UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2021

TABLE OF CONTENTS

	Page Number
FINANCIAL SECTION	
Independent Auditor's Report	1
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	5
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	7
Notes to the Financial Statements	9
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis	23
Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
Schedule 2-1: General Fund	25
Schedule 2-2: Supplemental General Fund	26
Schedule 2-3: Bilingual Education Fund	27
Schedule 2-4: Capital Outlay Fund	28
Schedule 2-5: Driver Training Fund	29
Schedule 2-6: Food Service Fund	30
Schedule 2-7: Professional Development Fund	31
Schedule 2-8: Parent Education Fund	32
Schedule 2-9: Bond and Interest Fund	33
Schedule 2-10: Special Education Fund	34
Schedule 2-11: Vocational Education Fund	35
Schedule 2-12: KPERS Retirement Contribution Fund	36
Schedule 2-13: At Risk K-12 Fund	37
Schedule 2-14: At Risk 4 Year Old Fund	38
Schedule 2-15: Gifts and Contributions Fund	39
Schedule 2-16: Recreation Commission Fund	40
Schedule 2-17: Recreation Commission Employees' Benefits Fund	41

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2021

TABLE OF CONTENTS
(Continued)

	Page Number
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION (Continued)	
Schedules of Receipts and Expenditures – Regulatory Basis	
Schedule 2-18: Textbook Rental Fund	43
Schedule 2-19: Scholarship Fund	44
Schedule 2-20: Title I Low Income Fund	45
Schedule 2-21: Title I Migrant Fund	46
Schedule 2-22: Title II Improving Teacher Quality Fund	47
Schedule 2-23: Title III English Language Fund	48
Schedule 2-24: Contingency Reserve Fund	49
Schedule 2-25: Self-Funded Insurance Fund	50
Schedule 2-26: Title IV 21st Century Community Learning Fund	51
Schedule 2-27: Eagles Learning Fund	52
Schedule 2-28: Reading Road Maps Fund	53
Schedule 2-29: Cares Act Fund	54
Schedule 2-30: Summer School Fund	55
Schedule 3	
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis	57
Schedule 4	
District Activity Funds – Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	61
SUPPLEMENTARY INFORMATION	
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	63
Schedule 5	
Schedule of Expenditures of Federal Awards	66
Notes to Schedule of Expenditures of Federal Awards	67
Schedule 6	
Schedule of Findings and Questioned Costs	68

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 210, as of and for the fiscal 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.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 210 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 matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 210 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. 210 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, schedule of regulatory basis receipts and expenditures-agency funds, 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.* The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement. 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. 210 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 8, 2020, 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 https://admin.ks.gov/offices/oar/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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2021, on our consideration of Unified School District No. 210's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 210's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 210's internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 13, 2021

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

To the Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

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. 210, as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statement, which comprise Unified School District No. 210's basic financial statement, and have issued our report thereon dated October 13, 2021, which was qualified because Unified School District No. 210 prepares its financial statements to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 210's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 13, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ 287	$ 8,346,665	$ 8,346,665	$ 287	$ 76,825	$ 77,112
Supplemental General	159,028	-	2,452,578	2,508,091	103,515	13,918	117,433
Special Purpose Funds:							
Bilingual Education	-	-	312,063	312,063	-	1,254	1,254
Capital Outlay	959,867	4,428	848,616	993,363	819,548	19,238	838,786
Driver Training	61,569	-	9,930	7,853	63,646	448	64,094
Food Service	113,233	-	724,041	720,229	117,045	48	117,093
Professional Development	37,947	-	24,831	27,778	35,000	-	35,000
Parent Education	-	-	41,664	41,664	-	-	-
Special Education	392,185	-	1,002,528	994,713	400,000	(13)	399,987
Vocational Education	-	1,092	180,277	157,147	24,222	3,364	27,586
KPERS Retirement Contribution	-	-	957,545	957,545	-	-	-
At Risk K-12	-	-	1,217,182	1,217,182	-	12,567	12,567
At Risk 4 Year Old	-	-	113,459	113,459	-	1,024	1,024
Gifts and Contributions	51,009	-	10,864	13,309	48,564	-	48,564
Recreation Commission	29,457	-	391,565	350,000	71,022	-	71,022
Recreation Comm. Employees' Benefits	6,683	-	102,673	95,000	14,356	-	14,356
Textbook Rental	10,101	-	14,776	22,737	2,140	-	2,140
Scholarship	9,644	-	82	-	9,726	-	9,726
Title I Low Income	-	-	232,159	232,159	-	2,022	2,022
Title I Migrant	-	-	88,750	88,750	-	30	30
Title II Improving Teacher Quality	-	-	35,549	33,673	1,876	4,400	6,276
Title III English Language	-	-	26,990	26,990	-	60	60
Contingency Reserve	870,720	-	-	-	870,720	-	870,720
Self-Funded Insurance	465,323	-	1,727,922	1,694,356	498,889	-	498,889
Title IV 21st Century	-	-	68,344	68,344	-	4,192	4,192
Eagles Learning Fund	665	-	-	-	665	-	665
Reading Road Maps	(49,811)	-	49,811	-	-	4	4
Cares Act	-	-	257,354	330,392	(73,038)	(87)	(73,125)
Summer School	-	-	-	53,653	(53,653)	1,084	(52,569)
District Activities	12,085	-	32,564	34,513	10,136	-	10,136
Debt Service Fund – Bond and Interest	2,347,219	-	1,298,248	1,921,007	1,724,460	-	1,724,460
Total Reporting Entity (Excluding Agency Funds)	$5,476,924	$ 5,807	$20,569,030	$21,362,635	$4,689,126	$140,378	$4,829,504

