UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

UNIFIED SCHOOL DISTRICT NO. 390
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JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 390
Hamilton, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 390, Hamilton, Kansas**, as of and for the year ended **June 30, 2021,** 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 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' 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 auditors consider 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.

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Board of Education
Unified School District No. 390

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 390, Hamilton, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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. 390, Hamilton, Kansas,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

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 No. 390, Hamilton, Kansas**, as of **June 30, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information 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.

Board of Education
Unified School District No. 390

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated March 8, 2021. The 2020 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://da.ks.gov/ar/muniserv/. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
May 6, 2022

UNIFIED SCHOOL DISTRICT NO. 390
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 976	$ 0	$ 826,024	$ 825,863	$ 1,137	$ 616	$ 1,753
Special Purpose Funds							
Supplemental General	36,365	0	228,843	252,023	13,185	0	13,185
Preschool-Aged At-Risk	0	0	2,285	2,285	0	0	0
At Risk (K-12)	0	0	96,863	96,863	0	0	0
Capital Outlay	253,764	0	84,216	161,353	176,627	0	176,627
Driver Training	17,652	0	42	42	17,652	0	17,652
Food Service	776	0	90,691	86,573	4,894	0	4,894
Professional Development	5,909	0	191	1,521	4,579	0	4,579
Special Education	61	0	202,224	193,970	8,315	0	8,315
Career and Postsecondary Education	10,804	0	0	6,869	3,935	0	3,935
KPERS Contribution	0	0	102,309	102,309	0	0	0
Recreation Commission	139	0	4,901	3,885	1,155	0	1,155
Federal Funds	14,806	0	186,077	200,817	66	0	66
Gifts & Grants	36	0	27,950	5,550	22,436	0	22,436
Contingency Reserve	281,556	0	0	0	281,556	0	281,556
District Activity Funds	0	0	3,106	3,106	0	0	0
	$ 622,844	$ 0	$ 1,855,722	$ 1,943,029	$ 535,537	$ 616	$ 536,153

Composition of Cash:		
	Checking and Money Market Accounts	$ 576,492
	Certificates of Deposit	8,000
		584,492
	Agency Funds	(48,339)
		$ 536,153

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

UNIFIED SCHOOL DISTRICT NO. 390
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 390 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Hamilton, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-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.

Agency Funds-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.)

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

UNIFIED SCHOOL DISTRICT NO. 390
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 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 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 amendments for the year ended June 30, 2021.

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

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

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

Federal Funds	Gifts & Grants Fund
Contingency Reserve Fund	District Activity 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.

Note 2 - In Substance Receipt in Transit:

The District received $39,526 subsequent to June 30, 2021, 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, 2021.

Note 3 - 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the 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. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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 $102,309 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $1,089,184. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 - Deposits:

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

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 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%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $584,492 and the bank balance was $626,951. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $285,944 was covered by federal depository insurance and the remaining $341,007 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:				
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Food Service	Special Education	Total
General Fund	$ 0	$ 0	$ 0	$ 200,000	$ 200,000
Supplemental General Fund	2,285	96,863	45,000	0	144,148
	$ 2,285	$ 96,863	$ 45,000	$ 200,000	$ 344,148

Note 7 - 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.

Note 8 - Postemployment Benefits:

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

Note 9 - Compensated Absences:

Non-certified employees shall be given one day of sick leave for each month of their contract, plus one day for the school year. Total accumulation for non-certified staff will be limited to six times the yearly amount. At the beginning of each school year each certified staff member shall be credited with ten days of sick leave. The unused potion shall accumulate from year to year to a maximum of six times the yearly amount or 70 days as determined by the employee.

Full time certified personnel will be compensated at the rate of $45.00 per unused sick day over six times the yearly amount or 70 days as chosen by the teacher of sick leave not used. Full time non-certified personnel will be compensated at the rate of $15.00 per day for each day over six times the yearly amount of sick leave not used. These amounts will be added to the employee's September check.

Upon a certified employee's retirement, $45.00 reimbursement per day (60 days maximum) will be granted for unused sick leave days if the employee has been in the district 20 years or more and is eligible for retirement under the KPERS rules.

Vacation is also granted to the following groups of employees: Custodians and the Clerk of the Board receive 11 days of vacation annually and after five years of service receive 16 ½ days of vacation annually and the Superintendent of Schools receives 20 days of vacation annually.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through May 6, 2022, the date which the financial statement was available to be issued.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 390
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	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)
General Fund	$ 928,878	$ (108,742)	$ 5,727	$ 825,863	$ 825,863	$ 0
Special Purpose Funds						
Supplemental General	280,648	(28,625)	0	252,023	252,023	0
Preschool-Aged At-Risk	30,000	0	0	30,000	2,285	(27,715)
At Risk (K-12)	175,000	0	0	175,000	96,863	(78,137)
Capital Outlay	400,000	0	0	400,000	161,353	(238,647)
Driver Training	25,000	0	0	25,000	42	(24,958)
Food Service	120,000	0	0	120,000	86,573	(33,427)
Professional Development	10,000	0	0	10,000	1,521	(8,479)
Special Education	300,000	0	0	300,000	193,970	(106,030)
Career and Postsecondary Education	15,000	0	0	15,000	6,869	(8,131)
KPERS Contribution	125,069	0	0	125,069	102,309	(22,760)
Recreation Commission	5,655	0	0	5,655	3,885	(1,770)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	200,817	XXXXXXXXXX
Gifts & Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,550	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,106	XXXXXXXXXX
	$ 2,415,250	$ (137,367)	$ 5,727	$ 2,283,610	$ 1,943,029	$ (550,054)

