

**CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
CUNNINGHAM, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2021**



CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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INDEPENDENT AUDITORS' REPORT

**Board of Education
Cunningham Unified School District No. 332
Cunningham, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Cunningham Unified School District No. 332

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 **Cunningham Unified School District No. 332, Cunningham, 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 **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of **June 30, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule 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
Cunningham Unified School District No. 332**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated October 2, 2020. The 2020 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 8, 2021

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 0	\$ 0	\$ 1,893,849	\$ 1,893,849	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	66,107	84	549,781	580,626	35,346	33,348	68,694
Preschool-Aged At-Risk	0	0	9,138	9,138	0	0	0
At Risk (K-12)	0	0	86,354	86,354	0	0	0
Capital Outlay	69,767	0	538,123	492,813	115,077	0	115,077
Driver Training	2,657	0	2,264	2,905	2,016	0	2,016
Food Service	10,719	0	127,874	113,662	24,931	0	24,931
Professional Development	0	0	1,111	1,111	0	0	0
Special Education	9,095	0	342,810	341,926	9,979	0	9,979
Career and Postsecondary Education	0	0	47,500	47,500	0	0	0
KPERs Contribution	0	0	206,286	206,286	0	0	0
Federal Funds	0	0	152,027	159,914	(7,887)	0	(7,887)
Gifts and Grants	932	0	61,156	60,261	1,827	0	1,827
Contingency Reserve	80,193	0	0	0	80,193	0	80,193
Textbook and Student Material							
Revolving	17,934	0	7,320	3,222	22,032	0	22,032
District Activity Funds	3,616	0	68,155	70,104	1,667	0	1,667
	<u>\$ 261,020</u>	<u>\$ 84</u>	<u>\$ 4,093,748</u>	<u>\$ 4,069,671</u>	<u>\$ 285,181</u>	<u>\$ 33,348</u>	<u>\$ 318,529</u>

Composition of Cash:	Checking Accounts	\$ 362,442
	Agency Funds	(43,913)
		<u>\$ 318,529</u>

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

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Cunningham Unified School District No. 332 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cunningham, 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.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the budget for the year ended June 30, 2021.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook and Student Material Revolving 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 \$85,614 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 3 - Defined Benefit Pension Plan:

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

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 \$206,286 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,181,954. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 5 - 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 6 - 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.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 7 - 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.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) the property and rights of the plan (without being restricted to the provision of benefits under the plan), subject only to the claims of the plan's general creditors. Participants' rights under the plan are equal to those of general creditors of the plan in an amount equal to the fair market value of the deferred account for each participant.

It is the policy of the District to record retirement benefits as expenditures when paid.

During the year, the District paid \$1,871 for postemployment benefits for one former employee under the early retirement plan and \$9,300 for current employees under the Section 457 plan.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 8 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$362,442 and the bank balance was \$479,262. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$300,086 was covered by federal depository insurance and the remaining \$179,176 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 9 - Interfund Transactions:

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

Transfer from:	Transfer to:						Total
	Preschool- Aged At-Risk	At Risk (K-12)	Food Service	Professional Development	Special Education	Career and Postsecondary Education	
General Fund	\$ 9,138	\$ 59,622	\$ 15,000	\$ 0	\$ 258,368	\$ 843	\$ 342,971
Supplemental							
General Fund	0	26,732	0	1,111	80,856	46,657	155,356
	<u>\$ 9,138</u>	<u>\$ 86,354</u>	<u>\$ 15,000</u>	<u>\$ 1,111</u>	<u>\$ 339,224</u>	<u>\$ 47,500</u>	<u>\$ 498,327</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

Note 10 - Subsequent Events:

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

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on June 1. Interest payments are due semi-annually on December 1st and June 1st. Lease purchase payments are due annually on September 29th.

