

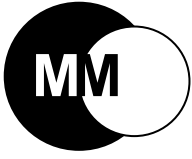
UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2020

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

<u>Number</u>	<u>Page</u>
Independent Auditor's Report	1
 <u>FINANCIAL SECTION</u>	
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	4
Notes to the Financial Statement	5
 <u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	12
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	13
Supplemental General	14
Preschool-Aged At-Risk	15
At Risk K-12	16
Capital Outlay	17
Driver Training	18
Food Service	19
Professional Development	20
Special Education	21
Career and Postsecondary Education	22
KPERs Special Retirement Contribution	23
Federal Funds	24
Gifts and Grants	25
Schedule of Receipts and Expenditures - Actual	
Contingency Reserve	26
Textbook Rental and Student Material Revolving	26
Box Tops for Education	26
Maxine Sebelius Memorial Scholarship	26
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	27
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	28



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 212
Almena, Kansas 67622

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, 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 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 Unified School District No. 212, Almena, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 212, Alma, Kansas, as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 212, Alma, Kansas, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
March 8, 2021

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

STATEMENT 1

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 2,999	0	1,749,811	1,750,661	2,149	0	2,149
Supplemental General	26,408	0	558,861	550,565	34,704	0	34,704
Special Purpose Funds:							
Preschool-Aged At-Risk	3,388	0	56,270	41,387	18,271	0	18,271
At Risk K-12	26,270	0	138,967	136,300	28,937	0	28,937
Capital Outlay	114,710	0	213,207	187,789	140,128	0	140,128
Driver Training	1,888	0	3,610	4,200	1,298	0	1,298
Food Service	2,992	0	140,761	135,433	8,320	0	8,320
Professional Development	9,272	0	16,322	13,522	12,072	0	12,072
Special Education	34,823	0	286,869	287,934	33,758	0	33,758
Career and Postsecondary Education	9,716	0	61,624	61,334	10,006	0	10,006
KPERs Special Retirement Contribution	0	0	194,135	194,135	0	0	0
Contingency Reserve	200,000	0	25,000	0	225,000	0	225,000
Textbook Rental and Student Material Revolving	45,070	0	5,544	1,314	49,300	0	49,300
Box Tops for Education	2,971	0	3,330	2,135	4,166	0	4,166
Federal Funds	0	0	47,634	48,814	(1,180)	0	(1,180)
Gifts and Grants	5,447	0	3,604	3,130	5,921	0	5,921
District Activity Funds	3,370	0	21,785	23,797	1,358	0	1,358
Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity							
(Excluding Agency Funds)	\$ 503,324	0	3,527,334	3,442,450	588,208	0	588,208

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

UNIFIED SCHOOL DISTRICT NO. 212

STATEMENT 1

Almena, Kansas
Composition of Cash
Regulatory Basis

Page 2

For the Fiscal Year Ended June 30, 2020

Equity Bank, Almena, Kansas	
Checking Account	\$ 875
NOW Accounts	78,708
First National Bank, Long Island, Kansas	
Checking Account	4,853
NOW Account	406,661
Certificates of Deposit	<u>150,000</u>
Total Cash	641,097
Agency Funds per Schedule 3	<u>(52,889)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>588,208</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Notes to the Financial Statement

June 30, 2020

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 212, Almena, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 212 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal 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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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.

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

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

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. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.

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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner 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 schedules for each fund are presented 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, revenues 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 trust funds and the following special purpose funds:

	<u>Statutory Authority for Exemption</u>
Title I 19-20	K.S.A. 12-1663
Title II Part A 19-20	K.S.A. 12-1663
Title IV Part A 19-20	K.S.A. 12-1663
Memorials and Donations	K.S.A. 79-2925
Kansas Coordinated School Health	K.S.A. 12-16,111
Library Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Junior High School Athletics	K.S.A. 72-8208a
Senior High School Athletics	K.S.A. 72-8208a
Greenhouse	K.S.A. 72-8208a