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,379	$ 5,727	$ 0	$ 5,727
State Sources	832,192	820,297	928,878	(108,581)
	842,571	826,024	$ 928,878	$ (102,854)
Expenditures				
Instruction	347,251	261,798	$ 279,456	$ (17,658)
Student Support Services	590	0	1,000	(1,000)
General Administration	147,046	151,682	151,000	682
School Administration	128,628	135,305	129,900	5,405
Operations & Maintenance	45,514	36,256	50,000	(13,744)
Student Transportation Services	33,145	40,822	38,070	2,752
Transfers	140,399	200,000	279,452	(79,452)
Adjustment to Comply with Legal Max	0	0	(108,742)	108,742
Adjustment for Qualifying Budget Credits	0	0	5,727	(5,727)
	842,573	825,863	$ 825,863	$ 0
Receipts Over (Under) Expenditures	(2)	161		
Unencumbered Cash, Beginning	2	976		
Prior Year Canceled Encumbrances	976	0		
Unencumbered Cash, Ending	$ 976	$ 1,137		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 234,288	$ 209,476	$ 228,353	$ (18,877)
County Sources	22,480	19,367	15,930	3,437
	256,768	228,843	$ 244,283	$ (15,440)
Expenditures				
Instruction	80,970	107,875	$ 86,237	$ 21,638
Transfers	174,464	144,148	194,411	(50,263)
Adjustment to Comply with Legal Max	0	0	(28,625)	28,625
	255,434	252,023	$ 252,023	$ 0
Receipts Over (Under) Expenditures	1,334	(23,180)		
Unencumbered Cash, Beginning	35,031	36,365		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 36,365	$ 13,185		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 0	$ 20,862	$ (20,862)
Transfers	4,436	2,285	9,138	(6,853)
	4,436	2,285	$ 30,000	$ (27,715)
Expenditures				
Instruction	4,436	2,285	$ 30,000	$ (27,715)
	4,436	2,285	$ 30,000	$ (27,715)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 0	$ 40,214	$ (40,214)
Transfers	102,028	96,863	134,786	(37,923)
	102,028	96,863	$ 175,000	$ (78,137)
Expenditures				
Instruction	102,028	96,863	$ 175,000	$ (78,137)
	102,028	96,863	$ 175,000	$ (78,137)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 87,678	$ 81,888	$ 140,700	$ (58,812)
County Sources	16	2,328	5,536	(3,208)
	87,694	84,216	$ 146,236	$ (62,020)
Expenditures				
Instruction	56,356	76,344	$ 300,000	$ (223,656)
Student Support Services	236	43	0	43
General Administration	2,965	2,359	3,970	(1,611)
School Administration	0	1,858	0	1,858
Operations & Maintenance	77,453	72,961	81,030	(8,069)
Transportation	10,842	7,788	15,000	(7,212)
	147,852	161,353	$ 400,000	$ (238,647)
Receipts Over (Under) Expenditures	(60,158)	(77,137)		
Unencumbered Cash, Beginning	313,922	253,764		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 253,764	$ 176,627		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,057	$ 42	$ 4,348	$ (4,306)
State Sources	3,510	0	3,000	(3,000)
	7,567	42	$ 7,348	$ (7,306)
Expenditures				
Instruction	5,899	42	$ 14,500	$ (14,458)
Student Transportation Services	0	0	10,500	(10,500)
	5,899	42	$ 25,000	$ (24,958)
Receipts Over (Under) Expenditures	1,668	0		
Unencumbered Cash, Beginning	15,984	17,652		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,652	$ 17,652		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,214	$ 5,511	$ 35,748	$ (30,237)
State Sources	351	842	474	368
Federal Sources	22,898	39,338	43,002	(3,664)
Transfers	21,000	45,000	40,000	5,000
	54,463	90,691	$ 119,224	$ (28,533)
Expenditures				
Food Service Operation	72,897	86,573	$ 120,000	$ (33,427)
	72,897	86,573	$ 120,000	$ (33,427)
Receipts Over (Under) Expenditures	(18,434)	4,118		
Unencumbered Cash, Beginning	19,210	776		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 776	$ 4,894		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 2,698	$ (2,698)
State Sources	358	191	1,393	(1,202)
	358	191	$ 4,091	$ (3,900)
Expenditures				
Instruction	1,502	1,521	$ 10,000	$ (8,479)
	1,502	1,521	$ 10,000	$ (8,479)
Receipts Over (Under) Expenditures	(1,144)	(1,330)		
Unencumbered Cash, Beginning	7,053	5,909		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,909	$ 4,579		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 6,520	$ 0	$ 10,000	$ (10,000)
Federal Sources	0	2,224	0	2,224
Transfers	187,399	200,000	289,939	(89,939)
	193,919	202,224	$ 299,939	$ (97,715)
Expenditures				
Instruction	210,115	187,358	$ 277,480	$ (90,122)
Student Transportation Services	9,849	6,612	22,520	(15,908)
	219,964	193,970	$ 300,000	$ (106,030)
Receipts Over (Under) Expenditures	(26,045)	8,254		
Unencumbered Cash, Beginning	26,106	61		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 61	$ 8,315		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 4,196	$ (4,196)
State Sources	11,336	0	0	0
	11,336	0	$ 4,196	$ (4,196)
Expenditures				
Student Transportation Services	5,149	6,869	$ 15,000	$ (8,131)
	5,149	6,869	$ 15,000	$ (8,131)
Receipts Over (Under) Expenditures	6,187	(6,869)		
Unencumbered Cash, Beginning	4,617	10,804		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,804	$ 3,935		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 105,588	$ 102,309	$ 125,069	$ (22,760)
	105,588	102,309	$ 125,069	$ (22,760)
Expenditures				
Instruction	67,577	65,478	$ 80,000	$ (14,522)
Student Support Services	266	1,023	10	1,013
Instructional Support Services	790	1,023	125	898
General Administration	6,335	8,185	10,006	(1,821)
School Administration	11,615	10,231	12,507	(2,276)
Operations & Maintenance	11,615	10,231	12,507	(2,276)
Student Transportation Services	4,222	4,092	5,002	(910)
Food Service Operation	3,168	2,046	4,912	(2,866)
	105,588	102,309	$ 125,069	$ (22,760)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,965	$ 4,560	$ 5,169	$ (609)
County Sources	431	341	347	(6)
	5,396	4,901	$ 5,516	$ (615)
Expenditures				
Community Services Operations	6,576	3,885	$ 5,655	$ (1,770)
	6,576	3,885	$ 5,655	$ (1,770)
Receipts Over (Under) Expenditures	(1,180)	1,016		
Unencumbered Cash, Beginning	1,319	139		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 139	$ 1,155		

