         |
| Central services                     | 2,749                          | 1,158             | 25,750              | 24,592                             |
| Operations and maintenance           | 2,212,020                      | 2,550,408         | 2,543,000           | [7,408]                            |
| Transfers out                        | 1,112,426                      | 1,881,009         | 2,060,000           | 178,991                            |
| Adjustments to comply with legal max | -                              | -                 | [382,784]           | [382,784]                          |
| Total Expenditures                   | <u>6,924,022</u>               | <u>7,469,762</u>  | <u>\$ 7,469,762</u> | <u>\$ -</u>                        |
| Receipts Over [Under] Expenditures   | [323,793]                      | [174,929]         |                     |                                    |
| Unencumbered Cash, Beginning         | <u>692,900</u>                 | <u>369,107</u>    |                     |                                    |
| Unencumbered Cash, Ending            | <u>\$ 369,107</u>              | <u>\$ 194,178</u> |                     |                                    |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|   | Prior<br>Year<br><u>Actual</u> | Current Year        |                     | Variance<br>Over<br>[Under] |
|---|--------------------------------|---------------------|---------------------|-----------------------------|
|   |                                | <u>Actual</u>       | <u>Budget</u>       |                             |
| <b>Receipts</b>                         |                                |                     |                     |                             |
| Taxes and Shared Revenues:              |                                |                     |                     |                             |
| Ad valorem taxes                        | \$ 1,862,207                   | \$ 2,149,106        | \$ 2,048,437        | \$ 100,669                  |
| Delinquent taxes                        | 13,648                         | -                   | 10,882              | [10,882]                    |
| Motor vehicle taxes                     | 148,139                        | 217,146             | 210,769             | 6,377                       |
| Recreational vehicle taxes              | 1,741                          | 2,533               | 2,763               | [230]                       |
| Commercial vehicle taxes                | 3,262                          | 3,714               | 3,296               | 418                         |
| Miscellaneous revenue                   | 188,160                        | 636,739             | 299,769             | 336,970                     |
| State aid                               | <u>936,182</u>                 | <u>1,114,787</u>    | <u>1,111,370</u>    | <u>3,417</u>                |
| <b>Total Receipts</b>                   | <u>3,153,339</u>               | <u>4,124,025</u>    | <u>\$ 3,687,286</u> | <u>\$ 436,739</u>           |
| <b>Expenditures</b>                     |                                |                     |                     |                             |
| Instruction                             | 32,648                         | 261,288             | \$ 1,250,000        | \$ 988,712                  |
| Operations and maintenance              | 1,193,565                      | 1,877,138           | 1,700,000           | [177,138]                   |
| Facilities acquisition and construction | <u>23,433</u>                  | <u>1,651,959</u>    | <u>4,100,000</u>    | <u>2,448,041</u>            |
| <b>Total Expenditures</b>               | <u>1,249,646</u>               | <u>3,790,385</u>    | <u>\$ 7,050,000</u> | <u>\$ 3,259,615</u>         |
| Receipts Over [Under] Expenditures      | 1,903,693                      | 333,640             |                     |                             |
| Unencumbered Cash, Beginning            | <u>1,173,340</u>               | <u>3,077,033</u>    |                     |                             |
| Unencumbered Cash, Ending               | <u>\$ 3,077,033</u>            | <u>\$ 3,410,673</u> |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                  | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>    |                             |
| Receipts                           |                                |                  |                  |                             |
| Charges for services               | \$ 50,651                      | \$ 25,483        | \$ -             | \$ 25,483                   |
| Miscellaneous                      | -                              | -                | 35,000           | [35,000]                    |
| State aid                          | -                              | 15,990           | 20,800           | [4,810]                     |
| Total Receipts                     | <u>50,651</u>                  | <u>41,473</u>    | <u>\$ 55,800</u> | <u>\$ [14,327]</u>          |
| Expenditures                       |                                |                  |                  |                             |
| Instruction                        | 24,749                         | 84,273           | \$ 89,600        | \$ 5,327                    |
| Vehicle operating and maintenance  | 2,764                          | 1,209            | 4,000            | 2,791                       |
| Total Expenditures                 | <u>27,513</u>                  | <u>85,482</u>    | <u>\$ 93,600</u> | <u>\$ 8,118</u>             |
| Receipts Over [Under] Expenditures | 23,138                         | [44,009]         |                  |                             |
| Unencumbered Cash, Beginning       | <u>58,564</u>                  | <u>81,702</u>    |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 81,702</u>               | <u>\$ 37,693</u> |                  |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year      |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|-------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>     | <u>Budget</u>       |                             |
| Receipts                           |                                |                   |                     |                             |
| Federal aid                        | \$ 431,755                     | \$ 695,931        | \$ 429,866          | \$ 266,065                  |
| State aid                          | 15,122                         | 16,126            | 12,356              | 3,770                       |
| Charges for services               | 1,050,005                      | 921,209           | 1,165,610           | [244,401]                   |
| Miscellaneous                      | 18,001                         | 14,247            | 25,000              | [10,753]                    |
| Investment income                  | <u>20,000</u>                  | <u>50,000</u>     | <u>25,000</u>       | <u>25,000</u>               |
| Total Receipts                     | <u>1,534,883</u>               | <u>1,697,513</u>  | <u>\$ 1,657,832</u> | <u>\$ 39,681</u>            |
| Expenditures                       |                                |                   |                     |                             |
| Operation and maintenance          | 20,299                         | 25,884            | \$ 30,385           | \$ 4,501                    |
| Food service operation             | <u>1,530,482</u>               | <u>1,682,910</u>  | <u>1,792,500</u>    | <u>109,590</u>              |
| Total Expenditures                 | <u>1,550,781</u>               | <u>1,708,794</u>  | <u>\$ 1,822,885</u> | <u>\$ 114,091</u>           |
| Receipts Over [Under] Expenditures | [15,898]                       | [11,281]          |                     |                             |
| Unencumbered Cash, Beginning       | <u>401,711</u>                 | <u>385,813</u>    |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 385,813</u>              | <u>\$ 374,532</u> |                     |                             |

