



**UNIFIED SCHOOL DISTRICT NUMBER 308
HUTCHINSON, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2020

**Unified School District Number 308
Hutchinson, Kansas**

For the Fiscal Year Ended June 30, 2020

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Hutchinson, Kansas**

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Hutchinson, Kansas**

For the Fiscal Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 308
Hutchinson, KS 67501

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 308, Hutchinson, Kansas, a Municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 308, Hutchinson, 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.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 308, Hutchinson, Kansas as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 308, Hutchinson, Kansas as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds – actual (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District 308, Hutchinson, Kansas as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated October 30, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Unified School District Number 308, Hutchinson, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement of Unified School District Number 308, Hutchinson, Kansas.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the information is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2020, on our consideration of the Unified School District Number 308's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District Number 308's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 308's internal control over financial reporting and compliance.


Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

November 9, 2020

Unified School District Number 308
Hutchinson, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	\$ 2,147	\$ 1,144	\$ 32,835,037	\$ 32,837,184	\$ 1,144	\$ 118,128	\$ 119,272
Supplemental General Fund	305,843	1,575	9,847,220	9,907,885	246,753	584,478	831,231
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	150,794	-	263,542	272,171	142,165	-	142,165
At Risk (K-12) Fund	904,451	-	5,140,618	5,289,354	755,715	-	755,715
Bilingual Education Fund	199,922	900	299,007	354,654	145,175	-	145,175
Virtual Education Fund	95,765	-	-	95,765	-	-	-
Capital Outlay Fund	5,474,675	21,873	2,638,385	3,404,664	4,730,269	997,549	5,727,818
Food Service Fund	784,200	150	2,348,311	2,502,521	630,140	3,035	633,175
Professional Development Fund	300,001	-	181,320	272,222	209,099	9,519	218,618
Parent Education Fund	81,400	4,035	251,126	275,190	61,371	367	61,738
Special Education Fund	2,643,104	167	10,997,636	11,033,060	2,607,847	2,266	2,610,113
Career and Postsecondary Education Fund	1,803,510	39	2,631,027	2,878,264	1,556,312	13,683	1,569,995
KPERS Special Retirement Contribution Fund	-	-	5,273,420	5,273,420	-	-	-
Carl Perkins Fund	-	-	125,246	125,246	-	41,353	41,353
Carl Perkins Reserve Fund	-	-	955	955	-	-	-
Contingency Reserve Fund	1,277,042	-	-	-	1,277,042	-	1,277,042
Dayschool Depreciation Reserves Fund	236	-	6,000	-	6,236	-	6,236
Early Childhood Passthrough Fund	(50,816)	-	999,793	1,082,957	(133,980)	127,510	(6,470)
Early Education Center Depreciation Reserves Fund	176,440	-	20,000	146,782	49,658	129,000	178,658
Employee Wellness Fund	336	-	-	-	336	-	336
Head Start Childcare Food Fund	25,116	-	111,722	114,293	22,545	-	22,545
Head Start Program Fund	(48,494)	-	2,233,803	2,289,601	(104,292)	104,292	-
Hutchinson High School Daycare Fund	39,313	-	166,829	198,884	7,258	-	7,258
I.B. Program Fund	3,302	-	6,295	8,860	737	-	737
PAT-KPP Fund	(18,276)	-	98,995	80,719	-	-	-
Reading is Fundamental Fund	131	-	-	131	-	82	82
Rebate - Kids First Fund	24,995	-	-	20,930	4,065	-	4,065
Revolving Gift Fund	205,902	-	559,976	546,495	219,383	4,516	223,899
TASN Co-teaching Fund	7,348	-	3,000	240	10,108	-	10,108
Textbook/Student Material Revolving Fund	1,969,731	26	93,000	597,423	1,465,334	511,761	1,977,095
Elementary and Secondary School Emergency Relief F	-	-	230,000	178,283	51,717	-	51,717
Title I Fund	(150,091)	-	1,566,266	1,416,175	-	23,092	23,092
Title II-A Fund	-	-	182,826	182,826	-	-	-
Title III Fund	-	-	18,201	18,201	-	-	-
Title IV Fund	-	-	59,349	59,349	-	28,625	28,625
Gate Receipts	95,962	-	218,076	191,204	122,834	-	122,834
School Projects	193,831	-	135,162	138,720	190,273	-	190,273
BOND AND INTEREST FUND:							
Bond and Interest Fund	6,802,629	-	6,981,667	6,578,011	7,206,285	-	7,206,285
Total Reporting Entity							
(Excluding Agency Funds)	<u>\$ 23,300,449</u>	<u>\$ 29,909</u>	<u>\$ 86,523,810</u>	<u>\$ 88,372,639</u>	<u>\$ 21,481,529</u>	<u>\$ 2,699,256</u>	<u>\$ 24,180,785</u>
COMPOSITION OF CASH:							
Board Checking							\$ 14,370,952
Board Petty Cash							750
Board Certificate of Deposit							13,000,000
Investments - MIP							1,313,903
Activity Fund Checking							378,397
Activity Fund Petty Cash							3,300
Total Cash							<u>29,067,302</u>
Agency Funds per Schedule 3							<u>(4,886,517)</u>
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 24,180,785</u>

UNIFIED SCHOOL DISTRICT NUMBER 308

HUTCHINSON, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

Unified School District Number 308 (the “District”) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 308 (the District), a municipality.

(b) *Regulatory Basis Fund Types*

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

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) *Basis of Accounting*

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

A legal operating budget is not required for the Capital Projects Fund, Agency Fund, or the following Special Purpose Funds: Carl Perkins, Carl Perkins Reserve, Contingency Reserve, Dayschool Depreciation Reserves, Early Childhood Passthrough, Early Education Center Depreciation Reserves, Employee Wellness, Foundation Grant PAT, Head Start Childcare Food, Head Start Program, Hutchinson High School Daycare, I.B. Program, PAT-KPP, Project Lead the Way, Reading is Fundamental, Rebate - Kids First, Revolving Gift, TASN Co-teaching, Textbook/Student Materials Revolving, Elementary and Secondary School Emergency Relief, Title I, Title II-A, Title III, Title IV, School Projects, and Gate Receipts.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Early Childhood Passthrough Fund and Head Start Fund have a negative unencumbered cash balance at June 30, 2020, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

3. DEPOSITS AND INVESTMENTS

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity in Years Less than 1</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 1,313,903</u>	<u>\$ 1,313,903</u>	N/A

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2020, the District held 100% of their investments in the Kansas Municipal Investment Pool.

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

At June 30, 2020, the carrying amount of the District's deposits, including certificates of deposit, was \$27,749,349 and the bank balance was \$28,559,478. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,250,025 was covered by federal depository insurance and \$27,309,453 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2020, the District had invested \$1,313,903 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$1,748,995 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

(c) Compensated Absences

District personnel are eligible for vacation and/or sick leave benefits in varying amounts depending upon the classification of the employee. Upon separation from the District, unused vacation leave and sick leave are eligible to be paid to employees according to District policy as stated in District handbooks and the negotiated agreement.

Unused vacation must be used by June 30th of the following fiscal year, or the benefit lapses. If the employee should separate from the District within that timeframe, compensation for unused vacation leave is limited to the amount earned at the beginning of that particular fiscal year. Thus, all liability associated with vacation compensation is due within one year of the fiscal year end.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERs retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERs retirement on or before July 31st of the last active year of employment with the District.