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 52,435	$ 186,077
	52,435	186,077
Expenditures		
Instruction	37,695	200,817
	37,695	200,817
Receipts Over (Under) Expenditures	14,740	(14,740)
Unencumbered Cash, Beginning	66	14,806
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 14,806	$ 66

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts & Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 580	$ 27,950
	580	27,950
Expenditures	544	5,550
Instruction	544	5,550
Receipts Over (Under) Expenditures	36	22,400
Unencumbered Cash, Beginning	0	36
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 36	$ 22,436

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	281,556	281,556
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 281,556	$ 281,556

UNIFIED SCHOOL DISTRICT NO. 390
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
High School				
Class of 2021	$ 11,664	$ 3,547	$ 15,211	$ 0
Class of 2022	5,273	13,492	4,721	14,044
Class of 2023	805	3,630	609	3,826
Class of 2024	0	3,915	1,199	2,716
F.H.A.	45	0	45	0
F.B.L.A.	97	0	97	0
Pep Club	93	0	93	0
H-Club	72	2,720	715	2,077
CD Interest	0	4	4	0
Student Council	418	54	225	247
Safe	471	0	450	21
Ag Club	4,568	18,324	16,105	6,787
	23,506	45,686	39,474	29,718
Elementary School				
Class of 2024	579	0	579	0
Class of 2025	0	1,703	981	722
AR Store	65	0	65	0
Pep Club	216	0	216	0
	860	1,703	1,841	722
Scholarships				
FMH Scholarship	531	5	150	386
Hallren Scholarship	17,605	158	250	17,513
	18,136	163	400	17,899
Total Agency Funds	$ 42,502	$ 47,552	$ 41,715	$ 48,339

UNIFIED SCHOOL DISTRICT NO. 390
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
High School	$ 0	$ 0	$ 2,106	$ 2,106	$ 0	$ 0	$ 0
Elementary School	0	0	1,000	1,000	0	0	0
Total District Activity Funds	$ 0	$ 0	$ 3,106	$ 3,106	$ 0	$ 0	$ 0

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 390
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Rural Education	84.358	$ 7,404	$ 0	$ 7,404	$ 7,404	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	10,882				
National School Lunch Program	10.555	27,413				
Fresh Fruit and Vegetable Program	10.582	1,043				
		39,338	0	39,338	39,338	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	16,423	66	16,423	16,423	66
Supporting Effective Instruction State Grants	84.367	2,505	0	2,505	2,505	0
COVID-19 Education Stabilization Fund	84.425	193,525	14,740	2,224	16,964	0
		212,453	14,806	21,152	35,892	66
Passes Through Greenwood County						
Department of the Treasury						
COVID-19 Coronavirus Relief Fund	21.019	159,745	0	159,745	159,745	0
Total Federal Awards		$ 418,940	$ 14,806	$ 227,639	$ 242,379	$ 66