

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2020



Certified Public Accountants

**UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas**

Fiscal Year Ended June 30, 2020

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**UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas**

Fiscal Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 410
416 South Date
Hillsboro, KS 67063

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 410, Hillsboro, Kansas, a Municipality, 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 from 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 Number 410 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 410 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 410 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 disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional 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 the Unified School District Number 410, Hillsboro, Kansas, a Municipality, as of and for the year ended June 30, 2019 (not presented herein), and have issued our report 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, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC

Hutchinson, KS

November 2, 2020

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	\$ -	\$ -	\$ 5,130,666	\$ 5,130,666	\$ -	\$ 2,970	2,970
Supplemental General Fund	70,461	-	1,754,421	1,713,715	111,167	13,918	125,085
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	40,000	-	145,867	135,867	50,000	-	50,000
At Risk (K-12) Fund	175,000	-	365,345	350,345	190,000	-	190,000
Bilingual Education Fund	-	-	9,309	9,309	-	-	-
Virtual Education Fund	4,462	-	43,374	47,836	-	-	-
Capital Outlay Fund	875,019	-	651,496	584,012	942,503	111,119	1,053,622
Driver Training Fund	2,400	-	7,780	4,818	5,362	-	5,362
Food Service Fund	30,000	-	319,180	309,180	40,000	-	40,000
Professional Development Fund	20,000	-	48,073	48,073	20,000	-	20,000
Parent Education Fund	29,639	-	156,478	153,253	32,864	193	33,057
Special Education Fund	459,586	-	1,407,367	1,400,037	466,916	-	466,916
Career and Postsecondary Education Fund	225,000	-	408,825	408,825	225,000	-	225,000
KPERS Special Retirement Contribution Fund	-	-	560,724	560,724	-	-	-
Children's Dental Care Program Fund	14,061	-	-	935	13,126	-	13,126
Farm to School Fund	2,590	-	-	262	2,328	-	2,328
Gifts and Grants Fund	14,651	-	93,605	8,485	99,771	-	99,771
HES Fundraising Fund	10,194	-	5,902	4,664	11,432	-	11,432
HMS Fundraising Fund	3,180	-	9,641	9,990	2,831	-	2,831
HHS Fundraising Fund	1,870	-	1,577	443	3,004	-	3,004
Title I Fund	-	-	71,950	71,950	-	-	-
Title II-A Fund	-	-	14,817	14,817	-	-	-
Title III Fund	-	-	443	443	-	-	-
Title IV-A Fund	-	-	12,741	12,741	-	-	-
Gate Receipts	-	-	30,956	30,956	-	-	-
School Projects	83,895	-	115,001	121,045	77,851	-	77,851
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,097,234	-	848,185	563,138	1,382,281	-	1,382,281
TRUST FUNDS:							
Good Citizen Scholarship Fund	-	-	5,000	5,000	-	1,250	1,250
C.M Sextro Scholarship Fund	-	-	500	500	-	-	-
Dalke Youth Award Fund	-	-	500	500	-	-	-
Total Reporting Entity (Excluding Agency Funds)	\$ 3,159,242	\$ -	\$ 12,219,723	\$ 11,702,529	\$ 3,676,436	\$ 129,450	\$ 3,805,886

COMPOSITION OF CASH

Money Market - Hillsboro State Bank	\$ 3,285,392
Money Market Athletic Facility - Hillsboro State Bank	502,648
Central Office Petty Cash Fund - Emprise Bank	1,500
High School/Middle School Petty Cash Fund - Emprise Bank	1,500
High School/Middle School Activity Account - Emprise Bank	101,680
Kansas Municipal Investment Pool	63
Total Cash	3,892,783
Agency Funds per Schedule 3	(86,897)
Total Reporting Entity (Excluding Agency Funds)	\$ 3,805,886

STATEMENT 1

**UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas**

NOTES TO THE FINANCIAL STATEMENT

Fiscal Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 410, Hillsboro, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 410 (the District), a municipality.

(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 Funds—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 the acquisition or construction of major capital facilities or equipment.

Business Fund—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, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of 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 budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for 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 Trust Funds, Capital Project Funds and the following Special Purpose Funds: Children's Dental Care Program, Farm to School, Gifts and Grants, HES Fundraising, HMS Fundraising, HHS Fundraising, Title I, Title II-A, Title III, Title IV-A, Gate Receipts, and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

No statutory violations were noted in 2020.

3. DEPOSITS AND INVESTMENTS

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

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

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. At June 30, 2020, the District held 100% of their investments in the Kansas Municipal Investment Pool.

3. DEPOSITS AND INVESTMENTS (cont.)

Custodial credit risk. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2020.

At year end the carrying amount of the District's cash and certificates of deposit was \$3,892,720. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was \$4,120,736. Of the bank balance, \$356,065 was covered by F.D.I.C. insurance and \$3,764,671 was collateralized by FHLB letters of credit and with securities held by the pledging institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of 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 invested \$63 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Less than 1 Year</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ <u>63</u>	\$ <u>63</u>	S&P AAf/S1+

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$234,442 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.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6478	\$ 1,059,162
General Fund	Virtual Education Fund	K.S.A. 72-6478	43,374
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	52,339
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	365,345
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	9,309
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	8,348
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	35,673
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	17,172
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	348,205
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	408,825
			<u>\$ 2,347,752</u>

6. 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

(b) 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.

