UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 489 Hays, Kansas
Hays, 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. 489 Hays, Kansas**, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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. 489 Hays, 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. 489 Hays, Kansas** as of June 30, 2021, 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. 489 Hays, Kansas** as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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. 489 Hays, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated January 25, 2021, which contained an unmodified opinion on the basic financial statement. The 2020

basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (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 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, 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 24, 2022, on our consideration of **Unified School District No. 489 Hays, 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. 489 Hays, 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. 489 Hays, Kansas'** internal control over financial reporting and compliance.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

January 24, 2022

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

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	$ 6	-	21,195,975	21,195,981	**-**	147,965	**147,965**
Supplemental General Fund	805,924	169	6,303,758	6,347,813	**762,038**	272	**762,310**
Special Purpose Funds							
At Risk (4 Year Old) Fund	-	459	331,078	331,320	**217**	8,872	**9,089**
At Risk (K-12) Fund	207	-	2,540,677	2,354,675	**186,209**	-	**186,209**
Bilingual Education Fund	-	-	299,003	299,003	**-**	-	**-**
Capital Outlay Fund	2,774,117	-	3,749,989	3,514,264	**3,009,842**	1,833,356	**4,843,198**
Driver Training Fund	97,766	-	72,243	65,935	**104,074**	40	**104,114**
Declining Enrollment Fund	98,628	-	-	98,628	**-**	-	**-**
Extraordinary School Program Fund	117,840	-	136,950	160,534	**94,256**	-	**94,256**
Food Service Fund	334,965	-	2,360,277	2,073,297	**621,945**	33,839	**655,784**
Parent Education Program Fund	19,253	1,262	120,929	121,694	**19,750**	3,185	**22,935**
Special Education Fund	329,351	-	5,170,603	5,084,065	**415,889**	-	**415,889**
Virtual Education Fund	-	-	165,940	165,940	**-**	-	**-**
Vocational Education Fund	-	-	640,792	640,792	**-**	3,646	**3,646**
Professional Development Fund	7,840	-	32,605	33,096	**7,349**	-	**7,349**
KPERS Special Retirement Contribution Fund	-	-	3,302,645	3,302,645	**-**	-	**-**
Coop Special Education Fund	1,334,144	-	8,122,282	7,908,347	**1,548,079**	3,769	**1,551,848**
Recreation Commission Fund	-	-	1,090,685	1,008,870	**81,815**	-	**81,815**
Recreation Commission Employee Benefits Fund	215,448	-	262,426	477,874	**-**	-	**-**
Preschool Fund	-	-	85,943	75,699	**10,244**	-	**10,244**
Reading Recovery Collaboration Fund	5,576	-	-	634	**4,942**	-	**4,942**
Contingency Reserve Fund	1,263,449	-	-	65,662	**1,197,787**	65,662	**1,263,449**
Head Start Fund	(27,705)	6,249	1,516,527	1,519,058	**(23,987)**	33,416	**9,429**
Early Head Start Fund	(241,150)	10,469	1,334,335	1,297,545	**(193,891)**	16,775	**(177,116)**
Title I Fund	(8,113)	-	427,776	439,169	**(19,506)**	-	**(19,506)**
Title I Carryover Fund	-	-	86,232	86,232	**-**	-	**-**
Title I Migrant Fund	-	-	59,250	59,250	**-**	6,500	**6,500**
Title II A Teacher Quality Fund	(265)	-	94,030	98,269	**(4,504)**	13,435	**8,931**
Title III English Language Fund	-	-	11,499	14,232	**(2,733)**	2,911	**178**
Miscellaneous Mini Grants Fund	82,439	-	325,477	233,017	**174,899**	-	**174,899**

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (continued)							
Mental Health Systems Fund	$ 1,963	-	5,434	5,233	**2,164**	-	**2,164**
Smart Start Grant Fund	(110,029)	1,052	412,840	410,690	**(106,827)**	15,248	**(91,579)**
Textbooks and Materials Fund	528,649	2,129	625,967	438,229	**718,516**	9,627	**728,143**
ECC Building Grant Fund	(114,567)	-	114,567	-	**-**	-	**-**
Federal Funds Fund	-	-	363,088	749,512	**(386,424)**	3,179	**(383,245)**
ECC Federal CARES Fund	-	-	187,454	191,580	**(4,126)**	4,126	**-**
District Activity Funds	425,664	-	719,656	729,203	**416,117**	-	**416,117**
Total Primary Government (Excluding Agency Funds)	$ 7,941,400	21,789	62,268,932	61,597,987	**8,634,134**	2,205,823	**10,839,957**

Composition of Cash		
	Checking Accounts	$ **8,998,280**
	Savings Accounts	**1,710,044**
	Certificates of Deposit	**225,000**
	Total Cash	**10,933,324**
	Agency Funds per Schedule 3	**(93,367)**
	Total Primary Government (Excluding Agency Funds)	$ **10,839,957**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 489 Hays, 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

Hays Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the tax 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, 2021.

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.

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 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.

A legal operating budget is not required for trust funds and the following special purpose funds: Preschool Fund, Reading Recovery Collaboration Fund, Contingency Reserve Fund, Head Start Fund, Early Head Start Fund, Title I Fund, Title I Carryover Fund, Title I Migrant Fund, Title II A Teacher Quality Fund, Title III English Language Fund, Mental Health Systems Fund, Smart Start Grant Fund, Textbooks and Materials Fund, ECC Building Grant Fund, Federal Funds Fund, ECC Federal CARES 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. 489 Hays, 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, 2021.

At June 30, 2021, the District's carrying amount of deposits was $10,933,324 and the bank balance was $10,904,374. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $750,767 was covered by federal depository insurance and $10,153,607 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, 2021.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 489 Hays, Kansas received $1,244,391 subsequent to June 30, 2021 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, 2021.