Terms for long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2016 Series-Capital Outlay	2.25	8/15/16	\$1,300,000	6/1/21
Lease Purchase				
Ford Transit	5.95	9/29/17	\$ 30,996	9/29/20
53 Passenger Bus	3.96	11/4/19	\$ 59,000	11/4/23

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2016 Series-Capital Outlay	\$ 270,000	\$ 0	\$ 270,000	\$ 0	\$ 6,075
Lease Purchase					
Ford Transit	7,959	0	7,959	0	474
53 Passenger Bus	46,500	0	10,956	35,544	1,844
	54,459	0	18,915	35,544	2,318
	<u>\$ 324,459</u>	<u>\$ 0</u>	<u>\$ 288,915</u>	<u>\$ 35,544</u>	<u>\$ 8,393</u>

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

53 Passenger Bus Lease Purchase			
	Principal	Interest	Total Principal and Interest
2022	\$ 11,390	\$ 1,410	\$ 12,800
2023	11,842	958	12,800
2024	12,312	488	12,800
	<u>\$ 35,544</u>	<u>\$ 2,856</u>	<u>\$ 38,400</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	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	\$ 1,935,885	\$ (43,405)	\$ 1,369	\$ 1,893,849	\$ 1,893,849	\$ 0
Special Purpose Funds						
Supplemental General	585,106	(2,708)	0	582,398	580,626	(1,772)
Preschool-Aged At-Risk	9,500	0	0	9,500	9,138	(362)
At Risk (K-12)	95,000	0	0	95,000	86,354	(8,646)
Capital Outlay	600,241	0	0	600,241	492,813	(107,428)
Driver Training	5,257	0	0	5,257	2,905	(2,352)
Food Service	125,000	0	0	125,000	113,662	(11,338)
Professional Development	15,000	0	0	15,000	1,111	(13,889)
Special Education	422,220	0	0	422,220	341,926	(80,294)
Career and Postsecondary Education	47,500	0	0	47,500	47,500	0
KPERS Contribution	246,936	0	0	246,936	206,286	(40,650)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	159,914	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	60,261	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,222	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	70,104	XXXXXXXXXX
	<u>\$ 4,087,645</u>	<u>\$ (46,113)</u>	<u>\$ 1,369</u>	<u>\$ 4,042,901</u>	<u>\$ 4,069,671</u>	<u>\$ (266,731)</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 628	\$ 1,368	\$ 0	\$ 1,368
State Sources	<u>1,788,497</u>	<u>1,892,481</u>	<u>1,935,885</u>	<u>(43,404)</u>
	<u>1,789,125</u>	<u>1,893,849</u>	<u>\$ 1,935,885</u>	<u>\$ (42,036)</u>
Expenditures				
Instruction	1,069,057	1,135,817	\$ 1,117,000	\$ 18,817
Student Support Services	2,631	10,936	2,680	8,256
Instructional Support Staff	2,707	2,733	2,800	(67)
General Administration	68,423	68,353	68,700	(347)
School Administration	123,472	208,749	192,350	16,399
Central Services	44,180	45,812	44,660	1,152
Operations and Maintenance	53,675	2,260	113,900	(111,640)
Student Transportation Services	55,748	76,218	70,186	6,032
Transfers	369,330	342,971	323,609	19,362
Adjustment to Comply With Legal Max	0	0	(43,405)	43,405
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>1,369</u>	<u>(1,369)</u>
	<u>1,789,223</u>	<u>1,893,849</u>	<u>\$ 1,893,849</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(98)	0		
Unencumbered Cash, Beginning	98	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 545,121	\$ 523,711	\$ 493,869	\$ 29,842
County Sources	24,501	26,070	25,130	940
	<u>569,622</u>	<u>549,781</u>	<u>\$ 518,999</u>	<u>\$ 30,782</u>
Expenditures				
Instruction	145,492	96,688	\$ 44,331	\$ 52,357
Student Support Services	733	555	0	555