(c) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

Employees earn 15 days of sick leave each year with a maximum accumulation of 90 days. Payment for unused sick leave for employees is made for sick days that would be lost over the maximum. It is paid with the first paycheck of the succeeding year's contract and is computed at a rate of \$25 per day lost. Employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System (KPERS) are paid for all unused sick leave days. This payment is based on a rate of \$25 per day and is made with the final payment of the contract. Employees leaving the District that do not qualify as described above do not receive any compensation for unused sick leave.

Sick leave days may be converted to personal leave after all paid personal leave has been exhausted. The rate of conversion is three sick leave days to one personal leave day. The draw on sick leave is on an "as used" basis; the employee may not accumulate any unused personal days using the benefit feature. A maximum of five personal leave days may be gained annually using this conversion. Sick leave days used in this conversion are deducted from the staff person's accumulated sick leave.

Classified full-time staff, meeting length of service requirements, are allowed two weeks paid vacation, which is increased by three days after five years of employment and by an additional two days after 15 years of employment. Classified employees may accumulate up to five days of unused vacation over their annual allotment of vacation time. Certified staff are not granted paid vacation time, with the exception of one administrative position.

Non-administrative certified and classified staff are granted compensated absences in the form of personal leave days. They are allowed two days per year, which can accumulate to six days. Amounts accumulated in excess of the maximum, that would otherwise be lost, are paid with the first paycheck of the succeeding year's contract at the employee's daily rate of pay. Upon retirement, the District purchases any unused personal days for employees, at the employees final daily rate of pay.

Payment for the entire amount of unused sick leave and unused personal leave upon leaving employment is granted for employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System and for employees whose positions are being eliminated by the District. Payment for unused vacation upon voluntarily leaving employment may be considered with the permission of the Superintendent if the employee voluntarily leaving employment assists in the transition process.

Administrative staff are granted compensated absences in the form of personal leave subject to Superintendent approval. However, for these staff, there is no accumulation of personal leave allowed from one year to the next year, and there is no payment for personal leave that would be lost at the end of a year, upon other voluntary or non-voluntary termination of employment.

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding Series 2013	2.00% - 3.25%	05-17-13	\$ 5,945,000	09-01-28	\$ 5,635,000	\$ -	\$ 430,000	\$ 5,205,000	\$ 133,138

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year						
	2021	2022	2023	2024	2025	2026-2030	Total
Principal:							
General Obligation Bonds:							
Refunding Series 2013	\$ 470,000	\$ 480,000	\$ 505,000	\$ 535,000	\$ 565,000	\$ 2,650,000	\$ 5,205,000
Interest:							
General Obligation Bonds:							
Refunding Series 2013	<u>124,137</u>	<u>114,638</u>	<u>104,787</u>	<u>93,719</u>	<u>80,991</u>	<u>163,084</u>	<u>681,356</u>
Total Principal and Interest	<u>\$ 594,137</u>	<u>\$ 594,638</u>	<u>\$ 609,787</u>	<u>\$ 628,719</u>	<u>\$ 645,991</u>	<u>\$ 2,813,084</u>	<u>\$ 5,886,356</u>

8. DEFINED BENEFIT PENSION PLAN

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org 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 1.00% 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%, respectively, 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.

8. DEFINED BENEFIT PENSION PLAN (cont.)

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 employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$560,724 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 \$4,955,111. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. CLAIMS AND JUDGMENTS

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

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 from 2019 to 2020, and there were no settlements that exceeded insurance coverage in the past three years.

10. INTERLOCAL AGREEMENT

The District entered into an interlocal agreement with Tabor College in January 2008 for the acquisition, construction, financing, ownership and operation of athletic facilities. The agreement is for a period of 40 years from the effective date unless terminated early. The agreement, among other things, provides for the sharing of expenses for the facility.

11. CONTINGENCY

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$59,791 in April 2020 under the CARES Act. The District has not received or spent any of the funds as of June 30, 2020. The funding is in the form of a grant with a 5 year potential expenditure period. The District also has been awarded \$236,552 in SPARKS funding, to be spent by December 31, 2020.

11. SUBSEQUENT EVENT

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2020

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	\$ 5,214,711	\$ (85,702)	\$ 1,657	\$ 5,130,666	\$ 5,130,666	\$ -
Supplemental General Fund	1,741,658	(27,943)	-	1,713,715	1,713,715	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	150,000	-	-	150,000	135,867	(14,133)
At Risk (K-12) Fund	364,600	-	-	364,600	350,345	(14,255)
Bilingual Education Fund	10,000	-	-	10,000	9,309	(691)
Virtual Education Fund	48,545	-	-	48,545	47,836	(709)
Capital Outlay Fund	1,234,150	-	-	1,234,150	584,012	(650,138)
Driver Training Fund	10,500	-	-	10,500	4,818	(5,682)
Food Service Fund	314,100	-	-	314,100	309,180	(4,920)
Professional Development Fund	50,500	-	-	50,500	48,073	(2,427)
Parent Education Fund	163,350	-	-	163,350	153,253	(10,097)
Special Education Fund	1,478,512	-	-	1,478,512	1,400,037	(78,475)
Career and Postsecondary Education Fund	415,370	-	-	415,370	408,825	(6,545)
KPERS Special Retirement Contribution Fund	632,100	-	-	632,100	560,724	(71,376)
BOND AND INTEREST FUND:						
Bond and Interest Fund	563,638	-	-	563,638	563,138	(500)
Total	\$ 12,391,734	\$ (113,645)	\$ 1,657	\$ 12,279,746	\$ 11,419,798	\$ (859,948)