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2021

Composition of Cash:	
District checking account	$ 266,369
Elementary School checking account	10,432
High School checking account	178,807
Money Market accounts	4,543,272
Certificates of Deposit	9,727
Total Cash	$5,008,607
Agency Funds per Schedule 3	(179,103)
Total Reporting Entity (Excluding Agency Funds)	$4,829,504

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 210 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 210 (the municipality). The following related municipal entity is not included in the Unified School District No. 210's reporting entity:

Recreation Commission

Unified School District No. 210 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but Unified School District No. 210 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2021:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

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

Fiduciary Funds:

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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 municipality 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 municipality to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as "cash and time deposits".

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year ending June 30 on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Learn and Play Project	Title III English Language
Textbook Rental	Contingency Reserve
Scholarship	Self-Funded Insurance
Title I Low Income	Title IV 21st Century
Title I Migrant	Reading Road Maps
Title II Improving Teacher Quality	District Activities

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 72-8208d, the School District's treasurer did not reconcile bank balances.

Authorized Over-Encumbered Cash Balance

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal or state government.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 210. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 210 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. Unified School District No. 210 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 210'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. Unified School District No. 210 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 210 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 210's deposits may not be returned to it. State statutes require Unified School District No. 210's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

Note 3: Deposits and Investments (Continued)

At June 30, 2021, Unified School District No. 210's carrying amount of deposits was $5,008,607 and the bank balance was $5,118,704. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, $500,000 was covered by Irrevocable Letters of Credit, and $4,118,704 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 210's name, and an irrevocable letter of credit.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Unified School District No. 210 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Title IV 21st Century Community Learning	KSA 72-6428	$ 3,344
	Special Education	KSA 72-6428	1,002,167
	Capital Outlay	KSA 72-6428	153,311
	At Risk K-12	KSA 72-6428	354,687
	Total		$1,513,509
Supplemental General	At Risk K-12	KSA 72-6433	$ 862,494
	Food Service	KSA 72-6433	55,000
	Parent Education	KSA 72-6433	13,888
	Bilingual Education	KSA 72-6433	312,063
	Vocational Education	KSA 72-6433	142,777
	At Risk 4 Year Old	KSA 72-6433	106,259
	Professional Development	KSA 72-6433	20,313
	Self-Funded Insurance	KSA 72-6433	40,000
	Total		$1,552,794

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 210 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $957,545 for the year ended June 30, 2021.

The State of Kansas contributed 14.23% of covered payroll during fiscal year 2021, excluding the Group Death & Disability Insurance rate. During fiscal year 2022, the State of Kansas will contribute 13.33% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2021, was $570,264,986.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2021, the School District's proportionate share of the collective net pension liability reported by KPERS was $9,204,300. 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 School District's proportion of the net pension liability was based on the ratio of the School 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 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

After one year of employment, two weeks of vacation time is accrued for non-certified employees. Superintendent and principals may accrue up to twenty days of vacation time. Vacation time not taken within the period of accrual is neither subject to reimbursement nor to carry-over to the next fiscal year.

