UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Fiscal Year Ended June 30, 2021

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 211, Norton, 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.

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 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. 211, Norton, 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 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. 211, Norton, 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 balances of Unified School District No. 211, Norton, 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 receipts and disbursements-agency funds, and schedule of 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.

Mapes & Miller LLP
Certified Public Accountants

Norton, Kansas
March 7, 2022

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
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 and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 0	0	5,688,981	5,688,981	0	0	0
Supplemental General	143,172	0	1,726,055	1,718,254	150,973	54,476	205,449
Special Purpose Funds:							
At Risk K-12	0	0	386,994	386,994	0	0	0
Bilingual Education	0	0	3,198	3,198	0	0	0
Capital Outlay	710,211	0	441,691	490,633	661,269	167,859	829,128
Driver Training	54,523	0	3,800	3,669	54,654	0	54,654
Food Service	60,058	0	440,243	370,595	129,706	0	129,706
Professional Development	44,825	0	1,234	5,382	40,677	0	40,677
Summer School	27,195	0	10,000	7,962	29,233	0	29,233
Special Education	515,555	0	1,503,765	1,448,022	571,298	0	571,298
Career and Postsecondary Education	0	0	120,889	120,429	460	4,213	4,673
KPERS Special Retirement Contribution	0	0	637,058	637,058	0	0	0
Recreation Commission	47,960	0	189,609	190,317	47,252	0	47,252
Federal Funds	(12,979)	0	218,261	210,095	(4,813)	114	(4,699)
Gifts and Grants	46,063	0	154,438	154,189	46,312	0	46,312
Contingency Reserve	585,210	0	0	28,684	556,526	28,684	585,210
Textbook Rental and Student Material Revolving	136,073	0	43,016	21,003	158,086	3,953	162,039
District Activity	50,354	0	62,831	65,192	47,993	0	47,993
Bond and Interest Funds:							
Bond and Interest	738,362	0	712,579	636,725	814,216	0	814,216
Trust Funds:							
Eicher Butler Scholarship	492,807	0	7,536	1,500	498,843	0	498,843
Louis Welter Scholarship	14,039	0	216	0	14,255	0	14,255
Tansil Scholarship	201,296	0	2,565	750	203,111	0	203,111
Bishop Scholarship	1,000	0	0	0	1,000	0	1,000
Jep Byrum Memorial Scholarship	7,691	0	39	0	7,730	0	7,730
Dave Stuewe Scholarship	9,122	0	235	0	9,357	0	9,357
Gertrude Steichen Scholarship	15,837	0	304	1,000	15,141	0	15,141
Della Connell Scholarship	249,715	0	4,173	750	253,138	0	253,138
Total Primary Government (Excluding Agency Funds)	$ **4,138,089**	**0**	**12,359,710**	**12,191,382**	**4,306,417**	**259,299**	**4,565,716**

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

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

First State Bank, Norton, Kansas		
Checking Account	$	1,515
NOW Accounts		(172,751)
Money Market Accounts		1,068,470
Certificates of Deposit		997,095
The Bank		
Savings Account		511,978
Solutions North Bank, Norton, Kansas		
Checking Accounts		5,500
NOW Accounts		278,551
Money Market Account		34,054
Savings Account		1,976,867
Total Cash		4,701,279
Agency Funds per Schedule 3		(135,563)
Total Primary Government (Excluding Agency Funds)	$	**4,565,716**

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 211, Norton, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 281 (the municipality). The following related municipal entity is not included in the financial statement:

Norton Recreation Commission. The Norton Recreation Commission oversees recreational activities. A five-member board is appointed to oversee the operation. Two members of the board are appointed by the District's board with two more members appointed by the City of Norton's council. The remaining member is appointed by the other four members. The District annually levies a tax for the operation of the Commission. Unaudited financial reports for the Norton Recreation Commission are available from the Recreation Commission Director, P.O. Box 96, Norton, Kansas 67654.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2021:

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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust Fund – funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner for the year ended June 30, 2020.