Instructional Support Staff	4,567	2,765	0	2,765
General Administration	114,766	105,979	116,000	(10,021)
School Administration	20,306	21,245	22,100	(855)
Operations & Maintenance	101,735	157,908	96,000	61,908
Student Transportation Services	41,979	40,130	26,300	13,830
Transfers	125,490	155,356	280,375	(125,019)
Adjustment to comply with Legal				
Max	0	0	(2,708)	2,708
	<u>555,068</u>	<u>580,626</u>	<u>\$ 582,398</u>	<u>\$ (1,772)</u>
Receipts Over (Under) Expenditures	14,554	(30,845)		
Unencumbered Cash, Beginning	51,553	66,107		
Prior Year Canceled Encumbrances	<u>0</u>	<u>84</u>		
Unencumbered Cash, Ending	\$ 66,107	\$ 35,346		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Transfers	\$ 6,654	\$ 9,138 \$ 9,500	\$ (362)
	<u>6,654</u>	<u>9,138</u> <u>\$ 9,500</u>	<u>\$ (362)</u>
Expenditures			
Instruction	<u>6,654</u>	<u>9,138</u> \$ 9,500	\$ (362)
	<u>6,654</u>	<u>9,138</u> <u>\$ 9,500</u>	<u>\$ (362)</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>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 90,051	\$ 86,354	\$ 95,000	\$ (8,646)
	<u>90,051</u>	<u>86,354</u>	<u>\$ 95,000</u>	<u>\$ (8,646)</u>
Expenditures				
Instruction	90,051	86,354	\$ 95,000	\$ (8,646)
	<u>90,051</u>	<u>86,354</u>	<u>\$ 95,000</u>	<u>\$ (8,646)</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>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 500,479	\$ 514,838	\$ 508,772	\$ 6,066
County Sources	21,806	23,285	21,702	1,583
	<u>522,285</u>	<u>538,123</u>	<u>\$ 530,474</u>	<u>\$ 7,649</u>
Expenditures				
Instruction	51,983	42,047	\$ 75,000	\$ (32,953)
Student Support Services	919	0	0	0
General Administration	8,924	7,223	0	7,223
School Administration	16,300	442	20,000	(19,558)
Operations & Maintenance	81,123	101,340	80,000	21,340
Transportation	64,112	61,318	85,000	(23,682)
Facility Acquisition & Construction				
Services	35,586	4,368	64,166	(59,798)
Debt Service	<u>277,038</u>	<u>276,075</u>	<u>276,075</u>	<u>0</u>
	<u>535,985</u>	<u>492,813</u>	<u>\$ 600,241</u>	<u>\$ (107,428)</u>
Receipts Over (Under) Expenditures	(13,700)	45,310		
Unencumbered Cash, Beginning	83,467	69,767		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 69,767	\$ 115,077		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,080	\$ 1,040	\$ 1,100	\$ (60)
State Sources	1,820	1,224	1,500	(276)
	<u>2,900</u>	<u>2,264</u>	<u>\$ 2,600</u>	<u>\$ (336)</u>
Expenditures				
Instruction	2,801	2,801	\$ 4,757	\$ (1,956)
Operations and Maintenance	80	104	500	(396)
	<u>2,881</u>	<u>2,905</u>	<u>\$ 5,257</u>	<u>\$ (2,352)</u>
Receipts Over (Under) Expenditures	19	(641)		
Unencumbered Cash, Beginning	2,638	2,657		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,657</u>	<u>\$ 2,016</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 39,146	\$ 20,259	\$ 45,650	\$ (25,391)
State Sources	1,310	2,755	912	1,843
Federal Sources	60,495	89,860	41,610	48,250
Transfers	21,000	15,000	26,109	(11,109)
	<u>121,951</u>	<u>127,874</u>	<u>\$ 114,281</u>	<u>\$ 13,593</u>
Expenditures				
Operations & Maintenance	0	1,289	\$ 0	\$ 1,289
Food Service Operations	113,585	112,373	125,000	(12,627)
	<u>113,585</u>	<u>113,662</u>	<u>\$ 125,000</u>	<u>\$ (11,338)</u>
Receipts Over (Under) Expenditures	8,366	14,212		
