

**Unified School District Number 452
Johnson City, Kansas
For the Year Ended June 30, 2020**

Unified School District Number 452
Johnson City, Kansas
Financial Statement
For the Year Ended June 30, 2020

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Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 452
Johnson City, Kansas 67855

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash of Unified School District, Number 452, Johnson City, Kansas, as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 to the financial statement, the financial statement is prepared by Unified School District, Number 452 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District, Number 452 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

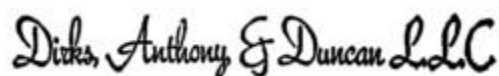
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District, Number 452 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District, Number 452, Johnson City, Kansas, as of and for the year ended June 30, 2019, and have issued our reported thereon dated November 19, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

October 6, 2020

Unified School District Number 452
Johnson City, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances And Accounts Payable	Ending Cash Balance
<u>General Funds:</u>						
General	\$ -	\$ 4,021,823	\$ 4,021,823	\$ -	\$ 57,031	\$ 57,031
Supplemental General	113,711	1,268,705	1,214,192	168,224	9,089	177,313
<u>Special Purpose Funds:</u>						
Preschool-Aged At-Risk	-	58,000	58,000	-	1,183	1,183
At-Risk Fund (K-12)	-	499,973	499,973	-	17,459	17,459
Bilingual Education	-	177,000	177,000	-	144	144
Capital Outlay	523,339	305,685	143,468	685,556	6,214	691,770
Driver Training	5,868	3,380	2,909	6,339	-	6,339
Food Service	59,463	316,527	318,901	57,089	47	57,136
Professional Development	2,077	5,932	7,651	358	-	358
Special Education	60,376	428,402	408,778	80,000	-	80,000
Career and Postsecondary Education	-	115,465	115,000	465	-	465
KPERS Special Retirement	-	446,540	446,540	-	-	-
Contingency Reserve	458,175	267,500	-	725,675	-	725,675
Recreation Commission	681	192,242	189,950	2,973	-	2,973
Rec. Comm. Emp. Benefits	2,019	17,870	18,400	1,489	-	1,489
State, Federal and Other Grants	(125)	241,002	244,059	(3,182)	22,175	18,993
District Activity	5,618	98,759	96,197	8,180	-	8,180
<u>Trust Fund:</u>						
Scholarship and Awards	1,190	73	27	1,236	-	1,236
	<u>\$ 1,232,392</u>	<u>\$ 8,464,878</u>	<u>\$ 7,962,868</u>	<u>\$ 1,734,402</u>	<u>\$ 113,342</u>	<u>\$ 1,847,744</u>
Composition of Cash:						
				First National Bank		
				Central Office		\$ 1,838,326
				High School		124,993
				Grade School		9,046
				Johnson State Bank		
				USD 452 School Lunch		-
				Total Cash		<u>1,972,365</u>
				Agency Funds per Schedule 3		<u>(124,621)</u>
				Total Reporting Entity (Excluding Agency Funds)		<u>\$ 1,847,744</u>

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

Unified School District Number 452

Johnson City, Kansas

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UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 452, Johnson City, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 452 (the District), the municipality but does not include its related municipal entity. The related municipal entity, which was established to benefit the District and/or its constituents, has been elected by the board not to be included in the District's reporting entity.

Related Municipal Entity

1. *Stanton County Recreation Commission* – The Recreation Commission Board operates Recreation activities in Johnson City. It is not a separate taxing entity under Kansas Statutes, and the District levies taxes for the recreation operations and recreation employee benefits which represent a significant portion of its total revenues. Complete financial records and attest service reports of the Recreation Commission may be viewed at the administrative offices of the entity at 608 S Nipp St, Johnson City, Kansas.

b) Regulatory Basis Fund Types

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

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

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

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

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

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

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

d) Budgetary Information

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Contingency Reserve Fund, Scholarships and Awards Fund, and State, Federal and Other Grants Fund.

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.