Payments to retired employees under this plan were \$290,975 for the year ended June 30, 2020.

6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
2012 Refunding	3.00-3.25%	2012	\$ 7,935,000	2026	\$ 7,825,000	\$ -	\$ 115,000	\$ 7,710,000	\$ 256,656
2013 Refunding	3.00%	2013	8,920,000	2025	8,890,000	-	35,000	8,855,000	264,338
2014 Refunding	3.00%	2014	9,190,000	2023	9,130,000	-	60,000	9,070,000	272,550
2015 Refunding	3.00-4.00%	2015	8,620,000	2024	8,620,000	-	-	8,620,000	328,900
2016 Refunding	4.00-4.25%	2016	8,560,000	2027	8,560,000	-	-	8,560,000	334,750
2017 Refunding	3.00%	2017	9,645,000	2022	6,160,000	-	4,485,000	1,675,000	123,525
2018 Refunding	5.00%	2019	7,255,000	2027	7,255,000	-	-	7,255,000	302,292
Total General Obligation Bonds					<u>\$ 56,440,000</u>	<u>\$ -</u>	<u>\$ 4,695,000</u>	<u>\$ 51,745,000</u>	<u>\$ 1,883,011</u>

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

Debt Issue	2021	2022	2023	2024	2025	2026-2030	Total
Principal:							
General Obligation Bonds:							
2012 Refunding	\$ 120,000	\$ 120,000	\$ 125,000	\$ 130,000	\$ 135,000	\$ 7,080,000	\$ 7,710,000
2013 Refunding	35,000	35,000	35,000	1,785,000	6,965,000	-	8,855,000
2014 Refunding	4,955,000	-	4,115,000	-	-	-	9,070,000
2015 Refunding	-	2,450,000	1,590,000	4,580,000	-	-	8,620,000
2016 Refunding	-	765,000	-	-	-	7,795,000	8,560,000
2017 Refunding	-	1,675,000	-	-	-	-	1,675,000
2018 Refunding	-	-	-	-	-	7,255,000	7,255,000
Total General Obligation Bonds	<u>5,110,000</u>	<u>5,045,000</u>	<u>5,865,000</u>	<u>6,495,000</u>	<u>7,100,000</u>	<u>22,130,000</u>	<u>51,745,000</u>
Interest:							
General Obligation Bonds:							
2012 Refunding	253,131	249,531	245,856	241,869	237,478	117,600	1,345,466
2013 Refunding	263,813	263,288	262,763	235,725	104,475	-	1,130,063
2014 Refunding	197,775	123,450	61,725	-	-	-	382,950
2015 Refunding	328,900	279,900	207,050	91,600	-	-	907,450
2016 Refunding	334,750	323,275	311,800	311,800	311,800	467,700	2,061,125
2017 Refunding	50,250	25,125	-	-	-	-	75,375
2018 Refunding	362,750	362,750	362,750	362,750	362,750	906,875	2,720,625
Total General Obligation Bonds	<u>1,791,369</u>	<u>1,627,319</u>	<u>1,451,944</u>	<u>1,243,744</u>	<u>1,016,503</u>	<u>1,492,175</u>	<u>8,623,053</u>
Total Principal and Interest	<u>\$ 6,901,369</u>	<u>\$ 6,672,319</u>	<u>\$ 7,316,944</u>	<u>\$ 7,738,744</u>	<u>\$ 8,116,503</u>	<u>\$ 23,622,175</u>	<u>\$ 60,368,053</u>

7. OPERATING LEASES

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made. The following schedule shows the composition of total rental expenditures for all operating leases except those with terms of a month or less that were not renewed:

	Year Ending June 30,	
	2019	2020
Minimum rentals:		
Canon Solutions Lease	\$ -	\$ 60,630
Canon Financial Lease	48,504	68,257
	<u>\$ 48,504</u>	<u>\$ 128,887</u>

Operating lease obligations for subsequent years are as follows:

	Canon Solutions Lease
2021	\$ 68,257
2022	68,257
2023	68,257
2024	68,257
	<u>\$ 273,028</u>

8. JOINT VENTURE WITH EDUCATIONAL FACILITIES AUTHORITY OF RENO COUNTY

In 2003, the District entered into an agreement with the Hutchinson Community College to form a separate legal entity named the Educational Facilities Authority of Reno County (Authority). The purpose of the Authority is to facilitate the renovation, improvement, and acquisition of educational and athletic facilities as determined by the Authority's board of directors.

The District agreed to make annual contributions to cover an allocated portion of the annual operating costs. For this fiscal year, the District paid operating costs of \$26,935 to the Authority.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	\$ 200,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	2,997,522
General Fund	Bilingual Education Fund	K.S.A. 72-6478	255,412
General Fund	Professional Development Fund	K.S.A. 72-6478	139,116
General Fund	Special Education Fund	K.S.A. 72-6478	7,109,039
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	63,542
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	2,143,096
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	43,595
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	30,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	2,286,966
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	1,529,242
			<u>\$ 16,797,530</u>

10. CLAIMS AND JUDGMENTS

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020, and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the District is exposed to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that any current matters are not anticipated to have a material impact on the District.

11. RISK MANAGEMENT

The District has established a self-insured health care program for eligible District employees and covered dependents. The activity is reported in an internal service fund on these financial statements. The District limits its exposure through specific and aggregate stop-loss coverage. All claims handling procedures are performed by a third-party claims administrator. Reported unpaid claims, as well as incurred but not reported claims, have been accrued as a liability based upon the claims administrator's estimate. These claims are expected to be fully paid within one year of the financial statement date.

Estimated unpaid claims, June 30, 2018 (as adjusted in prior year)	\$ 680,694
Claims incurred (including estimated incurred but not reported)	2,955,058
Claim payments	<u>(3,214,455)</u>
Estimated unpaid claims, June 30, 2019	421,297
Estimated claims incurred (including estimated incurred but not reported)	3,227,249
Claim payments	<u>(3,156,639)</u>
Estimated unpaid claims, June 30, 2020	<u>\$ 491,907</u>

See note 5(a) for Other Post-employment benefit disclosures related to the self-insured health care program.

12. 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.

12. DEFINED BENEFIT PENSION PLAN (CONT.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for returned 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 \$5,273,420 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 \$46,672,719. 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 these financial statements.

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

13. SUBSEQUENT EVENTS

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

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$975,754 in April 2020 under the CARES Act. The District received \$23,000 and spent \$178,283 as of June 30, 2020. The funding is in the form of a grant with a 5 year potential expenditure period.

