UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2021

SWINDOLL
JANZEN
HAWK &
LOYD, LLC
Certified Public Accountants

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

Fiscal Year Ended June 30, 2021

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Hillsboro, Kansas

Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 410
416 South Date
Hillsboro, KS 67063

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 410, Hillsboro, Kansas, a Municipality, 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 from material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 410 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 Number 410 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 Number 410 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 disbursements—agency funds, schedules 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 purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 the Unified School District Number 410, Hillsboro, Kansas, a Municipality, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 2, 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 http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC
Swindoll, Janzen, Hawk & Loyd, LLC
Hutchinson, KS
November 1, 2021

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 5,235,287	$ 5,235,287	$ -	$ 10,057	$ 10,057
Supplemental General Fund	111,167	-	1,632,016	1,715,210	27,973	5,914	33,887
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	50,000	-	275,999	215,999	110,000	24	110,024
At Risk (K-12) Fund	190,000	-	331,152	331,152	190,000	-	190,000
Bilingual Education Fund	-	-	7,894	7,894	-	-	-
Virtual Education Fund	-	-	70,032	70,032	-	-	-
Capital Outlay Fund	942,503	-	530,846	456,678	1,016,671	89,856	1,106,527
Driver Training Fund	5,362	-	9,527	9,295	5,594	-	5,594
Food Service Fund	40,000	-	298,618	298,285	40,333	-	40,333
Professional Development Fund	20,000	-	18,846	18,846	20,000	2,324	22,324
Parent Education Fund	32,864	-	153,183	150,558	35,489	144	35,633
Special Education Fund	466,916	-	1,560,702	1,412,771	614,847	-	614,847
Career and Postsecondary Education Fund	225,000	-	395,545	395,545	225,000	-	225,000
KPERS Special Retirement Contribution Fund	-	-	526,823	526,823	-	-	-
Children's Dental Care Program Fund	13,126	-	5,000	3,323	14,803	-	14,803
Farm to School Fund	2,328	-	15,000	93	17,235	-	17,235
Gifts and Grants Fund	99,771	-	94,700	10,177	184,294	-	184,294
HES Fundraising Fund	11,432	-	918	3,421	8,929	-	8,929
HMS Fundraising Fund	2,831	-	1,754	3,470	1,115	-	1,115
HHS Fundraising Fund	3,004	-	-	200	2,804	-	2,804
Title I Fund	-	-	75,916	75,916	-	-	-
Title II-A Fund	-	-	14,592	14,592	-	-	-
Title IV-A Fund	-	-	13,298	13,298	-	-	-
Spark Fund	-	-	236,551	236,551	-	-	-
ESSER I Fund	-	-	57,266	59,791	(2,525)	-	(2,525)
Gate Receipts	-	-	21,171	21,171	-	-	-
School Projects	77,851	-	79,638	56,803	100,686	-	100,686
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,382,281	-	911,511	594,138	1,699,654	-	1,699,654
TRUST FUNDS:							
Good Citizen Scholarship Fund	-	-	7,000	7,000	-	3,750	3,750
C.M Sextro Scholarship Fund	-	-	500	500	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 3,676,436	$ -	$ 12,581,285	$ 11,944,819	$ 4,312,902	$ 112,069	$ 4,424,971

COMPOSITION OF CASH	
Money Market - Hillsboro State Bank	$ 3,837,681
Money Market Athletic Facility - Hillsboro State Bank	550,727
Central Office Petty Cash Fund - Emprise Bank	1,500
High School/Middle School Petty Cash Fund - Emprise Bank	1,500
High School/Middle School Activity Account - Emprise Bank	125,922
Kansas Municipal Investment Pool	929
Total Cash	4,518,259
Agency Funds per Schedule 3	(93,288)
Total Reporting Entity (Excluding Agency Funds)	$ 4,424,971

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

STATEMENT 1

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

NOTES TO THE FINANCIAL STATEMENT

Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 410, Hillsboro, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 410 (the District), a municipality.

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) Budgetary Information

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year.

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

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

A legal operating budget is not required for Trust Funds, Capital Project Funds and the following Special Purpose Funds: Children's Dental Care Program, Farm to School, Gifts and Grants, HES Fundraising, HMS Fundraising, HHS Fundraising, Title I, Title II-A, Title IV-A, Title III, SPARK, ESSER I, Gate Receipts, and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

No statutory violations were noted in 2021.

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 District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2021, the District held 100% of their investments in the Kansas Municipal Investment Pool.

3. DEPOSITS AND INVESTMENTS (cont.)

Custodial credit risk. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2021.

At year end the carrying amount of the District's cash and certificates of deposit was $4,517,330. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was $4,719,345. Of the bank balance, $382,155 was covered by F.D.I.C. insurance and $4,337,190 was collateralized by FHLB letters of credit and with securities held by the pledging institutions' agents in the District's name.