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 statements 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 related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written 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:

	Statutory Authority for Exemption
Title I	K.S.A. 12-1663
Title II, Part A	K.S.A. 12-1663
Title IV, Part A	K.S.A. 12-1663
ESSER	K.S.A. 12-1663
ESSER II	K.S.A. 12-1663
Gifts & Grants	K.S.A. 79-2925
Gardner Memorial Library	K.S.A. 79-2925
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Outdoor Wildlife Learning Site	K.S.A. 79-2925
High School Athletics	K.S.A. 72-8208a
Junior High Athletics	K.S.A. 72-8208a
Junior High Music	K.S.A. 72-8208a

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

Reimbursed Expenditures

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

2. **Stewardship, Compliance and Accountability**

Cash Violation. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title I, Title II Part A, and ESSER II federal funds incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received.

3. **Deposits and Investments**

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 municipality 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 the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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 has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $4,701,279 and the bank balance was $4,992,775. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $757,133 was covered by federal depository insurance and $4,235,642 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, there is the risk that in the event of the failure of the issuer or counter party, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2021, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **In-Substance Receipt in Transit**

The District received $359,340 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5. **Defined Benefit Pension Plan**

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

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

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

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

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

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 $637,058 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 6,933,729. 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 nonemployer 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.

6. **Other Long-Term Obligations**

Compensated Absences

Sick Leave. The employees of Unified School District No. 211 are allowed twelve days of sick leave per year. This can be carried over and accumulated to eighty days. Unused sick leave in excess of the eighty days maximum accumulation will be bought back by the District at the rate of $38.00 per day for certified employees and at a rate of one hour for every four hours of entitlement for classified employees payable on August 20 for employees returning to the District or under contract at that time. No payment for unused sick leave is made when an employee terminates employment with the District unless the employee is retiring or is disabled. When an employee retires from the District or is disabled, 25 percent of all unused sick leave shall be purchased at full salary.

Vacation Pay. The superintendent is allowed fifteen days of vacation per year. Vacation time is allowed for the following classified employees: maintenance director, maintenance and grounds assistant, clerk, treasurer, unified office secretary, and twelve-month custodial. Vacation time is based on years of continuous employment according to the following schedule:

Years of Employment	Vacation Days
Zero to 1 year	.833 days per month
After 1 to 6 years	10 days per year or .833 days per month
After 7 to 9 years	11 days per year or .9166 days per month
After 10 to 12 years	12 days per year or 1.0 days per month
After 13 to 15 years	13 days per year or 1.083 days per month
After 16 or more years	15 days per year or 1.25 days per month

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XVIII of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility for full benefits is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 60 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Fifteen (15) years or more of service with the District as of May 15, 2010. This fixed benefit plan will expire with the departure/retirement of this group of people.

Faculty members electing the reduced retirement benefit must meet requirement 1 and 3 above in addition to the following requirement:

1. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS) or age 55.

Any faculty member wishing to retire at the end of a contract year must file for benefits by May 1st of that contract year. A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to the teachers' highest salary while employed by the District less the base salary from the District's salary schedule multiplied by 40% for full benefit. The difference between the teachers' highest salary while employed by the District less the base salary from the District's salary schedule shall be multiplied by 90% and divided by 60 to determine the monthly amount for reduced benefit. The reduced benefit will cease to be paid after 60 months or when the participant reaches 65 or is Medicare qualified, whichever is sooner.

These benefits will be paid monthly on the regular payday set by the District. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program. All early retirement benefits, including the option to maintain health insurance automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the monthly benefit will be paid to the deceased's named beneficiary for a period of twelve months, or until the end of the benefit's life, whichever is sooner. The District's liability for faculty members approved for early retirement was $32,579 as of June 30, 2021 and is presented as a component of long-term debt in Note 11.