UNIFIED SCHOOL DISTRICT NO. 230  
Parent Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year    |                  | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|-----------------|------------------|-----------------------------|
|                                    |                                | <u>Actual</u>   | <u>Budget</u>    |                             |
| Receipts                           |                                |                 |                  |                             |
| Transfers in                       | \$ 30,000                      | \$ 30,000       | \$ 40,000        | \$ [10,000]                 |
| Total Receipts                     | <u>30,000</u>                  | <u>30,000</u>   | <u>\$ 40,000</u> | <u>\$ [10,000]</u>          |
| Expenditures                       |                                |                 |                  |                             |
| Student support services           | <u>28,500</u>                  | <u>32,000</u>   | \$ 45,000        | \$ 13,000                   |
| Total Expenditures                 | <u>28,500</u>                  | <u>32,000</u>   | <u>\$ 45,000</u> | <u>\$ 13,000</u>            |
| Receipts Over [Under] Expenditures | 1,500                          | [2,000]         |                  |                             |
| Unencumbered Cash, Beginning       | <u>10,315</u>                  | <u>11,815</u>   |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 11,815</u>               | <u>\$ 9,815</u> |                  |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year      |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|-------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>     | <u>Budget</u>       |                             |
| Receipts                           |                                |                   |                     |                             |
| Federal aid                        | \$ 596,222                     | \$ 666,633        | \$ 783,728          | \$ [117,095]                |
| Reimbursements                     | 120,598                        | 155,794           | -                   | 155,794                     |
| Miscellaneous revenue              | 37,947                         | 45,821            | 50,000              | [4,179]                     |
| Investment income                  | 223,085                        | 185,756           | 200,000             | [14,244]                    |
| Transfers in                       | <u>4,294,107</u>               | <u>5,843,009</u>  | <u>5,450,000</u>    | <u>393,009</u>              |
| Total Receipts                     | <u>5,271,959</u>               | <u>6,897,013</u>  | <u>\$ 6,483,728</u> | <u>\$ 413,285</u>           |
| Expenditures                       |                                |                   |                     |                             |
| Instruction                        | 4,663,138                      | 4,904,910         | \$ 4,882,000        | \$ [22,910]                 |
| Student support services           | 701,003                        | 775,138           | 751,500             | [23,638]                    |
| General administration             | 353,994                        | 531,678           | 435,500             | [96,178]                    |
| Transportation                     | <u>421,097</u>                 | <u>337,677</u>    | <u>485,000</u>      | <u>147,323</u>              |
| Total Expenditures                 | <u>6,139,232</u>               | <u>6,549,403</u>  | <u>\$ 6,554,000</u> | <u>\$ 4,597</u>             |
| Receipts Over [Under] Expenditures | [867,273]                      | 347,610           |                     |                             |
| Unencumbered Cash, Beginning       | <u>947,164</u>                 | <u>79,891</u>     |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 79,891</u>               | <u>\$ 427,501</u> |                     |                             |