After ten years of service with Unified School District No. 210 and upon retirement on the Kansas Public Employees Retirement System, disability, or death of an employee, the district will compensate employees $20.00 per day for any unused sick leave accumulated up to a maximum of 80 days.

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 210 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 210 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 210 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.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Note 7: Contingent Liabilities

Unified School District No. 210 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2021. These compliance audits have not been conducted as of October 13, 2021. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: COVID-19

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 Unified School District No. 210'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, Unified School District No. 210 is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK'S first round distribution was to local governments in the amount of $400 million. Unified School District No. 210 received CRF in the amount of $177,000 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov.

Note 9: Subsequent Events

Unified School District No. 210's management has evaluated events and transactions through October 13, 2021, the date which the financial statement was available to be issued.

Note 10: Long-Term Debt

Changes in long-term liabilities for Unified School District No. 210 for the fiscal 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
General Obligation Bonds:									
2010 Series	5.25%	6/15/10	$2,000,000	9/01/20	$ 200,000	-	$ 200,000	$ -	$ 52,500
2012 Series	2.00-2.20%	10/02/12	9,795,000	9/01/24	8,175,000		1,575,000	6,600,000	152,815
Capital Leases Payable:									
HVAC	2.09%	3/17/16	4,477,915	3/17/31	3,416,170	-	279,449	3,136,721	71,398
Total Contractual Indebtedness					$11,791,170	-	$2,054,449	$9,736,721	$276,713

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

	6-30-22	6-30-23	6-30-24	6-30-25	6-30-26	6-30-27-6-30-31	Total
Principal:							
General obligation bonds	$1,600,000	$1,635,000	$1,665,000	$1,700,000	$ -	$ -	$ 6,600,000
Capital leases payable	285,289	291,252	297,339	303,553	309,898	1,649,390	3,136,721
Total principal	$1,885,289	$1,926,252	$1,962,339	$2,003,553	$309,898	$1,649,390	$ 9,736,721
Interest:							
General obligation bonds	$ 121,065	$ 88,715	$ 54,882	$ 18,700	$ -	$ -	$ 283,362
Capital leases payable	65,557	59,595	53,508	47,293	40,949	104,843	371,745
Total interest	$ 186,622	$ 148,310	$ 108,390	$ 65,993	$ 40,949	$ 104,843	$ 655,107
Total Principal and Interest	$2,071,911	$2,074,562	$2,070,729	$2,069,546	$350,847	$1,754,233	$10,391,828

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

REGULATORY–REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES–ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal 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)
General Funds:						
General	$8,667,393	$ (320,728)	$ -	$8,346,665	$8,346,665	$ -
Supplemental General	2,508,091	-	-	2,508,091	2,508,091	-
Special Purpose Funds:						
Bilingual Education	360,951	-	-	360,951	312,063	(48,888)
Capital Outlay	1,125,000	-	-	1,125,000	993,363	(131,637)
Driver Training	13,436	-	-	13,436	7,853	(5,583)
Food Service	714,000	-	16,295	730,295	720,229	(10,066)
Professional Development	44,302	-	-	44,302	27,778	(16,524)
Parent Education	43,125	-	-	43,125	41,664	(1,461)
Bond and Interest	1,921,199	-	-	1,921,199	1,921,007	(192)
Special Education	1,001,771	-	-	1,001,771	994,713	(7,058)
Vocational Education	172,500	-	-	172,500	157,147	(15,353)
KPERS Retirement Contribution	1,090,787	-	-	1,090,787	957,545	(133,242)
At Risk K-12	1,491,779	-	-	1,491,779	1,217,182	(274,597)
At Risk 4 Year Old	140,000	-	-	140,000	113,459	(26,541)
Gifts and Contributions	15,000	-	-	15,000	13,309	(1,691)
Recreation Commission	350,000	-	-	350,000	350,000	-
Recreation Commission Employees' Benefits	95,000	-	-	95,000	95,000	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
State Sources:				
State aid	$7,716,318	$7,939,433	$ (223,115)	$7,377,609
Mineral production tax	19,613	50,000	(30,387)	32,644
Special Education aid	610,734	677,960	(67,226)	572,473
Reimbursement	-	-	-	2,939
Total Receipts	$8,346,665	$8,667,393	$ (320,728)	$7,985,665
Expenditures				
Instruction	$3,844,185	$3,879,917	$ (35,732)	$3,773,091
Student support services	248,371	210,700	37,671	203,364
Instructional support staff	72,533	94,075	(21,542)	88,575
General Administration	440,414	394,000	46,414	384,261
School Administration	701,297	692,500	8,797	674,373
Central services	202,311	197,000	5,311	191,473
Operations and maintenance	873,980	877,850	(3,870)	810,815
Student transportation services	450,065	570,172	(120,107)	519,955
Operating transfers	1,513,509	1,751,179	(237,670)	1,339,758
Adjustment to comply with legal max	-	(320,728)	320,728	-
Total Expenditures	$8,346,665	$8,346,665	-	$7,985,665
Receipts Over (Under) Expenditures	$ -			-
Unencumbered Cash, Beginning	-			-
Prior year cancelled encumbrances	287			-
Unencumbered Cash, Ending	$ 287			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$1,545,847	$ 25,191	$1,520,656	$1,532,346
Delinquent	29,621	13,813	15,808	31,444
Motor vehicle tax	126,858	125,077	1,781	118,884
RV tax	1,649	1,487	162	1,537
Commercial vehicle tax	22,761	5,965	16,796	20,248
State Sources:				
State aid	725,842	725,842	-	771,885
Total Receipts	$2,452,578	$ 897,375	$1,555,203	$2,476,344
Expenditures				
Instruction	$ 4,790	$ 4,000	$ 790	$ 3,667
Student support services	119,013	124,000	(4,987)	115,754
Instructional support staff	459,551	466,200	(6,649)	427,652
Central services	15,579	8,500	7,079	8,334
Operations and maintenance	356,364	379,400	(23,036)	366,191
Operating transfers	1,552,794	1,525,991	26,803	1,539,769
Total Expenditures	$2,508,091	$2,508,091	-	$2,461,367
Receipts Over (Under) Expenditures	$ (55,513)			$ 14,977
Unencumbered Cash, Beginning	159,028			144,051
Unencumbered Cash, Ending	$ 103,515			$ 159,028