Employer Paid 403(b) Savings Plan

To reward the longevity of the USD 211 teaching staff the District offers its employees an employer paid 403(b) savings plan. A system of tiered contributions has been implemented based on the employee's years of service. The following tiers are agreed to:

Years of Employment	Contribution Amount
Years 1 to 5	$400 per year
Years 6 to 10	$425 per year
Years 11 to 15	$450 per year
Years 16 to 20	$475 per year
Years 21 to 25	$500 per year
Years 25+	$550 per year

A 10 year vesting schedule will be utilized:

Years of Employment	Ownership %
1 to 5 years	0% ownership
6 years	20% ownership
7 years	40% ownership
8 years	60% ownership
9 years	80% ownership
10 years	100% ownership

If a participant terminates service before being fully vested, their unvested funds shall be forfeited. Forfeitures shall be used to reduce employer contributions. During the fiscal year, the District contributed $34,368 to the 403(b) savings plan. A participant is eligible for distribution only after leaving employment of the USD 211 by retirement or obtaining another position.

Other Post Employment Benefits

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

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.

7. **Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance.

During the year ended June 30, 2021, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

8. **Claims and Judgments**

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

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

9. **Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	$ 979,598
General	At Risk K-12	K.S.A. 72-6428	96,849
General	Textbook Rental	K.S.A. 72-6428	14,835
General	Food Service	K.S.A. 72-6428	24,927
General	Summer School	K.S.A. 72-6428	10,000
Supplemental General	Special Education	K.S.A. 72-6433	428,474
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	118,970
Supplemental General	At Risk K-12	K.S.A. 72-6433	290,145
Supplemental General	Bilingual Education	K.S.A. 72-6433	3,198

10. **Lease Obligations**

On June 17, 2017, the district entered into agreements with Eakes Office Solutions to lease 6 Sharp copying machines. The agreements call for payments of $671 through June 17, 2022. Payments totaling $8,052 were made during the fiscal year ending June 30, 2021. The amounts due under these agreements in future periods are as follows:

Year	Payment
2021-2022	8,052
Total	8,052

11. Long-term Debt

Changes in long-term liabilities for Unified School District No. 211, Norton, Kansas for the year ended June 30, 2021 were as follows:

Issue	Interest Rates	Date Issued	Amount of Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements:									
Energy Lease Purchase	4.75%	07/27/11	1,035,923	01/27/27	584,347	0	71,953	512,394	28,441
Total Total Lease Purchases					584,347	0	71,953	512,394	28,441
General Obligation Bonds:									
School Building Bonds Series 2015	2.00-3.50%	5/1/2015	9,725,000	9/1/2035	8,505,000	0	390,000	8,115,000	246,725
Early Retirement Program (Note 7)	N/A	N/A	N/A	N/A	44,169	0	11,590	32,579	0
Total Long-term Debt					$ 9,133,516	0	473,543	8,659,973	275,166

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
PRINCIPAL								
Lease Purchase Agreements:								
Energy Lease Purchase	$ 75,722	79,652	83,435	87,363	91,548	94,674	0	512,394
General Obligation Bonds:								
School Construction Bond Series 2015	405,000	415,000	435,000	450,000	470,000	2,645,000	3,295,000	8,115,000
Total Principal	480,722	494,652	518,435	537,363	561,548	2,739,674	3,295,000	8,627,394
INTEREST								
Lease Purchase Agreements:								
Energy Lease Purchase	28,821	24,357	20,745	16,962	13,034	13,350	0	117,269
General Obligation Bonds:								0
School Construction Bond Series 2015	238,775	230,575	221,531	211,012	199,513	785,719	298,813	2,185,938
Total Interest	267,596	254,932	242,276	227,974	212,547	799,069	298,813	2,303,207
Total Principal and Interest	$ 748,318	749,584	760,711	765,337	774,095	3,538,743	3,593,813	10,930,601
Early Retirement Program	10,817	10,044	10,044	1,674	0	0	0	32,579

12. 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 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.