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

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)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Receipts:				
Miscellaneous reimbursements	\$ 2,254	\$ 1,657	\$ -	\$ 1,657
State aid	3,959,632	4,256,150	4,265,237	(9,087)
Mineral production tax	434	310	-	310
Special education aid	845,801	872,549	949,474	(76,925)
Total Receipts	4,808,121	5,130,666	\$ 5,214,711	\$ (84,045)
Expenditures:				
Instruction -				
Certified salaries	1,570,305	1,667,170	\$ 1,684,950	\$ (17,780)
Non-certified salaries	27,268	34,962	35,815	(853)
Insurance	169,801	176,281	176,709	(428)
Social security	114,784	123,479	131,675	(8,196)
Other benefits	6,650	8,051	7,015	1,036
Purchased professional services	8,179	7,246	3,440	3,806
Purchased property services	4,995	11,745	-	11,745
Other purchased services	8,753	13,555	17,036	(3,481)
Teaching supplies	30,002	29,210	34,295	(5,085)
Textbooks	19,814	93,195	90,500	2,695
Property and equipment	2,236	744	500	244
Other	(5,359)	(5,805)	-	(5,805)
Student Support Services -				
Certified salaries	47,941	51,522	51,200	322
Non-certified salaries	51,794	66,010	66,750	(740)
Insurance	8,280	10,369	10,361	8
Social security	7,411	8,820	9,000	(180)
Other benefits	371	575	425	150
Purchased professional services	600	700	850	(150)
Other purchased services	9,867	10,183	10,200	(17)
Supplies	1,204	1,609	1,850	(241)
Instruction Support Staff -				
Certified salaries	49,604	52,566	52,500	66
Non-certified salaries	101,186	109,337	109,000	337
Insurance	37,054	39,665	37,911	1,754
Social security	10,182	11,147	12,300	(1,153)
Other benefits	568	568	560	8
Purchased professional services	6,794	7,098	7,105	(7)
Supplies	6,160	5,429	6,450	(1,021)
Property and equipment	4,430	-	250	(250)

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

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)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 100,511	\$ 105,064	\$ 105,064	\$ -
Non-certified salaries	1,848	30,122	3,415	26,707
Insurance	15,213	22,020	15,783	6,237
Social security	7,509	9,871	8,250	1,621
Other employee benefits	392	482	375	107
Purchased professional services	577	511	15,500	(14,989)
Purchased property services	11,175	14,010	-	14,010
Other purchased services	4,305	6,439	-	6,439
Supplies	44	58	3,975	(3,917)
Property and equipment	3,920	4,212	750	3,462
Other	11,458	10,361	18,110	(7,749)
School Administration -				
Certified salaries	205,669	217,728	217,810	(82)
Non-certified salaries	95,453	83,369	111,250	(27,881)
Insurance	72,947	74,709	75,094	(385)
Social security	21,639	21,983	25,100	(3,117)
Other employee benefits	15,655	16,393	16,600	(207)
Other purchased services	1,800	1,800	1,800	-
Supplies	1,625	2,478	3,670	(1,192)
Operations and Maintenance -				
Non-certified salaries	230,612	266,997	271,115	(4,118)
Insurance	47,334	59,228	49,608	9,620
Social security	17,086	19,679	26,480	(6,801)
Other employee benefits	5,609	5,484	-	5,484
Purchased professional services	1,705	1,159	2,000	(841)
Repair of buildings	32,249	33,680	35,450	(1,770)
Other purchased services	5,971	6,433	6,200	233
Supplies	60,066	61,109	53,500	7,609
Motor fuel	2,937	1,818	3,350	(1,532)
Property and equipment	11,486	2,621	2,000	621
Other	(2,812)	507	1,250	(743)
Vehicle Operating Services -				
Non-certified salaries	71,849	77,298	83,200	(5,902)
Insurance	30,279	32,163	31,900	263
Social Security	5,271	5,673	6,485	(812)
Other employee benefits	3,798	3,180	3,980	(800)
Motor fuel	41,347	35,301	46,750	(11,449)
Property and equipment	4,408	754	1,000	(246)