**UNIFIED SCHOOL DISTRICT NUMBER 308
HUTCHINSON, KANSAS**

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2020

**Unified School District Number 308
Hutchinson, Kansas**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis
(Budgeted Funds Only)**

For the Year Ended June 30, 2020

	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
GENERAL FUNDS:						
General Fund	\$ 32,601,051	\$ -	\$ 236,133	\$ 32,837,184	\$ 32,837,184	\$ -
Supplemental General Fund	9,907,885	-	-	9,907,885	9,907,885	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	279,030	-	-	279,030	272,171	(6,859)
At Risk (K-12) Fund	6,965,825	-	-	6,965,825	5,289,354	(1,676,471)
Bilingual Education Fund	415,000	-	-	415,000	354,654	(60,346)
Virtual Education Fund	95,765	-	-	95,765	95,765	-
Capital Outlay Fund	7,878,300	-	-	7,878,300	3,404,664	(4,473,636)
Food Service Fund	2,993,145	-	-	2,993,145	2,502,521	(490,624)
Professional Development Fund	510,122	-	-	510,122	272,222	(237,900)
Parent Education Program Fund	312,000	-	-	312,000	275,190	(36,810)
Special Education Fund	11,452,396	-	-	11,452,396	11,033,060	(419,336)
Career and Postsecondary Education Fund	3,407,080	-	-	3,407,080	2,878,264	(528,816)
KPERS Special Retirement Contribution Fund	5,761,137	-	-	5,761,137	5,273,420	(487,717)
BOND AND INTEREST FUND:						
Bond and Interest Fund	6,578,011	-	-	6,578,011	6,578,011	-
Total	\$ 89,156,747	\$ -	\$ 236,133	\$ 89,392,880	\$ 80,974,365	\$ (8,418,515)

**Unified School District Number 308
Hutchinson, Kansas**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Receipts:				
Reimbursed expenses	\$ 154,761	\$ 119,513	\$ -	\$ 119,513
State aid	25,842,465	26,991,328	26,991,328	-
State juvenile aid	115,207	116,620	-	116,620
Special education aid	4,809,560	5,607,576	5,607,576	-
Total Receipts	30,921,993	32,835,037	\$ 32,598,904	\$ 236,133
Expenditures:				
Instruction	9,871,110	10,627,765	\$ 9,641,783	\$ 985,982
Student support services	1,344,942	1,414,348	1,441,236	(26,888)
Instructional support services	1,224,337	1,194,831	1,218,815	(23,984)
General administration	500,229	461,021	398,507	62,514
School administration	2,476,553	2,531,769	2,572,726	(40,957)
Operations and maintenance	3,667,554	3,885,345	3,744,603	140,742
Student transportation services	479,026	484,922	481,245	3,677
Other support services	1,711,811	1,533,304	1,654,356	(121,052)
Architect fees	45	2,790	-	2,790
Outgoing Transfers -				
Transfer to Bilingual Education Fund	177,000	255,412	125,000	130,412
Transfer to Professional Development Fund	-	139,116	-	139,116
Transfer to Parent Education Fund	50,000	-	50,000	(50,000)
Transfer to Special Education Fund	4,809,729	7,109,039	5,607,576	1,501,463
Transfer to Career and Postsecondary Education Fund	1,082,169	-	1,043,604	(1,043,604)
Transfer to Textbook/Student Material Revolving Fund	-	-	75,000	(75,000)
Transfer to At Risk (K-12) Fund	3,527,488	2,997,522	4,546,600	(1,549,078)
Transfer to At Risk (4 Yr Old) Fund	-	200,000	-	200,000
Legal General Fund Budget	30,921,993	32,837,184	32,601,051	236,133
Adjustment for state juvenile aid	-	-	116,620	(116,620)
Adjustment for other reimbursed expenses	-	-	119,513	(119,513)
Total Expenditures	30,921,993	32,837,184	\$ 32,837,184	\$ -
Receipts Over (Under) Expenditures	-	(2,147)		
Prior year cancelled encumbrances	299	1,144		
Unencumbered Cash, Beginning	1,848	2,147		
Unencumbered Cash, Ending	\$ 2,147	\$ 1,144		