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

Reimbursed Expenditures

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

2. **Stewardship, Compliance and Accountability**

Cash Violations. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Sales Tax and the Senior High Athletics funds incurred indebtedness in excess of available cash balances. These appear to be violations of this statute. The Title I federal fund also incurred indebtedness in

excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received

3. **Deposits and Investments**

At June 30, 2020, the District had no investments except for certificates of deposit which are considered to be a component of 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 municipality is located and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$641,097 and the bank balance was \$787,820. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$336,135 was covered by federal depository insurance, and the remaining \$451,685 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. At June 30, 2020, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **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 or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2,

and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$194,135 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 \$1,771,249. 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 nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. **Other Long-Term Obligations**

Compensated Absences

Sick Leave. The employees of Unified School District No. 212, Alma, Kansas are allowed eleven days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-nine days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers.

Vacation Pay. The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used.

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 for 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.

6. 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; injuries to employees; and natural disasters for which the District purchases commercial insurance. During the year ended June 30, 2020, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. In-Substance Receipt in Transit

The District received \$49,407 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.

8. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-5167	50,744
General	Special Education	K.S.A. 72-5167	275,315
General	Preschool-Aged At-Risk	K.S.A. 72-5167	15,000
General	At Risk K-12	K.S.A. 72-5167	30,000
General	Professional Development	K.S.A. 72-5167	10,000
General	Capital Outlay	K.S.A. 72-5167	35,000
General	Contingency Reserve	K.S.A. 72-5167	25,000
Supplemental General	Food Service	K.S.A. 72-5143	4,693
Supplemental General	Professional Development	K.S.A. 72-5143	4,072
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	41,270
Supplemental General	At Risk K-12	K.S.A. 72-5143	108,967
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	60,798

9. Lease Obligations

On May 11, 2018, May 17, 2019, and December 12, 2019, the district entered into agreements with Dealers First Financial, LLC to lease Sharp copying machines. The agreements call for payments of \$325 through May 31, 2023, \$460 through May 2024, and \$130 through December 2024, respectively. Payments totaling \$10,460 were made during the fiscal year ending June 30, 2020. The amounts due under these agreements in future periods are as follows:

Year	Payment
2020-2021	10,720
2021-2022	10,655
2022-2023	7,080
2023-2024	6,620
2024-2025	780
Total	35,855

10. Qualified Zone Academy Bonds

On July 1, 2010 the District entered into a \$450,000 Qualified Zone Academy Bond (QZAB) agreement for the financing of renovations, repairs, and improvements to existing school buildings and other capital purchases and improvements. First National Bank & Trust, Phillipsburg, KS, is acting as trustee. The expected total of all payments to be made by the District is \$450,000, which is the amount of the Lease Purchase Agreement, amortized with zero percent interest. Once all payments are made, the lease will be terminated.

11. Long-term Debt

Changes in long-term liabilities for Unified School District No. 212, Alma, Kansas for the year ended June 30, 2020 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Original Issue	Date of Final Issue	Balance Beginning of Year	Additions	Reduction Payments	Balance End of Year	Interest Paid ***
Lease Purchases:									
Qualified Zone Academy Bonds	0.00%	07/01/10	450,000	07/01/20	45,000	0	45,000	0	1,172
Total Long-term Debt					<u>\$ 45,000</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>1,172</u>

***Due to changes in Federal law and budget allocations, the reimbursement by the Federal government to the District for interest paid has been reduced from 100% to 95.8%. In addition, the final interest reimbursement has not been received as of the audit report date.

Current maturities of long-term debt for Unified School District No. 212, Alma, Kansas for the next five years are as follows:

	2021	2022	2023	2024	2025	Total
PRINCIPAL						
Lease Purchase:						
Qualified Zone Academy Bonds	\$ 0	0	0	0	0	0
INTEREST						
Lease Purchase:						
Qualified Zone Academy Bonds	0	0	0	0	0	0
Total Principal and Interest	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

12. Subsequent Events

During the annual financial statement audit, it was noted that the District overpaid the QZAB lease payment by \$5,175. The bank subsequently was closed by the FDIC. Management contacted the FDIC in an effort to recover this overpayment. The District subsequently recovered this overpayment in March 2021.