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-3

BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ -	$240,951	$ (240,951)	$205,106
Supplemental General Fund	312,063	120,000	192,063	108,519
Total Receipts	$312,063	$360,951	$ (48,888)	$313,625
Expenditures				
Instruction	312,063	$360,951	$ (48,888)	313,625
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-4

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$ 552,517	$ 540,887	$ 11,630	$ 736,664
Delinquent	13,309	6,637	6,672	12,609
Motor vehicle tax	53,193	51,814	1,379	49,589
Recreational vehicle tax	680	616	64	647
Commercial vehicle tax	8,777	2,471	6,306	8,896
Interest on idle funds	13,110	50,000	(36,890)	96,905
Miscellaneous	25,745	50,000	(24,255)	51,729
State Sources:				
State aid	27,974	28,073	(99)	149,683
Operating Transfers:				
General Fund	153,311	-	153,311	-
Total Receipts	$ 848,616	$ 730,498	$ 118,118	$1,106,722
Expenditures				
Instruction	$ 68,479	$ 140,000	$ (71,521)	$ 153,062
Instructional support staff	104,960	105,000	(40)	100,690
School Administration	53,044	50,000	3,044	52,195
Operations and maintenance	476,243	655,000	(178,757)	553,657
Student transportation	26,167	-	26,167	116,750
Facility acquisition and construction services	264,470	175,000	89,470	240,856
Total Expenditures	$ 993,363	$1,125,000	$ (131,637)	$1,217,210
Receipts Over (Under) Expenditures	$ (144,747)			$ (110,488)
Unencumbered Cash, Beginning	959,867			1,070,355
Prior year cancelled encumbrances	4,428			-
Unencumbered Cash, Ending	$ 819,548			$ 959,867

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-5

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Driver Education fees	$ 150	$ 6,750	$ (6,600)	$ 6,900
State Sources:				
State safety aid	4,080	3,075	1,005	7,020
Miscellaneous	5,700	-	5,700	-
Total Receipts	$ 9,930	$ 9,825	$ 105	$ 13,920
Expenditures				
Instruction	7,853	$ 13,436	$ (5,583)	10,615
Receipts Over (Under) Expenditures	$ 2,077			$ 3,305
Unencumbered Cash, Beginning	61,569			58,264
Unencumbered Cash, Ending	$ 63,646			$ 61,569