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2020, in the amount of \$104,391 and \$5,000 are classified as reimbursed expenses in the General Fund and Capital Outlay Fund, respectively. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements;

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2020

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods".

At June 30, 2020 the carrying amount of the District's deposits, including certificates of deposit, was \$1,972,365 and the bank balance was \$2,248,512. The bank balance was held by two (2) banks resulting in a concentration of credit risk. Of the bank balance, \$255,958 was covered by federal depository insurance, \$1,665,207 was collateralized with securities held by the pledging financial institution's agents in the District's name and the remaining \$327,347 was unsecured.

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. The District had no investments of this type at June 30, 2020.

NOTE 3 – RETIREMENT PLAN

General Information about the 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 or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or before July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. Member contribution are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2020.

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

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas Notes to the Financial Statement June 30, 2020

NOTE 3 – RETIREMENT PLAN, CONTINUED

million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$1.94 million per year.

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$446,540 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,156,413. 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 contribution 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 the financial statement.

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

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

b) *Vacation Leave and Sick Leave.* The District allows certified staff to accumulate thirty (30) hours of unused sick leave. Earned personal leave is generally required to be used within one year of accrual. Classified staff is allowed to accumulate sick and personal leave based on years of service with the District. Upon the employee's separate, for either certified or classified staff, no leave is paid out.

NOTE 5 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$172,516 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2020

NOTE 6 – COMMITMENTS AND CONTINGENCIES

The District has two (2) employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or nurse. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of \$8,000 for one teacher, \$15,000 for another teacher and \$10,000 for the nurse. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: one teacher two (2) years, another teacher three (3) years, one teacher one and a half (1.5) years, and nurse three (3) years. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses.

NOTE 7 – COMPLIANCE WITH KANSAS STATUTES

Reference made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and interpretation by legal repetition of the District.

The District's deposits were not adequately secured in the amount of \$327,347, which is in violation of K.S.A. 9-1402 and K.S.A. 9-1405.

There were no statutory violations for the year ending June 30, 2020.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There are no cash law violation or budget law violations for the year ending June 30, 2020.

NOTE 9 – LONG TERM DEBT

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Lease Purchase									
Lease #120215	2.50%	5/1/2017	\$ 270,000	5/1/2022	\$ 170,000	\$ -	\$ 55,000	\$ 115,000	\$ 3,938
Total Contractual Indebtedness					\$ 170,000	\$ -	\$ 55,000	\$ 115,000	\$ 3,938

Current maturities of long-term debt and interest up to final maturity are as follows:

	<u>Fiscal Year</u>		
	<u>2021</u>	<u>2022</u>	<u>Totals</u>
PRINCIPAL			
Lease #120215	\$ 55,000	\$ 60,000	\$ 115,000
INTEREST			
Lease #120215	2,563	1,125	3,688
Total Principal and Interest	<u>\$ 57,563</u>	<u>\$ 61,125</u>	<u>\$ 118,688</u>

UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas
Notes to the Financial Statement
June 30, 2020

NOTE 10 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual Education	K.S.A. 72-6428	\$ 52,000
General Fund	Food Service	K.S.A. 72-6428	50,000
General Fund	Professional Development	K.S.A. 72-6428	5,000
General Fund	Special Education	K.S.A. 72-6428	373,402
General Fund	Career and Postsecondary Education	K.S.A. 72-6428	25,000
General Fund	Contingency	K.S.A. 72-6428	267,500
General Fund	Preschool-Aged At-Risk	K.S.A. 72-6428	33,000
General Fund	At Risk (K-12)	K.S.A. 72-6428	105,000
Supplemental General Fund	Bilingual Education	K.S.A. 72-6428	125,000
Supplemental General Fund	Special Education	K.S.A. 72-6428	55,000
Supplemental General Fund	Career and Postsecondary Education	K.S.A. 72-6428	90,000
Supplemental General Fund	Preschool-Aged At-Risk	K.S.A. 72-6428	25,000
Supplemental General Fund	At Risk (K-12)	K.S.A. 72-6428	394,973

NOTE 11 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

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

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

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

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

On January 30, 2020, the World Health Organization (WHO) declared the coronavirus outbreak, aka COVID-19, a "Public Health Emergency of International Concern." The coronavirus was elevated to pandemic on March 10, 2020. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. It is unknown how long these conditions will last and what the complete financial effect will be to the municipality.