UNIFIED SCHOOL DISTRICT NO. 230  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                   | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|-------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>     |                             |
| Receipts                           |                                |                  |                   |                             |
| Miscellaneous revenue              | \$ 18,657                      | \$ 4,488         | \$ 20,000         | \$ [15,512]                 |
| Federal aid                        | -                              | 8,375            | -                 | 8,375                       |
| State aid                          | 1,764                          | 2,586            | 4,060             | [1,474]                     |
| Transfers in                       | <u>450,000</u>                 | <u>513,000</u>   | <u>550,000</u>    | <u>[37,000]</u>             |
| Total Receipts                     | <u>470,421</u>                 | <u>528,449</u>   | <u>\$ 574,060</u> | <u>\$ [45,611]</u>          |
| Expenditures                       |                                |                  |                   |                             |
| Instruction                        | 461,572                        | 507,796          | \$ 586,000        | \$ 78,204                   |
| Operations and Maintenance         | -                              | -                | 5,500             | 5,500                       |
| Total Expenditures                 | <u>461,572</u>                 | <u>507,796</u>   | <u>\$ 591,500</u> | <u>\$ 83,704</u>            |
| Receipts Over [Under] Expenditures | 8,849                          | 20,653           |                   |                             |
| Unencumbered Cash, Beginning       | <u>8,116</u>                   | <u>16,965</u>    |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 16,965</u>               | <u>\$ 37,618</u> |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Special Assessment Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year      |                   | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|-------------------|-------------------|-----------------------------|
|                                    |                                | <u>Actual</u>     | <u>Budget</u>     |                             |
| Receipts                           |                                |                   |                   |                             |
| Taxes and Shared Revenues:         |                                |                   |                   |                             |
| Delinquent taxes                   | \$ 4,569                       | \$ 477            | \$ -              | \$ 477                      |
| Total Receipts                     | <u>4,569</u>                   | <u>477</u>        | <u>\$ -</u>       | <u>\$ 477</u>               |
| Expenditures                       |                                |                   |                   |                             |
| Facilities acquisition             | <u>182,891</u>                 | <u>155,133</u>    | <u>\$ 550,000</u> | <u>\$ 394,867</u>           |
| Total Expenditures                 | <u>182,891</u>                 | <u>155,133</u>    | <u>\$ 550,000</u> | <u>\$ 394,867</u>           |
| Receipts Over [Under] Expenditures | [178,322]                      | [154,656]         |                   |                             |
| Unencumbered Cash, Beginning       | <u>817,817</u>                 | <u>639,495</u>    |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 639,495</u>              | <u>\$ 484,839</u> |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>       |                             |
| Receipts                           |                                |                  |                     |                             |
| State aid                          | \$ 1,404,988                   | \$ 3,735,909     | \$ 6,193,469        | \$ [2,457,560]              |
| Total Receipts                     | <u>1,404,988</u>               | <u>3,735,909</u> | <u>\$ 6,193,469</u> | <u>\$ [2,457,560]</u>       |
| Expenditures                       |                                |                  |                     |                             |
| Instruction                        | 947,647                        | 2,519,823        | \$ 3,743,246        | \$ 1,223,423                |
| Student support services           | 65,645                         | 174,551          | 307,566             | 133,015                     |
| Instructional support services     | 51,044                         | 135,728          | 191,190             | 55,462                      |
| General administration             | 53,150                         | 141,328          | 85,121              | [56,207]                    |
| School administration              | 117,677                        | 312,908          | 565,257             | 252,349                     |
| Other support services             | 54,678                         | 145,391          | 267,832             | 122,441                     |
| Operations and maintenance         | 84,765                         | 225,393          | 817,129             | 591,736                     |
| Food service                       | 30,382                         | 80,787           | 216,128             | 135,341                     |
| Total Expenditures                 | <u>1,404,988</u>               | <u>3,735,909</u> | <u>\$ 6,193,469</u> | <u>\$ 2,457,560</u>         |
| Receipts Over [Under] Expenditures | -                              | -                |                     |                             |
| Unencumbered Cash, Beginning       | -                              | -                |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                    | <u>\$ -</u>      |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
 Professional Development Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                   | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|-------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>     |                             |
| Receipts                           |                                |                  |                   |                             |
| Transfers in                       | \$ 68,000                      | \$ 120,000       | \$ 120,000        | \$ -                        |
| State aid                          | <u>18,643</u>                  | <u>20,091</u>    | <u>18,750</u>     | <u>1,341</u>                |
| Total Receipts                     | <u>86,643</u>                  | <u>140,091</u>   | <u>\$ 138,750</u> | <u>\$ 1,341</u>             |
| Expenditures                       |                                |                  |                   |                             |
| Instructional support services     | 93,771                         | 126,211          | \$ 135,535        | \$ 9,324                    |
| Other support services             | <u>7,357</u>                   | <u>2,050</u>     | <u>13,000</u>     | <u>10,950</u>               |
| Total Expenditures                 | <u>101,128</u>                 | <u>128,261</u>   | <u>\$ 148,535</u> | <u>\$ 20,274</u>            |
| Receipts Over [Under] Expenditures | [14,485]                       | 11,830           |                   |                             |
| Unencumbered Cash, Beginning       | <u>16,289</u>                  | <u>1,804</u>     |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 1,804</u>                | <u>\$ 13,634</u> |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
At Risk (4 Year Old) Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                  | Variance<br>Over<br>Over<br><u>[Under]</u> |
|------------------------------------|--------------------------------|------------------|------------------|--|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>    |  |
| Receipts                           |                                |                  |                  |  |
| Transfers in                       | \$ 30,000                      | \$ 30,000        | \$ 40,000        | \$ [10,000]                                |
| Total Receipts                     | <u>30,000</u>                  | <u>30,000</u>    | <u>\$ 40,000</u> | <u>\$ [10,000]</u>                         |
| Expenditures                       |                                |                  |                  |  |
| Instruction                        | <u>34,583</u>                  | <u>30,368</u>    | <u>\$ 50,000</u> | <u>\$ 19,632</u>                           |
| Total Expenditures                 | <u>34,583</u>                  | <u>30,368</u>    | <u>\$ 50,000</u> | <u>\$ 19,632</u>                           |
| Receipts Over [Under] Expenditures | [4,583]                        | [368]            |                  |  |
| Unencumbered Cash, Beginning       | <u>15,013</u>                  | <u>10,430</u>    |                  |  |
| Unencumbered Cash, Ending          | <u>\$ 10,430</u>               | <u>\$ 10,062</u> |                  |  |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
At Risk (K-12) Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>       |                             |
| Receipts                           |                                |                  |                     |                             |
| Transfers in                       | \$ 1,150,000                   | \$ 780,000       | \$ 1,250,000        | \$ [470,000]                |
| Total Receipts                     | <u>1,150,000</u>               | <u>780,000</u>   | <u>\$ 1,250,000</u> | <u>\$ [470,000]</u>         |
| Expenditures                       |                                |                  |                     |                             |
| Instruction                        | 1,134,448                      | 805,398          | \$ 1,293,000        | \$ 487,602                  |
| Other support services             | 3,144                          | -                | 6,000               | 6,000                       |
| Transportation                     | <u>32,442</u>                  | <u>9,927</u>     | <u>35,000</u>       | <u>25,073</u>               |
| Total Expenditures                 | <u>1,170,034</u>               | <u>815,325</u>   | <u>\$ 1,334,000</u> | <u>\$ 518,675</u>           |
| Receipts Over [Under] Expenditures | [20,034]                       | [35,325]         |                     |                             |
| Unencumbered Cash, Beginning       | <u>115,966</u>                 | <u>95,932</u>    |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 95,932</u>               | <u>\$ 60,607</u> |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Bilingual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year    |                   | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|-----------------|-------------------|-----------------------------|
|                                    |                                | <u>Actual</u>   | <u>Budget</u>     |                             |
| Receipts                           |                                |                 |                   |                             |
| Transfers in                       | \$ 67,000                      | \$ 107,000      | \$ 105,000        | \$ 2,000                    |
| Total Receipts                     | <u>67,000</u>                  | <u>107,000</u>  | <u>\$ 105,000</u> | <u>\$ 2,000</u>             |
| Expenditures                       |                                |                 |                   |                             |
| Instruction                        | <u>69,102</u>                  | <u>105,211</u>  | <u>\$ 107,500</u> | <u>\$ 2,289</u>             |
| Total Expenditures                 | <u>69,102</u>                  | <u>105,211</u>  | <u>\$ 107,500</u> | <u>\$ 2,289</u>             |
| Receipts Over [Under] Expenditures | [2,102]                        | 1,789           |                   |                             |
| Unencumbered Cash, Beginning       | <u>5,844</u>                   | <u>3,742</u>    |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 3,742</u>                | <u>\$ 5,531</u> |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Extraordinary Growth Facility Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>       |                             |
| Receipts                           |                                |                  |                     |                             |
| Taxes and Shared Revenues:         |                                |                  |                     |                             |
| Ad valorem taxes                   | \$ 1,781,014                   | \$ 2,048,961     | \$ 2,127,745        | \$ [78,784]                 |
| Delinquent taxes                   | 36,688                         | -                | 10,330              | [10,330]                    |
| Motor vehicle taxes                | 290,538                        | 269,918          | 255,348             | 14,570                      |
| Recreational vehicle taxes         | 3,478                          | 3,106            | 3,348               | [242]                       |
| Commercial vehicle taxes           | 4,821                          | 4,165            | 3,993               | 172                         |
| Miscellaneous                      | <u>122,008</u>                 | <u>77,804</u>    | <u>181,445</u>      | <u>[103,641]</u>            |
| Total Receipts                     | <u>2,238,547</u>               | <u>2,403,954</u> | <u>\$ 2,582,209</u> | <u>\$ [178,255]</u>         |
| Expenditures                       |                                |                  |                     |                             |
| State payment                      | <u>2,115,330</u>               | <u>2,684,869</u> | <u>\$ 2,863,125</u> | <u>\$ 178,256</u>           |
| Total Expenditures                 | <u>2,115,330</u>               | <u>2,684,869</u> | <u>\$ 2,863,125</u> | <u>\$ 178,256</u>           |
| Receipts Over [Under] Expenditures | 123,217                        | [280,915]        |                     |                             |
| Unencumbered Cash, Beginning       | <u>157,698</u>                 | <u>280,915</u>   |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 280,915</u>              | <u>\$ -</u>      |                     |                             |

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 230  
Special Liability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year      |                   | Variance<br>Over<br>Over<br><u>[Under]</u> |
|------------------------------------|--------------------------------|-------------------|-------------------|--|
|                                    |                                | <u>Actual</u>     | <u>Budget</u>     |  |
| Receipts                           |                                |                   |                   |  |
| Taxes and Shared Revenues:         |                                |                   |                   |  |
| Delinquent taxes                   | \$ 525                         | \$ 50             | \$ -              | \$ 50                                      |
| Total Receipts                     | <u>525</u>                     | <u>50</u>         | <u>\$ -</u>       | <u>\$ 50</u>                               |
| Expenditures                       |                                |                   |                   |  |
| Instruction                        | 24,319                         | 18,075            | \$ -              | \$ [18,075]                                |
| General Administration             | -                              | -                 | 120,000           | 120,000                                    |
| Total Expenditures                 | <u>24,319</u>                  | <u>18,075</u>     | <u>\$ 120,000</u> | <u>\$ 101,925</u>                          |
| Receipts Over [Under] Expenditures | [23,794]                       | [18,025]          |                   |  |
| Unencumbered Cash, Beginning       | <u>151,724</u>                 | <u>127,930</u>    |                   |  |
| Unencumbered Cash, Ending          | <u>\$ 127,930</u>              | <u>\$ 109,905</u> |                   |  |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Special Reserve Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2020 and 2019