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

At June 30, 2021, the District had invested $929 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of June 30, 2021, the District had the following investments and maturities:

Investment Type	Fair Value	Maturity Less than 1 Year	Rating
Kansas Municipal Investment Pool	$ 929	$ 929	S&P AAAf/S1+

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $315,758 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. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	$ 1,204,450
General Fund	Virtual Education Fund	K.S.A. 72-6478	70,032
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	125,453
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	331,152
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	7,894
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	13,818
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	17,077
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	346,934
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	394,208
			$ 2,511,018

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

(c) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

Employees earn 15 days of sick leave each year with a maximum accumulation of 90 days. Payment for unused sick leave for employees is made for sick days that would be lost over the maximum. It is paid with the first paycheck of the succeeding year's contract and is computed at a rate of $25 per day lost. Employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System (KPERS) are paid for all unused sick leave days. This payment is based on a rate of $25 per day and is made with the final payment of the contract. Employees leaving the District that do not qualify as described above do not receive any compensation for unused sick leave.

Sick leave days may be converted to personal leave after all paid personal leave has been exhausted. The rate of conversion is three sick leave days to one personal leave day. The draw on sick leave is on an "as used" basis; the employee may not accumulate any unused personal days using the benefit feature. A maximum of five personal leave days may be gained annually using this conversion. Sick leave days used in this conversion are deducted from the staff person's accumulated sick leave.

Classified full-time staff, meeting length of service requirements, are allowed two weeks paid vacation, which is increased by three days after five years of employment and by an additional two days after 15 years of employment. Classified employees may accumulate up to five days of unused vacation over their annual allotment of vacation time. Certified staff are not granted paid vacation time, with the exception of one administrative position.

Non-administrative certified and classified staff are granted compensated absences in the form of personal leave days. They are allowed two days per year, which can accumulate to six days. Amounts accumulated in excess of the maximum, that would otherwise be lost, are paid with the first paycheck of the succeeding year's contract at the employee's daily rate of pay. Upon retirement, the District purchases any unused personal days for employees, at the employees final daily rate of pay.

Payment for the entire amount of unused sick leave and unused personal leave upon leaving employment is granted for employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System and for employees whose positions are being eliminated by the District. Payment for unused vacation upon voluntarily leaving employment may be considered with the permission of the Superintendent if the employee voluntarily leaving employment assists in the transition process.

Administrative staff are granted compensated absences in the form of personal leave subject to Superintendent approval. However, for these staff, there is no accumulation of personal leave allowed from one year to the next year, and there is no payment for personal leave that would be lost at the end of a year, upon other voluntary or non-voluntary termination of employment.

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding Series 2013	2.00% - 3.25%	05-17-13	$ 5,945,000	09-01-28	$ 5,205,000	$ -	$ 470,000	$ 4,735,000	$ 124,138

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

	Year						
	2022	2023	2024	2025	2026	2027-2031	Total
Principal:							
General Obligation Bonds:							
Refunding Series 2013	$ 480,000	$ 505,000	$ 535,000	$ 565,000	$ 600,000	$ 2,050,000	$ 4,735,000
Interest:							
General Obligation Bonds:							
Refunding Series 2013	114,638	104,787	93,719	80,991	66,781	96,303	557,219
Total Principal and Interest	$ 594,638	$ 609,787	$ 628,719	$ 645,991	$ 666,781	$ 2,146,303	$ 5,292,219

8. 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 1.00% 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%, respectively, for the fiscal year ended June 30, 2021.

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 employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $526,823 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 $5,912,391. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. 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.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

10. INTERLOCAL AGREEMENT

The District entered into an interlocal agreement with Tabor College in January 2008 for the acquisition, construction, financing, ownership and operation of athletic facilities. The agreement is for a period of 40 years from the effective date unless terminated early. The agreement, among other things, provides for the sharing of expenses for the facility.

11. 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 for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

12. 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 $236,551 from Marion County 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/.

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $59,791 for ESSER I, $254,615 for ESSER II, and $572,232 for ESSER III. As of June 30, 2021 the District spent all of ESSER I, $0 of ESSER II, and $0 of ESSER III.