Unified School District Number 452

Johnson City, Kansas

Regulatory Required Supplemental Information

Schedule 1

Unified School District Number 452
 Johnson City, Kansas
 Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended June 30, 2020

Funds	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<u>General Funds:</u>						
General	\$3,976,874	\$ (59,442)	\$ 104,391	\$4,021,823	\$ 4,021,823	\$ -
Supplemental General	1,223,382	(9,190)	-	1,214,192	1,214,192	-
<u>Special Purpose Funds:</u>						
Preschool-Aged At-Risk	58,000			58,000	58,000	-
At-Risk Fund (K-12)	499,973			499,973	499,973	-
Bilingual Education	177,000			177,000	177,000	-
Capital Outlay	718,200		5,000	723,200	143,468	(579,732)
Driver Training	9,768			9,768	2,909	(6,859)
Food Service	357,162			357,162	318,901	(38,261)
Professional Development	7,702			7,702	7,651	(51)
Special Education	410,175			410,175	408,778	(1,397)
Career and Postsecondary Education	115,000			115,000	115,000	-
KPERS Special Retirement	517,547			517,547	446,540	(71,007)
Recreation Commission	189,950			189,950	189,950	-
Rec. Comm. Emp. Benefits	18,400			18,400	18,400	-

Unified School District Number 452
Johnson City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Mineral Taxes	\$ 45,679	\$ 32,796	\$ -	\$ 32,796
State Special Education Aid	276,231	259,972	294,800	(34,828)
General State Aid	3,325,487	3,624,664	3,682,074	(57,410)
Reimbursed Expenses	126,702	104,391	-	104,391
Transfers In	727	-	-	-
Total Receipts	<u>3,774,826</u>	<u>4,021,823</u>	<u>\$ 3,976,874</u>	<u>\$ 44,949</u>
Expenditures				
Instruction	1,609,608	1,566,349	1,738,634	(172,285)
Student Support Services	54,478	34,369	59,753	(25,384)
Instructional Support Staff	38	1,423	37	1,386
General Administration	302,261	248,682	273,522	(24,840)
School Administration	329,496	329,643	368,047	(38,404)
Central Services	41,112	60,887	44,931	15,956
Operations and Maintenance	622,199	644,449	664,546	(20,097)
Student Transportation Services - Supervision	152,428	-	146,015	(146,015)
Vehicle Operating Services	33,276	167,401	51,888	115,513
Vehicle & Maintenance Services	35,808	56,627	39,110	17,517
Other Support Services	-	1,091	42,591	(41,500)
Funds Transfer	594,122	910,902	547,800	363,102
Adjustment to Comply with Legal Max	-	-	(59,442)	59,442
Legal General Fund Budget	3,774,826	4,021,823	3,917,432	104,391
Adjustment for Qualifying Budget Credits	-	-	104,391	(104,391)
Total Expenditures	<u>3,774,826</u>	<u>4,021,823</u>	<u>\$ 4,021,823</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-	-	<u>\$ 44,949</u>
Unencumbered Cash, Beginning	-	-	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	-	-