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Reimbursements                     | <u>\$ 2,960,918</u>            | <u>\$ 3,327,350</u>              |
| Total Receipts                     | <u>2,960,918</u>               | <u>3,327,350</u>                 |
| Expenditures                       |                                |                                  |
| Instruction                        | <u>3,151,600</u>               | <u>3,301,188</u>                 |
| Total Expenditures                 | <u>3,151,600</u>               | <u>3,301,188</u>                 |
| Receipts Over [Under] Expenditures | [190,682]                      | 26,162                           |
| Unencumbered Cash, Beginning       | <u>1,214,573</u>               | <u>1,023,891</u>                 |
| Unencumbered Cash, Ending          | <u>\$ 1,023,891</u>            | <u>\$ 1,050,053</u>              |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230  
Federal Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020

|                                    | <u>Title I</u>     | <u>Title II</u> | <u>Actual</u>      | <u>Budget</u>     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------|-----------------|--------------------|-------------------|-----------------------------|
| Receipts                           |                    |                 |                    |                   |                             |
| Federal aid                        | \$ 116,628         | \$ 33,813       | \$ 150,441         | \$ 164,880        | \$ [14,439]                 |
| Total Receipts                     | <u>116,628</u>     | <u>33,813</u>   | <u>150,441</u>     | <u>\$ 164,880</u> | <u>\$ [14,439]</u>          |
| Expenditures                       |                    |                 |                    |                   |                             |
| Instruction                        | <u>139,393</u>     | <u>33,813</u>   | <u>173,206</u>     | <u>\$ 164,880</u> | <u>\$ [8,326]</u>           |
| Total Expenditures                 | <u>139,393</u>     | <u>33,813</u>   | <u>173,206</u>     | <u>\$ 164,880</u> | <u>\$ [8,326]</u>           |
| Receipts Over [Under] Expenditures | [22,765]           | -               | [22,765]           |                   |                             |
| Unencumbered Cash, Beginning       | -                  | -               | -                  |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ [22,765]</u> | <u>\$ -</u>     | <u>\$ [22,765]</u> |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                     | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|---------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>       |                             |
| Receipts                           |                                |                  |                     |                             |
| Transfers in                       | \$ 5,747,340                   | \$ 5,752,100     | \$ 777,975          | \$ 4,974,125                |
| Total Receipts                     | <u>5,747,340</u>               | <u>5,752,100</u> | <u>\$ 777,975</u>   | <u>\$ 4,974,125</u>         |
| Expenditures                       |                                |                  |                     |                             |
| Instruction                        | <u>5,300,000</u>               | <u>6,199,440</u> | <u>\$ 8,227,315</u> | <u>\$ 2,027,875</u>         |
| Total Expenditures                 | <u>5,300,000</u>               | <u>6,199,440</u> | <u>\$ 8,227,315</u> | <u>\$ 2,027,875</u>         |
| Receipts Over [Under] Expenditures | 447,340                        | [447,340]        |                     |                             |
| Unencumbered Cash, Beginning       | <u>-</u>                       | <u>447,340</u>   |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 447,340</u>              | <u>\$ -</u>      |                     |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Textbook Rental Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2020 and 2019

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Charges for services               | \$ 253,513                     | \$ 277,684                       |
| Total Receipts                     | <u>253,513</u>                 | <u>277,684</u>                   |
| Expenditures                       |                                |                                  |
| Instruction                        | <u>247,895</u>                 | <u>190,301</u>                   |
| Total Expenditures                 | <u>247,895</u>                 | <u>190,301</u>                   |
| Receipts Over [Under] Expenditures | 5,618                          | 87,383                           |
| Unencumbered Cash, Beginning       | <u>74,458</u>                  | <u>80,076</u>                    |
| Unencumbered Cash, Ending          | <u>\$ 80,076</u>               | <u>\$ 167,459</u>                |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230  
 Gifts and Grants Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Amounts for the Year Ended June 30, 2019)

|                                    | Prior<br>Year<br><u>Actual</u> | Current Year     |                   | Variance<br>Over<br>[Under] |
|------------------------------------|--------------------------------|------------------|-------------------|-----------------------------|
|                                    |                                | <u>Actual</u>    | <u>Budget</u>     |                             |
| Receipts                           |                                |                  |                   |                             |
| Miscellaneous revenue              | \$ 191,238                     | \$ 141,129       | \$ 100,000        | \$ 41,129                   |
| State aid                          | -                              | -                | 59,277            | [59,277]                    |
| Total Receipts                     | <u>191,238</u>                 | <u>141,129</u>   | <u>\$ 159,277</u> | <u>\$ [18,148]</u>          |
| Expenditures                       |                                |                  |                   |                             |
| Instruction                        | <u>212,089</u>                 | <u>146,488</u>   | <u>\$ 179,277</u> | <u>\$ 32,789</u>            |
| Total Expenditures                 | <u>212,089</u>                 | <u>146,488</u>   | <u>\$ 179,277</u> | <u>\$ 32,789</u>            |
| Receipts Over [Under] Expenditures | [20,851]                       | [5,359]          |                   |                             |
| Unencumbered Cash, Beginning       | <u>83,441</u>                  | <u>62,590</u>    |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 62,590</u>               | <u>\$ 57,231</u> |                   |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Contingency Reserve Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2020 and 2019

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Transfers in                       | \$ -                           | \$ -                             |
| Total Receipts                     | <u>-</u>                       | <u>-</u>                         |
| Expenditures                       |                                |                                  |
| Instruction                        | -                              | -                                |
| Total Expenditures                 | <u>-</u>                       | <u>-</u>                         |
| Receipts Over [Under] Expenditures | -                              | -                                |
| Unencumbered Cash, Beginning       | <u>500,419</u>                 | <u>500,419</u>                   |
| Unencumbered Cash, Ending          | <u>\$ 500,419</u>              | <u>\$ 500,419</u>                |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230  
Bond Construction Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2020 and 2019

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Prepaid interest                   | \$ 173,305                     | \$ 2,108,486                     |
| Bond proceeds                      | 72,000,000                     | -                                |
| Bond premium                       | <u>7,172,312</u>               | <u>-</u>                         |
| Total Receipts                     | <u>79,345,617</u>              | <u>2,108,486</u>                 |
| Expenditures                       |                                |                                  |
| Instruction                        | -                              | 1,818,103                        |
| General Administration             | -                              | 27,750                           |
| Operations and maintenance         | -                              | 2,200                            |
| Capital outlay                     | 2,129,013                      | 7,422,490                        |
| Facilities acquisition             | <u>-</u>                       | <u>7,301,258</u>                 |
| Total Expenditures                 | <u>2,129,013</u>               | <u>16,571,801</u>                |
| Receipts Over [Under] Expenditures | 77,216,604                     | [14,463,315]                     |
| Unencumbered Cash, Beginning       | <u>975</u>                     | <u>77,217,579</u>                |
| Unencumbered Cash, Ending          | <u>\$ 77,217,579</u>           | <u>\$ 62,754,264</u>             |

\* This fund is not required to be budgeted.