13. **CRF and CARES Act Funding**

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. The District received CRF in the amount of $140,000 during 2021. 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/.

14. **Subsequent Events**

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

UNIFIED SCHOOL DISTRICT NO. 211
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 1

Norton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Description	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	$ 5,677,439	0	11,542	5,688,981	5,688,981	0
Supplemental General	1,718,254	0	0	1,718,254	1,718,254	0
Special Purpose Funds:						
At Risk K-12	386,994	0	0	386,994	386,994	0
Bilingual Education	3,198	0	0	3,198	3,198	0
Capital Outlay	1,097,645	0	0	1,097,645	490,633	(607,012)
Driver Training	19,324	0	0	19,324	3,669	(15,655)
Food Service	435,524	0	0	435,524	370,595	(64,929)
Professional Development	32,155	0	0	32,155	5,382	(26,773)
Summer School	9,909	0	0	9,909	7,962	(1,947)
Special Education	1,448,025	0	0	1,448,025	1,448,022	(3)
Career and Postsecondary Education	135,000	0	0	135,000	120,429	(14,571)
KPERS Special Retirement Contribution	815,376	0	0	815,376	637,058	(178,318)
Recreation Commission	207,000	0	0	207,000	190,317	(16,683)
Federal Funds	253,328	0	0	253,328	210,095	*
Gifts and Grants	96,389	0	0	96,389	154,189	*
Bond and Interest	636,725	0	0	636,725	636,725	0