The United States has experienced a nationwide pandemic from the coronavirus (COVID-19) outbreak. As a result, there have been temporary closures of schools. The economic uncertainties related to the pandemic could have a negative impact on the District, but management currently is unable to reasonably determine the effects it may have on the District's financial conditions and operations.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date of which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 212
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2020

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	\$ 1,782,828	(68,314)	36,147	1,750,661	1,750,661	0
Supplemental General Fund	565,027	(15,862)	1,400	550,565	550,565	0
Special Purpose Funds:						
Preschool-Aged At-Risk	41,389	0	0	41,389	40,887	(502)
At Risk K-12	138,000	0	0	138,000	136,300	(1,700)
Capital Outlay	286,361	0	0	286,361	187,789	(98,572)
Driver Training	4,200	0	0	4,200	4,200	0
Food Service	149,437	0	0	149,437	135,433	(14,004)
Professional Development	18,110	0	0	18,110	13,522	(4,588)
Special Education	328,454	0	0	328,454	287,934	(40,520)
Career and Postsecondary Education	63,516	0	0	63,516	61,334	(2,182)
KPERS Special Retirement Contribution	229,614	0	0	229,614	194,135	(35,479)
Federal Funds	46,925	0	0	46,925	48,814	*
Gifts and Grants	17,953	0	0	17,953	2,809	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

SCHEDULE 2

Page 1

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Mineral Tax	\$ 2,248	3,000	(752)
State Equalization Aid	1,537,992	1,586,725	(48,733)
Special Education Aid	173,424	190,104	(16,680)
Reimbursed Expenses	<u>36,147</u>	<u>0</u>	<u>36,147</u>
 Total Receipts	 <u>1,749,811</u>	 <u>1,779,829</u>	 <u>(30,018)</u>
Expenditures:			
Instruction	729,774	754,000	(24,226)
Student Support Services	70	8,000	(7,930)
Instructional Support Staff	35,577	38,000	(2,423)
General Administration	191,683	180,500	11,183
School Administration	57,077	38,128	18,949
Operations and Maintenance	133,457	35,800	97,657
Student Transportation Services	161,964	193,400	(31,436)
Transfer to Driver Training	0	3,000	(3,000)
Transfer to Food Service	50,744	30,000	20,744
Transfer to Professional Development	10,000	8,000	2,000
Transfer to Career and Postsecondary Education	0	48,000	(48,000)
Transfer to Special Education	275,315	310,000	(34,685)
Transfer to Capital Outlay	35,000	20,000	15,000
Transfer to Contingency Reserve	25,000	0	25,000
Transfer to Pre-School Aged At-Risk	15,000	26,000	(11,000)
Transfer to At Risk K-12	<u>30,000</u>	<u>90,000</u>	<u>(60,000)</u>
Adjustment to Comply with Legal Max			
Legal General Fund Budget	<u>0</u>	<u>(68,314)</u>	<u>68,314</u>
 Total Legal General Fund Budget	 1,750,661	 1,714,514	 36,147
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>36,147</u>	<u>(36,147)</u>
 Total Expenditures	 <u>1,750,661</u>	 <u>1,750,661</u>	 <u>0</u>
Receipts Over (Under) Expenditures	(850)		
Unencumbered Cash, Beginning	<u>2,999</u>		
Unencumbered Cash, Ending	\$ <u>2,149</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 2

