

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2020

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2020

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	15
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Funds

2-1 General Fund	16
2-2 Supplemental General Fund	17

Special Purpose Funds

2-3 4 Year Old at Risk Fund.....	18
2-4 K-12 at Risk Fund	19
2-5 Bilingual Education Fund	20
2-6 Capital Outlay Fund	21
2-7 Driver Training Fund	22
2-8 Food Service Fund	23
2-9 Professional Development Fund	24
2-10 Parent Education Fund	25
2-11 Summer School Fund	26
2-12 Special Education Fund	27
2-13 Vocational Education Fund	28
2-14 Contingency Reserve Fund	29
2-15 Textbook and Student Material Fund	30
2-16 Coop Special Education Fund	31
2-17 Parent Teacher Resource Room Fund	32
2-18 KPERs Retirement Contributions Fund	33
2-19 Title I, Part A Improving the Academic Achievement of Disadvantaged Fund.....	34
2-20 Title I, Part C Migrant Education Fund	35
2-21 Title II, Part A Teacher Quality Fund	36
2-22 Title III, Part A English Language Fund	37
2-23 Title IV, Part A Student Support and Academic Enrichment Fund	38
2-24 Title VI-B Fund	39

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2020

TABLE OF CONTENTS (continued)

2-25 Title VI, Rural Low Income Schools Program Fund	40
2-26 Early Childhood Fund	41
2-27 Carl Perkins Fund	42
2-28 Education Foundation Grant Fund	43
2-29 Targeted Improvement Plan Fund	44
2-30 Kansas Reading Roadmap Fund	45
2-31 SPARK Fund	46
2-32 ESSER Fund	47
2-33 Grants Fund	48
2-34 Recreation Commission General Fund	49
2-35 Recreation Commission Employee Benefits Fund	50
 Bond and Interest Fund	
2-36 Bond and Interest Fund	51
 Business Fund	
2-37 Special Reserve Fund	52
 Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis	
Agency Funds	53
 Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	
District Activity Funds	54
 Single Audit Information	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	
	55
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	
	57
Schedule of Findings and Questioned Costs	60
Summary Schedule of Prior Audit Findings	62
Schedule of Expenditures of Federal Awards	63
Notes to Schedule of Expenditures of Federal Awards	64

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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, the financial statement is prepared by **Unified School District No. 428 Great Bend, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 428 Great Bend, 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 **Unified School District No. 428 Great Bend, 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, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 428 Great Bend, Kansas** as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated January 13, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available

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

Other 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 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. 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2021, on our consideration of **Unified School District No. 428 Great Bend, Kansas**' 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 No. 428 Great Bend, Kansas**' 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 No. 428 Great Bend, Kansas**' internal control over financial reporting and compliance.



ADAMSBROWN, LLC

Certified Public Accountants
Great Bend, Kansas

January 11, 2021

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	\$ -	-	20,498,627	20,498,627	-	76,491	76,491
Supplemental General Fund	349,032	-	6,258,912	6,307,944	300,000	9,597	309,597
Special Purpose Funds							
4 Year Old at Risk Fund	-	-	26,495	26,495	-	-	-
K-12 at Risk Fund	550,000	-	4,275,396	4,275,396	550,000	-	550,000
Bilingual Education Fund	100,000	-	778,428	778,428	100,000	-	100,000
Capital Outlay Fund	7,254,019	-	2,685,928	1,094,375	8,845,572	295,715	9,141,287
Driver Training Fund	112,273	-	41,303	38,576	115,000	-	115,000
Food Service Fund	684,815	-	1,744,675	1,643,607	785,883	28,550	814,433
Professional Development Fund	341,316	-	230,437	171,753	400,000	780	400,780
Parent Education Fund	-	-	91,006	91,006	-	1,347	1,347
Summer School Fund	42,286	-	-	18,562	23,724	-	23,724
Special Education Fund	1,532,713	-	3,748,291	3,500,334	1,780,670	-	1,780,670
Vocational Education Fund	117,645	-	661,514	659,159	120,000	5,600	125,600
Contingency Reserve Fund	2,451,872	-	-	-	2,451,872	-	2,451,872
Textbook and Student Material Fund	909,785	-	388,736	376,896	921,625	15,645	937,270
Coop Special Education Fund	637,987	-	5,897,353	5,884,159	651,181	15,052	666,233
Parent Teacher Resource Room Fund	4,150	-	7,449	5,776	5,823	-	5,823
KPERS Retirement Contributions Fund	-	-	3,887,227	3,887,227	-	-	-
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund	-	-	649,291	763,047	(113,756)	71,614	(42,142)
Title I, Part C Migrant Education Fund	-	-	138,600	138,600	-	3,338	3,338
Title II, Part A Teacher Quality Fund	-	-	121,225	121,225	-	6,371	6,371
Title III, Part A English Language Fund	-	-	49,435	49,435	-	-	-
Title IV, Part A Student Support and Academic Enrichment Fund	-	-	48,486	48,486	-	4,246	4,246
Title VI-B Fund	(248,236)	-	1,009,707	1,071,844	(310,373)	-	(310,373)
Early Childhood Fund	-	-	40,670	40,670	-	-	-
Carl Perkins Fund	-	-	41,445	44,381	(2,936)	-	(2,936)
Education Foundation Grant Fund	-	-	11,408	11,408	-	-	-
Targeted Improvement Plan Fund	-	-	39,231	39,231	-	2,000	2,000
Kansas Reading Roadmap Fund	(18,724)	-	342,424	404,362	(80,662)	4,149	(76,513)
SPARK Fund	-	-	-	640,065	(640,065)	-	(640,065)
ESSER Fund	-	-	-	33,484	(33,484)	31,077	(2,407)
Grants Fund	90,676	-	119,218	113,912	95,982	3,485	99,467
Recreation Commission General Fund	-	-	1,308,753	1,308,753	-	-	-
Recreation Commission Employee Benefits Fund	-	-	280,012	280,012	-	-	-
District Activity Funds	110,779	-	309,550	258,332	161,997	4,992	166,989

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund							
Bond and Interest Fund	\$ 1,257,238	-	21,375	-	1,278,613	-	1,278,613
Business Fund							
Special Reserve Fund	3,251,297	-	3,813,665	3,424,861	3,640,101	318,298	3,958,399
Total Primary Government (Excluding Agency Funds)	\$ 19,530,923	-	59,566,272	58,050,428	21,046,767	898,347	21,945,114
Composition of Cash				Checking Accounts		\$	8,465,139
				Petty Cash Accounts			11,500
				Certificates of Deposits			13,539,500
				Total Cash			22,016,139
				Agency Funds per Schedule 3			(71,025)
				Total Primary Government (Excluding Agency Funds)		\$	21,945,114

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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 428 Great Bend, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

Great Bend Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2020.