UNIFIED SCHOOL DISTRICT NO. 230  
Bond Construction #2 Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2020 and 2019

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Prepaid interest                   | \$ 228,321                     | \$ 171,492                       |
| Total Receipts                     | <u>228,321</u>                 | <u>171,492</u>                   |
| Expenditures                       |                                |                                  |
| Instruction                        | -                              | 487,051                          |
| Operations and maintenance         | -                              | 334,837                          |
| Capital outlay                     | 22,396,227                     | 5,156,758                        |
| Facilities acquisition             | -                              | 2,504,793                        |
| Transfer out                       | 2,912,004                      | -                                |
| Total Expenditures                 | <u>25,308,231</u>              | <u>8,483,439</u>                 |
| Receipts Over [Under] Expenditures | [25,079,910]                   | [8,311,947]                      |
| Unencumbered Cash, Beginning       | <u>35,856,352</u>              | <u>10,776,442</u>                |
| Unencumbered Cash, Ending          | <u>\$ 10,776,442</u>           | <u>\$ 2,464,495</u>              |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230  
Cost of Issuance Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2020 and 2019

|                                    | Prior<br>Year<br><u>Actual</u> | Current<br>Year<br><u>Actual</u> |
|------------------------------------|--------------------------------|----------------------------------|
| Receipts                           |                                |                                  |
| Bond premium                       | \$ -                           | \$ -                             |
| Total Receipts                     | -                              | -                                |
| Expenditures                       |                                |                                  |
| General administration             | -                              | -                                |
| Total Expenditures                 | -                              | -                                |
| Receipts Over [Under] Expenditures | -                              | -                                |
| Unencumbered Cash, Beginning       | 2,070                          | 2,070                            |
| Unencumbered Cash, Ending          | \$ 2,070                       | \$ 2,070                         |

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 230  
Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020  
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

|   | Prior<br>Year<br><u>Actual</u> | Current Year        |                      | Variance<br>Over<br>[Under] |
|---|--------------------------------|---------------------|----------------------|-----------------------------|
|   |                                | <u>Actual</u>       | <u>Budget</u>        |                             |
| <b>Receipts</b>                         |                                |                     |                      |                             |
| Taxes and Shared Revenues:              |                                |                     |                      |                             |
| Ad valorem taxes                        | \$ 4,611,814                   | \$ 6,233,507        | \$ 5,918,037         | \$ 315,470                  |
| Delinquent taxes                        | 74,710                         | -                   | 27,165               | [27,165]                    |
| Motor vehicle taxes                     | 410,892                        | 298,258             | 294,186              | 4,072                       |
| Recreational vehicle taxes              | 5,020                          | 3,360               | 3,858                | [498]                       |
| Commercial vehicle tax                  | 4,174                          | 6,570               | 4,600                | 1,970                       |
| Miscellaneous                           | 271,775                        | 256,653             | 1,209,044            | [952,391]                   |
| State aid/grants                        | 4,098,167                      | 4,938,931           | 4,938,931            | -                           |
| Transfer in                             | 2,912,004                      | -                   | -                    | -                           |
| Bond proceeds                           | <u>2,135,000</u>               | <u>37,555,000</u>   | <u>-</u>             | <u>37,555,000</u>           |
| <b>Total Receipts</b>                   | <u>14,523,556</u>              | <u>49,292,279</u>   | <u>\$ 12,395,821</u> | <u>\$ 36,896,458</u>        |
| <b>Expenditures</b>                     |                                |                     |                      |                             |
| Interest                                | 6,179,724                      | 10,226,375          | \$ 4,240,000         | \$ [5,986,375]              |
| Principal                               | 3,855,000                      | 4,240,000           | 10,226,375           | 5,986,375                   |
| Issuance costs                          | 135,000                        | 6,110,000           | -                    | [6,110,000]                 |
| Refunded principal                      | 2,000,000                      | 31,445,000          | -                    | [31,445,000]                |
| Adjustment for qualifying budget credit | <u>-</u>                       | <u>-</u>            | <u>37,555,000</u>    | <u>37,555,000</u>           |
| <b>Total Expenditures</b>               | <u>12,169,724</u>              | <u>52,021,375</u>   | <u>\$ 52,021,375</u> | <u>\$ -</u>                 |
| Receipts Over [Under] Expenditures      | 2,353,832                      | [2,729,096]         |                      |                             |
| Unencumbered Cash, Beginning            | <u>8,481,289</u>               | <u>10,835,121</u>   |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 10,835,121</u>           | <u>\$ 8,106,025</u> |                      |                             |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2020

| <u>FUND</u>  | Beginning<br>Cash<br><u>Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | Ending<br>Cash<br><u>Balance</u> |
|--|-------------------------------------|-----------------|----------------------|----------------------------------|
| Prairie Creek Elementary School                      |                                     |                 |                      |                                  |
| Music choral   | \$ 127                              | \$ 382          | \$ 40                | \$ 469                           |
| Student council                                      | 2,193                               | 173             | 692                  | 1,674                            |
| Library  | 1,499                               | 9,920           | 9,840                | 1,579                            |
| Student needs  | 413                                 | -               | -                    | 413                              |
| Art fees   | -                                   | 321             | -                    | 321                              |
| Interest   | 1,433                               | 10              | 3                    | 1,440                            |
| Watch Dogs   | 16                                  | 13              | -                    | 29                               |
| Interstate photography                               | 4,363                               | 1,087           | 1,177                | 4,273                            |
| Fundraising  | 1,113                               | 2,406           | 2,736                | 783                              |
| Donations  | 70                                  | -               | -                    | 70                               |
| Teachers Fund  | 308                                 | -               | -                    | 308                              |
| Petty cash   | [445]                               | 1,945           | -                    | 1,500                            |
| <b>Total Prairie Creek Elementary Activity Funds</b> | <u>11,090</u>                       | <u>16,257</u>   | <u>14,488</u>        | <u>12,859</u>                    |
| Timber Sage Elementary School                        |                                     |                 |                      |                                  |
| Music choral   | -                                   | 258             | 258                  | -                                |
| Student council                                      | -                                   | 309             | -                    | 309                              |
| Library  | 16                                  | 4,205           | 4,205                | 16                               |
| Field trip   | 2                                   | 1,177           | 575                  | 604                              |
| Rebates  | 507                                 | 355             | 10                   | 852                              |
| Interstate photography                               | -                                   | 373             | -                    | 373                              |
| Watch Dogs   | -                                   | 274             | 231                  | 43                               |
| Teachers Fund  | 145                                 | 348             | 268                  | 225                              |
| Petty cash   | -                                   | 2,207           | 707                  | 1,500                            |
| <b>Total Timber Sage Elementary Activity Funds</b>   | <u>670</u>                          | <u>9,506</u>    | <u>6,254</u>         | <u>3,922</u>                     |
| Spring Hill Elementary School                        |                                     |                 |                      |                                  |
| Music  | 104                                 | -               | -                    | 104                              |
| Student council                                      | 2,684                               | 2,319           | 1,854                | 3,149                            |
| Teachers' fund                                       | 256                                 | 1,000           | 655                  | 601                              |
| Counseling programs                                  | 82                                  | -               | -                    | 82                               |
| Art  | 124                                 | -               | -                    | 124                              |
| Science  | 2                                   | -               | -                    | 2                                |
| Math   | 8                                   | -               | -                    | 8                                |
| Field trip   | 752                                 | -               | -                    | 752                              |
| Interest   | 131                                 | 8               | 21                   | 118                              |
| Rebates  | 327                                 | 270             | 139                  | 458                              |
| Watch Dogs   | 30                                  | -               | -                    | 30                               |
| Wellness   | 144                                 | -               | -                    | 144                              |
| Interstate photography                               | 1,650                               | 2,334           | 3,429                | 555                              |
| Gifts and grants                                     | -                                   | 50              | -                    | 50                               |
| Pop machine  | 575                                 | 1,665           | 1,371                | 869                              |
| Taxes  | 445                                 | 172             | -                    | 617                              |
| Petty cash   | -                                   | 3,073           | 1,573                | 1,500                            |
| <b>Total Spring Hill Elementary Activity Funds</b>   | <u>7,314</u>                        | <u>19,933</u>   | <u>18,205</u>        | <u>9,163</u>                     |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2020