Unencumbered Cash, Beginning	2,353	10,719		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,719</u>	<u>\$ 24,931</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Professional Development Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
State Sources	\$ 1,860	\$ 0 \$ 2,250	\$ (2,250)
Transfers	<u> 5,700</u>	<u> 1,111</u> <u> 12,750</u>	<u> (11,639)</u>
	<u> 7,560</u>	<u> 1,111</u> <u> 15,000</u>	<u> (13,889)</u>
Expenditures			
Instructional Support Services	5,866	1,111 \$ 13,300	\$ (12,189)
Central Services	<u> 1,694</u>	<u> 0</u> <u> 1,700</u>	<u> (1,700)</u>
	<u> 7,560</u>	<u> 1,111</u> <u> 15,000</u>	<u> (13,889)</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>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Federal Sources	\$ 0	\$ 3,586 \$ 0	\$ 3,586
Transfers	352,946	339,224 413,125	(73,901)
	<u>352,946</u>	<u>342,810</u> <u>\$ 413,125</u>	<u>\$ (70,315)</u>
Expenditures			
Instruction	313,224	341,926 \$ 390,500	\$ (48,574)
Student Transportation Services	30,627	0 31,720	(31,720)
	<u>343,851</u>	<u>341,926</u> <u>\$ 422,220</u>	<u>\$ (80,294)</u>
Receipts Over (Under) Expenditures	9,095	884	
Unencumbered Cash, Beginning	0	9,095	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 9,095</u>	<u>\$ 9,979</u>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Current Year		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Transfers	\$ 39,260	\$ 47,500	\$ 47,500
	<u>39,260</u>	<u>47,500</u>	<u>\$ 47,500</u>
Expenditures			
Instruction	39,260	47,500	\$ 47,500
	<u>39,260</u>	<u>47,500</u>	<u>\$ 47,500</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>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 217,949	\$ 206,286	\$ 246,936	\$ (40,650)
	<u>217,949</u>	<u>206,286</u>	<u>\$ 246,936</u>	<u>\$ (40,650)</u>
Expenditures				
Instruction	157,141	148,732	\$ 178,040	\$ (29,308)
Student Support Services	2,449	2,318	2,775	(457)
Instructional Support Staff	4,020	3,805	4,555	(750)
General Administration	8,409	7,959	9,527	(1,568)
School Administration	17,397	16,466	19,711	(3,245)
Other Supplemental Services	4,637	4,389	5,254	(865)
Operations and Maintenance	10,841	10,261	12,283	(2,022)
Student Transportation Services	6,738	6,377	7,634	(1,257)
Food Service	6,317	5,979	7,157	(1,178)
	<u>217,949</u>	<u>206,286</u>	<u>\$ 246,936</u>	<u>\$ (40,650)</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>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources	\$ 81,403	\$ 152,027
	<u>81,403</u>	<u>152,027</u>
Expenditures		
Instruction	75,554	135,297
Operations & Maintenance	1,631	24,617
Student Transportation Services	2,334	0
Food Service Operations	1,884	0
	<u>81,403</u>	<u>159,914</u>
Receipts Over (Under) Expenditures	0	(7,887)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ (7,887)</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 300	\$ 5,412
State Sources	<u>3,290</u>	<u>55,744</u>
	<u>3,590</u>	<u>61,156</u>
Expenditures		
Instruction	3,290	4,517
Student Support Services	<u>0</u>	<u>55,744</u>
	<u>3,290</u>	<u>60,261</u>
Receipts Over (Under) Expenditures	300	895
Unencumbered Cash, Beginning	632	932
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 932</u>	<u>\$ 1,827</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