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 Fund – used to account for the proceeds of specific tax levies and other specific revenue 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.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

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.

Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. 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 revenue 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 10 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 revenues 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.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund; Textbook and Student Material Fund; Parent Teacher Resource Room Fund; Title I, Part A Improving the Academic Achievement of Disadvantaged Fund; Title I, Part C Migrant Education Fund; Title II, Part A Teacher Quality Fund; Title III, Part A English Language Fund; Title IV, Part A Student Support and Academic Enrichment Fund; Title VI-B Fund; Early Childhood Fund; Carl Perkins Fund; Education Foundation Grant Fund; Targeted Improvement Plan Fund; Kansas Reading Roadmap Fund; SPARK Fund; ESSER Fund; and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 428 Great Bend, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$22,016,139 and the bank balance was \$23,969,951. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,280,689 was covered by federal depository insurance and \$22,689,262 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 the 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. The District had no investments at June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 428 Great Bend, Kansas received \$1,067,237 subsequent to June 30, 2020 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 428 Great Bend, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2020 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	\$ 577,158
General Fund	Parent Education Fund	K.S.A. 72-5167	39,975
General Fund	4 Year Old at Risk Fund	K.S.A. 72-5167	26,495
General Fund	K-12 at Risk Fund	K.S.A. 72-5167	1,882,325
General Fund	Special Education Fund	K.S.A. 72-5167	2,820,737
General Fund	Vocational Education Fund	K.S.A. 72-5167	420,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	167,224
General Fund	Driver Training Fund	K.S.A. 72-5167	19,593
General Fund	Professional Development Fund	K.S.A. 72-5167	150,000
General Fund	Textbook and Student Material Fund	K.S.A. 72-5167	307,212
Supplemental General Fund	K-12 at Risk Fund	K.S.A. 72-5143	2,393,071
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	201,270
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	51,645
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143	240,871
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	927,554
Supplemental General Fund	Capital Outlay Fund	K.S.A. 72-5143	240,384

NOTE 6 – LITIGATION

Unified School District No. 428 Great Bend, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 428 Great Bend, Kansas 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 been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers' Compensation Insurance Pool, a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers' Compensation Insurance Pool for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers' Compensation Insurance Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000, up to \$1,000,000, for each insured event. Additional premiums may be due if total

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

claims for the pool are different than what has been anticipated by Kansas Association of School Boards Workers' Compensation Insurance Pool management.

The District carries commercial insurance for all other risks of loss, including property, general liability, inland marine, crime, automobile, linebacker, and cyber solutions. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 428 Great Bend, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – SELF-INSURANCE PLANS

Health Care Coverage - During the year ended June 30, 2020, employees of **Unified School District No. 428 Great Bend, Kansas** were covered by the District's medical self-insurance plan. The District offers three plans to choose from, which include a \$500, \$750, or \$4,000 deductible. The premiums contributed by the employee and District are depicted in the table below. The difference in premiums is paid by the employee through authorized payroll withholdings.

Plan Type	Deductible	District Responsibility	Employee Responsibility	Total Premium
Single	\$ 500	\$ 608	\$ 32	\$ 640
Single	750	620	-	620
Single	4,000	466	-	466
Employee + Spouse/Children	500	546	546	1,092
Employee + Spouse/Children	750	536	536	1,072
Employee + Spouse/Children	4,000	413	413	826
Family	500	630	630	1,260
Family	750	620	620	1,240
Family	4,000	470	470	940

Claims were paid by a third party administrator acting on behalf of the District. The administration contract between the District and the third party administration is renewable annually and administration fees are included in the contractual provisions. The District was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through QBE Accident & Health Insurance. Stop loss coverage was in effect for individual claims exceeding \$95,000 for specific claims and \$60,000 for aggregating specific claims.

Self-Insurance Liability		2019-2020
Beginning of Fiscal Year Liability	\$	218,632
Claims and Changes in Estimates		2,624,853
Claim Payments		(2,525,187)
End of Fiscal Year Liability	\$	318,298
Assets Available To Pay Claims At June 30		\$ 3,958,399

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

NOTE 10– DEFERRED COMPENSATION PLAN

Unified School District No. 428 Great Bend, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Unified School District No. 428 Great Bend, Kansas 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 S 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million 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

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

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 the KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$3,887,227 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 \$33,952,986. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – EARLY RETIREMENT BENEFITS

The District will annually invest \$500 for certified staff (prorated for part-time) in a defined contribution 403(b) plan. Full vesting occurs after the fifteenth year of employment at the District. Currently, employed certified teachers who are eligible to retire during the first 11 years of the plan may opt for the District's current enrollment benefits (health insurance benefit, social security bridge, and payment for accrued sick leave or the amount in that person's defined contribution fund). The District contributed \$140,500 to the plan from forfeited funds for the year ended June 30, 2020 on behalf of 283 participants. This amount also includes administration fees.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 428 Great Bend, Kansas** allows retirees to participate in the group health insurance plan. The District pays a portion of the premium equal to the amount paid by the district before the employee retired for each retiree and each retiree is responsible for the balance.