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Receipts:	Actual	Budget	Variance Over (Under)
Mineral Tax	$ 2,585	2,585	0
State Equalization Aid	4,817,501	4,821,782	(4,281)
State Special Education Aid	853,072	853,072	0
Federal Aid (PL 382)	4,281	0	4,281
Miscellaneous Reimbursements	11,542	0	11,542
Total Receipts	5,688,981	**5,677,439**	**11,542**
Expenditures:			
Instruction	2,684,306	2,783,630	(99,324)
Student Support Services	209,617	215,580	(5,963)
Instructional Support Staff	298,764	300,165	(1,401)
General Administration	218,553	213,342	5,211
School Administration	442,788	429,542	13,246
Operations and Maintenance	446,345	470,110	(23,765)
Student Transportation Services	203,549	214,849	(11,300)
Other Supplemental Services	58,850	59,632	(782)
Transfer to Special Education	979,598	853,072	126,526
Transfer to At Risk K-12	96,849	96,849	0
Transfer to Textbook Rental	14,835	4,569	10,266
Transfer to Summer School	10,000	0	10,000
Transfer to Food Service	24,927	36,099	(11,172)
Total Legal General Fund Budget	5,688,981	**5,677,439**	**11,542**
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	11,542	(11,542)
Total Expenditures	5,688,981	**5,688,981**	**0**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 36,100	8,541	27,559
Current Tax	916,710	790,682	126,028
Delinquent Tax	7,989	24,452	(16,463)
Motor Vehicle Tax	94,816	81,234	13,582
Recreational Vehicle Tax	2,148	1,758	390
Commercial Vehicle Tax	3,146	3,278	(132)
In Lieu of Taxes	10	0	10
State Aid	665,136	665,136	0
Total Receipts	1,726,055	**1,575,081**	**150,974**
Expenditures:			
Instruction	192,369	227,174	(34,805)
Instructional Support Staff	2,831	4,000	(1,169)
General Administration	97,345	95,983	1,362
School Administration	27,262	31,000	(3,738)
Operations and Maintenance	261,109	360,000	(98,891)
Student Transportation Services	63,995	125,000	(61,005)
Other Supplemental Services	232,556	242,000	(9,444)
Transfer to Special Education	428,474	194,754	233,720
Transfer to Career and Postsecondary Education	118,970	130,000	(11,030)
Transer to Food Service	0	15,000	(15,000)
Transfer to Bilingual Education	3,198	3,198	0
Transfer to At-Risk K-12	290,145	290,145	0
Total Legal Supplemental General Fund Budget	1,718,254	**1,718,254**	**0**
Receipts Over (Under) Expenditures	7,801		
Unencumbered Cash, Beginning	143,172		
Unencumbered Cash, Ending	$ **150,973**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$	96,849	96,849	0
Transfer from Supplemental General		290,145	290,145	0
Total Receipts		386,994	**386,994**	**0**
Expenditures:				
Instruction		386,994	**386,994**	**0**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	$ 3,198	3,198	0
Miscellaneous	0	0	0
Total Receipts	3,198	**3,198**	**0**
Expenditures:			
Instruction	3,198	3,198	0
Instructional Support Staff	0	0	0
Total Expenditures	3,198	**3,198**	**0**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 11,632	2,647	8,985
Current Tax	302,048	280,297	21,751
Delinquent Tax	2,428	7,876	(5,448)
Motor Vehicle Tax	30,016	25,731	4,285
Recreational Vehicle Tax	680	557	123
Commercial Vehicle Tax	1,010	1,039	(29)
In Lieu of Taxes	3	0	3
Interest on Idle Funds	8,665	0	8,665
Other Revenue from Local Sources	14,470	0	14,470
State Aid	68,904	69,287	(383)
Federal Aid	1,835	0	1,835
Total Receipts	441,691	**387,434**	**54,257**
Expenditures:			
Instruction	56,011	120,000	(63,989)
Student Support Services	0	100,000	(100,000)
Instructional Support Staff	24,742	300,000	(275,258)
General Administration	0	10,000	(10,000)
School Administration	11,149	10,000	1,149
Operations and Maintenance	34,118	0	34,118
Transportation	88,057	157,645	(69,588)
Facilities Acquisition and Construction	276,556	400,000	(123,444)
Total Expenditures	490,633	**1,097,645**	**(607,012)**
Receipts Over (Under) Expenditures	(48,942)		
Unencumbered Cash, Beginning	710,211		
Unencumbered Cash, Ending	$ **661,269**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 0	3,000	(3,000)
Other Revenue from Local Sources	3,800	3,000	800
Total Receipts	3,800	**6,000**	**(2,200)**
Expenditures:			
Instruction	2,988	18,026	(15,038)
Operations and Maintenance	681	1,298	(617)
Total Expenditures	3,669	**19,324**	**(15,655)**
Receipts Over (Under) Expenditures	131		
Unencumbered Cash, Beginning	54,523		
Unencumbered Cash, Ending	$ **54,654**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	382,993	180,563	202,430
State Aid		4,511	2,776	1,735
Food Service		27,812	141,028	(113,216)
Transfer from Supplemental General		0	15,000	(15,000)
Transfer from General		24,927	36,099	(11,172)
Total Receipts		440,243	**375,466**	**64,777**
Expenditures:				
Operations and Maintenance		4,721	10,000	(5,279)
Food Service Operations		365,874	425,524	(59,650)
Total Expenditures		370,595	**435,524**	**(64,929)**
Receipts Over (Under) Expenditures		69,648		
Unencumbered Cash, Beginning		60,058		
Unencumbered Cash, Ending	$	**129,706**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	$ 0	0	0
