

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2020**



**UNIFIED SCHOOL DISTRICT NO. 390**  
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**JUNE 30, 2020**

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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, 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 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.

**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, 2020**, 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, 2020**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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 2019 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 2019 basic financial statement upon which we rendered an unmodified opinion dated February 19, 2020. 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://da.ks.gov/ar/muniserv/>. 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 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

***BFR CPA, LLC***

BFR CPA, LLC  
March 8, 2021

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 2	\$ 976	\$ 842,571	\$ 842,573	\$ 976	\$ 0	\$ 976
Special Purpose Funds							
Supplemental General	35,031	0	256,768	255,434	36,365	0	36,365
Preschool-Aged At-Risk	0	0	4,436	4,436	0	0	0
At Risk (K-12)	0	0	102,028	102,028	0	0	0
Capital Outlay	313,922	0	87,694	147,852	253,764	0	253,764
Driver Training	15,984	0	7,567	5,899	17,652	0	17,652
Food Service	19,210	0	54,463	72,897	776	0	776
Professional Development	7,053	0	358	1,502	5,909	0	5,909
Special Education	26,106	0	193,919	219,964	61	0	61
Career and Postsecondary Education	4,617	0	11,336	5,149	10,804	0	10,804
KPERs Contribution	0	0	105,588	105,588	0	0	0
Recreation Commission	1,319	0	5,396	6,576	139	0	139
Federal Funds	66	0	52,435	37,695	14,806	0	14,806
Gifts & Grants	0	0	580	544	36	0	36
Contingency Reserve	281,556	0	0	0	281,556	0	281,556
District Activity Funds	0	0	2,052	2,052	0	0	0
	<u>\$ 704,866</u>	<u>\$ 976</u>	<u>\$ 1,727,191</u>	<u>\$ 1,810,189</u>	<u>\$ 622,844</u>	<u>\$ 0</u>	<u>\$ 622,844</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 657,346
Certificates of Deposit	8,000
	<u>665,346</u>
Agency Funds	(42,502)
	<u>\$ 622,844</u>

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

**UNIFIED SCHOOL DISTRICT NO. 390**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**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, 2020**

**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, 2020.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules 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  
Contingency Reserve Fund

Gifts & Grants 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 \$31,132 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.



**UNIFIED SCHOOL DISTRICT NO. 390**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

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

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

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

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

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

**UNIFIED SCHOOL DISTRICT NO. 390**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

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 \$105,588 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 \$903,346. 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 publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 4 - 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 portion 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 5 - Related Party Transactions:**

Unified School District No. 390 jointly governs the Hamilton Recreation Commission by appointing two of the five members to the recreation commission's board. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift. The District received \$5,396 and expended \$6,576 in taxes to the recreation commission for the fiscal year ended June 30, 2020. The balance owed to the Hamilton Recreation Commission is \$139 as of June 30, 2020.

**UNIFIED SCHOOL DISTRICT NO. 390**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 6 - 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, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$665,346 and the bank balance was \$677,209. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,903 was covered by federal depository insurance and the remaining \$426,306 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 7- Statutory Violation:**

Expenditures in the Recreation Commission exceeded the budget amount by \$251 resulting in a violation of K.S.A. 79-2935

**Note 8 - Interfund Transactions:**

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

Transfer from:	Transfer to:				
	Preschool- Aged At-Risk	At Risk (K-12)	Food Service	Special Education	Total
General Fund	\$ 0	\$ 0	\$ 0	\$ 140,399	\$ 140,399
Supplemental General Fund	4,436	102,028	21,000	47,000	174,464
	<u>\$ 4,436</u>	<u>\$ 102,028</u>	<u>\$ 21,000</u>	<u>\$ 187,399</u>	<u>\$ 314,863</u>

**UNIFIED SCHOOL DISTRICT NO. 390**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2020**

**Note 9 - 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 10 - 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 11 - 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 12- Subsequent Events:**