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.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

The District provides post-employment benefit options for health care and social security bridge payments for eligible early retirees. To be eligible for these payments, the early certified employee retiree shall have 10 years of consecutive employment in the District immediately preceding the year of early retirement and shall have accrued a minimum of 85 KPERS points. Beginning with early retirement, but not before the retiree's 60th birthday, the retiree will be eligible for a full single membership in the District's health insurance plan beginning October 1st of the year of retirement. This District benefit will terminate at age 65 at which time the retiree will go on Plan 65. The early retiree is also eligible for social security bridge payment(s) beginning at the age of 60 and terminating at age 62. If retiring at age 60, the amount would be 20% of the last contracted salary, which does not include supplemental compensation. The District paid \$19,135 for retirement bridge payments and \$171,371 for retirees' health insurance benefits for the year ended June 30, 2020. Approximately 22 employees participated in the retirement bridge and/or health insurance benefits. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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.

NOTE 14 – COMPENSATED ABSENCES

Vacation

Classified Employees – Full-time employees receive vacation ranging from 60 to 120 hours per year determined by their length of employment with the District. First year employees are prorated per the classified handbook. Vacation cannot be accrued from year to year.

<u>Years Worked</u>	<u>Amount Earned</u>
Full Employment Year 1	60 hours
Employment Years 2 through 4	80 hours
Employment Years 5 through 7	96 hours
Employment Years 8 or more	120 hours

Sick Leave

Classified Employees - Contracted classified personnel are eligible for sick leave benefits at the rate of eight hours per month or pro-rated for employees working less than full-time for each month of employment. Food service personnel, teacher assistants, special education paraprofessionals, and part-time secretaries may choose to use two of the current year credited sick leave days as personal leave, based on the employee's contracted hours per day. Sick leave may be accumulated to a maximum of 720 hours for classified personnel who are contracted for a minimum of 260 hours per year. Classified employees will be paid for additional hours beyond 720 hours of sick leave at the daily rate stated in the Certified Employees' Agreement divided by eight times the number of eligible sick leave hours. The overage is paid annually at \$50 with the July payroll. Classified employees will be compensated for unused sick leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of \$25 for each day of unused leave.

Personal Leave

Certified Employees - Subject to certain limitations, a certified employee will be paid full salary for days absent due to personal leave, personal illness or quarantine of the employee or a member of his/her immediate family. A certified employee shall be entitled to 12 days each year for personal leave without loss of pay. At the end of the year, certified employees may sell any unused days of their 12 personal days at the rate of \$50. A certified employee shall be permitted to accumulate benefits to 90 days.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Financial Statement

June 30, 2020

Employees working more than 9 months shall have 1 additional day per year per additional month employed with a maximum accumulation of 90 days. Certified employees will be compensated for unused leave upon retirement from the District when in compliance with the retirement eligibility established by the Kansas Public Employees Retirement System. Compensation will be at the rate of \$25 for each day of unused leave.

NOTE 15 – RISKS AND UNCERTAINTIES

The United States has experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the financial operations of the District. Management is unable to reasonably determine the total effects of this virus on the operations of the District as of the date of these financial statements.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	\$ 20,961,874	(573,645)	110,398	20,498,627	20,498,627	-
Supplemental General Fund	6,441,121	(139,427)	6,250	6,307,944	6,307,944	-
Special Purpose Funds						
4 Year Old at Risk Fund	134,208	-	-	134,208	26,495	(107,713)
K-12 at Risk Fund	4,350,000	-	-	4,350,000	4,275,396	(74,604)
Bilingual Education Fund	780,000	-	-	780,000	778,428	(1,572)
Capital Outlay Fund	9,195,105	-	-	9,195,105	1,094,375	(8,100,730)
Driver Training Fund	133,983	-	-	133,983	38,576	(95,407)
Food Service Fund	2,369,914	-	-	2,369,914	1,643,607	(726,307)
Professional Development Fund	467,316	-	-	467,316	171,753	(295,563)
Parent Education Fund	101,031	-	-	101,031	91,006	(10,025)
Summer School Fund	49,085	-	-	49,085	18,562	(30,523)
Special Education Fund	4,761,529	-	-	4,761,529	3,500,334	(1,261,195)
Vocational Education Fund	667,646	-	-	667,646	659,159	(8,487)
Coop Special Education Fund	7,850,517	-	-	7,850,517	5,884,159	(1,966,358)
KPERS Retirement Contributions Fund	4,279,332	-	-	4,279,332	3,887,227	(392,105)
Grants Fund	90,676	-	90,032	180,708	113,912	(66,796)
Recreation Commission General Fund	1,385,950	-	-	1,385,950	1,308,753	(77,197)
Recreation Commission Employee Benefits Fund	297,500	-	-	297,500	280,012	(17,488)
Bond and Interest Fund						
Bond and Interest Fund	-	-	-	-	-	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 7,376	6,313	-	6,313
State Aid				
Equalization Aid	16,912,164	18,126,059	18,491,493	(365,434)
Special Education Aid	2,310,318	2,255,857	2,470,381	(214,524)
Other State Aid	9,812	22,408	-	22,408
Federal Aid	-	200	-	200
Reimbursed Expenses	94,708	87,790	-	87,790
Total Receipts	19,334,378	20,498,627	20,961,874	(463,247)
Expenditures				
Instruction	5,864,760	6,750,174	6,720,785	29,389
Student Support Services	630,983	650,725	808,000	(157,275)
Instructional Support Staff	471,686	468,568	567,500	(98,932)
General Administration	940,116	955,913	975,000	(19,087)
School Administration	1,800,697	1,901,135	1,815,000	86,135
Central Services	247,712	204,480	270,000	(65,520)
Architectural and Engineering Services	18,000	14,400	20,000	(5,600)
Operations and Maintenance	3,159,598	2,727,587	3,505,000	(777,413)
Student Transportation Services	425,779	319,627	493,500	(173,873)
Other Support Services	85,269	95,299	92,500	2,799
Transfers Out	5,689,778	6,410,719	5,694,589	716,130
Adjustment to Comply With Legal Max	-	-	(573,645)	573,645
Legal General Fund Budget	19,334,378	20,498,627	20,388,229	110,398
(a) Adjustment for Qualifying Budget Credits	-	-	110,398	(110,398)
Total Expenditures	19,334,378	20,498,627	20,498,627	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		
(a) Adjustment for Qualifying Budget Credits				
Other State Aid Over Amount Budgeted			\$ 22,408	
Federal Aid Over Amount Budgeted			200	
Reimbursed Expenses Over Amount Budgeted			87,790	
Total			\$ 110,398	