**Unified School District Number 308
Hutchinson, Kansas**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 3,126,478	\$ 3,126,456	\$ 3,556,650	\$ (430,194)
Delinquent tax	175,238	164,297	59,665	104,632
Motor vehicle tax	422,780	444,219	443,795	424
Recreational vehicle tax	3,284	3,571	3,627	(56)
Commercial vehicle tax	18,510	14,549	15,570	(1,021)
In lieu of tax	5,343	6,723	7,302	(579)
Supplemental state aid	6,006,870	6,087,405	6,087,405	-
Total Receipts	9,758,503	9,847,220	\$ 10,174,014	\$ (326,794)
Expenditures:				
Instruction	3,662,619	2,266,207	\$ 3,428,476	\$ (1,162,269)
Student support services	47,821	6,958	51,417	(44,459)
Instructional support services	144,173	179,223	77,310	101,913
General administration	17,781	-	-	-
School administration	151,270	172,681	152,735	19,946
Operations and maintenance	1,168,700	1,153,581	1,148,800	4,781
Other support services	88,010	32,794	48,700	(15,906)
Outgoing Transfers -				
Transfer to Bilingual Education Fund	145,579	43,595	229,649	(186,054)
Transfer to Professional Development Fund	253,052	-	250,000	(250,000)
Transfer to Parent Education Fund	-	30,000	-	30,000
Transfer to Special Education Fund	1,652,026	2,286,966	2,034,704	252,262
Transfer to Career and Postsecondary Education Fund	417,794	1,529,242	607,658	921,584
Transfer to At Risk (4 Yr Old) Fund	160,000	63,542	180,000	(116,458)
Transfer to At Risk (K-12) Fund	1,891,909	2,143,096	1,698,436	444,660
Total Expenditures	9,800,734	9,907,885	\$ 9,907,885	\$ -
Receipts Over (Under) Expenditures	(42,231)	(60,665)		
Prior year cancelled encumbrance	5,021	1,575		
Unencumbered Cash, Beginning	343,053	305,843		
Unencumbered Cash, Ending	\$ 305,843	\$ 246,753		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ -	\$ 200,000	\$ -	\$ 200,000
Transfer from Supplemental General Fund	160,000	63,542	180,000	(116,458)
Total Receipts	160,000	263,542	\$ 180,000	\$ 83,542
Expenditures:				
Instruction	198,346	219,896	\$ 278,530	\$ (58,634)
Student transportation services	466	52,275	500	51,775
Total Expenditures	198,812	272,171	\$ 279,030	\$ (6,859)
Receipts Over (Under) Expenditures	(38,812)	(8,629)		
Prior year cancelled encumbrance	73	-		
Unencumbered Cash, Beginning	189,533	150,794		
Unencumbered Cash, Ending	\$ 150,794	\$ 142,165		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Miscellaneous revenue	\$ 78,341	\$ -	\$ -	\$ -
Transfer from General Fund	3,527,488	2,997,522	4,546,600	(1,549,078)
Transfer from Supplemental General Fund	<u>1,891,909</u>	<u>2,143,096</u>	<u>1,698,436</u>	<u>444,660</u>
 Total Receipts	 <u>5,497,738</u>	 <u>5,140,618</u>	 <u>\$ 6,245,036</u>	 <u>\$ (1,104,418)</u>
Expenditures:				
Instruction	5,488,428	5,222,378	\$ 6,926,025	\$ (1,703,647)
Student support services	35,504	66,976	39,800	27,176
Instructional support staff	18	-	-	-
Student transportation services	<u>520</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	 <u>5,524,470</u>	 <u>5,289,354</u>	 <u>\$ 6,965,825</u>	 <u>\$ (1,676,471)</u>
 Receipts Over (Under) Expenditures	 (26,732)	 (148,736)		
 Prior year cancelled encumbrance	 718	 -		
 Unencumbered Cash, Beginning	 <u>930,465</u>	 <u>904,451</u>		
 Unencumbered Cash, Ending	 <u>\$ 904,451</u>	 <u>\$ 755,715</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ 177,000	\$ 255,412	\$ 125,000	\$ 130,412
Transfer from Supplemental General Fund	<u>145,579</u>	<u>43,595</u>	<u>229,649</u>	<u>(186,054)</u>
Total Receipts	<u>322,579</u>	<u>299,007</u>	<u>\$ 354,649</u>	<u>\$ (55,642)</u>
Expenditures:				
Instruction	368,739	351,514	\$ 415,000	\$ (63,486)
Instructional support services	<u>10,127</u>	<u>3,140</u>	<u>-</u>	<u>3,140</u>
Total Expenditures	<u>378,866</u>	<u>354,654</u>	<u>\$ 415,000</u>	<u>\$ (60,346)</u>
Receipts Over (Under) Expenditures	(56,287)	(55,647)		
Prior year cancelled encumbrance	-	900		
Unencumbered Cash, Beginning	<u>256,209</u>	<u>199,922</u>		
Unencumbered Cash, Ending	<u>\$ 199,922</u>	<u>\$ 145,175</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction	-	95,765	\$ 95,765	\$ -
Receipts Over (Under) Expenditures	-	(95,765)		
Unencumbered Cash, Beginning	<u>95,765</u>	<u>95,765</u>		
Unencumbered Cash, Ending	<u>\$ 95,765</u>	<u>\$ -</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019		2020	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,017,457	\$ 1,099,212	\$ 1,083,033	\$ 16,179
Delinquent tax	50,358	50,627	19,568	31,059
Motor vehicle tax	131,713	129,989	130,401	(412)
Recreational vehicle tax	1,019	1,048	1,065	(17)
Commercial vehicle tax	5,276	4,662	4,575	87
In lieu tax	1,752	2,370	2,145	225
Miscellaneous reimbursement	243,496	311,754	200,000	111,754
Interest on idle funds	611,779	372,184	286,267	85,917
Capital outlay state aid	572,350	666,539	676,571	(10,032)
	2,635,200	2,638,385	\$ 2,403,625	\$ 234,760
Total Receipts				
Expenditures:				
Instruction	891,154	988,568	\$ 2,210,000	\$ (1,221,432)
Student support services	188	-	200,000	(200,000)
Instructional support services	21,469	7,368	150,000	(142,632)
General administration	-	-	50,000	(50,000)
Operations and maintenance	369,013	186,980	-	186,980
Student transportation services	-	-	300,000	(300,000)
Other support services	202,313	211,127	1,038,300	(827,173)
Land	201,183	-	200,000	(200,000)
Site improvement	76,963	102,386	80,000	22,386
Architect fees	184,436	21,551	200,000	(178,449)
Building	325,402	861,313	450,000	411,313
Repair/Remodel	551,661	366,479	3,000,000	(2,633,521)
Construction	2,554,111	658,892	-	658,892
	5,377,893	3,404,664	\$ 7,878,300	\$ (4,473,636)
Total Expenditures				
Receipts Over (Under) Expenditures	(2,742,693)	(766,279)		
Prior year cancelled encumbrance	-	21,873		
Unencumbered Cash, Beginning	8,217,368	5,474,675		
Unencumbered Cash, Ending	<u>\$ 5,474,675</u>	<u>\$ 4,730,269</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction	78,341	-	\$ -	\$ -
Receipts Over (Under) Expenditures	(78,341)	-		
Unencumbered Cash, Beginning	78,341	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Interest on idle funds	\$ 8,171	\$ 10,090	\$ 2,000	\$ 8,090
Student sales	373,719	330,288	345,959	(15,671)
Adult sales	25,560	16,522	28,199	(11,677)
Ala carte meals	11,477	9,242	-	9,242
Miscellaneous revenue	144,403	191,252	50,000	141,252
Reimbursed expenses	800	900	-	900
Food service state aid	23,602	22,864	19,135	3,729
Federal aid	<u>1,884,628</u>	<u>1,767,153</u>	<u>1,810,541</u>	<u>(43,388)</u>
 Total Receipts	 <u>2,472,360</u>	 <u>2,348,311</u>	 <u>\$ 2,255,834</u>	 <u>\$ 92,477</u>
Expenditures:				
Operations and maintenance	78,991	87,107	\$ 95,000	\$ (7,893)
Food service operation	<u>2,704,276</u>	<u>2,415,414</u>	<u>2,898,145</u>	<u>(482,731)</u>
 Total Expenditures	 <u>2,783,267</u>	 <u>2,502,521</u>	 <u>\$ 2,993,145</u>	 <u>\$ (490,624)</u>
 Receipts Over (Under) Expenditures	 (310,907)	 (154,210)		
 Prior year cancelled encumbrance	 17	 150		
 Unencumbered Cash, Beginning	 <u>1,095,090</u>	 <u>784,200</u>		
 Unencumbered Cash, Ending	 <u>\$ 784,200</u>	 <u>\$ 630,140</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
State sources	\$ 44,972	\$ 42,204	\$ 40,332	\$ 1,872
Transfer from General Fund	-	139,116	-	139,116
Transfer from Supplemental General Fund	<u>253,052</u>	<u>-</u>	<u>250,000</u>	<u>(250,000)</u>
Total Receipts	<u>298,024</u>	<u>181,320</u>	<u>\$ 290,332</u>	<u>\$ (109,012)</u>
Expenditures:				
Instruction	-	38,851	\$ -	\$ 38,851
Instructional support staff	<u>406,614</u>	<u>233,371</u>	<u>510,122</u>	<u>(276,751)</u>
Total Expenditures	<u>406,614</u>	<u>272,222</u>	<u>\$ 510,122</u>	<u>\$ (237,900)</u>
Receipts Over (Under) Expenditures	(108,590)	(90,902)		
Prior year cancelled encumbrance	5,996	-		
Unencumbered Cash, Beginning	<u>402,595</u>	<u>300,001</u>		
Unencumbered Cash, Ending	<u>\$ 300,001</u>	<u>\$ 209,099</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Miscellaneous revenue	\$ 27,383	\$ 38,311	\$ 70,000	\$ (31,689)
State aid	181,735	182,815	195,000	(12,185)
Transfer from Supplemental General Fund	-	30,000	-	30,000
Total Receipts	259,118	251,126	\$ 265,000	\$ (13,874)
Expenditures:				
Student support services	290,640	269,551	\$ 308,000	\$ (38,449)
Instructional support services	-	5,639	4,000	1,639
Total Expenditures	290,640	275,190	\$ 312,000	\$ (36,810)
Receipts Over (Under) Expenditures	(31,522)	(24,064)		
Prior year cancelled encumbrance	58	4,035		
Unencumbered Cash, Beginning	112,864	81,400		
Unencumbered Cash, Ending	\$ 81,400	\$ 61,371		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Federal aid	\$ 1,166,365	\$ 1,184,133	\$ 1,150,000	\$ 34,133
Medicaid aid	468,747	321,733	400,000	(78,267)
Other revenue	-	95,765	95,765	-
Transfer from General Fund	4,809,729	7,109,039	5,607,576	1,501,463
Transfer from Supplemental General Fund	<u>1,652,026</u>	<u>2,286,966</u>	<u>2,034,704</u>	<u>252,262</u>
 Total Receipts	 <u>8,096,867</u>	 <u>10,997,636</u>	 <u>\$ 9,288,045</u>	 <u>\$ 1,709,591</u>
Expenditures:				
Instruction	6,782,748	7,644,355	\$ 7,846,718	\$ (202,363)
Student support services	1,494,795	1,815,807	1,683,157	132,650
Instructional support services	122,674	82,257	161,888	(79,631)
General administration	460,405	468,302	486,263	(17,961)
Central services	-	-	200	(200)
Student transportation services	893,609	1,022,295	1,274,170	(251,875)
Other support services	<u>3,225</u>	<u>44</u>	<u>-</u>	<u>44</u>
 Total Expenditures	 <u>9,757,456</u>	 <u>11,033,060</u>	 <u>\$ 11,452,396</u>	 <u>\$ (419,336)</u>
Receipts Over (Under) Expenditures	(1,660,589)	(35,424)		
Prior year cancelled encumbrance	13,176	167		
Unencumbered Cash, Beginning	<u>4,290,517</u>	<u>2,643,104</u>		
Unencumbered Cash, Ending	<u>\$ 2,643,104</u>	<u>\$ 2,607,847</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 741	\$ 1,230	\$ 1,610	\$ (380)
Tuition	840,251	881,529	-	881,529
Reimbursed expenses	228,476	219,026	-	219,026
Transfer from General Fund	1,082,169	-	1,043,604	(1,043,604)
Transfer from Supplemental General Fund	417,794	1,529,242	607,658	921,584
Total Receipts	2,569,431	2,631,027	\$ 1,652,872	\$ 978,155
Expenditures:				
Instruction	2,662,665	2,508,200	\$ 3,100,889	\$ (592,689)
Student support services	2,414	-	2,491	(2,491)
Instructional support services	79,024	48,324	8,509	39,815
School administration	192,545	200,457	195,491	4,966
Operations and maintenance	97,408	112,134	99,700	12,434
Student transportation services	13,382	9,149	-	9,149
Total Expenditures	3,047,438	2,878,264	\$ 3,407,080	\$ (528,816)
Receipts Over (Under) Expenditures	(478,007)	(247,237)		
Prior year cancelled encumbrance	912	39		
Unencumbered Cash, Beginning	2,280,605	1,803,510		
Unencumbered Cash, Ending	<u>\$ 1,803,510</u>	<u>\$ 1,556,312</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