Unified School District Number 452
 Johnson City, Kansas
 Supplemental General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Advalorem Taxes	\$ 1,120,735	\$ 1,071,505	\$ 1,101,905	\$ (30,400)
Motor Vehicle Tax Collections	76,466	82,907	65,256	17,651
Recreational Vehicle Tax Collections	573	522	472	50
Commercial Vehicle Tax	3,857	5,612	4,493	1,119
Back Tax Collections	4,082	13,452	7,721	5,731
Supplemental State Aid	-	94,707	95,424	(717)
Total Receipts	<u>1,205,713</u>	<u>1,268,705</u>	<u>\$ 1,275,271</u>	<u>\$ (6,566)</u>
Expenditures				
Instruction	370,013	372,016	388,008	(15,992)
Instructional Support Staff	-	3,145	-	3,145
General Administration	1,004	17,209	2,340	14,869
School Administration	46,381	28,078	54,382	(26,304)
Operations and Maintenance	94,810	103,771	68,679	35,092
Fund Transfers	665,000	689,973	709,973	(20,000)
Adjustment to Comply with Legal Max			(9,190)	9,190
Legal Supplemental Fund Budget	<u>1,177,208</u>	<u>1,214,192</u>	<u>1,214,192</u>	-
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	<u>1,177,208</u>	<u>1,214,192</u>	<u>\$ 1,214,192</u>	-
Receipts Over (Under) Expenditures	28,505	54,513		<u>\$ (6,566)</u>
Unencumbered Cash, Beginning	<u>85,206</u>	<u>113,711</u>		
Unencumbered Cash, Ending	<u>\$ 113,711</u>	<u>\$ 168,224</u>		

Unified School District Number 452
 Johnson City, Kansas
 Preschool-Aged At-Risk Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	\$ 55,000	\$ 58,000	\$ 58,000	-
Total Receipts	<u>55,000</u>	<u>58,000</u>	<u>\$ 58,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>55,000</u>	<u>58,000</u>	<u>58,000</u>	-
Total Expenditures	<u>55,000</u>	<u>58,000</u>	<u>\$ 58,000</u>	-
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
 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 Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	<u>\$ 500,000</u>	<u>\$ 499,973</u>	<u>\$ 499,973</u>	<u>\$ -</u>
Total Receipts	<u>500,000</u>	<u>499,973</u>	<u>\$ 499,973</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>500,000</u>	<u>499,973</u>	<u>499,973</u>	<u>-</u>
Total Expenditures	<u>500,000</u>	<u>499,973</u>	<u>\$ 499,973</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
 Bilingual Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	<u>\$ 175,000</u>	<u>\$ 177,000</u>	<u>\$ 177,000</u>	<u>\$ -</u>
Total Receipts	<u>175,000</u>	<u>177,000</u>	<u>\$ 177,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>175,000</u>	<u>177,000</u>	<u>177,000</u>	<u>-</u>
Total Expenditures	<u>175,000</u>	<u>177,000</u>	<u>\$ 177,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
 Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Advalorem Property Taxes	\$ 211,475	\$ 202,876	\$ 179,577	\$ 23,299
Motor Vehicle Tax Collections	14,914	15,531	12,176	3,355
Recreational Vehicle Tax Collections	112	98	88	10
Commercial Vehicle Tax	720	1,058	838	220
Back Tax Collections	876	2,661	1,457	1,204
Interest	4,848	5,636	-	5,636
Rent Income	-	12,825	-	12,825
Sale of Property	-	60,000	-	60,000
Reimbursements	3,000	5,000	-	5,000
Total Receipts	235,945	305,685	\$ 194,136	\$ 111,549
Expenditures				
Instruction	11,895	18,006	27,000	(8,994)
Instructional Support Staff	2,531	-	11,396	(11,396)
General Administration	-	8,247	-	8,247
School Administration	431	-	10,000	(10,000)
Operations and Maintenance	18,530	19,161	125,529	(106,368)
Student Transportation Services	10,316	-	185,000	(185,000)
Facility Acquisition & Construction Services	163,408	98,054	359,275	(261,221)
Transfer to General	727	-	-	-
Legal Capital Outlay Budget	207,838	143,468	718,200	(574,732)
Adjustment for Qualifying Budget Credits	-	-	5,000	(5,000)
Total Expenditures	207,838	143,468	\$ 723,200	(579,732)
Receipts Over (Under) Expenditures	28,107	162,217		\$ 691,281
Unencumbered Cash, Beginning	495,232	523,339		
Unencumbered Cash, Ending	\$ 523,339	\$ 685,556		