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. 489 Hays, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	$ 155,409
General Fund	Virtual Education Fund	K.S.A. 72-5167	165,940
General Fund	Parent Education Program Fund	K.S.A. 72-5167	31,316
General Fund	Special Education Fund	K.S.A. 72-5167	5,115,979
General Fund	Coop Special Education Fund	K.S.A. 72-5167	41,554
General Fund	Vocational Education Fund	K.S.A. 72-5167	613,910
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	232,131
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,398,789
General Fund	Professional Development Fund	K.S.A. 72-5167	23,531
General Fund	Preschool Fund	K.S.A. 72-5167	35,000
General Fund	Textbooks and Materials Fund	K.S.A. 72-5167	300,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	143,594
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	938,968
Special Education Fund	Coop Special Education Fund	K.S.A. 72-968	4,967,369
Declining Enrollment Fund	At Risk (K-12) Fund	Board Approved	98,628

NOTE 6 – LITIGATION

Unified School District No. 489 Hays, 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. 489 Hays, 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 commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for 82 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KERMP) for its commercial insurance coverage. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $350,000 for each insured event, depending on the type of insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

The District carries commercial insurance for risks of loss, including boiler and machinery and worker's compensation. 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. 489 Hays, 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 – DEFERRED COMPENSATION PLAN

Unified School District No. 489 Hays, Kansas sponsors deferred compensation plans under Internal Revenue Code Sections 403(b) and 457(b). Permanent and part-time employees are eligible to participate under these plans. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 489 Hays, 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

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

Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

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 $3,302,645 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $34,104,366. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 489 Hays, Kansas** allows retirees to participate in the group health insurance plan. The District pays 100% of the premium for each retiree for single coverage and each retiree is responsible for any amounts above the single coverage premium. The District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of the subsidy has not been quantified in this financial statement.

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

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.

The District provides post retirement healthcare benefits in accordance with state statutes. The District allows early retirees, those retiring under the provisions of full KPERS retirement requirements, to remain on the District's health policy until age 65 or Medicare eligible. It is required that these employees have

been employed full-time by the District for the preceding 15 years before retirement. The year of retirement must be included in the 15 consecutive years of employment. Beginning in 2012-2013, there is a maximum 10 year payout. The annual District contribution will be frozen at the fiscal year 2013 actual cost of retiree health insurance. The District will pay a minimum of $6,910 annually toward the retired employees' health insurance in the District pool for employees retiring prior to June 30, 2016. Employees that retired during the 2016-2017 school year would receive $6,000 annually, employees that retired during the 2017-2018 school year would receive $4,800 annually, and employees that retired during the 2018-2019 school year would receive $3,000 annually. For the year ended June 30, 2021, 43 retirees met those eligibility requirements. Expenditures for post retirement healthcare benefits are recognized as retirees report claims. During the year, expenditures of $329,761 were recognized for post retirement healthcare.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Classified personnel who have completed a full year of service on June 1 are granted vacation based on length of service. All vacation awarded in any given year shall be taken during that same contract year.

Sick Leave

Unified School District No. 489 Hays, Kansas' contracts with various employees permit them to accumulate sick leave. Certified and non-certified personnel may accumulate sick leave at two days per annum and one day per contract month with full salary.

Classified staff hired in the 2015-2016 school year and subsequent years will be paid up to 80 days of unused sick leave at a rate of $45 per day if a minimum of 20 days is accumulated.

For classified staff employed prior to the 2015-2016 school year and have a sick leave balance of 100 days or more as of June 30, 2015, they will be capped at their June 30, 2015 balance and paid $65 per day less the first 20 days. For classified staff employed prior to the 2015-2016 school year and have a sick leave balance under 100 days, they will be paid $65 per day for a maximum payment of 80 days.

Upon termination, employees with five years of service will receive accumulated sick leave pay at their qualified rate.

NOTE 13 – RISKS AND UNCERTAINTIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

NOTE 14 – LONG-TERM DEBT

Unified School District No. 489 Hays, Kansas has the following type of long-term debt.

Lease Obligations
A capital lease obligation in the amount of $752,600 was entered into on March 1, 2012, for the construction of a classroom building. The effective interest rate is 3.00% per annum.

A capital lease obligation in the amount of $1,136,844 was entered into on August 14, 2013, for the construction of the FEMA eight classroom addition. The effective interest rate is 2.38% per annum.

A capital lease obligation in the amount of $1,800,000 was entered into on December 21, 2018, for the Early Childhood Connections building. The effective interest rate is 3.49% per annum.

A capital lease obligation in the amount of $540,000 was entered into on July 5, 2020, for K-5 iPads. The effective interest rate is 0.00% per annum.

A capital lease obligation in the amount of $2,160,000 was entered into on April 15, 2021, for Roosevelt HVAC system. The effective interest rate is 1.39% per annum.

Each capital lease contains a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Capital Leases									
Middle School Addition	3.00%	3/1/2012	$ 752,600	8/15/2021	$ 159,800	-	(82,072)	**77,728**	4,768
Middle School FEMA Addition	2.38%	8/14/2013	1,136,844	9/16/2022	212,886	-	(139,376)	**73,510**	5,067
Oak Park Purchase	3.49%	12/21/2018	1,800,000	1/15/2029	1,650,493	-	(159,140)	**1,491,353**	56,162
K-5 iPads	0.00%	7/5/2020	540,000	7/5/2023	-	540,000	(270,000)	**270,000**	-
Roosevelt HVAC*	1.39%	4/15/2021	2,160,000	9/1/2031	-	708,753	-	**708,753**	-
Total Contractual Indebtedness					$ 2,023,179	1,248,753	(650,588)	**2,621,344**	65,997

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

	YEAR						
	2022	2023	2024	2025	2026	2027 - 2031	**Total**
Capital Leases							
Principal	$ 450,710	305,482	176,483	182,601	189,125	608,190	**1,912,591**
Interest	54,904	44,820	38,819	32,701	26,177	37,658	**235,079**
Total Capital Leases	$ **505,614**	**350,302**	**215,302**	**215,302**	**215,302**	**645,848**	**2,147,670**

*As of June 30, 2021, $708,753 had been drawn down on this lease with Emprise Bank. The District is authorized to draw down $2,160,000 for the HVAC project. The current maturities depicted above do not include the balance of this lease as it's principal is not finalized as of year-end.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