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Student Transportation Services - Supervision -				
Non-certified salaries	\$ 22,808	\$ 25,426	\$ 24,374	\$ 1,052
Insurance	5,350	5,987	5,512	475
Social Security	1,676	1,870	1,850	20
Other	654	816	600	216
Supplies	3,331	3,261	4,050	(789)
Property and equipment	198	1,097	-	1,097
Vehicle & Maintenance Services -				
Non-certified salaries	6,778	10,150	5,895	4,255
Insurance	3,812	7,484	3,927	3,557
Social Security	453	645	450	195
Other employee benefits	194	261	130	131
Purchased property services	45,937	36,625	31,000	5,625
Supplies	11,048	11,633	7,500	4,133
Property and equipment	78	-	1,000	(1,000)
Other Supplemental Services -				
Non-certified salaries	96,261	103,093	102,300	793
Insurance	20,813	22,673	22,673	-
Social Security	6,941	7,465	7,825	(360)
Other employee benefits	368	370	350	20
Purchased professional services	4,193	5,054	4,500	554
Other purchased services	11,688	13,940	18,675	(4,735)
Community Service Operations	(154)	155	-	155
Outgoing Transfers -				
Special Education Fund	1,085,694	1,059,162	1,118,094	(58,932)
Virtual Education Fund	38,191	43,374	48,545	(5,171)
Adjustment to comply with legal max	-	-	(85,702)	85,702
Legal General Fund Budget	4,808,121	5,130,666	5,129,009	1,657
Adjustment for qualifying budget credits	-	-	1,657	(1,657)
Total Expenditures	4,808,121	5,130,666	\$ 5,130,666	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

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)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 793,994	\$ 828,740	\$ 901,659	\$ (72,919)
Delinquent tax	8,108	46,350	14,935	31,415
Motor vehicle tax	82,305	84,103	85,048	(945)
Recreational vehicle tax	3,161	1,138	1,091	47
Commercial vehicle tax	8,536	7,666	6,913	753
Supplemental state aid	<u>739,363</u>	<u>786,424</u>	<u>799,247</u>	<u>(12,823)</u>
Total Receipts	<u>1,635,467</u>	<u>1,754,421</u>	<u>\$ 1,808,893</u>	<u>\$ (54,472)</u>
Expenditures:				
Instruction -				
Non-certified salaries	11,202	10,231	\$ 14,000	\$ (3,769)
Social Security	775	695	1,075	(380)
Other employee benefits	138	124	150	(26)
Purchased professional services	41,933	39,841	-	39,841
Purchased property services	37,217	36,597	77,305	(40,708)
Other purchased services	74,704	64,653	30,500	34,153
Supplies	75,637	68,884	66,500	2,384
Property and equipment	16,793	20,871	17,318	3,553
Other	(48,436)	(45,005)	-	(45,005)
Student Support Services -				
Other purchased services	1,993	2,018	2,000	18
Instruction Support Staff -				
Purchased professional services	929	2,381	3,100	(719)
General Administration -				
Purchased professional services	1,575	2,100	-	2,100
Other purchased services	17,213	15,737	17,645	(1,908)
School Administration -				
Purchased professional services	411	240	500	(260)
Property and equipment	1,422	1,183	2,500	(1,317)
Central Services -				
Other purchased services	396	520	900	(380)
Operations and Maintenance -				
Water and sewer	12,888	13,195	14,200	(1,005)
Cleaning	8,128	8,682	8,200	482
Insurance	58,075	51,087	51,500	(413)

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Operations and Maintenance (cont.) -				
Heating	\$ 58,734	\$ 41,560	\$ 52,000	\$ (10,440)
Electricity	140,875	129,905	148,000	(18,095)
Community Service Operations	2,500	3,000	3,000	-
Outgoing Transfers -				
Food Service Fund	32,341	8,348	8,576	(228)
Professional Development Fund	30,811	35,673	29,313	6,360
Parent Education Fund	13,631	17,172	17,172	-
Special Education Fund	279,203	348,205	361,031	(12,826)
Career and Postsecondary Education Fund	396,270	408,825	408,370	455
At Risk (4 Yr Old) Fund	40,559	52,339	32,203	20,136
At Risk (K-12) Fund	359,116	365,345	364,600	745
Bilingual Education Fund	7,250	9,309	10,000	(691)
Adjustment to comply with legal max	-	-	(27,943)	27,943
Total Expenditures	<u>1,674,283</u>	<u>1,713,715</u>	<u>\$ 1,713,715</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(38,816)	40,706		
Unencumbered Cash, Beginning	<u>109,277</u>	<u>70,461</u>		
Unencumbered Cash, Ending	<u>\$ 70,461</u>	<u>\$ 111,167</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) 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)