Unified School District Number 452
 Johnson City, Kansas
 Driver Training Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Aid	\$ 4,557	\$ 3,380	\$ 3,900	\$ (520)
Total Receipts	<u>4,557</u>	<u>3,380</u>	<u>\$ 3,900</u>	<u>\$ (520)</u>
Expenditures				
Instruction	3,529	2,909	5,625	(2,716)
Operations & Maintenance	<u>13,130</u>	<u>-</u>	<u>4,143</u>	<u>(4,143)</u>
Total Expenditures	<u>16,659</u>	<u>2,909</u>	<u>\$ 9,768</u>	<u>(6,859)</u>
Receipts Over (Under) Expenditures	(12,102)	471		<u>\$ 6,339</u>
Unencumbered Cash, Beginning	<u>17,970</u>	<u>5,868</u>		
Unencumbered Cash, Ending	<u>\$ 5,868</u>	<u>\$ 6,339</u>		

Unified School District Number 452
 Johnson City, Kansas
 Food Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Aid	\$ 2,621	\$ 3,162	\$ 2,125	\$ 1,037
Federal Aid	172,827	185,846	165,576	20,270
Charge for Services	83,311	77,519	76,693	826
Transfers In	26,749	50,000	53,000	(3,000)
Reimbursements	267	-	-	-
Total Receipts	<u>285,775</u>	<u>316,527</u>	<u>\$ 297,394</u>	<u>\$ 19,133</u>
Expenditures				
Operations and Maintenance	4,424	3,155	4,689	(1,534)
Food Service Operation	<u>276,362</u>	<u>315,746</u>	<u>352,473</u>	<u>(36,727)</u>
Total Expenditures	<u>280,786</u>	<u>318,901</u>	<u>\$ 357,162</u>	<u>(38,261)</u>
Receipts Over (Under) Expenditures	4,989	(2,374)		<u>\$ 57,394</u>
Unencumbered Cash, Beginning	<u>54,474</u>	<u>59,463</u>		
Unencumbered Cash, Ending	<u>\$ 59,463</u>	<u>\$ 57,089</u>		

Unified School District Number 452
 Johnson City, Kansas
 Professional Development Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Aid	\$ 695	\$ 932	\$ 625	\$ 307
Transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Receipts	<u>5,695</u>	<u>5,932</u>	<u>\$ 5,625</u>	<u>\$ 307</u>
Expenditures				
Purchased Technical Services	<u>4,667</u>	<u>7,651</u>	<u>7,702</u>	<u>(51)</u>
Total Expenditures	<u>4,667</u>	<u>7,651</u>	<u>\$ 7,702</u>	<u>(51)</u>
Receipts Over (Under) Expenditures	1,028	(1,719)		<u>\$ 358</u>
Unencumbered Cash, Beginning	<u>1,049</u>	<u>2,077</u>		
Unencumbered Cash, Ending	<u>\$ 2,077</u>	<u>\$ 358</u>		

Unified School District Number 452
 Johnson City, Kansas
 Special Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
General Fund Transfer of State Aid	\$ 276,231	\$ 259,972	\$ -	\$ 259,972
Transfers In	<u>101,142</u>	<u>168,430</u>	<u>349,800</u>	<u>(181,370)</u>
Total Receipts	<u>377,373</u>	<u>428,402</u>	<u>\$ 349,800</u>	<u>\$ 78,602</u>
Expenditures				
Cooperative Special Education	391,625	400,722	408,192	(7,470)
Instruction	-	104	-	104
Vehicle Operating Services	<u>7,368</u>	<u>7,952</u>	<u>1,983</u>	<u>5,969</u>
Total Expenditures	<u>398,993</u>	<u>408,778</u>	<u>\$ 410,175</u>	<u>(1,397)</u>
Receipts Over (Under) Expenditures	(21,620)	19,624		<u>\$ 79,999</u>
Unencumbered Cash, Beginning	<u>81,996</u>	<u>60,376</u>		
Unencumbered Cash, Ending	<u>\$ 60,376</u>	<u>\$ 80,000</u>		