The District has evaluated subsequent events through March 8, 2021, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	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	\$ 880,990	\$ (48,796)	\$ 10,379	\$ 842,573	\$ 842,573	\$ 0
Special Purpose Funds						
Supplemental General	258,904	(3,470)	0	255,434	255,434	0
Preschool-Aged At-Risk	30,000	0	0	30,000	4,436	(25,564)
At Risk (K-12)	115,000	0	0	115,000	102,028	(12,972)
Capital Outlay	425,000	0	0	425,000	147,852	(277,148)
Driver Training	27,000	0	0	27,000	5,899	(21,101)
Food Service	120,000	0	0	120,000	72,897	(47,103)
Professional Development	10,000	0	0	10,000	1,502	(8,498)
Special Education	325,000	0	0	325,000	219,964	(105,036)
Career and Postsecondary Education	15,000	0	0	15,000	5,149	(9,851)
KPERs Contribution	114,063	0	0	114,063	105,588	(8,475)
Recreation Commission	6,325	0	0	6,325	6,576	251
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	37,695	XXXXXXXXXX
Gifts & Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	544	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,052	XXXXXXXXXX
	<u>\$ 2,327,282</u>	<u>\$ (52,266)</u>	<u>\$ 10,379</u>	<u>\$ 2,285,395</u>	<u>\$ 1,810,189</u>	<u>\$ (515,497)</u>

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 11,644	\$ 10,379	\$ 0	\$ 10,379
State Sources	778,658	832,192	880,990	(48,798)
	<u>790,302</u>	<u>842,571</u>	<u>\$ 880,990</u>	<u>\$ (38,419)</u>
Expenditures				
Instruction	296,194	347,251	\$ 298,870	\$ 48,381
Student Support Services	610	590	500	90
Instructional Support Staff	406	0	500	(500)
General Administration	135,009	147,046	134,800	12,246
School Administration	122,991	128,628	123,900	4,728
Operations & Maintenance	45,899	45,514	101,100	(55,586)
Student Transportation Services	39,278	33,145	42,920	(9,775)
Transfers	149,913	140,399	178,400	(38,001)
Adjustment to Comply with Legal Max	0	0	(48,796)	48,796
Adjustment for Qualifying Budget Credits	0	0	10,379	(10,379)
	<u>790,300</u>	<u>842,573</u>	<u>\$ 842,573</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	2	(2)		
Unencumbered Cash, Beginning	0	2		
Prior Year Canceled Encumbrances	<u>0</u>	<u>976</u>		
Unencumbered Cash, Ending	<u>\$ 2</u>	<u>\$ 976</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 216,187	\$ 234,288	\$ 202,835	\$ 31,453
County Sources	21,712	22,480	21,038	1,442
	<u>237,899</u>	<u>256,768</u>	<u>\$ 223,873</u>	<u>\$ 32,895</u>
Expenditures				
Instruction	149,913	80,970	\$ 34,904	\$ 46,066
Transfers	100,613	174,464	224,000	(49,536)
Adjustment to Comply with Legal Max	0	0	(3,470)	3,470
	<u>250,526</u>	<u>255,434</u>	<u>\$ 255,434</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(12,627)	1,334		
Unencumbered Cash, Beginning	47,658	35,031		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,031</u>	<u>\$ 36,365</u>		



**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 0	\$ 23,000	\$ (23,000)
Transfers	2,083	4,436	7,000	(2,564)
	<u>2,083</u>	<u>4,436</u>	<u>\$ 30,000</u>	<u>\$ (25,564)</u>
Expenditures				
Instruction	2,083	4,436	\$ 30,000	\$ (25,564)
	<u>2,083</u>	<u>4,436</u>	<u>\$ 30,000</u>	<u>\$ (25,564)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 0	\$ 40,000	\$ (40,000)
Transfers	95,795	102,028	75,000	27,028
	<u>95,795</u>	<u>102,028</u>	<u>\$ 115,000</u>	<u>\$ (12,972)</u>
Expenditures				
Instruction	95,795	102,028	\$ 115,000	\$ (12,972)
	<u>95,795</u>	<u>102,028</u>	<u>\$ 115,000</u>	<u>\$ (12,972)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Capital Outlay Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Local Sources	\$ 100,246	\$ 87,678    \$ 109,123	\$ (21,445)
County Sources	3	16      1,955	(1,939)
	<u>100,249</u>	<u>87,694    \$ 111,078</u>	<u>\$ (23,384)</u>
Expenditures			
Instruction	18,288	56,356    \$ 175,000	\$ (118,644)
General Administration	0	236      0	236
School Administration	0	2,965      0	2,965
Operations & Maintenance	62,029	77,453      100,000	(22,547)
Transportation	<u>50,223</u>	<u>10,842      150,000</u>	<u>(139,158)</u>
	<u>130,540</u>	<u>147,852    \$ 425,000</u>	<u>\$ (277,148)</u>
Receipts Over (Under) Expenditures	(30,291)	(60,158)	
Unencumbered Cash, Beginning	344,213	313,922	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 313,922</u>	<u>\$ 253,764</u>	