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-6

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Student sales	$ 24,589	$163,360	$ (138,771)	$149,858
Adult sales	1,571	25,581	(24,010)	13,741
Total local sources	$ 26,160	$188,941	$ (162,781)	$163,599
State Sources:				
School food assistance	6,470	5,220	1,250	5,947
Federal Sources:				
Child nutrition programs	636,411	442,896	193,515	457,849
Operating Transfers:				
General Fund	-	55,000	(55,000)	28,592
Supplemental General Fund	55,000	20,000	35,000	25,649
Total Receipts	$724,041	$712,057	$ 11,984	$681,636
Expenditures				
Operations and maintenance	$ 1,875	$390,000	$ (388,125)	$ -
Food service operation	718,354	324,000	394,354	680,459
Adjustments for qualifying budget credits	-	16,295	(16,295)	-
Total Expenditures	$720,229	$730,295	$ (10,066)	$680,459
Receipts Over (Under) Expenditures	$ 3,812			$ 1,177
Unencumbered Cash, Beginning	113,233			112,056
Unencumbered Cash, Ending	$117,045			$113,233

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-7

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 4,518	$ 3,750	$ 768	$ 3,042
Operating Transfers:				
Supplemental General Fund	20,313	45,000	(24,687)	-
Total Receipts	$ 24,831	$ 48,750	$ (23,919)	$ 3,042
Expenditures				
Instructional support staff	27,778	$ 44,302	$ (16,524)	23,132
Receipts Over (Under) Expenditures	$ (2,947)			$ (20,090)
Unencumbered Cash, Beginning	37,947			57,563
Prior year cancelled encumbrances	-			474
Unencumbered Cash, Ending	$ 35,000			$ 37,947

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-8

PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 27,776	$ 27,776	$ -	$ 27,776
Operating Transfers:				
Supplemental General Fund	13,888	15,349	(1,461)	15,349
Total Receipts	$ 41,664	$ 43,125	$ (1,461)	$ 43,125
Expenditures				
Student support services	$ 39,554	$ 40,745	$ (1,191)	$ 40,758
Instructional support staff	230	500	(270)	487
Other support services	1,880	1,880	-	1,880
Total Expenditures	$ 41,664	$ 43,125	$ (1,461)	$ 43,125
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-9

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$1,039,369	$1,020,657	$ 18,712	$1,507,910
Delinquent	28,857	28,618	239	30,085
Motor vehicle tax	112,575	109,956	2,619	115,086
Recreational vehicle tax	1,445	1,308	137	1,512
Commercial vehicle tax	18,986	5,244	13,742	21,592
Miscellaneous	462	-	462	40,452
State Sources:				
State aid	96,554	95,935	619	325,189
Total Receipts	$1,298,248	$1,261,718	$ 36,530	$2,041,826
Expenditures				
Interest payment	$ 156,070	$ 156,071	$ (1)	$ 189,997
Miscellaneous	2,310	2,500	(190)	2,175
Principal	1,762,627	1,762,628	(1)	1,715,000
Total Expenditures	$1,921,007	$1,921,199	$ (192)	$1,907,172
Receipts Over (Under) Expenditures	$ (622,759)			$ 134,654
Unencumbered Cash, Beginning	2,347,219			2,212,565
Unencumbered Cash, Ending	$1,724,460			$2,347,219

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-10

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ 361	$ -	$ 361	$ 2,121
Operating Transfers:				
General Fund	1,002,167	996,000	6,167	956,060
Supplemental General Fund	-	13,091	(13,091)	-
Total Receipts	$1,002,528	$1,009,091	$ (6,563)	$958,181
Expenditures				
Instruction	$ 988,202	$ 983,493	$ 4,709	$898,814
Vehicle operating services	6,511	18,278	(11,767)	17,744
Total Expenditures	$ 994,713	$1,001,771	$ (7,058)	$916,558
Receipts Over (Under) Expenditures	$ 7,815			$ 41,623
Unencumbered Cash, Beginning	392,185			350,562
Unencumbered Cash, Ending	$ 400,000			$392,185

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-11

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ -	$ -	$ -	$ 10,557
Federal Sources:				
Federal aid	37,500	37,500	-	37,500
Operating Transfers:				
General Fund	-	135,000	(135,000)	-
Supplemental General Fund	142,777	-	142,777	117,478
Total Receipts	$180,277	$172,500	$ 7,777	$165,535
Expenditures				
Instruction	$153,904	$161,050	$ (7,146)	$156,857
Operations and maintenance	-	10,100	(10,100)	7,334
Instructional support staff	3,243	1,350	1,893	1,344
Total Expenditures	$157,147	$172,500	$ (15,353)	$165,535
Receipts Over (Under) Expenditures	$ 23,130			-
Unencumbered Cash, Beginning	-			-
Prior year cancelled encumbrances	1,092			-
Unencumbered Cash, Ending	$ 24,222			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-12