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,133,494	2,156,770	2,269,860	(113,090)
Delinquent Tax	100,063	120,458	32,349	88,109
Motor Vehicle Tax	408,975	399,810	370,784	29,026
Recreational Vehicle Tax	104	43	4,986	(4,943)
State Equalization Aid	3,536,330	3,575,581	3,654,692	(79,111)
Reimbursements	-	6,250	-	6,250
Total Receipts	<u>6,178,966</u>	<u>6,258,912</u>	<u>6,332,671</u>	<u>(73,759)</u>
Expenditures				
Instruction	3,512,652	2,244,572	3,343,121	(1,098,549)
General Administration	-	6,297	15,000	(8,703)
Operations and Maintenance	2,271	2,280	3,000	(720)
Transfers Out	2,688,076	4,054,795	3,080,000	974,795
Adjustment to Comply With Legal Max	-	-	(139,427)	139,427
Legal Supplemental General Fund Budget	6,202,999	6,307,944	6,301,694	6,250
(a) Adjustment for Qualifying Budget Credits	-	-	6,250	(6,250)
Total Expenditures	<u>6,202,999</u>	<u>6,307,944</u>	<u>6,307,944</u>	<u>-</u>
Receipts Over (Under) Expenditures	(24,033)	(49,032)		
Unencumbered Cash - Beginning	<u>373,065</u>	<u>349,032</u>		
Unencumbered Cash - Ending	\$ <u>349,032</u>	<u>300,000</u>		
(a) Adjustment for Qualifying Budget Credits				
Reimbursements Over Amount Budgeted			\$ <u>6,250</u>	