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Tax in Process	\$ 19,737	39,733	380,355
Current Tax	420,088	382,730	(362,993)
Delinquent Tax	3,378	638	2,740
Motor Vehicle Tax	32,672	31,511	1,161
Recreational Vehicle Tax	431	396	35
Commercial Vehicle Tax	1,361	1,513	(152)
Reimbursed Expense	1,400	0	1,400
Supplemental State Aid	<u>79,794</u>	<u>82,098</u>	<u>(2,304)</u>
 Total Receipts	 <u>558,861</u>	 <u>538,619</u>	 <u>20,242</u>
Expenditures:			
Instruction	16,025	47,000	(30,975)
Instructional Support Staff	4,865	5,000	(135)
General Administration	84,836	84,027	809
School Administration	119,900	141,500	(21,600)
Operations and Maintenance	105,139	202,500	(97,361)
Transfer to Food Service	4,693	10,000	(5,307)
Transfer to Professional Development	4,072	3,000	1,072
Transfer to Career and Postsecondary Education	60,798	5,000	55,798
Transfer to At Risk K-12	108,967	55,000	53,967
Transfer to At Preschool-Aged At-Risk	<u>41,270</u>	<u>12,000</u>	<u>29,270</u>
Adjustment to Comply with Legal Max			
Legal Supplemental General Fund Budget	<u>0</u>	<u>(15,862)</u>	<u>15,862</u>
 Total Legal Supplemental General Fund Budget	 550,565	 549,165	 1,400
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>1,400</u>	<u>(1,400)</u>
 Total Expenditures	 <u>550,565</u>	 <u>550,565</u>	 <u>0</u>
Receipts Over (Under) Expenditures	8,296		
Unencumbered Cash, Beginning	<u>26,408</u>		
Unencumbered Cash, Ending	\$ <u>34,704</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 3

Preschool-Aged At-Risk Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from General	\$ 15,000	26,000	(11,000)
Transfer from Supplemental General	<u>41,270</u>	<u>12,000</u>	<u>29,270</u>
Total Receipts	<u>56,270</u>	<u>38,000</u>	<u>18,270</u>
Expenditures:			
Instruction	40,887	41,389	(502)
School Administration	<u>500</u>	<u>29,000</u>	<u>(28,500)</u>
Total Expenditures	<u>41,387</u>	<u>70,389</u>	<u>(29,002)</u>
Receipts Over (Under) Expenditures	14,883		
Unencumbered Cash, Beginning	<u>3,388</u>		
Unencumbered Cash, Ending	\$ <u>18,271</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

At Risk K-12 Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

SCHEDULE 2

Page 4

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from General	\$ 30,000	90,000	(60,000)
Transfer from Supplemental General	<u>108,967</u>	<u>55,000</u>	<u>53,967</u>
 Total Receipts	 <u>138,967</u>	 <u>145,000</u>	 <u>(6,033)</u>
Expenditures:			
Instruction	136,300	109,000	27,300
School Administration	<u>0</u>	<u>29,000</u>	<u>(29,000)</u>
 Total Expenditures	 <u>136,300</u>	 <u>138,000</u>	 <u>(1,700)</u>
Receipts Over (Under) Expenditures	2,667		
Unencumbered Cash, Beginning	<u>26,270</u>		
 Unencumbered Cash, Ending	 \$ <u>28,937</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 5

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 6,713	12,769	140,248
Current Tax	153,017	143,596	(136,883)
Delinquent Tax	1,089	215	874
Motor Vehicle Tax	10,017	9,784	233
Recreational Vehicle Tax	137	122	15
Commercial Vehicle Tax	458	469	(11)
Other Revenue - Local Sources	6,776	0	6,776
Transfer from General	35,000	20,000	15,000
	<u>213,207</u>	<u>186,955</u>	<u>26,252</u>
Total Receipts			
Expenditures:			
Instruction	51,358	42,361	8,997
General Administration	0	10,000	(10,000)
Operations and Maintenance	78,209	71,000	7,209
Transportation	0	40,000	(40,000)
QZAB Lease Payment	51,347	0	51,347
Facility Acquisition and Construction	6,875	123,000	(116,125)
	<u>187,789</u>	<u>286,361</u>	<u>(98,572)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	25,418		
Unencumbered Cash, Beginning	<u>114,710</u>		
Unencumbered Cash, Ending	\$ <u>140,128</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 6

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ 1,430	1,950	(520)
Other Revenue - Local Sources	2,180	0	2,180
Transfer from General	<u>0</u>	<u>3,000</u>	<u>(3,000)</u>
Total Receipts	<u>3,610</u>	<u>4,950</u>	<u>(1,340)</u>
Expenditures:			
Instruction	4,200	4,200	0
Vehicle Operations & Maintenance	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>4,200</u>	<u>4,200</u>	<u>0</u>
Receipts Over (Under) Expenditures	(590)		
Unencumbered Cash, Beginning	<u>1,888</u>		
Unencumbered Cash, Ending	\$ <u>1,298</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 7

Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Federal Aid	\$ 58,095	58,148	(53)
State Aid	819	786	33
Food Service	22,749	47,510	(24,761)
Miscellaneous	200	0	200
Interest on Idle Funds	3,461	0	3,461
Transfer from General	50,744	30,000	20,744
Transfer from Supplemental General	<u>4,693</u>	<u>10,000</u>	<u>(5,307)</u>
Total Receipts	<u>140,761</u>	<u>146,444</u>	<u>(5,683)</u>
Expenditures:			
Operations and Maintenance	830	7,000	(6,170)
Food Service Operations	<u>134,603</u>	<u>142,437</u>	<u>(7,834)</u>
Total Expenditures	<u>135,433</u>	<u>149,437</u>	<u>(14,004)</u>
Receipts Over (Under) Expenditures	5,328		
Unencumbered Cash, Beginning	<u>2,992</u>		
Unencumbered Cash, Ending	\$ <u>8,320</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 8

Professional Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	1,981	250	1,731
Miscellaneous	269	0	269
Transfer from General	10,000	8,000	2,000
Transfer from Supplemental General	<u>4,072</u>	<u>3,000</u>	<u>1,072</u>
 Total Receipts	 <u>16,322</u>	 <u>11,250</u>	 <u>5,072</u>
 Expenditures:			
Instructional Support Staff	<u>13,522</u>	<u>18,110</u>	<u>(4,588)</u>
 Receipts Over (Under) Expenditures	 2,800		
Unencumbered Cash, Beginning	<u>9,272</u>		
 Unencumbered Cash, Ending	 \$ <u>12,072</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 9

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Reimbursed Expense	\$ 11,554	0	11,554
Transfer from General	<u>275,315</u>	<u>310,000</u>	<u>(34,685)</u>
Total Receipts	<u>286,869</u>	<u>310,000</u>	<u>(23,131)</u>
Expenditures:			
Instruction	287,934	316,400	(28,466)
Student Transportation Services	0	500	(500)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>11,554</u>	<u>(11,554)</u>
Total Expenditures	<u>287,934</u>	<u>328,454</u>	<u>(40,520)</u>
Receipts Over (Under) Expenditures	(1,065)		
Unencumbered Cash, Beginning	<u>34,823</u>		
Unencumbered Cash, Ending	\$ <u>33,758</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 10

Career and Postsecondary Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 16	150	(134)
User Charges	810	650	160
Transfer from General	0	48,000	(48,000)
Transfer from Supplemental General	<u>60,798</u>	<u>5,000</u>	<u>55,798</u>
 Total Receipts	 <u>61,624</u>	 <u>53,800</u>	 <u>7,824</u>
Expenditures:			
Instruction	54,776	53,716	1,060
Operations and Maintenance	<u>6,558</u>	<u>9,800</u>	<u>(3,242)</u>
 Total Expenditures	 <u>61,334</u>	 <u>63,516</u>	 <u>(2,182)</u>
 Receipts Over (Under) Expenditures	 290		
Unencumbered Cash, Beginning	<u>9,716</u>		
 Unencumbered Cash, Ending	 \$ <u>10,006</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 11

KPERS Special Retirement Contribution Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ 194,135	229,614	(35,479)
Expenditures:			
Instruction	124,246	122,114	2,132
Student Support	5,824	15,000	(9,176)
Instructional Support	5,824	15,000	(9,176)
General Administration	12,619	15,000	(2,381)
School Administration	20,384	25,000	(4,616)
Operations and Maintenance	14,560	20,000	(5,440)
Student Transportation Services	971	5,000	(4,029)
Food Service	9,707	12,500	(2,793)
Total Expenditures	<u>194,135</u>	<u>229,614</u>	<u>(35,479)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Federal Funds

SCHEDULE 2

Page 12

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	Title I 19-20	Title II A 19-20	Title IV A 19-20	Total	Budget*	Variance Over (Under)
Receipts:						
Federal Aid	\$ 31,434	4,975	11,225	47,634	46,925	709
Expenditures:						
Instruction	30,589	4,975	11,225	46,789	45,425	1,364
Instructional Support Services	2,025	0	0	2,025	1,500	525
Total Expenditures	32,614	4,975	11,225	48,814	46,925	1,889
Receipts Over (Under) Expenditures	(1,180)	0	0	(1,180)		
Unencumbered Cash, Beginning	0	0	0	0		
Unencumbered Cash, Ending	\$ (1,180)	0	0	(1,180)		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 13