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

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 2,208,868	\$ 5,273,420	\$ 5,761,137	\$ (487,717)
Expenditures:				
Employee Benefits -				
Instruction	1,568,296	3,744,129	\$ 4,280,234	\$ (536,105)
Student support services	176,709	421,874	557,600	(135,726)
Instruction support staff	44,177	105,468	196,530	(91,062)
General administration	22,089	52,734	30,270	22,464
School administration	154,621	369,139	184,621	184,518
Operations and maintenance	154,621	369,139	292,830	76,309
Other support services	88,355	210,937	219,052	(8,115)
Total Expenditures	<u>2,208,868</u>	<u>5,273,420</u>	<u>\$ 5,761,137</u>	<u>\$ (487,717)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

CARL PERKINS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 100,957	\$ 125,246
Expenditures:		
Instruction	67,767	103,112
Instructional support services	28,143	15,872
Other support services	-	6,262
General administration	<u>5,047</u>	<u>-</u>
Total Expenditures	<u>100,957</u>	<u>125,246</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

CARL PERKINS RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 2,000	\$ 955
Expenditures:		
Instructional support services	<u>2,000</u>	<u>955</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:	\$ -	\$ -
Expenditures:		
Other support services	<u>21,964</u>	<u>-</u>
Receipts Over (Under) Expenditures	(21,964)	-
Unencumbered Cash, Beginning	<u>1,299,006</u>	<u>1,277,042</u>
Unencumbered Cash, Ending	<u>\$ 1,277,042</u>	<u>\$ 1,277,042</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

DAYSCHOOL DEPRECIATION RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Miscellaneous revenue	\$ 6,000	\$ 6,000
Expenditures:		
Operations and maintenance	<u>5,764</u>	<u>-</u>
Receipts Over (Under) Expenditures	236	6,000
Unencumbered Cash, Beginning	<u>-</u>	<u>236</u>
Unencumbered Cash, Ending	<u>\$ 236</u>	<u>\$ 6,236</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

EARLY CHILDHOOD PASSTHROUGH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 1,073,237	\$ 999,793
Expenditures:		
Instruction	249,323	252,378
Student support services	472,731	459,241
Instructional support services	296,014	331,952
Operations and maintenance	45,131	38,681
Other support services	1,346	705
Total Expenditures	<u>1,064,545</u>	<u>1,082,957</u>
Receipts Over (Under) Expenditures	8,692	(83,164)
Prior year cancelled encumbrance	606	-
Unencumbered Cash, Beginning	<u>(60,114)</u>	<u>(50,816)</u>
Unencumbered Cash, Ending	<u>\$ (50,816)</u>	<u>\$ (133,980)</u>

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EARLY EDUCATION CENTER DEPRECIATION RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Miscellaneous revenue	\$ 20,000	\$ 20,000
Expenditures:		
Instructional support services	-	1,300
Operations and maintenance	-	145,482
Total Expenditures	<u>-</u>	<u>146,782</u>
Receipts Over (Under) Expenditures	20,000	(126,782)
Unencumbered Cash, Beginning	<u>156,440</u>	<u>176,440</u>
Unencumbered Cash, Ending	<u>\$ 176,440</u>	<u>\$ 49,658</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

EMPLOYEE WELLNESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Miscellaneous revenue	\$ 250	\$ -
Expenditures:		
Community service	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	250	-
Unencumbered Cash, Beginning	<u>86</u>	<u>336</u>
Unencumbered Cash, Ending	<u><u>\$ 336</u></u>	<u><u>\$ 336</u></u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

FOUNDATION GRANT PAT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Miscellaneous revenue	\$ 1,013	\$ -
Expenditures:		
Operations and maintenance	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,013	-
Prior year cancelled encumbrances	28	-
Unencumbered Cash, Beginning	<u>(1,041)</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

HEAD START CHILDCARE FOOD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 102,110	\$ 111,722
Expenditures:		
Other support services	<u>104,579</u>	<u>114,293</u>
Receipts Over (Under) Expenditures	(2,469)	(2,571)
Unencumbered Cash, Beginning	<u>27,585</u>	<u>25,116</u>
Unencumbered Cash, Ending	<u>\$ 25,116</u>	<u>\$ 22,545</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

HEAD START PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 1,957,189	\$ 2,233,803
Expenditures:		
Instruction	1,447,279	1,618,895
Student support services	122,020	163,938
Instructional support services	244,136	286,520
Operations and maintenance	60,032	63,859
Student transportation services	29,974	81,283
Other support services	<u>67,169</u>	<u>1,771</u>
Total Expenditures	<u>1,970,610</u>	<u>2,289,601</u>
Receipts Over (Under) Expenditures	(13,421)	(55,798)
Unencumbered Cash, Beginning	<u>(35,073)</u>	<u>(48,494)</u>
Unencumbered Cash, Ending	<u>\$ (48,494)</u>	<u>\$ (104,292)</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