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
4 Year Old at Risk 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 30,000	-	10,000	(10,000)
Transfers In	37,239	26,495	124,208	(97,713)
Total Receipts	67,239	26,495	134,208	(107,713)
Expenditures				
Instruction	14,913	-	77,458	(77,458)
Student Support Services	27,873	1,739	32,000	(30,261)
Instructional Support Staff	24,453	24,756	24,750	6
Total Expenditures	67,239	26,495	134,208	(107,713)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
K-12 at Risk 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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Transfers In	\$ 3,969,413	4,275,396	<u>3,800,000</u>	<u>475,396</u>
Expenditures				
Instruction	<u>3,969,427</u>	<u>4,275,396</u>	<u>4,350,000</u>	<u>(74,604)</u>
Receipts Over (Under) Expenditures	(14)	-		
Unencumbered Cash - Beginning	<u>550,014</u>	<u>550,000</u>		
Unencumbered Cash - Ending	\$ <u>550,000</u>	<u>550,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 779,843	778,428	<u>680,000</u>	<u>98,428</u>
Expenditures				
Instruction	<u>779,843</u>	<u>778,428</u>	<u>780,000</u>	<u>(1,572)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	<u>100,000</u>	<u>100,000</u>		
Unencumbered Cash - Ending	\$ <u>100,000</u>	<u>100,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,247,467	1,174,533	1,152,343	22,190
Delinquent Tax	36,481	52,828	19,431	33,397
Motor Vehicle Tax	166,987	170,719	155,319	15,400
Recreational Vehicle Tax	46	23	2,089	(2,066)
State Aid	600,649	606,925	611,905	(4,980)
Federal Aid	50	-	-	-
Interest Income	228,989	238,630	-	238,630
Other Income	71,911	34,662	-	34,662
Transfers In	-	407,608	-	407,608
Total Receipts	<u>2,352,580</u>	<u>2,685,928</u>	<u>1,941,087</u>	<u>744,841</u>
Expenditures				
Instruction	327,380	120,137	2,830,105	(2,709,968)
General Administration	60,503	16,395	100,000	(83,605)
Operations and Maintenance	704	23,380	55,000	(31,620)
Student Transportation	528,013	117,576	100,000	17,576
Land Improvement	297,835	557,003	350,000	207,003
Site Improvement	-	34,720	5,000,000	(4,965,280)
Building Improvements	155,604	215,804	60,000	155,804
District Roof Maintenance	-	9,360	700,000	(690,640)
Total Expenditures	<u>1,370,039</u>	<u>1,094,375</u>	<u>9,195,105</u>	<u>(8,100,730)</u>
Receipts Over (Under) Expenditures	982,541	1,591,553		
Unencumbered Cash - Beginning	<u>6,271,478</u>	<u>7,254,019</u>		
Unencumbered Cash - Ending	\$ <u>7,254,019</u>	<u>8,845,572</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 26,313	21,710	21,710	-
Fees	17,132	-	-	-
Transfers In	-	19,593	-	19,593
Total Receipts	<u>43,445</u>	<u>41,303</u>	<u>21,710</u>	<u>19,593</u>
Expenditures				
Instruction	40,650	36,840	133,483	(96,643)
Operations and Maintenance	257	1,736	500	1,236
Total Expenditures	<u>40,907</u>	<u>38,576</u>	<u>133,983</u>	<u>(95,407)</u>
Receipts Over (Under) Expenditures	2,538	2,727		
Unencumbered Cash - Beginning	<u>109,735</u>	<u>112,273</u>		
Unencumbered Cash - Ending	\$ <u>112,273</u>	<u>115,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 18,229	16,958	14,780	2,178
Federal Aid	1,311,271	1,333,217	1,246,269	86,948
Lunch Receipts				
Students	363,100	284,675	263,872	20,803
Adults	60,937	41,560	160,178	(118,618)
Summer Lunch	1,218	317	-	317
Other Income	78,438	59,018	-	59,018
Reimbursed Expenses	17,771	8,930	-	8,930
Total Receipts	<u>1,850,964</u>	<u>1,744,675</u>	<u>1,685,099</u>	<u>59,576</u>
Expenditures				
Operations and Maintenance	45,216	39,216	82,000	(42,784)
Other Support Services	21	344	-	344
Food Service Operation	1,727,882	1,604,047	2,287,914	(683,867)
Total Expenditures	<u>1,773,119</u>	<u>1,643,607</u>	<u>2,369,914</u>	<u>(726,307)</u>
Receipts Over (Under) Expenditures	77,845	101,068		
Unencumbered Cash - Beginning	<u>606,970</u>	<u>684,815</u>		
Unencumbered Cash - Ending	\$ <u>684,815</u>	<u>785,883</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursed Expenses	\$ 5,121	2,349	-	2,349
Other State Aid	44,116	26,443	26,202	241
Federal Aid	220	-	-	-
Transfers In	-	201,645	100,000	101,645
Total Receipts	<u>49,457</u>	<u>230,437</u>	<u>126,202</u>	<u>104,235</u>
Expenditures				
Instructional Support Staff	153,412	163,744	467,316	(303,572)
General Administration	9,816	8,009	-	8,009
Total Expenditures	<u>163,228</u>	<u>171,753</u>	<u>467,316</u>	<u>(295,563)</u>
Receipts Over (Under) Expenditures	(113,771)	58,684		
Unencumbered Cash - Beginning	<u>455,087</u>	<u>341,316</u>		
Unencumbered Cash - Ending	\$ <u>341,316</u>	<u>400,000</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 50,336	51,031	51,031	-
Transfers In	32,029	39,975	50,000	(10,025)
Reimbursements	1,100	-	-	-
Total Receipts	83,465	91,006	101,031	(10,025)
Expenditures				
Student Support Services	82,415	91,006	100,031	(9,025)
Instructional Support Staff	1,050	-	1,000	(1,000)
Total Expenditures	83,465	91,006	101,031	(10,025)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Summer School 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	\$ 76	-	-	-
Expenditures				
Instruction	8,428	224	49,085	(48,861)
Instructional Support Staff	-	18,338	-	18,338
Total Expenditures	8,428	18,562	49,085	(30,523)
Receipts Over (Under) Expenditures	(8,352)	(18,562)		
Unencumbered Cash - Beginning	50,638	42,286		
Unencumbered Cash - Ending	\$ 42,286	23,724		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 2,996,923	3,748,291	3,220,381	527,910
Expenditures				
Instruction	3,372,042	3,320,103	4,488,529	(1,168,426)
Student Transportation Services	218,604	180,231	273,000	(92,769)
Total Expenditures	3,590,646	3,500,334	4,761,529	(1,261,195)
Receipts Over (Under) Expenditures	(593,723)	247,957		
Unencumbered Cash - Beginning	2,126,436	1,532,713		
Unencumbered Cash - Ending	\$ 1,532,713	1,780,670		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Vocational 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous	\$ 33	643	-	643
Transfers In	562,407	660,871	550,000	110,871
Total Receipts	562,440	661,514	550,000	111,514
Expenditures				
Instruction	634,249	653,670	658,646	(4,976)
Instructional Support Services	2,292	2,388	3,000	(612)
Operations and Maintenance	3,613	3,101	6,000	(2,899)
Total Expenditures	640,154	659,159	667,646	(8,487)
Receipts Over (Under) Expenditures	(77,714)	2,355		
Unencumbered Cash - Beginning	195,359	117,645		
Unencumbered Cash - Ending	\$ 117,645	120,000		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Contingency Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>2,451,872</u>	<u>2,451,872</u>
Unencumbered Cash - Ending	\$ <u><u>2,451,872</u></u>	<u><u>2,451,872</u></u>

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Textbook and Student Material Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 97,171	64,223
Commissions	3,826	7,803
Other Income	17,625	6,250
Reimbursements	16,194	3,248
Transfers In	-	307,212
Total Receipts	<u>134,816</u>	<u>388,736</u>
Expenditures		
Instruction	311,419	371,128
Instructional Support Staff	11,523	5,768
Total Expenditures	<u>322,942</u>	<u>376,896</u>
Receipts Over (Under) Expenditures	(188,126)	11,840
Unencumbered Cash - Beginning	<u>1,097,911</u>	<u>909,785</u>
Unencumbered Cash - Ending	<u>\$ 909,785</u>	<u>921,625</u>

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Coop 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 23,064	18,622	1,000,000	(981,378)
Federal Aid - Other	3,000	-	80,000	(80,000)
Medicaid Payments	406,040	221,222	400,000	(178,778)
Payments From Participating Districts	5,547,286	5,612,697	5,945,766	(333,069)
Other Income	40,481	44,812	35,000	9,812
Total Receipts	<u>6,019,871</u>	<u>5,897,353</u>	<u>7,460,766</u>	<u>(1,563,413)</u>
Expenditures				
Instruction	5,067,758	5,342,753	7,158,517	(1,815,764)
Student Support Services	221,379	193,712	285,000	(91,288)
Instructional Support Staff	16,576	3,118	30,000	(26,882)
General Administration	300,456	303,182	320,000	(16,818)
Operations and Maintenance	58,474	41,394	57,000	(15,606)
Student Transportation Services	9,253	-	-	-
Total Expenditures	<u>5,673,896</u>	<u>5,884,159</u>	<u>7,850,517</u>	<u>(1,966,358)</u>
Receipts Over (Under) Expenditures	345,975	13,194		
Unencumbered Cash - Beginning	<u>292,012</u>	<u>637,987</u>		
Unencumbered Cash - Ending	<u>\$ 637,987</u>	<u>651,181</u>		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Parent Teacher Resource Room Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Revenue From Local Sources	\$ 12,412	7,449
Expenditures		
Instructional Support Staff	14,474	2,107
General Administration	342	356
Community Service Operations	346	3,313
Total Expenditures	15,162	5,776
Receipts Over (Under) Expenditures	(2,750)	1,673
Unencumbered Cash - Beginning	6,900	4,150
Unencumbered Cash - Ending	\$ 4,150	5,823