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$957,545	$1,090,787	$ (133,242)	$1,018,285
Expenditures				
Employees' Benefits	957,545	$1,090,787	$ (133,242)	1,018,285
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-13

AT RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ 354,688	$ -	$ 354,688	$ -
Supplemental General Fund	862,494	1,491,779	(629,285)	1,144,488
Total Receipts	$1,217,182	$1,491,779	$ (274,597)	$1,144,488
Expenditures				
Instruction	1,217,182	$1,491,779	$ (274,597)	1,144,488
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-14

AT RISK 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Preschool tuition	$ 7,200	$ 5,000	$ 2,200	$ 8,600
Operating Transfers:				
Supplemental General Fund	106,259	135,000	(28,741)	123,286
Total Receipts	$113,459	$140,000	$ (26,541)	$131,886
Expenditures				
Instruction	113,459	$140,000	$ (26,541)	131,886
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-15

GIFTS AND CONTRIBUTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Gifts and contributions	$ 10,864	$ 15,665	$ (4,801)	$ 5,253
Expenditures				
Instruction	13,309	$ 15,000	$ (1,691)	13,432
Receipts Over (Under) Expenditures	$ (2,445)			$ (8,179)
Unencumbered Cash, Beginning	51,009			59,188
Unencumbered Cash, Ending	$ 48,564			$ 51,009

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-16

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$344,099	$338,059	$ 6,040	$459,098
Delinquent	8,309	4,148	4,161	7,784
Motor vehicle tax	33,246	32,378	868	30,993
RV Tax	425	385	40	404
Commercial vehicle tax	5,486	1,545	3,941	5,560
Total Receipts	$391,565	$376,515	$ 15,050	$503,839
Expenditures				
Appropriation	350,000	$350,000	-	488,000
Receipts Over (Under) Expenditures	$ 41,565			$ 15,839
Unencumbered Cash, Beginning	29,457			13,618
Unencumbered Cash, Ending	$ 71,022			$ 29,457

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-17

RECREATION COMMISSION EMPLOYEES' BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$ 92,872	$ 98,389	$ (5,517)	$101,894
Delinquent	1,776	922	854	1,563
Motor vehicle tax	6,865	6,643	222	6,235
Recreational vehicle tax	87	79	8	81
Commercial vehicle tax	1,073	317	756	1,117
Total Receipts	$102,673	$106,350	$ (3,677)	$110,890
Expenditures				
Appropriation	95,000	$ 95,000	-	110,000
Receipts Over (Under) Expenditures	$ 7,673			$ 890
Unencumbered Cash, Beginning	6,683			5,793
Unencumbered Cash, Ending	$ 14,356			$ 6,683

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-18

TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Local Sources:		
Rental fees and books	$ 14,776	$ 21,414
Expenditures		
Instruction	22,737	21,569
Receipts Over (Under) Expenditures	$ (7,961)	$ (155)
Unencumbered Cash, Beginning	10,101	10,256
Unencumbered Cash, Ending	$ 2,140	$ 10,101

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-19

SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Local Sources:		
Interest income	$ 82	$ 107
Expenditures		
Scholarships	-	500
Receipts Over (Under) Expenditures	$ 82	$ (393)
Unencumbered Cash, Beginning	9,644	10,037
Unencumbered Cash, Ending	$ 9,726	$ 9,644

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-20

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal Sources:		
Federal aid	$232,159	$198,486
Expenditures		
Instruction	$220,856	$190,000
General Administration	11,303	8,486
Total Expenditures	$232,159	$198,486
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-21

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal Sources:		
Federal aid	$ 88,750	$ 81,000
Expenditures		
Instruction	$ 60,284	$ 61,950
General Administration	28,466	19,050
Total Expenditures	$ 88,750	$ 81,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-22

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal Sources:		
Federal aid	$ 35,549	$ 31,742
Expenditures		
Instruction	$ 33,673	$ 24,539
Instructional support staff	-	7,203
Total Expenditures	$ 33,673	$ 31,742
Receipts Over (Under) Expenditures	$ 1,876	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 1,876	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-23

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal Sources:		
Federal aid	$ 26,990	$ 25,255
Expenditures		
Instruction	26,990	25,255
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-24