Unified School District Number 452
 Johnson City, Kansas
 Career and Postsecondary Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal Aid	\$ -	\$ 465	\$ -	\$ 465
Transfers In	<u>120,000</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Total Receipts	<u>120,000</u>	<u>115,465</u>	<u>\$ 115,000</u>	<u>\$ 465</u>
Expenditures				
Instruction	<u>120,000</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Total Expenditures	<u>120,000</u>	<u>115,000</u>	<u>\$ 115,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	465		<u>\$ 465</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 465</u>		

Unified School District Number 452
 Johnson City, Kansas
 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 Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
KPERS State Aid	<u>\$ 311,816</u>	<u>\$ 446,540</u>	<u>\$ 517,547</u>	<u>\$ (71,007)</u>
Total Receipts	<u>311,816</u>	<u>446,540</u>	<u>\$ 517,547</u>	<u>\$ (71,007)</u>
Expenditures				
KPERS Employee Benefits	<u>311,816</u>	<u>446,540</u>	<u>517,547</u>	<u>(71,007)</u>
Total Expenditures	<u>311,816</u>	<u>446,540</u>	<u>\$ 517,547</u>	<u>(71,007)</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452
 Johnson City, Kansas
 Contingency Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>Prior Year</u>	<u>Current Year</u>
Receipts		
Transfers In	\$ -	\$ 267,500
Total Receipts	<u>-</u>	<u>267,500</u>
Expenditures		
Equipment	<u>8,741</u>	<u>-</u>
Total Expenditures	<u>8,741</u>	<u>-</u>
Receipts Over (Under) Expenditures	(8,741)	267,500
Unencumbered Cash, Beginning	<u>466,916</u>	<u>458,175</u>
Unencumbered Cash, Ending	<u>\$ 458,175</u>	<u>\$ 725,675</u>

Unified School District Number 452
 Johnson City, Kansas
 Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad Valorem Taxes	\$ 183,465	\$ 177,396	\$ 156,044	\$ 21,352
Back Taxes	539	1,971	1,265	706
Motor Vehicle Tax	9,321	11,887	8,586	3,301
Recreation Tax	70	78	62	16
Commercial Vehicle Tax	450	910	592	318
Other Revenue from Local Source	-	-	22,720	(22,720)
Total Receipts	<u>193,845</u>	<u>192,242</u>	<u>\$ 189,269</u>	<u>\$ 2,973</u>
Expenditures				
Transfer to Recreation Commission	<u>193,164</u>	<u>189,950</u>	<u>189,950</u>	<u>-</u>
Total Expenditures	<u>193,164</u>	<u>189,950</u>	<u>\$ 189,950</u>	<u>-</u>
Receipts Over (Under) Expenditures	681	2,292		<u>\$ 2,973</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>681</u>		
Unencumbered Cash, Ending	<u>\$ 681</u>	<u>\$ 2,973</u>		

Unified School District Number 452
 Johnson City, Kansas
 Recreation Commission Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Taxes	\$ 20,849	\$ 14,922	\$ 13,709	\$ 1,213
Back Taxes	208	423	143	280
Motor Vehicle Tax	3,765	2,402	2,290	112
Recreation Tax	28	14	17	(3)
Commercial Vehicle Tax	169	109	157	(48)
Other Revenue from Local Source	-	-	983	(983)
Total Receipts	<u>25,019</u>	<u>17,870</u>	<u>\$ 17,299</u>	<u>\$ 571</u>
Expenditures				
Transfer to Recreation Commission	<u>23,000</u>	<u>18,400</u>	<u>18,400</u>	<u>-</u>
Total Expenditures	<u>23,000</u>	<u>18,400</u>	<u>\$ 18,400</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,019	(530)		<u>\$ 571</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>2,019</u>		
Unencumbered Cash, Ending	<u>\$ 2,019</u>	<u>\$ 1,489</u>		