HUTCHINSON HIGH SCHOOL DAY CARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Fees	\$ 183,741	\$ 154,999
Federal aid	<u>16,064</u>	<u>11,830</u>
Total Receipts	<u>199,805</u>	<u>166,829</u>
Expenditures:		
Food service operations	20,911	17,783
Community service	<u>201,661</u>	<u>181,101</u>
Total Expenditures	<u>222,572</u>	<u>198,884</u>
Receipts Over (Under) Expenditures	(22,767)	(32,055)
Unencumbered Cash, Beginning	<u>62,080</u>	<u>39,313</u>
Unencumbered Cash, Ending	<u><u>\$ 39,313</u></u>	<u><u>\$ 7,258</u></u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

I.B. PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Gifts and grants	\$ 9,260	\$ 6,045
Donations	<u>5,131</u>	<u>250</u>
Total Receipts	<u>14,391</u>	<u>6,295</u>
Expenditures:		
Instruction	<u>12,797</u>	<u>8,860</u>
Receipts Over (Under) Expenditures	1,594	(2,565)
Unencumbered Cash, Beginning	<u>1,708</u>	<u>3,302</u>
Unencumbered Cash, Ending	<u><u>\$ 3,302</u></u>	<u><u>\$ 737</u></u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

PAT-KPP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal grants	\$ 163,112	\$ 98,995
Expenditures:		
General administration	-	19
Student support services	<u>181,388</u>	<u>80,700</u>
Total Expenditures	<u>181,388</u>	<u>80,719</u>
Receipts Over (Under) Expenditures	(18,276)	18,276
Unencumbered Cash, Beginning	<u>-</u>	<u>(18,276)</u>
Unencumbered Cash, Ending	<u>\$ (18,276)</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

PROJECT LEAD THE WAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:	\$ -	\$ -
Expenditures:		
Instructional support services	<u>70</u>	<u>-</u>
Receipts Over (Under) Expenditures	(70)	-
Unencumbered Cash, Beginning	<u>70</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

READING IS FUNDAMENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Donations	\$ -	\$ -
Expenditures:		
Instructional support services	<u>126</u>	<u>131</u>
Receipts Over (Under) Expenditures	(126)	(131)
Unencumbered Cash, Beginning	<u>257</u>	<u>131</u>
Unencumbered Cash, Ending	<u>\$ 131</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

REBATE - KIDS FIRST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Interest on idle funds	\$ 16,000	\$ -
Expenditures:		
Architect fees	<u>18,063</u>	<u>20,930</u>
Receipts Over (Under) Expenditures	(2,063)	(20,930)
Unencumbered Cash, Beginning	<u>27,058</u>	<u>24,995</u>
Unencumbered Cash, Ending	<u>\$ 24,995</u>	<u>\$ 4,065</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

REVOLVING GIFT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Gifts and grants	\$ 463,881	\$ 459,676
Donations	31,725	19,582
Pre-K aid	-	80,718
	<u>495,606</u>	<u>559,976</u>
Total Receipts		
Expenditures:		
Instruction	343,937	355,442
Student support services	-	81,133
Instructional support services	506	7,422
Security services	82,746	82,450
Other support services	9,334	20,048
Community service	-	-
	<u>436,523</u>	<u>546,495</u>
Total Expenditures		
Receipts Over (Under) Expenditures	59,083	13,481
Unencumbered Cash, Beginning	<u>146,819</u>	<u>205,902</u>
Unencumbered Cash, Ending	<u>\$ 205,902</u>	<u>\$ 219,383</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

TASN CO-TEACHING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Receipts:		
Reimbursed expenses	\$ 6,500	\$ 3,000
Expenditures:		
Instructional support services	<u>4,619</u>	<u>240</u>
Receipts Over (Under) Expenditures	1,881	2,760
Unencumbered Cash, Beginning	<u>5,467</u>	<u>7,348</u>
Unencumbered Cash, Ending	<u>\$ 7,348</u>	<u>\$ 10,108</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Fees	\$ 96,963	\$ 93,000
Expenditures:		
Instruction	386,945	584,357
Instructional support services	2,136	2,196
Other support services	-	10,870
Total Expenditures	<u>389,081</u>	<u>597,423</u>
Receipts Over (Under) Expenditures	(292,118)	(504,423)
Prior year cancelled encumbrances	1,224	26
Unencumbered Cash, Beginning	<u>2,260,625</u>	<u>1,969,731</u>
Unencumbered Cash, Ending	<u>\$ 1,969,731</u>	<u>\$ 1,465,334</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ -	\$ 230,000
Expenditures:		
Instruction	-	145,000
Student support services	-	1,725
Operations and maintenance	-	31,558
Total Expenditures	-	178,283
Receipts Over (Under) Expenditures	-	51,717
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 51,717</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal grant	\$ 1,344,959	\$ 1,566,266
Expenditures:		
Instruction	1,512,482	1,373,024
Student support services	8,217	3,480
Instructional support services	-	14,412
Student transportation services	<u>23,389</u>	<u>25,259</u>
Total Expenditures	<u>1,544,088</u>	<u>1,416,175</u>
Receipts Over (Under) Expenditures	(199,129)	150,091
Unencumbered Cash, Beginning	<u>49,038</u>	<u>(150,091)</u>
Unencumbered Cash, Ending	<u>\$ (150,091)</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 210,874	\$ 182,826
Expenditures:		
Instruction	144,788	181,647
Instructional support services	<u>66,086</u>	<u>1,179</u>
Total Expenditures	<u>210,874</u>	<u>182,826</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

TITLE III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal grant	\$ 22,091	\$ 18,201
Expenditures:		
Instruction	18,871	18,201
Instructional support services	<u>3,220</u>	<u>-</u>
Total Expenditures	<u>22,091</u>	<u>18,201</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 308
Hutchinson, Kansas**

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal grant	\$ 67,756	\$ 59,349
Expenditures:		
Instruction	43,484	57,912
Instructional support services	<u>24,272</u>	<u>1,437</u>
Total Expenditures	<u>67,756</u>	<u>59,349</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 308
Hutchinson, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

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)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 2,957,050	\$ 2,733,433	\$ 2,703,790	\$ 29,643
Delinquent tax	144,354	142,078	57,312	84,766
Motor vehicle tax	354,602	334,792	337,498	(2,706)
Recreational vehicle tax	2,733	2,708	2,758	(50)
Commercial vehicle tax	13,044	13,335	11,840	1,495
In lieu tax	5,133	5,855	5,553	302
Miscellaneous	36,178	-	-	-
State aid	3,312,318	3,749,466	3,749,466	-
Total Receipts	<u>6,825,412</u>	<u>6,981,667</u>	<u>\$ 6,868,217</u>	<u>\$ 113,450</u>
Expenditures:				
Interest	-	-	\$ 1,883,011	\$ (1,883,011)
Principal	6,249,656	6,578,011	4,695,000	1,883,011
Total Expenditures	<u>6,249,656</u>	<u>6,578,011</u>	<u>\$ 6,578,011</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	575,756	403,656		
Unencumbered Cash, Beginning	<u>6,226,873</u>	<u>6,802,629</u>		
Unencumbered Cash, Ending	<u>\$ 6,802,629</u>	<u>\$ 7,206,285</u>		