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
KPERS Retirement Contributions 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 1,625,469	3,887,227	<u>4,279,332</u>	<u>(392,105)</u>
Expenditures				
Instruction	1,154,084	2,759,931	3,200,000	(440,069)
Student Support Services	89,401	213,797	200,000	13,797
Instructional Support Services	24,382	58,308	119,332	(61,024)
General Administration	81,273	194,361	175,000	19,361
School Administration	97,528	233,234	200,000	33,234
Operations and Maintenance	97,528	233,234	200,000	33,234
Student Transportation Services	32,509	77,745	85,000	(7,255)
Food Operations Services	48,764	116,617	100,000	16,617
Total Expenditures	1,625,469	3,887,227	<u>4,279,332</u>	<u>(392,105)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part A Improving the Academic Achievement of Disadvantaged Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 765,604	649,291
Expenditures		
Instruction	438,731	410,349
Student Support Services	27,873	28,440
Instructional Support Services	268,063	285,928
General Administration	27,323	38,330
Indirect Costs	3,614	-
Total Expenditures	765,604	763,047
Receipts Over (Under) Expenditures	-	(113,756)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(113,756)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title I, Part C Migrant Education Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 154,000	138,600
Expenditures		
Instruction	54,014	59,122
Student Support Services	53,377	40,190
General Administration	46,609	39,288
Total Expenditures	154,000	138,600
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title II, Part A Teacher Quality Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 127,243	121,225
Expenditures		
Instruction	127,243	121,225
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title III, Part A English Language Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 52,007	49,378
Reimbursements	765	57
Total Receipts	52,772	49,435
Expenditures		
Instruction	52,772	49,435
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title IV, Part A Student Support and Academic Enrichment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 44,200	38,840
Reimbursements	-	9,646
Total Receipts	44,200	48,486
Expenditures		
Instruction	44,200	48,486
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI-B Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 975,421	1,009,707
Expenditures		
Instruction	993,649	1,071,844
Receipts Over (Under) Expenditures	(18,228)	(62,137)
Unencumbered Cash - Beginning	(230,008)	(248,236)
Unencumbered Cash - Ending	\$ (248,236)	(310,373)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Title VI, Rural Low Income Schools Program Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	(50)	-
Prior Year Cancelled Encumbrance	50	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Early Childhood Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 51,367	40,670
Expenditures		
Instruction	40,701	40,670
Receipts Over (Under) Expenditures	10,666	-
Unencumbered Cash - Beginning	(10,666)	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Carl Perkins Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 33,676	41,445
Expenditures		
Instruction	24,712	35,284
Instructional Support Staff	8,964	9,097
Total Expenditures	33,676	44,381
Receipts Over (Under) Expenditures	-	(2,936)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(2,936)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Education Foundation Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Revenue From Local Sources	\$ 16,943	11,408
Expenditures		
Instruction	16,943	11,408
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Targeted Improvement Plan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 38,231	39,231
Expenditures		
Instruction	26,831	28,231
Instructional Support Services	11,400	11,000
Total Expenditures	38,231	39,231
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Kansas Reading Roadmap Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 499,725	342,264
Reimbursements	338	160
Total Receipts	<u>500,063</u>	<u>342,424</u>
Expenditures		
Instruction	277,310	203,788
Instructional Support Services	228,399	195,934
Indirect Costs	-	704
Student Transportation Services	4,012	3,936
Total Expenditures	<u>509,721</u>	<u>404,362</u>
Receipts Over (Under) Expenditures	(9,658)	(61,938)
Unencumbered Cash - Beginning	<u>(9,066)</u>	<u>(18,724)</u>
Unencumbered Cash - Ending	<u>\$ (18,724)</u>	<u>(80,662)</u>

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
SPARK Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Instruction	-	240,384
SPARK Costs	-	399,681
Total Expenditures	-	640,065
Receipts Over (Under) Expenditures	-	(640,065)
Unencumbered Cash - Beginning		-
Unencumbered Cash - Ending	\$ -	(640,065)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
ESSER Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Instruction	-	32,464
Operations and Maintenance	-	1,020
Total Expenditures	-	33,484
Receipts Over (Under) Expenditures	-	(33,484)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(33,484)

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Grants 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 5,594	14,291	-	14,291
Federal Aid	314	14,895	-	14,895
Donations	93,006	90,032	-	90,032
Total Receipts	98,914	119,218	-	119,218
Expenditures				
Instruction	88,719	87,212	90,676	(3,464)
Student Support Services	-	26,700	-	26,700
(a) Adjustment for Qualifying Budget Credits	-	-	90,032	(90,032)
Total Expenditures	88,719	113,912	180,708	(66,796)
Receipts Over (Under) Expenditures	10,195	5,306		
Unencumbered Cash - Beginning	80,481	90,676		
Unencumbered Cash - Ending	\$ 90,676	95,982		
(a) Adjustment for Qualifying Budget Credits				
Donations Over Amount Budgeted			\$ 90,032	

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,101,118	1,087,005	1,067,819	19,186
Delinquent Tax	43,303	53,479	17,015	36,464
Motor Vehicle Tax	179,301	168,269	154,266	14,003
Recreational Vehicle Tax	31	-	2,074	(2,074)
Other Revenue	-	-	250,000	(250,000)
Total Receipts	1,323,753	1,308,753	<u>1,491,174</u>	<u>(182,421)</u>
Expenditures				
Appropriations	1,323,753	1,308,753	<u>1,385,950</u>	<u>(77,197)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Recreation Commission Employee Benefits 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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 235,955	232,921	229,387	3,534
Delinquent Tax	7,810	11,035	3,644	7,391
Motor Vehicle Tax	34,330	36,056	33,022	3,034
Recreational Vehicle Tax	5	-	444	(444)
Other Revenue	-	-	85,000	(85,000)
Total Receipts	278,100	280,012	<u>351,497</u>	<u>(71,485)</u>
Expenditures				
Appropriations	278,100	280,012	<u>297,500</u>	<u>(17,488)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2020