<u>Contingency Reserve Fund</u>			
	Prior Year	Current Year	
	Actual	Actual	
Cash Receipts			
Transfers	\$ 0	\$ 0	
	<u>0</u>	<u>0</u>	
Expenditures			
Instruction	532	0	
Transfers	20,791	0	
	<u>21,323</u>	<u>0</u>	
Receipts Over (Under) Expenditures	(21,323)	0	
Unencumbered Cash, Beginning	101,516	80,193	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 80,193</u>	<u>\$ 80,193</u>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook and Student Material			
Revolving Fund			
		Prior Year	Current Year
		Actual	Actual
Cash Receipts			
Local Sources		\$ 7,165	\$ 7,320
		<u>7,165</u>	<u>7,320</u>
Expenditures			
Instruction		<u>680</u>	<u>3,222</u>
		<u>680</u>	<u>3,222</u>
Receipts Over (Under) Expenditures		6,485	4,098
Unencumbered Cash, Beginning		11,449	17,934
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 17,934</u>	<u>\$ 22,032</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Letterman's Club	\$ 6,912	\$ 3,476	\$ 3,262	\$ 7,126
Library	76	60	0	136
Pep Club	787	250	423	614
HS Cheer	806	3,251	3,794	263
KAYS	1,121	66	870	317
Stuco	1,313	953	735	1,531
National Honor Society	948	84	505	527
Foreign Language Club	6,884	0	2,584	4,300
Foreign Language ~ Tickets	0	23,525	17,704	5,821
Business Professionals	5	0	0	5
Main Street Singers	0	1,796	1,795	1
Trap Team	0	6,160	3,459	2,701
HS Volleyball	0	3,712	3,453	259
Music Club	574	0	0	574
Speech Club	1,779	0	0	1,779
Science Club	293	0	0	293
Class of 2021	3,374	334	3,692	16
Class of 2023	507	1,316	290	1,533
Class of 2020	2,617	16	2,300	333
Class of 2022	529	15,451	13,782	2,198
Special Education Class	1,451	0	0	1,451
Pre-School	105	0	0	105
Grade School Pep Club	4,982	953	1,269	4,666
GS Cheer	1,100	122	264	958
8th Grade YES Program	169	0	0	169
Concession	831	15,002	10,977	4,856
Special Needs	398	2	0	400
VBS Special Needs	334	0	0	334
Stuco Special	647	0	0	647
Scholarships	1,000	0	1,000	0
Total Agency Funds	<u>\$ 39,542</u>	<u>\$ 76,529</u>	<u>\$ 72,158</u>	<u>\$ 43,913</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
High School Activities	\$ 2,640	\$ 0	\$ 16,669	\$ 18,913	\$ 396	\$ 0	\$ 396
Basketball Special	859	0	3,878	3,468	1,269	0	1,269
Play Account	0	0	302	0	302	0	302
Fee Account	(229)	0	19,971	20,042	(300)	0	(300)
Lunch Money	346	0	17,781	18,127	0	0	0
Book Rent	0	0	7,500	7,500	0	0	0
Yearbook	0	0	2,054	2,054	0	0	0
Total District Activity Funds	<u>\$ 3,616</u>	<u>\$ 0</u>	<u>\$ 68,155</u>	<u>\$ 70,104</u>	<u>\$ 1,667</u>	<u>\$ 0</u>	<u>\$ 1,667</u>

FEDERAL AWARD INFORMATION

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/31/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Rural Education	84.358	\$ 16,043	\$ 0	\$ 16,043	\$ 16,043	\$ 0
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	4,298				
National School Lunch Program	10.555	85,562				
		89,860	0	89,860	89,860	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	23,016	0	23,016	23,016	0
Supporting Effective Instruction State Grants	84.367	3,966	0	3,966	3,966	0
Student Support and Academic Enrichment Program	84.424	11,066	0	11,066	11,066	0
Education Stabilization Fund	84.425D	11,473	0	3,586	11,473	(7,887)
		49,521	0	41,634	49,521	(7,887)
<u>(Passes Through Kingman County)</u>						
Department of The Treasury						
Coronavirus Relief Fund	21.019	97,936	0	97,936	97,936	0
Total Federal Awards		\$ 253,360	\$ 0	\$ 245,473	\$ 253,360	\$ (7,887)