**Unified School District Number 308
Hutchinson, Kansas**

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations:				
Graber Elementary -				
Super Sixth	\$ 1,654	\$ 241	\$ 300	\$ 1,595
Morgan Elementary -				
Beef Council	-	2,147	2,147	-
Student Council	1,515	-	-	1,515
HMS 7 -				
Agenda Planning	328	-	-	328
Drill Team	217	-	135	82
Football Fund Raiser	-	500	-	500
Orchestra	389	1,820	2,209	-
Project Reach Books	1,584	-	-	1,584
Physical Education	21	-	-	21
Student Council	3,946	1,222	2,355	2,813
Vocal	1,081	1,837	1,366	1,552
Volleyball	2	-	-	2
Wrestling	17	-	-	17
HMS 8 -				
Stuco	930	4,352	3,405	1,877
School Community	60	100	-	160
High School -				
3D Cement Sculpture	211	204	183	232
Christians on Campus	315	125	112	328
Senior Class	1,994	2,646	4,640	-
Junior Class	1,804	1,297	1,885	1,216
Sophomore Class	713	613	789	537
Freshman Class	259	332	310	281
GSA	273	70	38	305
Hispanics In Progress	805	-	564	241
Key Club	1,100	65	-	1,165
Music Department Sale	-	12,812	11,424	1,388
Orchestra	122	9,234	7,458	1,898
Poetry	140	-	-	140
Sign Language	871	603	370	1,104
Spanish Club	99	-	-	99
Student Council	1,676	5,990	6,152	1,514
Tri-M Music Honor Society	159	-	-	159
Ultimate Frisbee Club	37	-	37	-
Vocal	264	3,698	1,996	1,966

**Unified School District Number 308
Hutchinson, Kansas**

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning</u>				<u>Ending</u>
	<u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>		<u>Cash Balance</u>
Student Organizations (cont.):					
CTEA -					
Auto Body Club	\$ 7,702	\$ 682	\$ 810		\$ 7,574
Auto Mechanics Club	210	13,538	13,488		260
BPA Football Concessions	2,699	24,986	23,497		4,188
Broadcasting Club	2,037	60	30		2,067
Business Professionals Club	4,398	625	1,056		3,967
Building Trade VICA Club	3,352	-	60		3,292
FCCLA Club	9,295	1,822	1,256		9,861
Health Occupations Students	673	360	1,023		10
Machine Shop Club	1,997	128	147		1,978
Other Skills Club	25	81	15		91
Skills Medical Science	-	640	135		505
DECA Enterprises	2,830	32,884	32,015		3,699
Salt Hawk Engineering	2,232	-	-		2,232
Welding Club	1,773	303	1,339		737
	<u>61,809</u>	<u>126,017</u>	<u>122,746</u>		<u>65,080</u>
Total Student Organization Funds					
Sales Tax Funds:					
Allen Elementary	8	1	8		1
Faris Elementary	3	-	3		-
Graber Elementary	5	2	5		2
Lincoln Elementary	2	2	3		1
Morgan Elementary	-	12	12		-
Wiley Elementary	11	5	12		4
HMS 7	7	2,562	2,569		-
HMS 8	-	729	729		-
High School	37	13,200	13,135		102
CTEA	8	1,734	1,640		102
	<u>81</u>	<u>18,247</u>	<u>18,116</u>		<u>212</u>
Total Sales Tax Funds					
Other Agency Funds:					
Health Care Reserve Fund	5,075,803	4,984,464	5,239,042		4,821,225
EEC - CACFP	-	13,036	13,036		-
	<u>5,075,803</u>	<u>4,997,500</u>	<u>5,252,078</u>		<u>4,821,225</u>
Total Other Agency Funds					
Total Agency Funds	<u>\$ 5,137,693</u>	<u>\$ 5,141,764</u>	<u>\$ 5,392,940</u>		<u>\$ 4,886,517</u>

Unified School District Number 308
Hutchinson, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Athletics - High School -						
Athletic Administration	\$ 33,573	\$ 93,166	\$ 77,230	\$ 49,509	\$ -	\$ 49,509
Football	18,616	59,504	55,399	22,721	-	22,721
Cross County	546	2,306	1,015	1,837	-	1,837
Girls Tennis	48	624	640	32	-	32
Volleyball	2,436	7,236	7,684	1,988	-	1,988
Girls Golf	4,459	150	17	4,592	-	4,592
Boys Soccer	1,066	1,904	2,651	319	-	319
Boys Basketball	9,330	7,568	8,523	8,375	-	8,375
Girls Basketball	2,975	11,982	10,825	4,132	-	4,132
Wrestling	1,737	7,665	2,606	6,796	-	6,796
Boys Swimming	9	56	-	65	-	65
Track	181	575	99	657	-	657
Boys Tennis	166	-	-	166	-	166
Boys Golf	5,365	300	-	5,665	-	5,665
Baseball	8,912	500	-	9,412	-	9,412
Softball	363	1,010	683	690	-	690
Girls Soccer	-	-	-	-	-	-
Bowling	3,389	1,080	3,096	1,373	-	1,373
Drill Team	232	10,355	8,102	2,485	-	2,485
Cheerleaders	2,559	12,095	12,634	2,020	-	2,020
Total Gate Receipts	<u>95,962</u>	<u>218,076</u>	<u>191,204</u>	<u>122,834</u>	<u>-</u>	<u>122,834</u>
School Projects:						
Allen Elementary -						
Student Enrichment	808	1,279	151	1,936	-	1,936
Pictures	8,159	3,261	2,775	8,645	-	8,645
Library	1,385	10	48	1,347	-	1,347
Faris Elementary -						
Student Enrichment	10,918	965	2,563	9,320	-	9,320
Library	87	-	-	87	-	87
Graber Elementary -						
Graber Community	31	-	-	31	-	31
Library	2,797	28	1,791	1,034	-	1,034
Outdoor Classroom	25	-	-	25	-	25
Student Enrichment	375	30	367	38	-	38
Lincoln Elementary -						
Student Enrichment	6,361	1,835	846	7,350	-	7,350
Library Book Fair	-	966	966	-	-	-
Robert Glover	393	-	-	393	-	393
McCandless Elementary -						
Picture Money	5,186	-	821	4,365	-	4,365
Paper/Pencil	513	-	136	377	-	377
Student Enrichment	2,616	598	873	2,341	-	2,341