		<u>2020</u>		
	<u>2019</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts:				
Other local source revenue	\$ 28,455	\$ 26,696	\$ 44,550	\$ (17,854)
Federal aid	66,101	66,832	73,247	(6,415)
Transfer from Supplemental General Fund	40,559	52,339	32,203	20,136
Total Receipts	<u>135,115</u>	<u>145,867</u>	<u>\$ 150,000</u>	<u>\$ (4,133)</u>
Expenditures:				
Instruction -				
Certified salaries	91,698	97,509	\$ 100,100	\$ (2,591)
Non-certified salaries	17,120	19,344	22,750	(3,406)
Insurance	14,665	7,766	13,814	(6,048)
Social Security	7,693	8,325	9,400	(1,075)
Other employee benefits	416	414	430	(16)
Supplies	3,523	2,509	3,100	(591)
Property and equipment	-	-	406	(406)
Total Expenditures	<u>135,115</u>	<u>135,867</u>	<u>\$ 150,000</u>	<u>\$ (14,133)</u>
Receipts Over (Under) Expenditures	-	10,000		
Unencumbered Cash, Beginning	<u>40,000</u>	<u>40,000</u>		
Unencumbered Cash, Ending	<u>\$ 40,000</u>	<u>\$ 50,000</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from Supplemental General Fund	\$ 359,117	\$ 365,345	\$ 364,600	\$ 745
Expenditures:				
Instruction -				
Certified salaries	200,093	217,105	\$ 213,250	\$ 3,855
Non-certified salaries	65,512	72,147	76,150	(4,003)
Insurance	48,156	39,217	49,069	(9,852)
Social Security	18,357	19,958	22,015	(2,057)
Other employee benefits	1,006	1,022	1,020	2
Supplies	993	896	2,846	(1,950)
Property and equipment	-	-	250	(250)
Total Expenditures	<u>334,117</u>	<u>350,345</u>	<u>\$ 364,600</u>	<u>\$ (14,255)</u>
Receipts Over (Under) Expenditures	25,000	15,000		
Unencumbered Cash, Beginning	<u>150,000</u>	<u>175,000</u>		
Unencumbered Cash, Ending	<u>\$ 175,000</u>	<u>\$ 190,000</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

		<u>2020</u>		
	<u>2019</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from Supplemental General Fund	\$ 7,250	\$ 9,309	\$ 10,000	\$ (691)
Expenditures:				
Instruction -				
Certified salaries	6,006	7,683	\$ 7,995	\$ (312)
Non-certified salaries	42	-	-	-
Insurance	736	1,036	1,036	-
Social Security	444	562	600	(38)
Other employee benefits	22	28	40	(12)
Supplies	-	-	329	(329)
Total Expenditures	<u>7,250</u>	<u>9,309</u>	<u>\$ 10,000</u>	<u>\$ (691)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

VIRTUAL 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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ 38,191	\$ 43,374	\$ 48,545	\$ (5,171)
Expenditures:				
Instruction -				
Other purchased services	38,191	47,836	\$ 48,545	\$ (709)
Receipts Over (Under) Expenditures	-	(4,462)		
Unencumbered Cash, Beginning	4,462	4,462		
Unencumbered Cash, Ending	\$ 4,462	\$ -		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 316,347	\$ 328,369	\$ 313,060	\$ 15,309
Delinquent tax	2,960	17,693	5,970	11,723
Motor vehicle tax	31,157	30,869	31,416	(547)
Recreational vehicle tax	1,218	419	403	16
Commercial vehicle tax	3,060	3,050	2,554	496
Interest on idle funds	76,318	48,565	50,000	(1,435)
Capital outlay state aid	109,395	123,892	126,702	(2,810)
Miscellaneous reimbursements	60,040	98,639	75,000	23,639
Total Receipts	<u>600,495</u>	<u>651,496</u>	<u>\$ 605,105</u>	<u>\$ 46,391</u>
Expenditures:				
Instruction -				
Property and equipment	336,292	87,299	\$ 451,650	\$ (364,351)
Student Support Services -				
Property and equipment	124	2,230	-	2,230
Instructional Support Staff -				
Property and equipment	-	8,425	2,400	6,025
General Administration -				
Property and equipment	-	4,088	1,200	2,888
School Administration -				
Property and equipment	368	7,805	9,600	(1,795)
Operations and Maintenance -				
Property and equipment	57,325	5,767	268,700	(262,933)
Transportation -				
Property and equipment	117,552	184,375	146,200	38,175
Food Service -				
Property and equipment	2,713	479	-	479
Facility Acquisition and Construction Services -				
Land improvement	207,400	12,633	50,000	(37,367)
Building improvements	132	251,833	300,000	(48,167)
Other Support Services -				
Property and equipment	-	2,230	4,400	(2,170)
Building Improvements -	1,060	16,848	-	16,848
Total Expenditures	<u>722,966</u>	<u>584,012</u>	<u>\$ 1,234,150</u>	<u>\$ (650,138)</u>
Receipts Over (Under) Expenditures	(122,471)	67,484		
Unencumbered Cash, Beginning	997,490	875,019		
Unencumbered Cash, Ending	<u>\$ 875,019</u>	<u>\$ 942,503</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