| <u>FUND</u>                                | Beginning<br>Cash<br><u>Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | Ending<br>Cash<br><u>Balance</u> |
|--|-------------------------------------|-----------------|----------------------|----------------------------------|
| Wolf Creek Elementary School               |                                     |                 |                      |                                  |
| Student council                            | \$ 561                              | \$ 762          | \$ 844               | \$ 479                           |
| 5th Grade                                  | 59                                  | -               | -                    | 59                               |
| Teachers' fund                             | 1,538                               | 975             | 433                  | 2,080                            |
| Library                                    | 300                                 | 1,925           | 2,191                | 34                               |
| New Teachers                               | 20                                  | -               | -                    | 20                               |
| Reading                                    | 133                                 | -               | -                    | 133                              |
| Field trip                                 | 654                                 | 5,340           | 5,391                | 603                              |
| Interest                                   | 42                                  | 27              | 36                   | 33                               |
| Rebates                                    | 1,161                               | 1,027           | 1,099                | 1,089                            |
| Watch Dogs                                 | 55                                  | 327             | 336                  | 46                               |
| Student Wellness                           | 996                                 | -               | -                    | 996                              |
| Character key                              | 185                                 | -               | -                    | 185                              |
| Pop  | 718                                 | 912             | 1,252                | 378                              |
| Community Service                          | 74                                  | 87              | 87                   | 74                               |
| Digital Night                              | 15                                  | -               | -                    | 15                               |
| Safety                                     | 2,354                               | -               | 286                  | 2,068                            |
| Taxes                                      | 4                                   | -               | -                    | 4                                |
| Petty cash                                 | -                                   | 4,956           | 3,456                | 1,500                            |
| Total Wolf Creek Elementary Activity Funds | <u>8,869</u>                        | <u>16,338</u>   | <u>15,411</u>        | <u>9,796</u>                     |
| Spring Hill Middle School                  |                                     |                 |                      |                                  |
| Music                                      | -                                   | 2,254           | 2,124                | 130                              |
| Drama                                      | 6,444                               | 1,709           | 4,266                | 3,887                            |
| Band                                       | 144                                 | 448             | 401                  | 191                              |
| Orchestra                                  | 89                                  | 914             | 863                  | 140                              |
| Stuco                                      | 13,322                              | 1,371           | 7,453                | 7,240                            |
| 8th Grade                                  | 1,101                               | 2,005           | 2,202                | 904                              |
| 7th Grade                                  | 1,015                               | 1,394           | 1,265                | 1,144                            |
| 6th Grade                                  | 247                                 | 3,166           | 3,087                | 326                              |
| 5th Grade                                  | -                                   | 333             | -                    | 333                              |
| Teachers fund                              | 1,043                               | 858             | 1,599                | 302                              |
| Library                                    | 4,932                               | -               | 2,040                | 2,892                            |
| CPR  | 673                                 | -               | 673                  | -                                |
| Scholars Bowl                              | -                                   | 327             | 216                  | 111                              |
| Career day activities                      | 1,006                               | -               | 1,006                | -                                |
| Taxes                                      | 149                                 | 4,671           | 4,384                | 436                              |
| Family and consumer science                | 2,419                               | 996             | 1,851                | 1,564                            |
| Shop                                       | 831                                 | -               | 831                  | -                                |
| Robotics                                   | 50                                  | -               | 50                   | -                                |
| Cheerleaders                               | 885                                 | 1,802           | 2,024                | 663                              |
| Art  | 680                                 | -               | 287                  | 393                              |
| Miscellaneous/student activities           | 5,908                               | 2,896           | 3,359                | 5,445                            |
| Pep club                                   | -                                   | -               | -                    | -                                |
| Total Spring Hill Middle Activity Funds    | <u>40,938</u>                       | <u>25,144</u>   | <u>39,981</u>        | <u>26,101</u>                    |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2020

| FUND   | Beginning<br>Cash<br>Balance | Receipts | Disbursements | Ending<br>Cash<br>Balance |
|--|------------------------------|----------|---------------|---------------------------|
| Woodland Spring Middle School                      |                              |          |               |                           |
| Music  | \$ -                         | \$ 1,626 | \$ 1,859      | \$ [233]                  |
| Stuco  | -                            | 5,197    | 667           | 4,530                     |
| Band   | -                            | 480      | 480           | -                         |
| 8th Grade  | -                            | 376      | -             | 376                       |
| 7th Grade  | -                            | 91       | -             | 91                        |
| 6th Grade  | -                            | 2,660    | 2,647         | 13                        |
| Drama  | -                            | 3,229    | 837           | 2,392                     |
| Orchestra  | -                            | 233      | 210           | 23                        |
| Teachers' fund                                     | -                            | 1,100    | 452           | 648                       |
| Library  | -                            | 1,850    | -             | 1,850                     |
| Miscellaneous/student activities                   | -                            | 4,458    | -             | 4,458                     |
| Art  | -                            | 251      | -             | 251                       |
| Family and consumer science                        | -                            | 1,341    | -             | 1,341                     |
| Cheerleaders                                       | -                            | 12,741   | 10,988        | 1,753                     |
| Taxes  | -                            | 2,781    | 2,401         | 380                       |
| Total Woodland Spring Middle School Activity Funds | -                            | 38,414   | 20,541        | 17,873                    |
| Spring Hill High School                            |                              |          |               |                           |
| Music  | 904                          | 1,867    | 2,549         | 222                       |
| Stuco  | 5,101                        | 9,568    | 8,684         | 5,985                     |
| Band   | 580                          | 1,167    | 885           | 862                       |
| SADD   | 4,104                        | 912      | 1,288         | 3,728                     |
| Sp prom  | 7,200                        | 2,188    | 5,190         | 4,198                     |
| Scholastic competition                             | 823                          | 1,476    | 946           | 1,353                     |
| Environmental club                                 | -                            | 178      | -             | 178                       |
| Student activity                                   | 933                          | -        | -             | 933                       |
| Volunteer  | 103                          | 1,520    | 419           | 1,204                     |
| National Honor Society                             | 145                          | 693      | 838           | -                         |
| Debate/forensics                                   | 2,893                        | 1,115    | 1,034         | 2,974                     |
| Orchestra  | 444                          | 4,794    | 2,835         | 2,403                     |
| Orchestra Activity                                 | 2,506                        | 6,712    | 3,108         | 6,110                     |
| Theatre  | 3,960                        | 6,954    | 7,380         | 3,534                     |
| Theatre Activity                                   | 1,500                        | 18,194   | 17,757        | 1,937                     |
| Student Publications                               | 8,299                        | 17,700   | 15,136        | 10,863                    |
| Seniors  | 2,181                        | 4,321    | 2,427         | 4,075                     |
| Juniors  | 4,231                        | 6,697    | 6,733         | 4,195                     |
| Sophomores   | 4,812                        | 2,827    | 4,879         | 2,760                     |
| Freshman   | 2,567                        | 1,391    | 2,640         | 1,318                     |
| Teachers fund                                      | 393                          | 898      | 1,124         | 167                       |
| Library  | 959                          | 18       | -             | 977                       |
| School Development                                 | 3,265                        | -        | -             | 3,265                     |
| Misc/St. activities                                | 4,735                        | 10,397   | 9,292         | 5,840                     |
| Advertising  | -                            | 1,850    | -             | 1,850                     |
| Youth services                                     | 34                           | -        | -             | 34                        |
| Uniform/Equipment                                  | -                            | 25,847   | 25,847        | -                         |
| Career Development                                 | 2,384                        | 1,319    | 1,435         | 2,268                     |
| Field Maintenance                                  | 555                          | -        | -             | 555                       |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2020