**Unified School District Number 308
Hutchinson, Kansas**

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>and Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash Balance</u>
School Projects (cont.):						
Morgan Elementary -						
Student Enrichment	\$ 25,076	\$ 282	\$ 1,131	\$ 24,227	\$ -	\$ 24,227
Morgan Accord	1,895	16	1,911	-	-	-
Pencil/Paper	3,015	-	392	2,623	-	2,623
Wiley Elementary -						
Library	-	58	58	-	-	-
Paper/Pencils	135	-	-	135	-	135
Student Enrichment	8,245	67	60	8,252	-	8,252
HMS 7 -						
Athletic Fund Raisers	4,732	35,128	30,922	8,938	-	8,938
Library	15	43	43	15	-	15
Student Enrichment	13,525	3,425	9,428	7,522	-	7,522
Yearbook	45	1,957	506	1,496	-	1,496
Midtown Center	-	217	18	199	-	199
HMS 8 -						
Advisor Base	15	-	-	15	-	15
Aerobics	72	-	-	72	-	72
OCR Club	515	-	289	226	-	226
Band	17	-	-	17	-	17
Pencil Paper Store	218	-	-	218	-	218
Cheerleaders	3,962	3,880	6,932	910	-	910
Vocal	10	50	-	60	-	60
Musical	32	-	-	32	-	32
Drama Theater	1	-	-	1	-	1
Drill Team	2,490	-	771	1,719	-	1,719
Student Enrichment	7,171	878	1,466	6,583	-	6,583
Crime Stoppers	100	-	-	100	-	100
Library Fund	265	-	-	265	-	265
Weights	2,742	-	-	2,742	-	2,742
Orchestra	449	-	-	449	-	449
Concessions	339	-	-	339	-	339
Sro	106	-	-	106	-	106
Success Class	44	-	-	44	-	44
Yearbook	534	2,209	2,260	483	-	483
High School -						
Yearbook	12,415	12,179	14,596	9,998	-	9,998
Bird Feeder	11,169	5,343	4,201	12,311	-	12,311
Pep Club	1,462	1,480	1,136	1,806	-	1,806
Crime Stoppers	479	-	118	361	-	361
Debate Nationals	4,075	9,258	9,371	3,962	-	3,962
Drama	2,410	13,001	11,709	3,702	-	3,702
E.M.H. Activity	79	-	79	-	-	-
Earth Science Club	110	-	94	16	-	16
H-Club	6	-	-	6	-	6
Student Enrichment	15,891	1,029	3,803	13,117	-	13,117
IB Community						
Service Fundraiser	714	3,803	3,895	622	-	622
I.D. Replacement	2,189	120	304	2,005	-	2,005
Gifted Club	39	-	-	39	-	39

Unified School District Number 308
Hutchinson, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning</u>			<u>Ending</u>	<u>Add</u>	
	<u>Unencumbered</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered</u>	<u>Encumbrances</u>	<u>Ending</u>
	<u>Cash Balance</u>			<u>Cash Balance</u>	<u>and Accounts</u>	<u>Cash Balance</u>
					<u>Payable</u>	
School Projects (cont.):						
High School (cont.):						
Kopke Fund	\$ 1,048	\$ -	\$ -	\$ 1,048	\$ -	\$ 1,048
Memorials	75	-	-	75	-	75
Band	703	14,712	9,939	5,476	-	5,476
Musical	2,048	3,652	3,264	2,436	-	2,436
National Art Honor Society	274	-	-	274	-	274
National Honor Society	1,850	-	-	1,850	-	1,850
News Hawk Paper	4,290	497	-	4,787	-	4,787
Nurses	21	-	-	21	-	21
Other Health Impaired	440	-	336	104	-	104
Past class dues	258	1,941	-	2,199	-	2,199
Concessions	7	-	-	7	-	7
Scholars Bowl	929	595	407	1,117	-	1,117
School Resource Officer	16	34	50	-	-	-
Senior Leaders	2,040	2,582	2,077	2,545	-	2,545
Special Needs	67	-	67	-	-	-
Sports Events	500	-	-	500	-	500
Student Interact	585	216	-	801	-	801
Test Fees	1,192	901	901	1,192	-	1,192
CTEA -						
Student Enrichment	11,031	6,638	4,848	12,821	-	12,821
Total School Projects	193,831	135,162	138,720	190,273	-	190,273
Total District Activity Funds	\$ 289,793	\$ 353,238	\$ 329,924	\$ 313,107	\$ -	\$ 313,107

SINGLE AUDIT SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Board of Education
Unified School District Number 308
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 308, as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 9, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Newton Office
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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

November 9, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Unified School District Number 308
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 308's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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Report on Internal Control Over Compliance

Management of Unified School District Number 308, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

November 9, 2020

Unified School District Number 308
Hutchinson, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Education</u>			
Passed Through State Department of Education			
Special Education Cluster (IDEA)			
Special Education - IDEA Part B - Discretionary 2019	84.027	DO308	\$ 44,846
Special Education - VIB - Part B - 2020	84.027	DO308	1,071,503
Special Education - IDEA Preschool - 2019	84.173	DO308	<u>67,798</u>
Total Special Education Cluster (IDEA)			1,184,147
Title I - 2019	84.010	DO308	52,450
Title I - Delinquent - 2019	84.010	DO308	7,200
Title I - 2020	84.010	DO308	1,241,502
Title I - Delinquent - 2020	84.010	DO308	115,023
Title III - FY20	84.365	DO308	18,201
Title IIA - FY20	84.367	DO308	182,826
Title IV-A - FY20	84.424	DO308	59,349
Elementary and Secondary School Emergency Relief Fund	84.425D	DO308	178,283
Career and Technical Education - Carl Perkins Vocational Education	84.048	FY20D0308	<u>126,201</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>3,165,182</u>
<u>U.S. Department of Health and Human Services</u>			
Head Start FY20	93.600	07CH010971-01-02	3,372,558
Passed Through State Department of Education			
TANF - Pre K Pilot	93.558	DO308	<u>80,719</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,453,277</u>
<u>U.S. Department of Agriculture</u>			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO308	300,273
National School Lunch Program	10.555	DO308	1,065,077
Summer Food Service Program for Children	10.559	DO308	<u>395,923</u>
Total Child Nutrition Cluster			1,761,273
Child and Adult Care Food Program	10.558	DO308	142,469
Fresh Fruit and Vegetable	10.582	DO308	<u>42,718</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>1,946,460</u>
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			<u>\$ 8,564,919</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 308, Hutchinson Kansas (the District), under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	\$1,767,153
Head Start Childcare Food Fund	111,722
Carl Perkins Fund	125,246
Carl Perkins Reserve Fund	955
Head Start Program Fund	2,289,601
Early Childhood Passthrough Fund	1,082,957
Hutchinson High School Day Care Fund	11,830
Title I Fund	1,416,175
PAT-KPP Fund	80,719
Title IIA Fund	182,826
Title III Fund	18,201
Title IV Fund	59,349
Elementary and Secondary School Emergency Relief Fund	178,283
Early Education Center - CACFP Fund	13,037
Revolving Gift Fund	42,718
Special Education Fund	<u>1,184,147</u>
Total	<u>\$8,564,919</u>

**Unified School District Number 308
Hutchinson, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020**

Section 1 – Summary of Auditor’s Results

Financial Statements

- | | |
|--|---------------|
| 1. Type of auditor’s opinion issued on whether the financial statements audited were prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | None Reported |
| 2. Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 4. Identification of major programs: | |

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Title I – Grants to Local Education Agencies	84.010
Special Education Cluster (IDEA):	
Special Education – Grants to States	84.027
Special Education – Preschool Grants	84.173
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | No |

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF AGRICULTURE

Title I – Grants for Local Education Agencies CFDA number 84.010

There were no reportable findings.

U.S. DEPARTMENT OF EDUCATION

Special Education Cluster - CFDA Numbers 84.027 and 84.173.

There were no reportable findings.

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster - CFDA Numbers 10.553, 10.555 and 10.559

There were no reportable findings.

**Unified School District Number 308
Hutchinson, Kansas**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2020

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Special Education Cluster (IDEA):

Special Education – Grants to States (IDEA, Part B)	84.027
Special Education – Preschool Grants (IDEA Preschool)	84.173

U.S. Department of Health and Human Services:

Head Start	93.600
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There were no reportable findings for June 30, 2019.