State of Kansas	1,234	0	1,234
Total Receipts	1,234	**0**	**1,234**
Expenditures:			
Instructional Support Staff	5,382	19,655	(14,273)
Other Supplemental Services	0	12,500	(12,500)
Total Expenditures	5,382	**32,155**	**(26,773)**
Receipts Over (Under) Expenditures	(4,148)		
Unencumbered Cash, Beginning	44,825		
Unencumbered Cash, Ending	$ **40,677**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General	$	10,000	**0**	**10,000**
Expenditures:				
Instruction		7,962	9,909	(1,947)
Student Support Services		0	0	0
Total Expenditures		7,962	**9,909**	**(1,947)**
Receipts Over (Under) Expenditures		2,038		
Unencumbered Cash, Beginning		27,195		
Unencumbered Cash, Ending	$	**29,233**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursements	$ 81,126	0	81,126
Federal Aid	14,567	14,567	0
Transfer from General	979,598	853,072	126,526
Transfer from Supplemental General	428,474	194,754	233,720
Total Receipts	1,503,765	**1,062,393**	**441,372**
Expenditures:			
Instruction	1,447,474	1,400,577	46,897
Student Transportation Services	548	47,448	(46,900)
Total Expenditures	1,448,022	**1,448,025**	**(3)**
Receipts Over (Under) Expenditures	55,743		
Unencumbered Cash, Beginning	515,555		
Unencumbered Cash, Ending	$ **571,298**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	118,970	130,000	(11,030)
Reimbursements		1,919	5,000	(3,081)
Total Receipts		120,889	**135,000**	**(14,111)**
Expenditures:				
Instruction		120,429	134,000	(13,571)
Operations & Maintenance		0	1,000	(1,000)
Total Expenditures		120,429	**135,000**	**(14,571)**
Receipts Over (Under) Expenditures		460		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**460**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 637,058	**815,376**	**(178,318)**
Expenditures:			
Instruction	388,604	497,379	(108,775)
Student Support	25,482	32,615	(7,133)
Instructional Support	31,853	40,770	(8,917)
General Administration	25,482	32,615	(7,133)
School Administration	50,965	65,230	(14,265)
Other Supplemental Services	25,483	32,615	(7,132)
Operations and Maintenance	50,965	65,230	(14,265)
Student Transportation Services	19,112	24,461	(5,349)
Food Service	19,112	24,461	(5,349)
Total Expenditures	637,058	**815,376**	**(178,318)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	6,344	1,427	4,917
Current Tax		164,733	152,894	11,839
Delinquent Tax		1,257	4,295	(3,038)
Motor Vehicle Tax		16,351	14,037	2,314
Recreational Vehicle Tax		371	304	67
Commercial Vehicle Tax		551	567	(16)
In Lieu of Taxes		2	0	2
Total Receipts		189,609	**173,524**	**16,085**
Expenditures:				
Community Service Operations		190,317	**207,000**	**(16,683)**
Receipts Over (Under) Expenditures		(708)		
Unencumbered Cash, Beginning		47,960		
Unencumbered Cash, Ending	$	**47,252**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	18,452	4,157	14,295
Current Tax		499,573	463,929	35,644
Delinquent Tax		3,900	12,550	(8,650)
Motor Vehicle Tax		47,874	40,978	6,896
Recreational Vehicle Tax		1,084	887	197
Commercial Vehicle Tax		1,611	1,653	(42)
In Lieu of Taxes		5	0	5
State Aid		140,080	140,080	0
Total Receipts		712,579	**664,234**	**48,345**
Expenditures:				
Principal		390,000	390,000	0
Interest		246,725	246,725	0
Total Expenditures		636,725	**636,725**	**0**
Receipts Over (Under) Expenditures		75,854		
Unencumbered Cash, Beginning		738,362		
Unencumbered Cash, Ending	$	**814,216**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Title I	Title II Part A	Title IV Part A	ESSER	ESSER II	Total	Budget*	Variance Over (Under)
Receipts:								
Federal Aid	$ 118,081	12,700	2,996	84,484	0	218,261	266,306	**(48,045)**
Expenditures:								
Instruction	118,252	13,728	2,996	48,933	3,614	187,523	198,117	(10,594)
Student Support Services	0	0	0	3,496	0	3,496	12,000	(8,504)
Instructional Support Staff	0	0	0	38	0	38	2,000	(1,962)
General Administration	0	0	0	2,375	0	2,375	0	2,375
School Administration	0	0	0	0	0	0	2,000	(2,000)
Operations and Maintenance	0	0	0	15,233	0	15,233	12,000	3,233
Food Service Operations	0	0	0	1,430	0	1,430	27,211	(25,781)
Total Expenditures	118,252	13,728	2,996	71,505	3,614	210,095	**253,328**	**(43,233)**
Receipts Over (Under) Expenditures	(171)	(1,028)	0	12,979	(3,614)	8,166		
Unencumbered Cash, Beginning	0	0	0	(12,979)	0	(12,979)		
Unencumbered Cash, Ending	$ **(171)**	**(1,028)**	**0**	**0**	**(3,614)**	**(4,813)**		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Gifts & Grants	Gardner Memorial Library	Totals	Budget*	Variance Favorable (Unfavorable)
Receipts:					
Interest on Idle Funds	$ 0	71	71	0	71
SPARK Grant	140,000	0	140,000	0	140,000
Donations	14,367	0	14,367	50,325	(35,958)
Total Receipts	154,367	71	154,438	**50,325**	**104,113**
Expenditures:					
Instruction	154,189	0	154,189	**96,389**	**57,800**
Receipts Over (Under) Expenditures	178	71	249		
Unencumbered Cash, Beginning	32,008	14,055	46,063		
Unencumbered Cash, Ending	$ **32,186**	**14,126**	**46,312**		