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 5,288	11	251	(240)
Delinquent Tax	22,959	10,852	205	10,647
Motor Vehicle Tax	88,573	10,512	661	9,851
Recreational Vehicle Tax	33	-	9	(9)
State Aid	454,549	-	-	-
Total Receipts	571,402	21,375	1,126	20,249
Expenditures				
Interest Payments	5,625	-	-	-
Principal Payments	961,500	-	-	-
Total Expenditures	967,125	-	-	-
Receipts Over (Under) Expenditures	(395,723)	21,375		
Unencumbered Cash - Beginning	1,652,961	1,257,238		
Unencumbered Cash - Ending	\$ 1,257,238	1,278,613		

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Special Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Premiums	\$ 3,661,012	3,714,436
Interest Income	32,991	27,499
Reimbursements	55,931	71,730
Total Receipts	3,749,934	3,813,665
Expenditures		
Insurance - Self Insured	3,755,178	3,424,861
Receipts Over (Under) Expenditures	(5,244)	388,804
Unencumbered Cash - Beginning	3,256,541	3,251,297
Unencumbered Cash - Ending	\$ 3,251,297	3,640,101

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2020

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Art Fund	\$ 919	807	406	1,320
Ag Metals	(152)	3,175	3,023	-
Drafting Fund	126	242	-	368
Drama Club	376	4,439	3,663	1,152
Future Business Leaders of America	7,017	7,967	3,652	11,332
Future Educators of America	2,072	385	302	2,155
Future Farmers of America	8,359	4,046	3,924	8,481
Future Farmers of America Scholarship Fund	1,447	-	800	647
Great Bend Folk Dancers	768	122	393	497
Graduation	15	-	-	15
Jobs for America's Graduates	269	335	286	318
Kayettes	3,493	33,947	33,426	4,014
Kays Club	1,842	595	255	2,182
National Honor Society	1,009	820	1,375	454
Panther Paw Shoppe	1,362	1,476	762	2,076
Paw Shoppe - Business Department	2,313	30,139	19,207	13,245
Presidents' Club	222	-	-	222
RAK	-	150	-	150
Robotics Club	552	2,814	2,434	932
Spanish Club	3,218	12	-	3,230
STUCO	(11)	1,350	651	688
Vocational Technology Club	5,085	4,383	1,283	8,185
Class of 2020	850	-	850	-
Class of 2021	195	2,159	494	1,860
Class of 2022	71	196	144	123
Class of 2023	-	344	217	127
Driver's Ed	-	21,870	21,866	4
Total High School	41,417	121,773	99,413	63,777
Middle School				
Student Council	1,762	534	915	1,381
Music Club	116	-	93	23
Music in Motion/Women in Harmony	-	2,093	2,093	-
Art Club	1,143	-	24	1,119
Miscellaneous	19	351	351	19
Yearbook	5,162	6,374	6,830	4,706
Total Middle School	8,202	9,352	10,306	7,248
Total	\$ 49,619	131,125	109,719	71,025

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High School							
Athletics	\$ 53,830	-	178,951	140,908	91,873	4,887	96,760
Athletic Meal Money	674	-	23,861	23,336	1,199	-	1,199
Total Gate Receipts	54,504	-	202,812	164,244	93,072	4,887	97,959
School Projects							
High School							
Forensics	1,156	-	2,421	710	2,867	-	2,867
Theatre	3,388	-	3,584	5,012	1,960	-	1,960
Student Recognition	2,713	-	2,586	510	4,789	-	4,789
RHOREA	10,324	-	24,160	23,855	10,629	-	10,629
Newspaper	44	-	-	-	44	-	44
Vocal Music	9,951	-	26,207	23,544	12,614	-	12,614
Instrumental Music	6,838	-	11,903	9,581	9,160	-	9,160
Strings	1,577	-	5,813	4,207	3,183	-	3,183
Other	3,356	-	1,928	2,311	2,973	105	3,078
Scholars Bowl	1,008	-	-	-	1,008	-	1,008
Total High School	40,355	-	78,602	69,730	49,227	105	49,332
Middle School							
Concessions	9,190	-	18,217	13,970	13,437	-	13,437
Agendas/Lost Locks	59	-	32	-	91	-	91
ID Replacement	1,875	-	837	201	2,511	-	2,511
Student Rewards	4,477	-	1,852	2,929	3,400	-	3,400
Cheerleading Uniforms	-	-	4,354	4,354	-	-	-
Lost Library Books/Textbooks	-	-	103	103	-	-	-
Chromebook Repairs	-	-	611	611	-	-	-
GBMS Booster Club Dues	-	-	930	930	-	-	-
Athletics	319	-	1,200	1,260	259	-	259
Total Middle School	15,920	-	28,136	24,358	19,698	-	19,698
Total School Projects	56,275	-	106,738	94,088	68,925	105	69,030
Total District Activity Funds	\$ 110,779	-	309,550	258,332	161,997	4,992	166,989

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Single Audit Information

**INDEPENDENT AUDITORS' 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**

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

We have audited, in accordance with the 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, the financial statement of **Unified School District No. 428 Great Bend, Kansas**, as of and for the year ended June 30, 2020, and the related notes to the financial statement, and have issued our report thereon dated January 11, 2021. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 428 Great Bend, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 428 Great Bend, Kansas'** 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 statements 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 **Unified School District No. 428 Great Bend, Kansas'** 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 determination of financial statement amounts. 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*.