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	$ 21,690,556	(564,139)	69,564	21,195,981	**21,195,981**	-
Supplemental General Fund	6,491,772	(143,959)	-	6,347,813	**6,347,813**	-
Special Purpose Funds						
At Risk (4 Year Old) Fund	331,320	-	-	331,320	**331,320**	-
At Risk (K-12) Fund	2,445,333	-	-	2,445,333	**2,354,675**	(90,658)
Bilingual Education Fund	347,316	-	-	347,316	**299,003**	(48,313)
Capital Outlay Fund	5,516,662	-	-	5,516,662	**3,514,264**	(2,002,398)
Driver Training Fund	102,388	-	-	102,388	**65,935**	(36,453)
Declining Enrollment Fund	98,628	-	-	98,628	**98,628**	-
Extraordinary School Program Fund	345,792	-	-	345,792	**160,534**	(185,258)
Food Service Fund	2,186,411	-	-	2,186,411	**2,073,297**	(113,114)
Parent Education Program Fund	121,694	-	-	121,694	**121,694**	-
Special Education Fund	5,576,290	-	-	5,576,290	**5,084,065**	(492,225)
Virtual Education Fund	200,010	-	-	200,010	**165,940**	(34,070)
Vocational Education Fund	687,647	-	-	687,647	**640,792**	(46,855)
Professional Development Fund	34,612	-	-	34,612	**33,096**	(1,516)
KPERS Special Retirement Contribution Fund	3,687,083	-	-	3,687,083	**3,302,645**	(384,438)
Coop Special Education Fund	8,380,221	-	-	8,380,221	**7,908,347**	(471,874)
Recreation Commission Fund	1,008,870	-	-	1,008,870	**1,008,870**	-
Recreation Commission Employee Benefits Fund	491,400	-	-	491,400	**477,874**	(13,526)
Miscellaneous Mini Grants Fund	480,776	-	-	480,776	**233,017**	(247,759)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Equalization Aid	$ 17,258,109	**18,089,349**	18,089,150	199
Mineral Severance Tax	14,403	**13,193**	14,000	(807)
State Aid	9,304	**67,739**	-	67,739
Special Education State Aid	3,024,017	**3,023,869**	3,587,400	(563,531)
Other Local Sources				
Reimbursements	20,444	**1,825**	-	1,825
Total Receipts	20,326,277	**21,195,975**	21,690,550	(494,575)
Expenditures				
Instruction				
Salaries and Benefits	5,439,662	**6,164,435**	5,865,807	298,628
Purchased Services	24,858	**33,010**	25,510	7,500
Supplies	104,055	**97,819**	80,865	16,954
Textbooks and Software	205,524	**191,234**	201,793	(10,559)
Property	40,032	**217,223**	41,025	176,198
Other Expenditures	13,308	**4,569**	60,811	(56,242)
Total Instruction	5,827,439	**6,708,290**	6,275,811	432,479
Student Support Services				
Salaries and Benefits	208,120	**210,390**	211,817	(1,427)
Purchased Services	15,921	**18,193**	16,316	1,877
Supplies	7,342	**8,657**	8,877	(220)
Total Student Support Services	231,383	**237,240**	237,010	230
Instructional Support Services				
Salaries and Benefits	196,879	**209,685**	162,848	46,837
Purchased Services	12,601	**11,263**	60,704	(49,441)
Supplies	1,092	**466**	1,119	(653)
Total Instruct. Support Services	210,572	**221,414**	224,671	(3,257)
General Administration				
Salaries and Benefits	444,234	**465,686**	401,119	64,567
Purchased Services	201,044	**333,576**	188,768	144,808
Supplies	41,071	**32,408**	195,063	(162,655)
Other Expenditures	15,245	**-**	16,436	(16,436)
Total General Administration	701,594	**831,670**	801,386	30,284
School Administration				
Salaries and Benefits	1,221,755	**1,277,778**	1,322,823	(45,045)
Purchased Services	11,666	**35,945**	18,567	17,378
Total School Administration	$ 1,233,421	**1,313,723**	1,341,390	(27,667)

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Operations and Maintenance				
Salaries and Benefits	$ 1,170,395	**1,184,406**	1,231,190	(46,784)
Purchased Services	357,399	**417,885**	388,316	29,569
Supplies	192,230	**178,240**	617,167	(438,927)
Utilities	391,407	**363,750**	-	363,750
Total Operations and Maintenance	2,111,431	**2,144,281**	2,236,673	(92,392)
Student Transportation Services				
Salaries and Benefits	678,461	**677,789**	716,246	(38,457)
Purchased Services	34,840	**37,560**	41,815	(4,255)
Supplies	18,774	**36,675**	61,300	(24,625)
Motor Fuel	39,153	**43,224**	70,100	(26,876)
Other Expenditures	2,673	**3,064**	17,879	(14,815)
Total Student Transportation Services	773,901	**798,312**	907,340	(109,028)
Central Services				
Salaries and Benefits	783,770	**785,318**	800,130	(14,812)
Purchased Services	9,140	**37,036**	17,504	19,532
Other Expenditures	6,078	**5,138**	6,228	(1,090)
Total Central Services	798,988	**827,492**	823,862	3,630
Operating Transfers				
Bilingual Education	155,918	**155,409**	207,316	(51,907)
Parent Education Program	31,316	**31,316**	31,316	-
Special Education	5,154,777	**5,115,979**	5,521,666	(405,687)
Coop Special Education	55,377	**41,554**	-	41,554
Vocational Education	620,242	**613,910**	640,000	(26,090)
At Risk (4 Year Old)	230,894	**232,131**	232,373	(242)
At Risk (K-12)	1,581,707	**1,398,789**	1,644,333	(245,544)
Virtual Education	175,784	**165,940**	200,010	(34,070)
Textbooks and Materials	369,082	**300,000**	300,000	-
Professional Development	28,057	**23,531**	30,399	(6,868)
Preschool	34,388	**35,000**	35,000	-
Total Operating Transfers	8,437,542	**8,113,559**	8,842,413	(728,854)
Adjustment to Comply With Legal Max	-	**-**	(564,139)	564,139
Legal General Fund Budget	20,326,271	**21,195,981**	21,126,417	69,564
(a) Adjustment for Qualifying Budget Credits	-	**-**	69,564	(69,564)
Total Expenditures	$ 20,326,271	**21,195,981**	21,195,981	-

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	$ 6	**(6)**		
Unencumbered Cash - Beginning	**-**	**6**		
Unencumbered Cash - Ending	$ 6	**-**		
(a) Adjustment for Qualifying Budget Credits				
Reimbursements Over Amount Budgeted			$ 1,825	
State Aid Over Amount Budgeted			67,739	
Total			$ 69,564	