		<u>2020</u>		
	<u>2019</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts:				
State aid	\$ 3,968	\$ 3,900	\$ 3,900	\$ -
Other local source revenue	<u>6,575</u>	<u>3,880</u>	<u>6,300</u>	<u>(2,420)</u>
Total Receipts	<u>10,543</u>	<u>7,780</u>	<u>\$ 10,200</u>	<u>\$ (2,420)</u>
Expenditures:				
Instruction -				
Certified salaries	5,895	3,504	\$ 6,165	\$ (2,661)
Social Security	430	257	470	(213)
Other employee benefits	22	12	25	(13)
Other purchased services	3,077	1,045	3,600	(2,555)
Supplies	855	-	215	(215)
Instructional Support Staff -				
Other purchased services	<u>-</u>	<u>-</u>	<u>25</u>	<u>(25)</u>
Total Expenditures	<u>10,279</u>	<u>4,818</u>	<u>\$ 10,500</u>	<u>\$ (5,682)</u>
Receipts Over (Under) Expenditures	264	2,962		
Unencumbered Cash, Beginning	<u>2,136</u>	<u>2,400</u>		
Unencumbered Cash, Ending	<u>\$ 2,400</u>	<u>\$ 5,362</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
State aid	\$ 2,897	\$ 3,701	\$ 2,406	\$ 1,295
Student sales	91,654	105,526	94,227	11,299
Adult sales	6,505	8,723	26,766	(18,043)
Child and adult care food programs	155,017	192,586	156,625	35,961
Interest on idle funds	444	296	500	(204)
Transfer from Supplemental General Fund	32,341	8,348	8,576	(228)
	<u>288,858</u>	<u>319,180</u>	<u>\$ 289,100</u>	<u>\$ 30,080</u>
Total Receipts				
Expenditures:				
Central Services -				
Other purchased services	50	-	\$ -	\$ -
Operations and Maintenance -				
Other purchased services	48	-	-	-
Food Service Operation -				
Non-certified salaries	95,172	-	-	-
Insurance	38,626	-	-	-
Social Security	7,017	-	-	-
Other employee benefits	2,294	-	-	-
Other purchased services	6,530	304,211	313,264	(9,053)
Food and milk	127,704	1,744	-	1,744
Supplies	8,917	3,225	836	2,389
	<u>286,358</u>	<u>309,180</u>	<u>\$ 314,100</u>	<u>\$ (4,920)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	2,500	10,000		
Unencumbered Cash, Beginning	<u>27,500</u>	<u>30,000</u>		
Unencumbered Cash, Ending	<u>\$ 30,000</u>	<u>\$ 40,000</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 4,333	\$ 6,637	\$ 4,938	\$ 1,699
Federal aid	6,394	5,763	-	5,763
Transfer from Supplemental General Fund	30,811	35,673	29,313	6,360
Total Receipts	41,538	48,073	\$ 34,251	\$ 13,822
Expenditures:				
Instructional Support Staff -				
Certified salaries	20,430	20,108	\$ 25,600	\$ (5,492)
Non-certified salaries	45	-	250	(250)
Social Security	1,531	1,493	1,100	393
Other employee benefits	80	72	65	7
Purchased professional services	1,500	14,586	1,625	12,961
Other purchased services	17,903	11,759	21,749	(9,990)
Supplies	49	55	111	(56)
Total Expenditures	41,538	48,073	\$ 50,500	\$ (2,427)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>\$ 20,000</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

PARENT 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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 92,000	\$ 93,854	\$ 93,854	\$ -
Payment from other school districts	29,369	35,828	35,828	-
Donations	484	7,669	-	7,669
Miscellaneous	1,890	1,955	1,750	205
Transfer from Supplemental General Fund	13,631	17,172	17,172	-
Total Receipts	137,374	156,478	\$ 148,604	\$ 7,874
Expenditures:				
Student Support Services -				
Non-certified salaries	84,530	98,749	\$ 98,750	\$ (1)
Insurance	26,624	27,560	27,560	-
Social Security	6,162	7,294	7,545	(251)
Other employee benefits	323	353	350	3
Purchased property services	3,252	3,175	3,295	(120)
Other purchased services	470	495	15,800	(15,305)
Supplies	9,311	6,804	-	6,804
Other	5,355	3,519	3,050	469
Instruction Support Staff -				
Supplies	654	381	-	381
Other Supplemental Services -				
Purchased professional services	1,652	4,923	7,000	(2,077)
Total Expenditures	138,333	153,253	\$ 163,350	\$ (10,097)
Receipts Over (Under) Expenditures	(959)	3,225		
Unencumbered Cash, Beginning	30,598	29,639		
Unencumbered Cash, Ending	<u>\$ 29,639</u>	<u>\$ 32,864</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ 1,085,694	\$ 1,059,162	\$ 1,118,094	\$ (58,932)
Transfer from Supplemental General Fund	279,203	348,205	361,031	(12,826)
Total Receipts	<u>1,364,897</u>	<u>1,407,367</u>	<u>\$ 1,479,125</u>	<u>\$ (71,758)</u>
Expenditures:				
Instruction -				
Payment to Special Education	1,294,277	1,374,430	\$ 1,452,920	\$ (78,490)
Vehicle Operating Services -				
Non-certified salaries	9,651	10,078	9,500	578
Insurance	602	5,713	6,907	(1,194)
Social Security	738	748	725	23
Other employee benefits	1,335	943	235	708
Other purchased services	2,184	-	-	-
Mileage in lieu of transportation	1,927	3,452	2,000	1,452
Motor fuel	5,177	3,251	5,575	(2,324)
Vehicle Service and Maintenance -				
Purchased Property Services	929	1,422	650	772
Total Expenditures	<u>1,316,820</u>	<u>1,400,037</u>	<u>\$ 1,478,512</u>	<u>\$ (78,475)</u>
Receipts Over (Under) Expenditures	48,077	7,330		
Unencumbered Cash, Beginning	<u>411,509</u>	<u>459,586</u>		
Unencumbered Cash, Ending	<u>\$ 459,586</u>	<u>\$ 466,916</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Miscellaneous reimbursements	\$ 1,500	\$ -	\$ -	\$ -
Transfer from Supplemental General Fund	<u>396,270</u>	<u>408,825</u>	<u>408,370</u>	<u>455</u>
Total Receipts	<u>397,770</u>	<u>408,825</u>	<u>\$ 408,370</u>	<u>\$ 455</u>
Expenditures:				
Instruction -				
Certified salaries	307,281	319,289	\$ 319,000	\$ 289
Insurance	39,058	40,183	39,125	1,058
Social Security	22,178	23,219	23,850	(631)
Other employee benefits	1,170	1,134	1,095	39
Supplies	14,720	15,208	15,300	(92)
Property and equipment	<u>13,363</u>	<u>9,792</u>	<u>17,000</u>	<u>(7,208)</u>
Total Expenditures	<u>397,770</u>	<u>408,825</u>	<u>\$ 415,370</u>	<u>\$ (6,545)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>225,000</u>	<u>225,000</u>		
Unencumbered Cash, Ending	<u>\$ 225,000</u>	<u>\$ 225,000</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