Gifts and Grants Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	\$ 3,604	0	0	3,604	<u>0</u>	<u>3,604</u>
Expenditures:						
Instruction	321	0	0	321	0	321
Operations and Maintenance	<u>2,809</u>	<u>0</u>	<u>0</u>	<u>2,809</u>	<u>17,953</u>	<u>(15,144)</u>
Total Expenditures	<u>3,130</u>	<u>0</u>	<u>0</u>	<u>3,130</u>		
Receipts Over (Under) Expenditures	474	0	0	474		
Unencumbered Cash, Beginning	<u>2,578</u>	<u>1,958</u>	<u>911</u>	<u>5,447</u>		
Unencumbered Cash, Ending	\$ <u>3,052</u>	<u>1,958</u>	<u>911</u>	<u>5,921</u>		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

SCHEDULE 2

Page 14

	<u>Contingency Reserve</u>	<u>Textbook Rental and Student Material Revolving</u>	<u>Box Tops for Education</u>	<u>Maxine Sebelius Memorial Scholarship</u>
Receipts:				
Fees	\$ 0	5,544	0	0
Donations	0	0	3,330	0
Transfer from General	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>25,000</u>	 <u>5,544</u>	 <u>3,330</u>	 <u>0</u>
Expenditures:				
Instruction	0	1,314	2,135	0
Other Supplemental Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>1,314</u>	 <u>2,135</u>	 <u>0</u>
Receipts Over (Under) Expenditures	25,000	4,230	1,195	0
Unencumbered Cash, Beginning	<u>200,000</u>	<u>45,070</u>	<u>2,971</u>	<u>14,000</u>
 Unencumbered Cash, Ending	 <u>\$ 225,000</u>	 <u>49,300</u>	 <u>4,166</u>	 <u>14,000</u>

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 3

Almena, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	\$ 2,632	2,903	3,057	2,478
Eighth Grade Class	0	0	0	0
Total Junior High	<u>2,632</u>	<u>2,903</u>	<u>3,057</u>	<u>2,478</u>
High School:				
Student Council	4,791	3,113	1,533	6,371
Kayettes	55	4,046	3,343	758
Hi Lighters	1,774	0	0	1,774
FFA	8,193	20,021	19,993	8,221
Class of 2014	2,839	0	0	2,839
Class of 2015	1,341	0	0	1,341
Class of 2016	27	0	0	27
Class of 2017	725	0	0	725
Class of 2018	349	0	0	349
Class of 2019	3,067	0	1,063	2,004
Class of 2020	880	259	685	454
Class of 2021	2,751	17,827	17,321	3,257
Class of 2022	1,573	540	248	1,865
Class of 2023	116	1,795	33	1,878
Yearbook	16,108	5,405	6,845	14,668
Scholars Bowl	89	0	0	89
Dance Team	5,443	68	4,120	1,391
Drama Club	793	0	75	718
Technology Club	829	0	0	829
FCCLA	66	0	0	66
Volleyball Club	290	0	0	290
Interactive Media	302	400	180	522
Total High School	<u>52,401</u>	<u>53,474</u>	<u>55,439</u>	<u>50,436</u>
Other Agency Funds:				
Sales Tax	(25)	0	0	(25)
Total Other Agency Funds	<u>(25)</u>	<u>0</u>	<u>0</u>	<u>(25)</u>
Total Agency Funds	<u>\$ 55,008</u>	<u>56,377</u>	<u>58,496</u>	<u>52,889</u>

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 4

Almena, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior High School Athletics	\$ 1,189	0	2,904	2,468	1,625	0	1,625
Senior High School Athletics	2,139	0	18,881	21,329	(309)	0	(309)
Greenhouse	42	0	0	0	42	0	42
Total District Activity Funds	\$ 3,370	0	21,785	23,797	1,358	0	1,358