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 5,170,009	**4,879,944**	4,820,123	59,821
Intergovernmental Revenues				
Equalization Aid	1,171,940	**1,423,814**	1,456,104	(32,290)
Total Receipts	6,341,949	**6,303,758**	6,276,227	27,531
Expenditures				
Instruction	3,922,438	**3,929,351**	4,158,391	(229,040)
Student Support Services	96,649	**123,428**	98,672	24,756
Instructional Support Services	139,357	**152,661**	142,107	10,554
General Administration	195	**320**	202	118
School Administration	532,468	**541,489**	543,867	(2,378)
Operations and Maintenance	592,470	**518,002**	604,939	(86,937)
Operating Transfers	940,213	**1,082,562**	943,594	138,968
Adjustment to Comply With Legal Max	-	**-**	(143,959)	143,959
Total Expenditures	6,223,790	**6,347,813**	6,347,813	**-**
Receipts Over (Under) Expenditures	118,159	**(44,055)**		
Unencumbered Cash - Beginning	687,719	**805,924**		
Prior Year Cancelled Encumbrances	46	**169**		
Unencumbered Cash - Ending	$ 805,924	**762,038**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 230,894	**232,131**	232,373	(242)
Reimbursements	98,947	**98,947**	98,947	-
Total Receipts	329,841	**331,078**	331,320	(242)
Expenditures				
Instruction	308,915	**303,735**	306,551	(2,816)
School Administration	1,983	**9,961**	2,200	7,761
Operations and Maintenance	18,943	**17,624**	22,569	(4,945)
Total Expenditures	329,841	**331,320**	331,320	-
Receipts Over (Under) Expenditures	-	**(242)**		
Unencumbered Cash - Beginning	-	**-**		
Prior Year Cancelled Encumbrances	-	**459**		
Unencumbered Cash - Ending	$ -	**217**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ -	**104,292**	-	104,292
Other Local Sources				
Tuition Fees	320	**-**	1,000	(1,000)
Operating Transfers	2,423,889	**2,436,385**	2,444,333	(7,948)
Total Receipts	2,424,209	**2,540,677**	2,445,333	95,344
Expenditures				
Instruction	1,672,971	**1,539,553**	1,706,834	(167,281)
Student Support Services	749,498	**813,526**	718,994	94,532
Instructional Support Staff	-	**-**	17,934	(17,934)
School Administration	1,533	**1,596**	901	695
Operations and Maintenance	-	**-**	670	(670)
Total Expenditures	2,424,002	**2,354,675**	2,445,333	(90,658)
Receipts Over (Under) Expenditures	207	**186,002**		
Unencumbered Cash - Beginning	-	**207**		
Unencumbered Cash - Ending	$ 207	**186,209**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 295,924	**299,003**	347,316	(48,313)
Expenditures				
Instruction	295,924	**299,003**	347,316	(48,313)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 2,898,197	**2,917,774**	2,638,505	279,269
Intergovernmental Revenues				
State Aid	104,175	**103,076**	103,344	(268)
Other Local Sources				
Interest on Idle Funds	39,150	**5,428**	20,000	(14,572)
Sale of Assets	21,153	**499,952**	-	499,952
Miscellaneous Income	135,121	**223,759**	130,000	93,759
Total Receipts	3,197,796	**3,749,989**	2,891,849	858,140
Expenditures				
Instruction	454,824	**612,023**	1,006,055	(394,032)
Support Services	-	**-**	113,000	(113,000)
Central Services	2,573	**36,247**	2,475	33,772
Operations and Maintenance	1,053,571	**801,337**	2,093,132	(1,291,795)
Transportation	549,646	**265,800**	304,000	(38,200)
Other Support Services	217,072	**103,750**	500,000	(396,250)
Facility Acquisition and Construction	1,331,886	**1,695,107**	1,498,000	197,107
Total Expenditures	3,609,572	**3,514,264**	5,516,662	(2,002,398)
Receipts Over (Under) Expenditures	(411,776)	**235,725**		
Unencumbered Cash - Beginning	3,184,273	**2,774,117**		
Prior Year Cancelled Encumbrances	1,620	**-**		
Unencumbered Cash - Ending	$ 2,774,117	**3,009,842**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 25,853	**21,522**	16,875	4,647
Other Local Sources				
Fees	40,875	**50,721**	40,000	10,721
Total Receipts	66,728	**72,243**	56,875	15,368
Expenditures				
Instruction	63,015	**65,935**	89,688	(23,753)
Vehicle Operations	-	**-**	12,700	(12,700)
Total Expenditures	63,015	**65,935**	102,388	(36,453)
Receipts Over (Under) Expenditures	3,713	**6,308**		
Unencumbered Cash - Beginning	94,043	**97,766**		
Prior Year Cancelled Encumbrances	10	**-**		
Unencumbered Cash - Ending	$ 97,766	**104,074**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Declining Enrollment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 18,735	**-**	-	-
Expenditures				
Operating Transfers	-	**98,628**	98,628	-
Receipts Over (Under) Expenditures	18,735	**(98,628)**		
Unencumbered Cash - Beginning	79,893	**98,628**		
Unencumbered Cash - Ending	$ 98,628	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Extraordinary School Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 648	**-**	-	-
Other Local Sources				
Tuition Fees	132,468	**136,950**	165,000	(28,050)
Miscellaneous Income	-	**-**	27,952	(27,952)
Operating Transfers	-	**-**	38,594	(38,594)
Total Receipts	133,116	**136,950**	231,546	(94,596)
Expenditures				
Instruction	870	**2,644**	66,397	(63,753)
Student Support Services	148,752	**157,890**	279,395	(121,505)
Instructional Support Services	37	**-**	-	-
Total Expenditures	149,659	**160,534**	345,792	(185,258)
Receipts Over (Under) Expenditures	(16,543)	**(23,584)**		
Unencumbered Cash - Beginning	133,123	**117,840**		
Prior Year Cancelled Encumbrances	1,260	**-**		
Unencumbered Cash - Ending	$ 117,840	**94,256**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 35,882	**23,004**	14,931	8,073
Federal Aid	1,135,549	**2,103,720**	1,107,578	996,142
Other Local Sources				
Food Service Receipts	713,237	**193,976**	944,031	(750,055)
Interest on Idle Funds	3,178	**351**	1,000	(649)
Miscellaneous Income	43,794	**39,226**	52,000	(12,774)
Total Receipts	1,931,640	**2,360,277**	2,119,540	240,737
Expenditures				
Operations and Maintenance	49,631	**53,742**	81,022	(27,280)
Food Service Operation	1,959,444	**2,019,555**	2,105,389	(85,834)
Total Expenditures	2,009,075	**2,073,297**	2,186,411	(113,114)
Receipts Over (Under) Expenditures	(77,435)	**286,980**		
Unencumbered Cash - Beginning	411,750	**334,965**		
Prior Year Cancelled Encumbrances	650	**-**		
Unencumbered Cash - Ending	$ 334,965	**621,945**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 62,386	**72,146**	62,631	9,515
Other Local Sources				
Payment from other school district	-	**12,527**	12,527	-
Operating Transfers	31,316	**31,316**	31,316	-
KPAT	-	**4,940**	15,220	(10,280)
Total Receipts	93,702	**120,929**	121,694	(765)
Expenditures				
Instruction	-	**13,272**	-	13,272
Student Support Services	89,022	**104,396**	118,577	(14,181)
Instructional Support Services	1,116	**2,173**	1,200	973
Operations and Maintenance	3,442	**1,853**	-	1,853
Other Support Services	-	**-**	1,917	(1,917)
Total Expenditures	93,580	**121,694**	121,694	-
Receipts Over (Under) Expenditures	122	**(765)**		
Unencumbered Cash - Beginning	18,993	**19,253**		
Prior Year Cancelled Encumbrances	138	**1,262**		
Unencumbered Cash - Ending	$ 19,253	**19,750**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid - CARES Act	$ -	**54,624**	54,624	-
Other Local Sources				
Operating Transfers	5,210,154	**5,115,979**	5,521,666	(405,687)
Total Receipts	5,210,154	**5,170,603**	5,576,290	(405,687)
Expenditures				
Student Transportation Services	128,477	**116,696**	164,790	(48,094)
Other Support Services	-	**-**	75,000	(75,000)
Operating Transfers	4,792,977	**4,967,369**	5,336,500	(369,131)
Total Expenditures	4,921,454	**5,084,065**	5,576,290	(492,225)
Receipts Over (Under) Expenditures	288,700	**86,538**		
Unencumbered Cash - Beginning	40,651	**329,351**		
Unencumbered Cash - Ending	$ 329,351	**415,889**		