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,384	\$ 4,057	\$ 5,817	\$ (1,760)
State Sources	3,969	3,510	5,200	(1,690)
	<u>8,353</u>	<u>7,567</u>	<u>\$ 11,017</u>	<u>\$ (3,450)</u>
Expenditures				
Instruction	7,083	5,899	\$ 14,500	\$ (8,601)
Student Transportation Services	1,011	0	12,500	(12,500)
	<u>8,094</u>	<u>5,899</u>	<u>\$ 27,000</u>	<u>\$ (21,101)</u>
Receipts Over (Under) Expenditures	259	1,668		
Unencumbered Cash, Beginning	15,725	15,984		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 15,984</u>	<u>\$ 17,652</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 15,498	\$ 10,214	\$ 26,082	\$ (15,868)
State Sources	397	351	474	(123)
Federal Sources	33,779	22,898	44,234	(21,336)
Transfers	2,735	21,000	30,000	(9,000)
	<u>52,409</u>	<u>54,463</u>	<u>\$ 100,790</u>	<u>\$ (46,327)</u>
Expenditures				
Food Service Operation	<u>88,655</u>	<u>72,897</u>	<u>\$ 120,000</u>	<u>\$ (47,103)</u>
	<u>88,655</u>	<u>72,897</u>	<u>\$ 120,000</u>	<u>\$ (47,103)</u>
Receipts Over (Under) Expenditures	(36,246)	(18,434)		
Unencumbered Cash, Beginning	55,456	19,210		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 19,210</u>	<u>\$ 776</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 1,846	\$ (1,846)
State Sources	53	358	1,101	(743)
	<u>53</u>	<u>358</u>	<u>\$ 2,947</u>	<u>\$ (2,589)</u>
Expenditures				
Instruction	363	1,502	\$ 10,000	\$ (8,498)
	<u>363</u>	<u>1,502</u>	<u>\$ 10,000</u>	<u>\$ (8,498)</u>
Receipts Over (Under) Expenditures	(310)	(1,144)		
Unencumbered Cash, Beginning	7,363	7,053		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,053</u>	<u>\$ 5,909</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 7,255	\$ 6,520	\$ 8,494	\$ (1,974)
Transfers	149,913	187,399	290,400	(103,001)
	<u>157,168</u>	<u>193,919</u>	<u>\$ 298,894</u>	<u>\$ (104,975)</u>
Expenditures				
Instruction	222,009	210,115	\$ 302,000	\$ (91,885)
Student Transportation Services	8,179	9,849	23,000	(13,151)
	<u>230,188</u>	<u>219,964</u>	<u>\$ 325,000</u>	<u>\$ (105,036)</u>
Receipts Over (Under) Expenditures	(73,020)	(26,045)		
Unencumbered Cash, Beginning	99,126	26,106		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 26,106</u>	<u>\$ 61</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 1,183	\$ (1,183)
State Sources	5,182	11,336	9,200	2,136
	<u>5,182</u>	<u>11,336</u>	<u>\$ 10,383</u>	<u>\$ 953</u>
Expenditures				
Student Transportation Services	565	5,149	\$ 15,000	\$ (9,851)
	<u>565</u>	<u>5,149</u>	<u>\$ 15,000</u>	<u>\$ (9,851)</u>
Receipts Over (Under) Expenditures	4,617	6,187		
Unencumbered Cash, Beginning	0	4,617		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,617</u>	<u>\$ 10,804</u>		