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)

		<u>2020</u>		
	<u>2019</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
State aid	\$ 365,787	\$ 560,724	\$ 632,100	\$ (71,376)
Expenditures:				
Employee Benefits -				
Instruction	231,503	357,588	\$ 415,490	\$ (57,902)
Student Support Services	21,395	34,605	35,373	(768)
Instruction Support Staff	16,044	25,692	28,787	(3,095)
General Administration	16,296	28,986	17,708	11,278
School Administration	30,400	44,304	53,714	(9,410)
Other Support Services	10,290	16,228	16,699	(471)
Operations and Maintenance	22,926	37,549	44,256	(6,707)
Student Transportation Services	7,760	15,772	20,073	(4,301)
Food Service Operation	9,173	-	-	-
Total Expenditures	<u>365,787</u>	<u>560,724</u>	<u>\$ 632,100</u>	<u>\$ (71,376)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

CHILDREN'S DENTAL CARE PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Contributions and donations	\$ -	\$ -
Expenditures:		
Student Support Services - Purchased professional services	<u>1,950</u>	<u>935</u>
Receipts Over (Under) Expenditures	(1,950)	(935)
Unencumbered Cash, Beginning	9,332	14,061
Prior Year Cancelled Encumbrances	<u>6,679</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 14,061</u>	<u>\$ 13,126</u>

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

FARM TO SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Contributions and donations	\$ -	\$ -
Expenditures:		
Instruction -		
Supplies	112	62
Property and equipment	<u>-</u>	<u>200</u>
Total Expenditures	<u>112</u>	<u>262</u>
Receipts Over (Under) Expenditures	(112)	(262)
Unencumbered Cash, Beginning	<u>2,702</u>	<u>2,590</u>
Unencumbered Cash, Ending	<u>\$ 2,590</u>	<u>\$ 2,328</u>

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Contributions and donations	\$ 9,906	\$ 93,605
Expenditures:		
Instruction -		
Purchased professional services	2,500	-
Supplies	4,243	722
Property and equipment	230	-
Student Support Services -		
Purchased professional services	100	7,669
Purchased property services	95	94
Supplies	653	-
Vehicle Operating Services -		
Non-certified salaries	113	-
Insurance	9	-
Other employee benefits	4	-
Supplies	49	-
Other Support Services -		
Supplies	422	-
Total Expenditures	<u>8,418</u>	<u>8,485</u>
Receipts Over (Under) Expenditures	1,488	85,120
Unencumbered Cash, Beginning	<u>13,163</u>	<u>14,651</u>
Unencumbered Cash, Ending	<u>\$ 14,651</u>	<u>\$ 99,771</u>

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

HES FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Donations	\$ 7,061	\$ 5,902
Expenditures:		
Instruction -		
Supplies	2,656	1,175
Property and equipment	14,052	1,423
Instruction Support Staff -		
Supplies	436	885
School Administration -		
Purchased professional services	250	440
Supplies	812	741
Total Expenditures	<u>18,206</u>	<u>4,664</u>
Receipts Over (Under) Expenditures	(11,145)	1,238
Unencumbered Cash, Beginning	<u>21,339</u>	<u>10,194</u>
Unencumbered Cash, Ending	<u>\$ 10,194</u>	<u>\$ 11,432</u>

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

HMS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Donations	\$ 13,632	\$ 9,641
Expenditures:		
Instruction -		
Supplies	3,958	4,235
Property and equipment	3,441	-
Purchased professional services	1,057	-
School Administration -		
Supplies	<u>7,350</u>	<u>5,755</u>
Total Expenditures	<u>15,806</u>	<u>9,990</u>
Receipts Over (Under) Expenditures	(2,174)	(349)
Unencumbered Cash, Beginning	<u>5,354</u>	<u>3,180</u>
Unencumbered Cash, Ending	<u>\$ 3,180</u>	<u>\$ 2,831</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