Schedule 2-13

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 175,784	**165,940**	200,010	(34,070)
Expenditures				
Instruction	171,529	**165,940**	106,170	59,770
School Administration	-	**-**	88,840	(88,840)
Operations and Maintenance	4,255	**-**	5,000	(5,000)
Total Expenditures	175,784	**165,940**	200,010	(34,070)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 45,985	**26,882**	50,000	(23,118)
Other Local Sources				
Operating Transfers	620,242	**613,910**	640,000	(26,090)
Total Receipts	666,227	**640,792**	690,000	(49,208)
Expenditures				
Instruction	666,227	**640,792**	687,647	(46,855)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 4,215	**9,074**	4,500	4,574
Other Local Sources				
Operating Transfers	28,057	**23,531**	36,399	(12,868)
Total Receipts	32,272	**32,605**	40,899	(8,294)
Expenditures				
Instruction	26,456	**33,096**	34,612	(1,516)
Receipts Over (Under) Expenditures	5,816	**(491)**		
Unencumbered Cash - Beginning	2,024	**7,840**		
Unencumbered Cash - Ending	$ 7,840	**7,349**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,345,507	**3,302,645**	3,687,083	(384,438)
Expenditures				
Instruction	2,241,492	**2,212,774**	2,300,000	(87,226)
Student Support Services	167,275	**165,132**	190,000	(24,868)
Instructional Support	167,275	**165,132**	200,000	(34,868)
General Administration	133,820	**132,106**	197,096	(64,990)
School Administration	234,185	**231,185**	200,000	31,185
Central Services	33,455	**33,026**	49,987	(16,961)
Operations and Maintenance	167,275	**165,132**	300,000	(134,868)
Student Transportation Services	100,365	**99,079**	250,000	(150,921)
Food Service Operation	100,365	**99,079**	-	99,079
Total Expenditures	3,345,507	**3,302,645**	3,687,083	(384,438)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Coop Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,565	**4,326**	-	4,326
Federal Aid	969,893	**1,000,084**	1,248,135	(248,051)
Medicaid - State Funded	261,441	**334,727**	-	334,727
Other Local Sources				
Out of District Tuition	739,656	**879,287**	6,929,379	(6,050,092)
Reimbursed Equalization Aid	883,991	**893,866**	-	893,866
Interest on Idle Funds	9,735	**1,069**	2,000	(931)
Miscellaneous Income	4,983	**-**	2,500	(2,500)
Operating Transfers	4,792,977	**5,008,923**	-	5,008,923
Total Receipts	7,665,241	**8,122,282**	8,182,014	(59,732)
Expenditures				
Instruction	5,888,736	**5,945,480**	5,867,933	77,547
Student Support Services	1,547,722	**1,540,415**	1,989,462	(449,047)
Instructional Support Staff	34,544	**38,872**	52,600	(13,728)
Special Area Administration Services	282,746	**259,801**	316,787	(56,986)
School Administration	25,239	**20,695**	22,420	(1,725)
Operations and Maintenance	-	**4,131**	-	4,131
Central Services	85,056	**98,953**	83,519	15,434
Transportation	-	**-**	47,500	(47,500)
Total Expenditures	7,864,043	**7,908,347**	8,380,221	(471,874)
Receipts Over (Under) Expenditures	(198,802)	**213,935**		
Unencumbered Cash - Beginning	1,527,215	**1,334,144**		
Prior Year Cancelled Encumbrances	5,731	**-**		
Unencumbered Cash - Ending	$ 1,334,144	**1,548,079**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 1,088,518	**1,090,685**	1,028,250	62,435
Expenditures				
Community Service Operations	1,088,518	**1,008,870**	1,008,870	-
Receipts Over (Under) Expenditures	-	**81,815**		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	**81,815**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 506,992	**262,426**	284,321	(21,895)
Expenditures				
Community Service Operations	290,000	**477,874**	491,400	(13,526)
Receipts Over (Under) Expenditures	216,992	**(215,448)**		
Unencumbered Cash - Beginning	(1,544)	**215,448**		
Unencumbered Cash - Ending	$ 215,448	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Preschool Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Other Local Sources			
Tuition Fees	$	36,775	**50,943**
Operating Transfers		34,388	**35,000**
Total Receipts		71,163	**85,943**
Expenditures			
Instruction		71,163	**75,699**
Receipts Over (Under) Expenditures		**-**	**10,244**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	**-**	**10,244**