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Operating Transfers:		
General Fund	-	$150,000
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$150,000
Unencumbered Cash, Beginning	870,720	720,720
Unencumbered Cash, Ending	$870,720	$870,720

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Operating Transfers:		
Supplemental General Fund	$ 40,000	$ -
Collections	1,687,922	1,576,977
Total Receipts	$1,727,922	$1,576,977
Expenditures		
Claims and fees	1,694,356	1,639,134
Receipts Over (Under) Expenditures	$ 33,566	$ (62,157)
Unencumbered Cash, Beginning	465,323	527,480
Unencumbered Cash, Ending	$ 498,889	$ 465,323

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-26

TITLE IV 21ST CENTURY COMMUNITY LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal Sources:		
Federal aid	$ 65,000	$ 70,000
Operating Transfers:		
Supplemental General Fund	3,344	5,000
Total Receipts	$ 68,344	$ 75,000
Expenditures		
Instruction	68,344	75,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

EAGLES LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Miscellaneous	-	$ 665
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ 665
Unencumbered Cash, Beginning	665	-
Unencumbered Cash, Ending	$ 665	$ 665

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

READING ROAD MAPS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Miscellaneous	$ 49,811	$118,658
Expenditures		
Instruction	-	169,715
Receipts Over (Under) Expenditures	$ 49,811	$ (51,057)
Unencumbered Cash, Beginning	(49,811)	1,246
Unencumbered Cash, Ending	-	$ (49,811)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts		
Federal aid	$ 80,354	$ 12,528
ARRA Stabilization	177,000	-
Total Receipts	$257,354	$ 12,528
Expenditures		
Instruction	$294,889	$ 12,528
State and Federal relations	35,503	-
Total Expenditures	$330,392	$ 12,528
Receipts Over (Under) Expenditures	$ (73,038)	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ (73,038)	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-30

SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2021
(with comparative actual totals for the prior year ended June 30, 2020)

	6-30-21	6-30-20
Receipts	$ -	-
Expenditures		
Instruction	53,653	-
Receipts Over (Under) Expenditures	$ (53,653)	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ (53,653)	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Class of 2026	$ -	$ 738	$ -	$ 738
Class of 2018	-	10	-	10
Class of 2020	1,563	749	2,312	-
Class of 2021	2,583	2,876	4,070	1,389
Class of 2022	2,343	7,694	5,827	4,210
Class of 2023	347	-	33	314
Blue & Red	12,570	-	-	12,570
STUCO	2,902	1,052	1,281	2,673
NHS	3,620	707	1,286	3,041
FFA	14,679	65,389	55,967	24,101
Channel 12	695	-	-	695
Sociology Class	40	-	-	40
Business	754	9,456	6,479	3,731
Yearbook	23,034	3,866	519	26,381
Football	1,644	4,999	3,544	3,099
Wrestling	2,980	-	744	2,236
Softball	2,062	-	34	2,028
Woods	-	4,894	4,894	-
Ag Mechanics	-	1,920	1,920	-
Cheerleaders – Wrestling	1,182	-	-	1,182
Cheerleaders	2,390	948	3,175	163
Drill Team	1,140	-	787	353
Volleyball	127	2,506	1,156	1,477
Scholars Bowl	751	584	644	691
Boys Basketball	611	2,883	2,894	600
Girls Basketball	516	-	90	426
Debate/Forensics	373	-	-	373
Concessions	6,266	14,804	13,089	7,981
Baseball	263	1,982	473	1,772
Cross Country	513	510	600	423

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
Track	293	-	60	233
Golf – Girls	1,558	40	360	1,238
Golf – Boys	431	535	840	126
FBLA	2,010	1,639	1,478	2,171
Drivers Education	-	6,600	6,600	-
Resource Room	8	-	-	8
Video Broadcasting	637	-	-	637
Journalism	962	-	-	962
Choir	7,445	20	304	7,161
Show Choir Trip Activity	3,059	3,058	3,174	2,943
High School/Middle School Band	3,586	3,730	4,687	2,629
Library	5,000	-	2	4,998
High School/Middle School Student ID	-	155	127	28
All School Play Activity	10,730	1,637	751	11,616
Art Department	-	812	827	(15)
Latinos Make a Difference	675	-	-	675
Concession – Special	1,622	10,324	9,166	2,780
Student Rewards	2,783	3,134	5,306	611
Counselor	1,703	4	-	1,707
Health Science Class Fees	-	1,741	1,787	(46)
Art Club	4,392	-	-	4,392
HLA	2,547	3,215	2,192	3,570
Photography	557	6,410	4,659	2,308
Science Club	2,308	361	360	2,309
Sales Tax	8	10,619	9,008	1,619
Laptop Insurance	-	17,078	17,158	(80)
HS/MS Classroom Resources Fees	-	3,070	3,085	(15)
HS/MS Food Service	8	13,444	12,809	643
HS/MS Petty Cash	-	4,548	4,548	-
Cash Box	-	5,500	5,500	-
Sub-total High School	$138,270	$226,241	$206,606	$157,905