|  | Beginning<br>Cash<br><u>Balance</u> | <u>Receipts</u>   | <u>Disbursements</u> | Ending<br>Cash<br><u>Balance</u> |
|--|-------------------------------------|-------------------|----------------------|----------------------------------|
| Spring Hill High School (Continued)          |                                     |                   |                      |                                  |
| Entry fees                                   | \$ -                                | \$ 5,611          | \$ 5,561             | \$ 50                            |
| Art  | 3,081                               | 5,041             | 3,982                | 4,140                            |
| FCCLA  | 1,595                               | -                 | -                    | 1,595                            |
| Mfg and Engg                                 | -                                   | 170               | -                    | 170                              |
| Foreign language                             | 4                                   | -                 | -                    | 4                                |
| Business club                                | 569                                 | -                 | -                    | 569                              |
| Science club                                 | 1,014                               | -                 | -                    | 1,014                            |
| Spring Hill FFA                              | 1,143                               | 18,332            | 12,433               | 7,042                            |
| FFA Horticulture                             | 5,523                               | 1,222             | 3,014                | 3,731                            |
| Robotics                                     | 475                                 | -                 | 140                  | 335                              |
| Stable store                                 | 616                                 | -                 | -                    | 616                              |
| Sr Class Water Fountain Project              | 2,014                               | -                 | -                    | 2,014                            |
| Spirit club                                  | 4,092                               | 2,211             | 1,778                | 4,525                            |
| Color Guard                                  | 1,095                               | -                 | 1,095                | -                                |
| Cheerleaders                                 | 1,929                               | 17,752            | 16,369               | 3,312                            |
| Drill team                                   | 968                                 | 27,543            | 20,324               | 8,187                            |
| Athletic passes                              | 1,184                               | 840               | 127                  | 1,897                            |
| Taxes  | 35                                  | 9,377             | 9,412                | -                                |
| Total Spring Hill High School Activity Funds | <u>90,948</u>                       | <u>218,702</u>    | <u>196,661</u>       | <u>112,989</u>                   |
| District FSA Account                         | 7,913                               | 7,087             | 13,320               | 1,680                            |
| District-wide petty cash                     | -                                   | <u>15,609</u>     | <u>8,026</u>         | <u>7,583</u>                     |
| Total Agency Funds                           | <u>\$ 167,742</u>                   | <u>\$ 366,990</u> | <u>\$ 332,887</u>    | <u>\$ 201,966</u>                |

See independent auditor's report on the financial statements.

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 230  
 District Activities - Gate Receipts and School Project Funds  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2020

| FUND                                  | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Receipts          | Expenditures      | Ending<br>Unencumbered<br>Cash Balance | Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br>Balance |
|---------------------------------------|---|---|-------------------|-------------------|--|--|---------------------------|
| <u>Gate Receipts:</u>                 |   |   |                   |                   |  |  |                           |
| Spring Hill Middle School             | \$ 37,338                                 | \$ -                                    | \$ 41,716         | \$ 53,454         | \$ 25,600                              | \$ -   | \$ 25,600                 |
| Woodland Spring Middle School         | -   | -                                       | 32,581            | 20,247            | 12,334                                 | -  | 12,334                    |
| Spring Hill High School               | <u>66,910</u>                             | <u>-</u>                                | <u>177,211</u>    | <u>163,233</u>    | <u>80,888</u>                          | <u>-</u>   | <u>80,888</u>             |
| Total Gate Receipts                   | <u>104,248</u>                            | <u>-</u>                                | <u>251,508</u>    | <u>236,934</u>    | <u>118,822</u>                         | <u>-</u>   | <u>118,822</u>            |
| <u>School Projects:</u>               |   |   |                   |                   |  |  |                           |
| Prairie Creek Elementary School       |   |   |                   |                   |  |  |                           |
| Yearbook                              | <u>1,800</u>                              | <u>-</u>                                | <u>1,306</u>      | <u>18</u>         | <u>3,088</u>                           | <u>-</u>   | <u>3,088</u>              |
| Total Prairie Creek Elementary School | <u>1,800</u>                              | <u>-</u>                                | <u>1,306</u>      | <u>18</u>         | <u>3,088</u>                           | <u>-</u>   | <u>3,088</u>              |
| Wolf Creek Elementary School          |   |   |                   |                   |  |  |                           |
| Yearbook                              | <u>2,526</u>                              | <u>-</u>                                | <u>13</u>         | <u>-</u>          | <u>2,539</u>                           | <u>-</u>   | <u>2,539</u>              |
| Total Wolf Creek Elementary School    | <u>2,526</u>                              | <u>-</u>                                | <u>13</u>         | <u>-</u>          | <u>2,539</u>                           | <u>-</u>   | <u>2,539</u>              |
| Spring Hill Elementary School         |   |   |                   |                   |  |  |                           |
| Yearbook                              | <u>4,035</u>                              | <u>-</u>                                | <u>1,080</u>      | <u>2,548</u>      | <u>2,567</u>                           | <u>-</u>   | <u>2,567</u>              |
| Total Spring Hill Elementary School   | <u>4,035</u>                              | <u>-</u>                                | <u>1,080</u>      | <u>2,548</u>      | <u>2,567</u>                           | <u>-</u>   | <u>2,567</u>              |
| Timber Sage Elementary School         |   |   |                   |                   |  |  |                           |
| Yearbook                              | <u>783</u>                                | <u>-</u>                                | <u>1,295</u>      | <u>463</u>        | <u>1,615</u>                           | <u>-</u>   | <u>1,615</u>              |
| Total Timber Sage Elementary School   | <u>783</u>                                | <u>-</u>                                | <u>1,295</u>      | <u>463</u>        | <u>1,615</u>                           | <u>-</u>   | <u>1,615</u>              |
| Spring Hill Middle School             |   |   |                   |                   |  |  |                           |
| Yearbook                              | <u>401</u>                                | <u>-</u>                                | <u>8,879</u>      | <u>7,515</u>      | <u>1,765</u>                           | <u>-</u>   | <u>1,765</u>              |
| Concessions                           | <u>7,387</u>                              | <u>-</u>                                | <u>14,116</u>     | <u>14,336</u>     | <u>7,167</u>                           | <u>-</u>   | <u>7,167</u>              |
| Total Spring Hill Middle School       | <u>7,788</u>                              | <u>-</u>                                | <u>22,995</u>     | <u>21,851</u>     | <u>8,932</u>                           | <u>-</u>   | <u>8,932</u>              |
| Woodland Spring Middle School         |   |   |                   |                   |  |  |                           |
| Yearbook                              | <u>-</u>                                  | <u>-</u>                                | <u>6,257</u>      | <u>5,332</u>      | <u>925</u>                             | <u>-</u>   | <u>925</u>                |
| Concessions                           | <u>-</u>                                  | <u>-</u>                                | <u>47,679</u>     | <u>35,726</u>     | <u>11,953</u>                          | <u>-</u>   | <u>11,953</u>             |
| Total Woodland Spring Middle School   | <u>-</u>                                  | <u>-</u>                                | <u>53,936</u>     | <u>41,058</u>     | <u>12,878</u>                          | <u>-</u>   | <u>12,878</u>             |
| Spring Hill High School               |   |   |                   |                   |  |  |                           |
| Concessions                           | <u>6,244</u>                              | <u>-</u>                                | <u>35,331</u>     | <u>28,004</u>     | <u>13,571</u>                          | <u>-</u>   | <u>13,571</u>             |
| Total Spring Hill High School         | <u>6,244</u>                              | <u>-</u>                                | <u>35,331</u>     | <u>28,004</u>     | <u>13,571</u>                          | <u>-</u>   | <u>13,571</u>             |
| Total School Projects                 | <u>23,176</u>                             | <u>-</u>                                | <u>115,956</u>    | <u>93,942</u>     | <u>45,190</u>                          | <u>-</u>   | <u>45,190</u>             |
| Total District Activity Funds         | <u>\$ 127,424</u>                         | <u>\$ -</u>                             | <u>\$ 367,464</u> | <u>\$ 330,876</u> | <u>\$ 164,012</u>                      | <u>\$ -</u>  | <u>\$ 164,012</u>         |