Schedule 2-21

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Reading Recovery Collaboration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Other Local Sources			
Tuition Fees	$	6,020	**-**
Expenditures			
Instructional Support Services		3,207	**634**
Receipts Over (Under) Expenditures		2,813	**(634)**
Unencumbered Cash - Beginning		2,763	**5,576**
Unencumbered Cash - Ending	$	5,576	**4,942**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Operations and Maintenance		**-**	**65,662**
Receipts Over (Under) Expenditures		**-**	**(65,662)**
Unencumbered Cash - Beginning		1,263,449	**1,263,449**
Unencumbered Cash - Ending	$	1,263,449	**1,197,787**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Head Start Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 1,416,005	**1,516,527**
Expenditures		
Instruction	1,293,879	**1,388,058**
School Administration	72,820	**74,298**
Operations and Maintenance	57,199	**56,702**
Total Expenditures	1,423,898	**1,519,058**
Receipts Over (Under) Expenditures	(7,893)	**(2,531)**
Unencumbered Cash - Beginning	(27,481)	**(27,705)**
Prior Year Cancelled Encumbrances	7,669	**6,249**
Unencumbered Cash - Ending	$ (27,705)	**(23,987)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
State Aid	$	45,989	**43,128**
Federal Aid		1,263,855	**1,291,207**
Total Receipts		1,309,844	**1,334,335**
Expenditures			
Instruction		1,201,740	**1,219,533**
School Administration		51,867	**49,053**
Operations and Maintenance		52,292	**28,959**
Total Expenditures		1,305,899	**1,297,545**
Receipts Over (Under) Expenditures		3,945	**36,790**
Unencumbered Cash - Beginning		(252,161)	**(241,150)**
Prior Year Cancelled Encumbrances		7,066	**10,469**
Unencumbered Cash - Ending	$	(241,150)	**(193,891)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	401,898	**427,776**
Expenditures			
Instruction		391,824	**428,882**
General Administration		10,073	**10,287**
Total Expenditures		401,897	**439,169**
Receipts Over (Under) Expenditures		1	**(11,393)**
Unencumbered Cash - Beginning		(8,114)	**(8,113)**
Unencumbered Cash - Ending	$	(8,113)	**(19,506)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Carryover Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	53,500	**86,232**
Expenditures			
Instruction		53,500	**86,232**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Migrant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	37,318	**59,250**
Expenditures			
Instruction		35,342	**55,440**
School Administration		1,976	**1,985**
Student Transportation Services		-	**1,825**
Total Expenditures		37,318	**59,250**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-28

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title II A Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	97,667	**94,030**
Expenditures			
Instruction		99,583	**98,269**
Receipts Over (Under) Expenditures		(1,916)	**(4,239)**
Unencumbered Cash - Beginning		-	**(265)**
Prior Year Cancelled Encumbrances		1,651	**-**
Unencumbered Cash - Ending	$	(265)	**(4,504)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title III English Language Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	15,378	**11,499**
Expenditures			
Instruction		15,378	**14,232**
Receipts Over (Under) Expenditures		**-**	**(2,733)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	**-**	**(2,733)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Miscellaneous Mini Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 139,807	**34,764**	130,000	(95,236)
Federal Aid - CRF	-	**183,471**	-	183,471
Other Local Sources				
Donations	-	**65,000**	-	65,000
Public Grants	689	**42,242**	414,540	(372,298)
Total Receipts	140,496	**325,477**	544,540	(219,063)
Expenditures				
Instruction	14,831	**35,901**	360,924	(325,023)
General Administration	312	**362**	-	362
Operations and Maintenance	5,518	**26,454**	119,852	(93,398)
CRF	-	**170,300**	-	170,300
Sophie's Meals	689	**-**	-	-
Operating Transfers	41,975	**-**	-	-
Total Expenditures	63,325	**233,017**	480,776	(247,759)
Receipts Over (Under) Expenditures	77,171	**92,460**		
Unencumbered Cash - Beginning	5,268	**82,439**		
Unencumbered Cash - Ending	$ 82,439	**174,899**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Mental Health Systems Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Other Local Sources			
Reimbursements	$	3,019	**5,434**
Expenditures			
Instruction		3,016	**5,233**
Receipts Over (Under) Expenditures		3	**201**
Unencumbered Cash - Beginning		1,952	**1,963**
Prior Year Cancelled Encumbrances		8	**-**
Unencumbered Cash - Ending	$	1,963	**2,164**

Schedule 2-32

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Smart Start Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
State Aid	$ 369,960	**412,840**
Expenditures		
Instruction	368,098	**356,550**
Instructional Support Services	32,881	**33,728**
Operations and Maintenance	10,496	**20,412**
Total Expenditures	411,475	**410,690**
Receipts Over (Under) Expenditures	(41,515)	**2,150**
Unencumbered Cash - Beginning	(68,649)	**(110,029)**
Prior Year Cancelled Encumbrances	135	**1,052**
Unencumbered Cash - Ending	$ (110,029)	**(106,827)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Textbooks and Materials Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 1,920	**-**
Other Local Sources		
Operating Transfers	369,082	**300,000**
Textbook and Material Fees	366,460	**325,967**
Total Receipts	737,462	**625,967**
Expenditures		
Instruction	401,507	**408,820**
Student Support Services	3,379	**6,322**
Instructional Support Services	19,448	**20,025**
School Administration	2,640	**3,062**
Total Expenditures	426,974	**438,229**
Receipts Over (Under) Expenditures	310,488	**187,738**
Unencumbered Cash - Beginning	216,024	**528,649**
Prior Year Cancelled Encumbrances	2,137	**2,129**
Unencumbered Cash - Ending	$ 528,649	**718,516**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
ECC Building Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	1,559,718	**114,567**
Expenditures			
Instruction		39,798	**-**
Site Improvements		67,874	**-**
Building Improvements		967,812	**-**
Total Expenditures		1,075,484	**-**
Receipts Over (Under) Expenditures		484,234	**114,567**
Unencumbered Cash - Beginning		(598,801)	**(114,567)**
Unencumbered Cash - Ending	$	(114,567)	**-**

Schedule 2-35

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid - ESSER I	$ -	**363,088**
Expenditures		
Instruction	-	**614,990**
Student Support Services	-	**23,643**
Operations and Maintenance	-	**110,879**
Total Expenditures	-	**749,512**
Receipts Over (Under) Expenditures	-	**(386,424)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(386,424)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
ECC Federal CARES Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid - CARES	$ -	**187,454**
Expenditures		
Instruction	-	**185,947**
Student Support Services	-	**1,468**
School Administration	-	**4,165**
Total Expenditures	-	**191,580**
Receipts Over (Under) Expenditures	-	**(4,126)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(4,126)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Class of 2019	$ 3,048	-	3,048	**-**
Class of 2020	4,901	11	4,912	**-**
Class of 2021	8,037	4,644	3,834	**8,847**
Class of 2022	5,893	3,528	2,248	**7,173**
Class of 2023	3,272	3,656	807	**6,121**
Class of 20214	-	3,901	734	**3,167**
Project Graduation	12,098	22,627	24,918	**9,807**
DECA	5,515	1,154	768	**5,901**
Concessions	1,103	4,520	5,427	**196**
FFA	14,843	32,144	27,497	**19,490**
National Honor Society	1,801	4,380	3,554	**2,627**
Spanish	694	202	462	**434**
STUCO	1,832	4,092	3,856	**2,068**
Leadership Team	1,927	750	1,605	**1,072**
Helping Hands	5,100	9,945	6,848	**8,197**
Tribe Anglers Club	270	-	-	**270**
Knitting Club	264	-	3	**261**
Chess Club	12	600	571	**41**
Total High School	70,610	96,154	91,092	**75,672**
Hays Middle School				
6th Grade	2,740	760	1,248	**2,252**
7th Grade	3,000	693	1,440	**2,253**
8th Grade	3,000	2,129	2,873	**2,256**
Concessions	4,232	5,968	5,200	**5,000**
Cheerleader	381	73	136	**318**
STUCO	2,661	2,416	2,647	**2,430**
Tech Team	686	-	-	**686**
Leadership Team	1,000	2,500	1,000	**2,500**
Total Hays Middle School	17,700	14,539	14,544	**17,695**
Total Student Organization Funds	$ 88,310	110,693	105,636	**93,367**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