Unified School District Number 452
 Johnson City, Kansas
 State, Federal and Other Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019

	<u>Title I</u>	<u>Supporting Effective Instruction</u>	<u>English Language Acquisition</u>	<u>Student Support and Academic Enrichment Program</u>	<u>Federal REAP Monies</u>
Receipts					
Federal Grants	<u>\$ 81,399</u>	<u>\$ 10,608</u>	<u>\$ 10,973</u>	<u>\$ 13,100</u>	<u>\$ 33,023</u>
Total Receipts	<u>81,399</u>	<u>10,608</u>	<u>10,973</u>	<u>13,100</u>	<u>33,023</u>
Expenditures					
Instruction	<u>81,399</u>	<u>10,608</u>	<u>10,973</u>	<u>13,100</u>	<u>33,023</u>
Total Expenditures	<u>81,399</u>	<u>10,608</u>	<u>10,973</u>	<u>13,100</u>	<u>33,023</u>
Receipts Over (Under) Expenditures	-	-	-	-	-
Unencumbered Cash, Beginning	-	-	-	-	-
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Unified School District Number 452
 Johnson City, Kansas
 State, Federal and Other Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019

Schedule 2-16

	Cares Act	Safe & Supportive Schools	Pre-K Pilot Grant(CIF)	Pre-K Pilot Grant(TANF)	LINKS Grant	Total
Receipts						
Federal Grants	\$ 295	\$ 8,341	\$ 18,178	\$ 18,178	\$ 46,907	\$241,002
Total Receipts	<u>295</u>	<u>8,341</u>	<u>18,178</u>	<u>18,178</u>	<u>46,907</u>	<u>\$241,002</u>
Expenditures						
Instruction	7,373	5,428	18,178	18,178	45,799	\$244,059
Total Expenditures	<u>7,373</u>	<u>5,428</u>	<u>18,178</u>	<u>18,178</u>	<u>45,799</u>	<u>\$244,059</u>
Receipts Over (Under) Expenditures	(7,078)	2,913	-	-	1,108	(3,057)
Unencumbered Cash, Beginning	-	-	-	-	(125)	(125)
Unencumbered Cash, Ending	<u>\$ (7,078)</u>	<u>\$ 2,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>	<u>\$ (3,182)</u>

Unified School District Number 452
 Johnson City, Kansas
 Scholarships and Awards Fund
 Regulatory Basis
 For the Year Ended June 30, 2020

	<u>9-12 Awards</u>	<u>Gifts Elementary</u>	<u>Total</u>
Receipts			
Interest	\$ 73	\$ -	\$ 73
Total Receipts	<u>73</u>	<u>-</u>	<u>73</u>
Expenditures			
Scholarships/Awards	<u>-</u>	<u>27</u>	<u>27</u>
Total Expenditures	<u>-</u>	<u>27</u>	<u>27</u>
Receipts Over (Under) Expenditures	73	(27)	46
Unencumbered Cash, Beginning	<u>1,142</u>	<u>48</u>	<u>1,190</u>
Unencumbered Cash, Ending	<u>\$ 1,215</u>	<u>\$ 21</u>	<u>\$ 1,236</u>

Unified School District Number 452
 Johnson City, Kansas
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2020