HHS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Donations	\$ 1,038	\$ 1,577
Expenditures:		
Instruction -		
Supplies	65	-
Other	200	200
School Administration -		
Supplies	<u>362</u>	<u>243</u>
Total Expenditures	<u>627</u>	<u>443</u>
Receipts Over (Under) Expenditures	411	1,134
Unencumbered Cash, Beginning	<u>1,459</u>	<u>1,870</u>
Unencumbered Cash, Ending	<u>\$ 1,870</u>	<u>\$ 3,004</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 72,754	\$ 71,950
Expenditures:		
Instruction -		
Certified salaries	55,907	58,165
Non-certified salaries	4,513	1,587
Insurance	7,930	7,359
Social Security	3,646	4,368
Other employee benefits	222	212
Supplies	536	259
Total Expenditures	<u>72,754</u>	<u>71,950</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 17,591	\$ 14,817
Expenditures:		
Instruction -		
Certified salaries	11,377	12,195
Insurance	1,742	1,833
Social Security	680	747
Other employee benefits	41	42
Other purchased services	3,750	-
Supplies	1	-
Total Expenditures	<u>17,591</u>	<u>14,817</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

TITLE III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 867	\$ 443
Expenditures:		
Instruction - Supplies	673	341
Instruction Support Staff - Certified salaries	180	95
Social security	14	7
Total Expenditures	<u>867</u>	<u>443</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE IV-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Receipts:	\$ 14,953	\$ 12,741
Expenditures:		
Instruction -		
Supplies	654	-
Instruction Support Staff -		
Certified salaries	-	1,720
Non-certified salaries	-	126
Purchased professional services	7,244	3,444
Other purchased services	4,133	7,451
Supplies	1,065	-
Total Expenditures	<u>13,096</u>	<u>12,741</u>
Receipts Over (Under) Expenditures	1,857	-
Unencumbered Cash, Beginning	<u>(1,857)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 542,134	\$ 559,262	\$ 532,894	\$ 26,368
Delinquent tax	4,408	28,433	10,282	18,151
Motor vehicle tax	49,298	46,278	47,671	(1,393)
Recreational vehicle tax	1,983	634	611	23
Commercial vehicle tax	4,389	5,217	3,875	1,342
Miscellaneous revenue	70	-	-	-
State aid	206,608	208,361	208,361	-
	<u>808,890</u>	<u>848,185</u>	<u>\$ 803,694</u>	<u>\$ 44,491</u>
Expenditures:				
Interest	166,085	133,138	\$ 133,138	\$ -
Principal	460,000	430,000	430,000	-
Commission and postage	-	-	500	(500)
	<u>626,085</u>	<u>563,138</u>	<u>\$ 563,638</u>	<u>\$ (500)</u>
Receipts Over (Under) Expenditures	182,805	285,047		
Unencumbered Cash, Beginning	<u>914,429</u>	<u>1,097,234</u>		
Unencumbered Cash, Ending	<u>\$ 1,097,234</u>	<u>\$ 1,382,281</u>		

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

TRUST FUND

GOOD CITIZEN SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Contributions	\$ 5,000	\$ 5,000
Expenditures:		
Scholarships awarded	<u>5,000</u>	<u>5,000</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

TRUST FUND

C.M. SEXTRO MEMORIAL SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Donations	\$ 500	\$ 500
Expenditures:		
Scholarships awarded	<u>500</u>	<u>500</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

TRUST FUND

DALKE YOUTH AWARD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Donations	\$ 500	\$ 500
Expenditures:		
Scholarships awarded	<u>500</u>	<u>500</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
High School:				
Class of 2020	\$ 1,091	\$ 452	\$ 1,305	\$ 238
Class of 2021	2,475	3,817	4,695	1,597
Class of 2022	728	845	650	923
FCCLA	891	-	-	891
FFA	10,519	32,650	33,329	9,840
H-Club	1,286	2,973	3,108	1,151
Student Council	1,881	2,642	1,440	3,083
Tech Student Association	7,346	3,182	4,422	6,106
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Organizations	26,217	46,561	48,949	23,829
State Sales Tax	102	7,502	7,604	-
Payroll Revolving	105,935	-	42,867	63,068
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	<u>\$ 132,254</u>	<u>\$ 54,063</u>	<u>\$ 99,420</u>	<u>\$ 86,897</u>

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Athletics-High School	\$ -	\$ 30,956	\$ 30,956	\$ -	\$ -	\$ -
School Projects:						
High School	73,032	88,449	95,935	65,546	-	65,546
Middle School	4,476	17,702	16,423	5,755	-	5,755
Elementary School	6,387	8,850	8,687	6,550	-	6,550
Total School Projects	83,895	115,001	121,045	77,851	-	77,851
Total District Activity Funds	\$ 83,895	\$ 145,957	\$ 152,001	\$ 77,851	\$ -	\$ 77,851