* Exempt from Budget Law per K.S.A. 79-2925 and K.S.A. 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Contingency Reserve	Textbook Rental and Student Material Revolving
Receipts:			
Transfer from General	$	0	14,835
Fees		0	28,181
Total Receipts		0	43,016
Expenditures:			
Instruction		0	21,003
Operations and Maintenance		28,684	0
Total Expenditures		28,684	21,003
Receipts Over (Under) Expenditures		(28,684)	22,013
Unencumbered Cash, Beginning		585,210	136,073
Unencumbered Cash, Ending	$	**556,526**	**158,086**

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Eicher Butler Scholarship	Louis Welter Scholarship	Tansil Scholarship
Receipts:				
Donations	$	0	0	0
Interest on Idle Funds		7,536	216	2,565
Total Receipts		7,536	216	2,565
Expenditures:				
Scholarships		1,500	0	750
Receipts Over (Under) Expenditures		6,036	216	1,815
Unencumbered Cash, Beginning		492,807	14,039	201,296
Unencumbered Cash, Ending	$	**498,843**	**14,255**	**203,111**

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Bishop Scholarship	Jep Byrum Memorial Scholarship
Receipts:			
Donations	$	0	0
Interest		0	39
Total Receipts		0	39
Expenditures:			
Scholarships		0	0
Receipts Over (Under) Expenditures		0	39
Unencumbered Cash, Beginning		1,000	7,691
Unencumbered Cash, Ending	$	**1,000**	**7,730**

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

		Dave Stuewe Scholarship	Gertrude Steichen Scholarship	Della Connell Scholarship
Receipts:				
Interest	$	235	304	4,173
Donations		0	0	0
Total Receipts		235	304	4,173
Expenditures:				
Norton County Community Foundation		0	0	0
Scholarships		0	1,000	750
Total Expenditures		0	1,000	750
Receipts Over (Under) Expenditures		235	(696)	3,423
Unencumbered Cash, Beginning		9,122	15,837	249,715
Unencumbered Cash, Ending	$	**9,357**	**15,141**	**253,138**