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	$ 86,624	-	249,491	238,388	**97,727**	-	**97,727**
Musical	16,110	-	7,334	13,184	**10,260**	-	**10,260**
Total High School	102,734	-	256,825	251,572	**107,987**	-	**107,987**
Hays Middle School							
Athletics	24,684	-	67,436	80,969	**11,151**	-	**11,151**
Total Gate Receipts	127,418	-	324,261	332,541	**119,138**	-	**119,138**
School Projects							
High School							
Band	6,507	-	10,784	11,604	**5,687**	-	**5,687**
Chamber Singers	13,732	-	250	1,986	**11,996**	-	**11,996**
Publications/Journalism	21,583	-	29,260	22,917	**27,926**	-	**27,926**
HHS Vocal	19,248	-	220	8,291	**11,177**	-	**11,177**
Orchestra	7,205	-	1,906	1,804	**7,307**	-	**7,307**
Hays City Shootout	3,909	-	6,000	2,903	**7,006**	-	**7,006**
Drama	2,278	-	120	371	**2,027**	-	**2,027**
Dance Student ID Fee	713	-	72	-	**785**	-	**785**
Debate/Forensics	1,561	-	-	192	**1,369**	-	**1,369**
Hays High Industrial Tech Association	5,849	-	5,726	5,925	**5,650**	-	**5,650**
Welding Metals Tech	1,679	-	1,064	1,210	**1,533**	-	**1,533**
Video Tech	2,103	-	850	281	**2,672**	-	**2,672**
Special Woods	1,788	-	6,842	7,847	**783**	-	**783**
Project Management	748	-	742	1,061	**429**	-	**429**
Stitch N'Design	663	-	1,650	1,968	**345**	-	**345**
Sales Tax	358	-	9,708	10,066	**-**	-	**-**
Athletic Equipment	12	-	5,008	-	**5,020**	-	**5,020**
Athletic Supplies	985	-	5,033	955	**5,063**	-	**5,063**
Athletic Officials	776	-	16,600	12,365	**5,011**	-	**5,011**
SO Project Utility	120	-	-	-	**120**	-	**120**
Business Club	350	-	250	436	**164**	-	**164**
Foreign Language National Honor Society	111	-	622	487	**246**	-	**246**
Scholars Bowl	-	-	355	106	**249**	-	**249**
Jag-K	51	-	-	23	**28**	-	**28**
Direct Rewards	2,603	-	2,415	-	**5,018**	-	**5,018**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School (continued)							
SPED	$ 1,121	-	-	-	**1,121**	-	**1,121**
Migrant	500	-	-	-	**500**	-	**500**
Science Lab Books	1,216	-	17	-	**1,233**	-	**1,233**
Newspaper	4,271	-	2,435	1,016	**5,690**	-	**5,690**
Art	1,009	-	372	-	**1,381**	-	**1,381**
Library	35	-	189	-	**224**	-	**224**
School Improvements	17,244	-	23,405	25,588	**15,061**	-	**15,061**
Guidance Office	1,210	-	4,657	5,468	**399**	-	**399**
Transition Program	546	-	-	-	**546**	-	**546**
SAFE Program	2,004	-	1,575	867	**2,712**	-	**2,712**
Hays High School Pantry	1,998	-	14,058	5,845	**10,211**	-	**10,211**
Grants/Mini Grants	1,027	-	1,000	1,000	**1,027**	-	**1,027**
Enroll Activity Fee	1,876	-	43,775	42,657	**2,994**	-	**2,994**
Dillions Community Rewards	16,596	-	12,529	9,008	**20,117**	-	**20,117**
Concurrent Credit	18,309	-	8,236	13,977	**12,568**	-	**12,568**
Red Cross Club	100	-	-	60	**40**	-	**40**
Quil and Scroll	-	-	350	310	**40**	-	**40**
Trap Club	7,803	-	6,216	7,215	**6,804**	-	**6,804**
Total High School	171,797	-	224,291	205,809	**190,279**	-	**190,279**
Hays Middle School							
Band	73	-	4,771	1,072	**3,772**	-	**3,772**
Vocal	3,804	-	-	557	**3,247**	-	**3,247**
Orchestra	8,265	-	8,552	12,529	**4,288**	-	**4,288**
Yearbook	3,235	-	7,553	8,417	**2,371**	-	**2,371**
Quiz/Scholar Bowl	857	-	178	681	**354**	-	**354**
Teacher Classroom	19,137	-	4,591	8,619	**15,109**	-	**15,109**
Library	3,785	-	274	707	**3,352**	-	**3,352**
Grants	279	-	-	-	**279**	-	**279**
Special Project - Improvements	20,897	-	43,092	56,174	**7,815**	-	**7,815**
Total Hays Middle School	60,332	-	69,011	88,756	**40,587**	-	**40,587**
Wilson Grade School							
Principal's Contingency	3,409	-	11,819	13,927	**1,301**	-	**1,301**
Teacher Classroom	13,366	-	30,530	30,808	**13,088**	-	**13,088**
Field Trips/Projects	1,347	-	610	556	**1,401**	-	**1,401**
Yearbook	46	-	-	-	**46**	-	**46**
Library	472	-	372	398	**446**	-	**446**
Boxtops/Campbell's Labels	1,250	-	1,679	119	**2,810**	-	**2,810**
Total Wilson Grade School	$ 19,890	-	45,010	45,808	**19,092**	-	**19,092**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Lincoln Grade School							
Principal's Contingency	$ 13,180	-	2,614	1,644	**14,150**	-	**14,150**
Teacher Classroom	7,467	-	8,795	7,463	**8,799**	-	**8,799**
Pictures	828	-	298	-	**1,126**	-	**1,126**
Special Projects	6,658	-	-	867	**5,791**	-	**5,791**
Grants	2,974	-	-	210	**2,764**	-	**2,764**
Total Lincoln Grade School	31,107	-	11,707	10,184	**32,630**	-	**32,630**
O'Loughlin Grade School							
School Pictures	415	-	1,585	1,138	**862**	-	**862**
Teacher Classroom	8,069	-	19,153	20,866	**6,356**	-	**6,356**
Ambassador	1,632	-	2,097	2,781	**948**	-	**948**
Boxtops/Campbell's Labels	420	-	244	287	**377**	-	**377**
Principal's Contingency	279	-	-	169	**110**	-	**110**
Total O'Loughlin Grade School	10,815	-	23,079	25,241	**8,653**	-	**8,653**
Roosevelt Grade School							
Library	974	-	186	-	**1,160**	-	**1,160**
Principal's Contingency	381	-	1,657	1,881	**157**	-	**157**
Teacher Classroom	3,098	-	19,665	18,648	**4,115**	-	**4,115**
Special Projects	(148)	-	789	335	**306**	-	**306**
Total Roosevelt Grade School	4,305	-	22,297	20,864	**5,738**	-	**5,738**
Total School Projects	298,246	-	395,395	396,662	**296,979**	-	**296,979**
Total District Activity Funds	$ 425,664	-	719,656	729,203	**416,117**	-	**416,117**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, 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. 489 Hays, Kansas
Hays, 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. 489 Hays, Kansas**, as of and for the year ended June 30, 2021, and the related notes to the financial statement, and have issued our report thereon dated January 24, 2022. 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. 489 Hays, 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. 489 Hays, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, 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. 489 Hays, 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