Schedule 3

<u>Student Organizations</u>	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
<u>Elementary:</u>				
5th Grade Project	\$ 55	\$ -	\$ -	\$ 55
Band	375	-	-	375
Library	364	3,240	3,247	357
Subtotal Elementary	<u>794</u>	<u>3,240</u>	<u>3,247</u>	<u>787</u>
<u>Middle/High School:</u>				
Staff	1,139	34	34	1,139
Industrial Arts	943	-	682	261
Farnham Shop Fund	640	-	640	-
FCCLA	367	-	-	367
Golf	785	-	-	785
Cheerleader	648	100	717	31
Drama	1,369	-	-	1,369
Band	2,337	1,271	2,156	1,452
Vocal	950	-	267	683
Student Council	8,713	508	1,836	7,385
Volleyball	4,938	5,872	4,867	5,943
National Honor Society	1,105	96	120	1,081
Girls BBall	2,688	4,590	3,847	3,431
FBLA	2,929	8,836	8,564	3,201
Boys BBall	3,392	4,667	4,784	3,275
Football	15,498	14,000	12,278	17,220
JH Entrepreneur	123	-	-	123
Dance	1,242	-	622	620
TSA	408	-	-	408
Cross Country	23,539	31,141	19,197	35,483
Scholars Bowl	18	-	-	18
Track	249	936	-	1,185
Art	1,911	2,749	1,580	3,080
Forensics	854	-	-	854
Softball	588	-	-	588
Spanish Club	1,954	-	120	1,834
KAY	100	2,341	247	2,194
Girls Golf	3,233	1,800	954	4,079
Jr. High Athletics/ Activities	505	625	1,132	(2)
Jr. High Cheerleading	2,352	-	182	2,170
JR H Girls Basketball	133	-	-	133
JR H Boys Basketball	(224)	554	-	330
JR H Track	1,245	-	442	803
Library	282	-	-	282
FFA	7,077	23,209	21,289	8,997
JR. High Football	1,684	1,518	1,181	2,021
JR High Student Council	655	-	-	655
JR High Girls Volleyball	-	545	406	139
Seniors	-	1,609	993	616
Juniors	3,167	4,448	3,665	3,950
Sophmores	1,972	922	-	2,894
Freshman	2,072	123	2,072	123
Subtotal Middle/High School	<u>103,580</u>	<u>112,494</u>	<u>94,874</u>	<u>121,200</u>
Sales Tax	467	4,078	1,911	2,634
Total Agency Funds	<u>\$ 104,841</u>	<u>\$ 119,812</u>	<u>\$ 100,032</u>	<u>\$ 124,621</u>

Unified School District Number 452
Johnson City, Kansas
District Activity Fund
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects:						
Elementary						
Box Tops	\$ 654	\$ 121	\$ 268	507	\$ -	\$ 507
Activity Fee	-	10	10	-	-	-
Band Supplies	-	53	53	-	-	-
Textbook	-	525	525	-	-	-
Elementary Student Fund	7,559	11,895	13,307	6,147	-	6,147
Pop	1,442	656	549	1,549	-	1,549
Faculty	471	-	436	35	-	35
Subtotal	<u>10,126</u>	<u>13,260</u>	<u>15,148</u>	<u>8,238</u>	<u>-</u>	<u>8,238</u>
High/Middle School						
Concessions	(56)	21,459	21,553	(150)	-	(150)
Gate Receipts	357	22,095	22,452	-	-	-
Athletics	(327)	1,288	961	-	-	-
Yearbook	-	2,702	2,702	-	-	-
Hospitality	(30)	-	28	(58)	-	(58)
Petty Cash	-	1,398	1,423	(25)	-	(25)
Shop	-	1,448	1,528	(80)	-	(80)
Textbook	-	5,755	5,755	-	-	-
Chromebook	-	2,913	2,913	-	-	-
Activity Fee	-	4,495	4,495	-	-	-
Band Instrument	-	549	549	-	-	-
PE Shorts/Shirt	-	1,043	1,043	-	-	-
Drivers Education	(190)	190	-	-	-	-
Officals	(4,517)	20,164	15,647	-	-	-
Middle School Concessions	255	-	-	255	-	255
Subtotal	<u>(4,508)</u>	<u>85,499</u>	<u>81,049</u>	<u>(58)</u>	<u>-</u>	<u>(58)</u>
Total District Activity Fund	<u><u>\$ 5,618</u></u>	<u><u>\$ 98,759</u></u>	<u><u>\$ 96,197</u></u>	<u><u>\$ 8,180</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,180</u></u>