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Middle School:				
STUCO	$ 2,050	$ 2,241	$ 1,205	$ 3,086
Track	113	30	-	143
Cheerleading	1,195	2,154	1,097	2,252
Resource Room	115	-	-	115
AB Student	877	527	960	444
Yearbook	1,887	204	-	2,091
Art	939	498	-	1,437
Quiz Bowl	52	-	-	52
Volleyball	460	1,575	1,575	460
Football	214	-	-	214
Boys Basketball	124	520	580	64
Girls Basketball	541	769	902	408
Sub-total Middle School	$ 8,567	$ 8,518	$ 6,319	$ 10,766
Elementary School:				
Student Activities	$ 8,846	$ 15,688	$ 15,569	$ 8,965
Book Fees	58	11,059	10,640	477
Student Lunches	10	4,797	4,023	784
Petty Cash	-	2,100	2,100	-
Insufficient Funds	(50)	-	-	(50)
Sales Tax	-	412	156	256
Sub-total Elementary School	$ 8,864	$ 34,056	$ 32,488	$ 10,432
Total Student Organization Funds	$155,701	$268,815	$245,413	$179,103

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
High School/Middle School:				
Activity	$ 12,085	$ 32,564	$ 34,513	$ 10,136

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUPPLEMENTARY INFORMATION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

LIBERAL
J.H. HAY, CPA
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INDEPENDENT AUDITOR'S 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. 210
Hugoton, Kansas 67951

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 210's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 210's major federal programs for the fiscal year ended June 30, 2021. Unified School District No. 210's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Unified School District No. 210's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Unified School District No. 210's compliance.

Opinion on Each Major Federal Program

In our opinion, Unified School District No. 210 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Unified School District No. 210 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 210's internal control over compliance.

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

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

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 13, 2021

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2021

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA Number	Expenditures
U. S. Department of Education – Pass Through Kansas Department of Education:		
Title I Low Income	84.010	$ 213,835
Title I Migrant	84.011	88,750
2020 Reserve	84.048	37,500
Title IV 21st Century CLC	84.287	65,000
English Language Acquisition	84.365	26,990
Supporting Effective Instruction	84.367	35,549
ESSA Student Support Academic Enrichment	84.424	18,324
ESSER I Covid-19	84.425	153,479
Total Department of Education		$ 639,427
U.S. Department of Treasury – Pass Through Stevens County, Kansas:		
Covid-19 Coronavirus Relief Fund	21.019	$ 177,000
U. S. Department of Agriculture – Pass Through Kansas Department of Education:		
Fresh Fruits and Vegetables	10.582	$ 16,295
Child Nutrition Cluster:		
Covid-19 Coronavirus	10.555	$ 150,859
National School Lunch Program	10.555	5,071
Summer Food Service Program	10.559	464,186
Total Child Nutrition Cluster		$ 620,116
Total Department of Agriculture		$ 636,411
Total Expenditures of Federal Awards		$1,452,838

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2021

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Unified School District No. 210 under programs of the federal government for the fiscal year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District No. 210, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Unified School District No. 210.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to the School District's regulatory basis financial statement.

Note C: Indirect Cost Rate

Unified School District No. 210 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2021

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statements of Unified School District No. 210.

2. No significant deficiencies were disclosed during the audit of the financial statements that would be required to be reported in the 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*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Unified School District No. 210 were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs were disclosed during that audit that would be required to be reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for Unified School District No. 210 expresses an unmodified opinion on all major federal programs.

6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs were:
   Child Nutrition Cluster CFDA #10.555, 10.559

8. The threshold for determining type A and B programs was $750,000.

9. Unified School District No. 210 did not qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the fiscal year ended June 30, 2021

There were no audit findings relating to federal award programs in the prior years audit.