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 3

Norton, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Senior High:				
Class of 2012	$ 1,040	0	0	1,040
Class of 2013	555	0	0	555
Class of 2014	218	0	0	218
Class of 2015	813	0	0	813
Class of 2016	1,438	0	0	1,438
Class of 2017	893	0	0	893
Class of 2018	2,161	0	0	2,161
Class of 2019	378	0	0	378
Class of 2020	182	0	0	182
Class of 2021	3,258	0	1,007	2,251
Class of 2022	0	5,980	5,720	260
F.F.A.	29,680	61,329	40,298	50,711
FCCLA	698	157	154	701
Yearbook	8,438	16,076	17,095	7,419
Concessions	13,848	10,280	12,423	11,705
KAYS	6,292	8,037	8,825	5,504
Blue Crew	5,365	27,273	25,962	6,676
National Honor Society	732	0	121	611
Forensics	3,395	2,248	2,803	2,840
Model United Nations	62	0	60	2
Scholars Bowl	656	370	275	751
Student Advisory Council	5,099	8,502	7,783	5,818
Drama Club	1,593	0	0	1,593
Art Projects Club	207	0	0	207
Vocal Music Club	4,935	2,983	6,306	1,612
Students Against Drunk Driving	3,420	1,458	2,466	2,412
Dance Club	4,962	16,363	19,830	1,495
NCSTV Club	3,640	2,573	1,941	4,272
Band Club	761	0	0	761
Coffee Club	248	0	0	248
Building Trades Construction	1,221	348	326	1,243
Youth Entrepreneur Challenge	362	125	81	406
Science Olympiad	796	0	0	796
Food Pantry	0	1,627	236	1,391
Junior High:				
Student Council	5,593	2,403	2,488	5,508
KAYS	5,539	5,793	5,999	5,333
Pep Club	81	4	0	85
Concessions	394	0	120	274
Total Student Organization Funds	118,953	173,929	162,319	130,563
Other Agency Funds:				
Employee Benefits	4,660	5,065	4,725	5,000
Total Agency Funds	$ **123,613**	**178,994**	**167,044**	**135,563**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
District Activity Funds
Schedule 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 and Accounts Payable	Ending Cash Balance
High School Athletics	$	39,534	0	50,046	50,697	38,883	0	38,883
Junior High Athletics		7,837	0	12,785	13,933	6,689	0	6,689
Junior High Music		2,983	0	0	562	2,421	0	2,421
Total District Activity Funds	$	**50,354**	**0**	**62,831**	**65,192**	**47,993**	**0**	**47,993**

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Certified Public Accountants

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REPORT ON FEDERAL FINANCIAL ASSISTANCE

Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the financial statement of Unified School District No. 211, Norton, Kansas, as of and for the year ended June 30, 2021, and have issued our report thereon dated March 7, 2022. Our audit was performed for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis as requested by the Kansas State Department of Education and is not a required part of the financial statement of Unified School District No. 211, Norton, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 211, Norton, Kansas, and the Kansas State Department of Education and other federal and state agencies to whose jurisdiction the District is subject, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Board of Education, is a matter of public record.

Mapes & Miller LLP

Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 2021

	Federal Assistance Listing Number	Beginning Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Balance
U. S. DEPARTMENT OF AGRICULTURE						
Passed through State Department of Education:						
National School Breakfast Program	10.553	0	0	1,207	1,207	0
National School Lunch Program	10.555	0	0	11,818	11,818	0
Special Milk Program for Children	10.556	0	0	333	333	0
Summer Food Service Program for Children	10.559	0	0	369,635	369,635	0
Total U. S. Department of Agriculture		0	0	382,993	382,993	0
U. S. DEPARTMENT OF EDUCATION						
Direct Programs:						
Impact Aid (PL382)	84.041	0	0	6,116	6,116	0
Passed through State Department of Education:						
Title I Low Income	84.010	0	0	118,081	118,252	(171)
Title IIA Improving Teacher Quality	84.367	0	0	12,700	13,728	(1,028)
Title IVA Student Support and Academic Enrichment	84.424	0	0	2,996	2,996	0
Elementary and Secondary School Emergency Relief	84.425	(12,979)	0	99,051	89,686	(3,614)
Total U. S. Department of Education		(12,979)	0	238,944	230,778	(4,813)
TOTAL FEDERAL FINANCIAL ASSISTANCE		$ **(12,979)**	**0**	**621,937**	**613,771**	**(4,813)**