**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 64,665	\$ 105,588	\$ 114,063	\$ (8,475)
	<u>64,665</u>	<u>105,588</u>	<u>\$ 114,063</u>	<u>\$ (8,475)</u>
Expenditures				
Instruction	40,092	67,577	\$ 73,000	\$ (5,423)
Student Support Services	0	266	0	266
Instructional Support Services	0	790	1,200	(410)
General Administration	5,173	6,335	7,000	(665)
School Administration	9,700	11,615	13,000	(1,385)
Operations & Maintenance	3,233	11,615	12,000	(385)
Student Transportation Services	2,587	4,222	5,000	(778)
Food Service Operation	3,880	3,168	2,863	305
	<u>64,665</u>	<u>105,588</u>	<u>\$ 114,063</u>	<u>\$ (8,475)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Recreation Commission Fund</u>	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 4,555	\$ 4,965	\$ 4,656	\$ 309
County Sources	420	431	350	81
	<u>4,975</u>	<u>5,396</u>	<u>\$ 5,006</u>	<u>\$ 390</u>
Expenditures				
Community Services Operations	<u>6,650</u>	<u>6,576</u>	<u>\$ 6,325</u>	<u>\$ 251</u>
	<u>6,650</u>	<u>6,576</u>	<u>\$ 6,325</u>	<u>\$ 251</u>
Receipts Over (Under) Expenditures	(1,675)	(1,180)		
Unencumbered Cash, Beginning	2,994	1,319		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,319</u>	<u>\$ 139</u>		

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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>Federal Funds</u>	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 37,895	\$ 52,435
	<u>37,895</u>	<u>52,435</u>
Expenditures		
Instruction	<u>37,895</u>	<u>37,695</u>
	<u>37,895</u>	<u>37,695</u>
Receipts Over (Under) Expenditures	0	14,740
Unencumbered Cash, Beginning	66	66
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 66</u>	<u>\$ 14,806</u>

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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)**

Gifts & Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 580
	<u>0</u>	<u>580</u>
Expenditures	<u>0</u>	<u>544</u>
Instruction	<u>0</u>	<u>544</u>
Receipts Over (Under) Expenditures	0	36
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>\$ 36</u></u>

**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF CASH 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)**

Contingency Reserve Fund

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

**UNIFIED SCHOOL DISTRICT NO. 390**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Student Organization Funds</b>				
<b>High School</b>				
Class of 2020	\$ 9,875	\$ 7,526	\$ 17,401	\$ 0
Class of 2021	3,161	11,989	3,486	11,664
Class of 2022	4,341	1,661	729	5,273
Class of 2023	0	1,120	315	805
F.H.A.	45	0	0	45
F.B.L.A.	97	0	0	97
Pep Club	93	0	0	93
H-Club	72	0	0	72
CD Interest	0	41	41	0
Student Council	506	251	339	418
Shop	0	93	93	0
Safe	0	500	29	471
Ag Club	0	12,144	7,576	4,568
	<u>18,190</u>	<u>35,325</u>	<u>30,009</u>	<u>23,506</u>
<b>Elementary School</b>				
Class of 2023	330	0	330	0
Class of 2024	0	680	101	579
AR Store	65	0	0	65
Pep Club	216	0	0	216
	<u>611</u>	<u>680</u>	<u>431</u>	<u>860</u>
<b>Scholarships</b>				
FMH Scholarship	766	15	250	531
Hallren Scholarship	17,739	366	500	17,605
	<u>18,505</u>	<u>381</u>	<u>750</u>	<u>18,136</u>
<b>Total Agency Funds</b>	<u>\$ 37,306</u>	<u>\$ 36,386</u>	<u>\$ 31,190</u>	<u>\$ 42,502</u>

**UNIFIED SCHOOL DISTRICT NO. 390  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Gate Receipts							
Athletics							
High School	\$ 0	\$ 0	\$ 1,052	\$ 1,052	\$ 0	\$ 0	\$ 0
Elementary School	0	0	1,000	1,000	0	0	0
Total District Activity Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,052</u>	<u>\$ 2,052</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## **FEDERAL AWARD INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 390**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-19	Receipts	Expenditures	Unencumbered Cash 6-30-20
Department of Education						
Rural Education	84.358	\$ 17,516	\$ 0	\$ 17,516	\$ 17,516	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	6,527				
National School Lunch Program	10.555	15,681				
Fresh Fruit and Vegetable Program	10.582	690				
		<u>22,898</u>	<u>0</u>	<u>22,898</u>	<u>22,898</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	17,737	66	17,737	17,737	66
Supporting Effective Instruction State Grants	84.367	2,442	0	2,442	2,442	0
Education Stabilization Fund	84.425	14,740	0	14,740	0	14,740
		<u>34,919</u>	<u>66</u>	<u>34,919</u>	<u>20,179</u>	<u>14,806</u>
Total Federal Awards		<u>\$ 75,333</u>	<u>\$ 66</u>	<u>\$ 75,333</u>	<u>\$ 60,593</u>	<u>\$ 14,806</u>