January 24, 2022

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. 489 Hays, Kansas
Hays, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Unified School District No. 489 Hays, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of **Unified School District No. 489 Hays, Kansas**' major federal programs for the year ended June 30, 2021. **Unified School District No. 489 Hays, Kansas**' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 489 Hays, 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 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. 489 Hays, 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. 489 Hays, 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. 489 Hays, Kansas** did not comply with requirements regarding the Child Nutrition Cluster as described in finding number 2021-001 for Allowable Activities and Costs/Cost Principles. Compliance with such requirements is necessary, in our opinion, for **Unified School District No. 489 Hays, 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, **Unified School District No. 489 Hays, Kansas** 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, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, **Unified School District No. 489 Hays, 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, 2021.

Report on Internal Control over Compliance

Management of **Unified School District No. 489 Hays, 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. 489 Hays, 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. 489 Hays, Kansas**' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

Unified School District No. 489 Hays, Kansas' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs.

Unified School District No. 489 Hays, Kansas' 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.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

January 24, 2022

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Number	Agency or Pass-through Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child and Adult Care Food Program (CACFP)	10.558	D0489	$ 82,291
Child Nutrition Cluster			
Summer Food Service Program (SFSP)	10.559	D0489	1,557,972
National School Lunch Program (NSLP)	10.555	D0489	2,148
COVID-19 Funding			
National School Lunch Program (NSLP)	10.555	D0489	461,158
Total U.S. Department of Agriculture			2,103,569
U.S. Department of the Treasury			
Passed Through Ellis County, Kansas			
COVID-19 Funding			
Coronavirus Relief Fund	21.019	N/A	179,300
Passed Through Kansas Department of Health and Environment			
COVID-19 Funding			
Coronavirus Relief Fund	21.019	N/A	4,171
Total U.S. Department of the Treasury			183,471
U.S. Department of Health and Human Services			
Direct Award			
Head Start Cluster			
Head Start	93.600	N/A	1,892,724
COVID-19 Funding			
Head Start	93.600	N/A	296,378
Passed Through Kansas Department of Children and Families			
Temporary Assistance for Needy Families (TANF)	93.558	N/A	375,804
CCDF Cluster			
Child Care and Development Block Grant	93.575	N/A	396,569
Total U.S. Department of Health and Human Services			2,961,475
U.S. Department of Education			
Passed Through Kansas Department of Education			
English Language Acquisition State Grants	84.365	D0489	16,532
Supporting Effective Instruction State Grants	84.367	D0489	90,488
Student Support and Academic Enrichment Program	84.424	D0489	30,030
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	D0489	487,168
Career and Technical Education - Basic Grants to States (Perkins V)	84.048	D0489	26,854
Migrant Education - State Grant Program (Title I, Part C of ESEA)	84.011	D0489	72,932
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	84.027	D0489	971,410
Special Education - Preschool Grants (IDEA Preschool)	84.173	D0489	28,674
COVID-19 Funding			
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	D0489	886,364
Total U.S. Department of Health and Human Services			2,610,452
Total Expenditures of Federal Awards			**$ 7,858,967**

Note: There were no awards made to subrecipients for the 2020-2021 Fiscal Year.

See accompanying notes to schedule of expenditures of federal awards.

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 489 Hays, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting 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, 2021.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were 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	X	No
• Significant deficiency identified?		Yes	X	None reported
• Noncompliance material to financial statements noted?		Yes	X	No

FEDERAL AWARDS

Internal control over major programs:				
• Material weakness identified?		Yes	X	No
• Significant deficiency identified?	X	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) of the Uniform Guidance?		Yes	X	No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
84.425D	Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund
	Head Start Cluster
93.600	Head Start
	Child Nutrition Cluster
10.555	National School Lunch Program (NSLP)
10.559	Summer Food Service Program (SFSP)

Dollar threshold used to distinguish between Type A and Type B programs:		$ 750,000		
Auditee qualified as low-risk auditee?		Yes	X	No

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCIES

2021-001 – Child Nutrition Cluster – Allowable Activities and Costs/Cost Principles

Criteria or specific requirement
Reimbursement for meals served is determined by applying the applicable meals times rates formula.

Condition
The District submitted inaccurate meal counts for reimbursement.

Context
During testing of the Child Nutrition Cluster, it was discovered that one meal was over-reimbursed during a month tested and one meal was under-reimbursed during a month tested.

Cause
Handwritten meal counts were incorrectly summed and submitted for reimbursement.

Effect
Inaccurate meal counts were submitted to the State and reimbursed.

Recommendation
We recommend that the District review its controls related to monthly reimbursement requests for the Child Nutrition Cluster in order to ensure that accurate meal counts are submitted.

Views of responsible officials
See Corrective Action Plan.

Growing Together USD 489

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Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended June 30, 2020.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance for the period ended June 30, 2020.

An Equal Opportunity Employer