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 230  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

| Federal Grantor/Pass-Through<br>Grantor/Program Title                     | Federal<br>CFDA<br>Number | Restated<br>Beginning<br>Unencumbered<br>Cash | Receipts            | Expenditures        | Ending<br>Unencumbered<br>Cash |
|---|---------------------------|---|---------------------|---------------------|--------------------------------|
| <u>U.S. Department of Education</u>                                       |                           |   |                     |                     |                                |
| Passed Through State Department of Education:                             |                           |   |                     |                     |                                |
| Special Education (IDEA) Cluster  |                           |   |                     |                     |                                |
| Special Education Grants to States  | 84.027                    | \$ -  | \$ 646,184          | \$ 646,184          | \$ -                           |
| Special Education - Preschool Grants                                      | 84.173                    | -   | <u>14,449</u>       | <u>14,449</u>       | -                              |
| Total Special Education (IDEA) Cluster                                    |                           |   | 660,633             | 660,633             |                                |
| Title I Grants to Local Educational Agencies                              | 84.010                    | -   | 116,628             | 139,393             | [22,765]                       |
| Career and Technical Education  | 84.048                    | -   | 8,375               | 8,375               | -                              |
| Improving Teacher Quality State Grants                                    | 84.367                    | -   | 33,813              | 33,813              | -                              |
| Title IVA   | 84.424                    | -   | <u>14,435</u>       | <u>14,435</u>       | -                              |
| Total U.S. Department of Education  |                           |   | <u>833,884</u>      | <u>856,649</u>      |                                |
| <u>U.S. Department of Health and Human Services</u>                       |                           |   |                     |                     |                                |
| Passed Through State Department of Education:                             |                           |   |                     |                     |                                |
| Cooperative Agreements to Support Comprehensive<br>School Health Programs |                           |   |                     |                     |                                |
|   | 93.938                    | -   | <u>500</u>          | <u>500</u>          | -                              |
| Total U.S. Department of Health and Human Services                        |                           |   | <u>500</u>          | <u>500</u>          |                                |
| <u>U.S. Department of Agriculture</u>                                     |                           |   |                     |                     |                                |
| Passed Through State Department of Education:                             |                           |   |                     |                     |                                |
| Child Nutrition Cluster   |                           |   |                     |                     |                                |
| School Breakfast Program  | 10.553                    | -   | 81,624              | 81,624              | -                              |
| National School Lunch Program   | 10.555                    | -   | 378,746             | 378,746             | -                              |
| Special Milk Program for Children   | 10.556                    | -   | 1,534               | 1,534               | -                              |
| Summer Food Service Program for Children                                  | 10.559                    | -   | <u>127,091</u>      | <u>127,091</u>      | -                              |
| Total Child Nutrition Cluster   |                           |   | <u>588,995</u>      | <u>588,995</u>      |                                |
| State Administrative Expenses for Child Nutrition                         | 10.560                    | -   | <u>100</u>          | <u>100</u>          | -                              |
| Total U.S. Department of Agriculture                                      |                           |   | <u>589,095</u>      | <u>589,095</u>      |                                |
| Total Expenditures of Federal Awards                                      |                           |   | <u>\$ 1,423,479</u> | <u>\$ 1,446,244</u> |                                |

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 230  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

1. General

Unified School District No. 230, Spring Hill, Kansas, (the District), is the recipient of several federal awards. All federal awards that are received directly from federal agencies, as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. The District elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2020.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2020.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 230  
 Schedule of Findings and Questioned Costs  
 For the Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Unmodified - Regulatory Basis  
 Adverse - GAAP  
 \_\_\_\_\_

Type of auditor's report issued:

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes  X  No

Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  X  No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes  X  No

Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Type of auditor's report issued on compliance for major programs: \_\_\_\_\_ Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance \_\_\_\_\_ Yes  X  No

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 84.027, 84.173        | Special Education Cluster                 |

Dollar threshold used to distinguish between type A and type B programs: \_\_\_\_\_ \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  X  No

UNIFIED SCHOOL DISTRICT NO. 230  
Schedule of Findings and Questioned Costs - Continued  
For the Year Ended June 30, 2020

Section II – Financial Statement Findings

Current Year Findings

None Noted

Prior Year Findings

None Noted

Section III – Federal Award Findings and Questioned Costs

Current Year Findings

None Noted

Prior Year Findings

None Noted

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

Board of Education  
Unified School District No. 230  
Spring Hill, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting, the financial statements of the Unified School District No. 230, (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 3, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

*Gordon CPA LLC*

Certified Public Accountant  
Lawrence, Kansas

November 3, 2020

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

Board of Education  
Unified School District No. 230  
Spring Hill, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of the Unified School District No. 230, (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal financial programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

*Gordon CPA LLC*

Certified Public Accountant  
Lawrence, Kansas

November 3, 2020