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.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC

Certified Public Accountants
Great Bend, Kansas

January 11, 2021

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

To the Board of Education
Unified School District No. 428 Great Bend, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Unified School District No. 428 Great Bend, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 428 Great Bend, Kansas'** major federal programs for the year ended June 30, 2020. **Unified School District No. 428 Great Bend, Kansas'** major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 428 Great Bend, Kansas'** 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 *Kansas Municipal Audit and Accounting Guide*; 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 **Unified School District No. 428 Great Bend, Kansas'** 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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of **Unified School District No. 428 Great Bend, Kansas'** compliance.

Basis for Qualified Opinion on Child Nutrition Cluster

As described in the accompanying schedule of findings and questioned costs, **Unified School District No. 428 Great Bend, Kansas** did not comply with requirements regarding the Child Nutrition Cluster as described in finding number 2020-001 for Allowable Costs. Compliance with such requirements is necessary, in our opinion, for **Unified School District No. 428 Great Bend, Kansas** to comply with the requirements applicable to that program.

Qualified Opinion on Child Nutrition Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, **USD 428, Great Bend** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster, for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, **Unified School District No. 428 Great Bend, Kansas** 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of **Unified School District No. 428 Great Bend, Kansas** 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 **Unified School District No. 428 Great Bend, Kansas'** 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 **Unified School District No. 428 Great Bend, Kansas'** 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying

schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

Unified School District No. 428 Great Bend, Kansas' response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC

Certified Public Accountants
Great Bend, Kansas

January 11, 2021

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP.

Unmodified

Internal control over financial reporting

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| • Significant deficiency identified? | _____ | Yes | _____ <u>X</u> _____ | None reported |
| • Noncompliance material to financial statements noted? | _____ | Yes | _____ <u>X</u> _____ | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|----------------------|-----|----------------------|---------------|
| • Material weakness identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| • Significant deficiency identified? | _____ <u>X</u> _____ | Yes | _____ _____ | None reported |

Type of auditors' report issued on compliance for major programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

_____ Yes _____ X _____ No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Child Nutrition Cluster	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children
Special Education Cluster	
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants

Dollar threshold used to distinguish between Type A and Type B

\$ 750,000

Auditee qualified as low-risk auditee?

_____ Yes _____ X _____ No

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Significant Deficiency

2020-001

Criteria

Internal controls should be in place to ensure that the correct number of meals and snacks are submitted to the State for reimbursement.

Condition

For the two months tested, the Sponsor Claim Reimbursement Summary reports did not correspond with the underlying snack counts.

Cause

Two monthly Sponsor Claim Reimbursement Summary reports recorded an inaccurate number of snacks.

Effect

The District was over-reimbursed by two snacks.

Questioned Costs

The amount of the known over-reimbursement is \$1.88. When compared to the total population, questioned costs of \$8.46 were identified as a result of this issue.

Recommendation

We recommend that controls be implemented to ensure that correct meal counts are submitted to the State for reimbursement.

Views of responsible officials and planned corrective actions

See corrective action plan.



Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Material Weakness

2019-001

Criteria

Internal controls should be in place to ensure that employees paid with federal funds meet the high qualified requirements.

Condition

A teacher was paid \$54,144 with Title VI funds who did not meet the highly qualified requirement.

Cause

A thorough examination of the teachers' credentials was not completed prior to the decision to allocate his salary to the federal program.

Effect

The District did not properly allocate qualified wages for federal funds.

Questioned Costs

Questioned costs of \$54,144 were identified as a result of this issue. The total cost in question were calculated based upon the total wages paid to the teacher during the fiscal year and the related taxes and benefits that were charged to CFDA 84.027 Special Education - Grants to States.

Recommendation

We recommend that the District communicate with the Kansas State Department of Education to ensure all requirements are met when paying teachers with Title VI funds. In addition, a process should be implemented to ensure that all individuals being paid with federal funds are highly qualified. The District should have a second individual review the initial assessment to ensure the evaluation is correct and only highly qualified individuals are paid with these funds.

Status

Resolved.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2020

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed Through Kansas Department for Children and Families Temporary Assistance for Needy Families	93.558	N/A	\$ 403,712
Passed Through State Department of Education Cooperative Agreements to Promote Adolescent Health Through School-Based HIV/STD Prevention and School Based Surveillance	93.079	N/A	200
Temporary Assistance for Needy Families	93.558	N/A	13,350
Total U.S. Department of Health and Human Services			<u>417,262</u>
U.S. Department of Education			
Passed Through State Department of Education Special Education Cluster (IDEA)			
Special Education - Grants to States	84.027	N/A	1,111,075
Special Education - Preschool Grants	84.173	N/A	40,670
Total Special Education Cluster (IDEA)			<u>1,151,745</u>
Title I Grants to Local Educational Agencies	84.010	N/A	758,372
Migrant Education - State Grant Program	84.011	N/A	138,600
Career and Technical Education - Basic Grants to States	84.048	N/A	46,716
English Language Acquisition State Grants	84.365	N/A	49,378
Supporting Effective Instruction State Grants	84.367	N/A	120,726
Student Support and Academic Enrichment Program	84.424	N/A	38,840
COVID-19 Funds			
Education Stabilization Fund	84.425D	N/A	33,484
Total			<u>1,186,116</u>
Total U.S. Department of Education			<u>2,337,861</u>
U.S. Department of Agriculture			
Passed Through State Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	177,269
National School Lunch Program	10.555	N/A	761,866
Summer Food Service Program for Children	10.559	N/A	367,156
Total Child Nutrition Cluster			<u>1,306,291</u>
Child and Adult Care Food Program	10.558	N/A	18,622
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	1,545
Fresh Fruit and Vegetable Program	10.582	N/A	26,926
Total			<u>47,093</u>
Total U.S. Department of Agriculture			<u>1,353,384</u>
U.S. Department of the Treasury			
Passed Through Barton County COVID-19 Funds			
Coronavirus Relief Fund	21.019	N/A	640,065
Total Expenditures of Federal Awards			<u><u>\$ 4,748,572</u></u>

Note - There were no awards made to subrecipients for the year ended June 30, 2020.

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 428 GREAT BEND, KANSAS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 428 Great Bend, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2020.