13. SUBSEQUENT EVENTS

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

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2021

	Certified Budget	Adjustments 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 Fund	$ 5,290,102	$ (54,815)	$ -	$ 5,235,287	$ 5,235,287	$ -
Supplemental General Fund	1,740,258	(25,048)	-	1,715,210	1,715,210	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	220,000	-	-	220,000	215,999	(4,001)
At Risk (K-12) Fund	370,415	-	-	370,415	331,152	(39,263)
Bilingual Education Fund	8,500	-	-	8,500	7,894	(606)
Virtual Education Fund	71,000	-	-	71,000	70,032	(968)
Capital Outlay Fund	1,153,079	-	-	1,153,079	456,678	(696,401)
Driver Training Fund	10,000	-	-	10,000	9,295	(705)
Food Service Fund	347,100	-	-	347,100	298,285	(48,815)
Professional Development Fund	26,585	-	-	26,585	18,846	(7,739)
Parent Education Fund	155,000	-	-	155,000	150,558	(4,442)
Special Education Fund	1,497,379	-	-	1,497,379	1,412,771	(84,608)
Career and Postsecondary Education Fund	405,830	-	-	405,830	395,545	(10,285)
KPERS Special Retirement Contribution Fund	620,862	-	-	620,862	526,823	(94,039)
BOND AND INTEREST FUND:						
Bond and Interest Fund	594,638	-	-	594,638	594,138	(500)
Total	$ 12,510,748	$ (79,863)	$ -	$ 12,430,885	$ 11,438,513	$ (992,372)

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous reimbursements	$ 1,657	$ -	$ -	$ -
State aid	4,256,150	4,374,604	4,351,959	22,645
Mineral production tax	310	126	300	(174)
Special education aid	872,549	860,557	937,843	(77,286)
Total Receipts	5,130,666	5,235,287	$ 5,290,102	$ (54,815)
Expenditures:				
Instruction -				
Certified salaries	1,667,170	1,711,783	$ 1,711,575	$ 208
Non-certified salaries	34,962	31,783	37,250	(5,467)
Insurance	176,281	176,927	181,725	(4,798)
Social security	123,479	126,481	133,550	(7,069)
Other benefits	8,051	12,414	9,475	2,939
Purchased professional services	7,246	10,183	3,500	6,683
Purchased property services	11,745	1,525	-	1,525
Other purchased services	13,555	13,734	17,119	(3,385)
Teaching supplies	29,210	25,508	33,315	(7,807)
Textbooks	93,195	44,109	74,000	(29,891)
Property and equipment	744	1,637	475	1,162
Other	(5,805)	(1,527)	-	(1,527)
Student Support Services -				
Certified salaries	51,522	53,534	52,975	559
Non-certified salaries	66,010	68,692	67,871	821
Insurance	10,369	10,675	10,675	-
Social security	8,820	9,061	9,225	(164)
Other benefits	575	607	585	22
Purchased professional services	700	730	700	30
Other purchased services	10,183	10,511	10,525	(14)
Supplies	1,609	1,686	1,810	(124)
Property and equipment	-	242	-	242
Instruction Support Staff -				
Certified salaries	52,566	53,368	53,600	(232)
Non-certified salaries	109,337	110,393	112,522	(2,129)
Insurance	39,665	39,543	39,161	382
Social security	11,147	11,294	12,635	(1,341)
Other benefits	568	608	685	(77)
Purchased professional services	7,098	7,573	7,630	(57)
Supplies	5,429	5,975	6,125	(150)
Property and equipment	-	1,229	-	1,229

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 105,064	$ 106,064	$ 106,064	$ -
Non-certified salaries	30,122	34,992	35,000	(8)
Insurance	22,020	23,447	23,354	93
Social security	9,871	10,254	10,750	(496)
Other employee benefits	482	530	590	(60)
Purchased professional services	511	244	15,475	(15,231)
Purchased property services	14,010	14,360	-	14,360
Other purchased services	6,439	6,300	-	6,300
Supplies	58	43	3,850	(3,807)
Property and equipment	4,212	7,091	700	6,391
Other	10,361	12,349	17,350	(5,001)
School Administration -				
Certified salaries	217,728	220,761	223,000	(2,239)
Non-certified salaries	83,369	84,518	86,500	(1,982)
Insurance	74,709	77,139	70,284	6,855
Social security	21,983	21,355	23,500	(2,145)
Other employee benefits	16,393	17,265	16,800	465
Other purchased services	1,800	1,815	1,825	(10)
Supplies	2,478	1,271	2,550	(1,279)
Operations and Maintenance -				
Non-certified salaries	266,997	257,306	274,250	(16,944)
Insurance	59,228	58,647	55,830	2,817
Social security	19,679	18,864	28,255	(9,391)
Other employee benefits	5,484	5,778	-	5,778
Purchased professional services	1,159	1,011	1,900	(889)
Repair of buildings	33,680	11,266	20,000	(8,734)
Other purchased services	6,433	4,526	6,323	(1,797)
General supplies	-	-	-	-
Supplies	61,109	42,269	51,800	(9,531)
Motor fuel	1,818	1,448	2,800	(1,352)
Property and equipment	2,621	442	1,900	(1,458)
Other	507	872	1,275	(403)
Vehicle Operating Services -				
Non-certified salaries	77,298	74,234	82,675	(8,441)
Insurance	32,163	30,526	34,080	(3,554)
Social Security	5,673	5,475	6,360	(885)
Other employee benefits	3,180	3,313	3,885	(572)
Motor fuel	35,301	36,183	45,399	(9,216)
Property and equipment	754	100	950	(850)

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Student Transportation Services - Supervision -				
Non-certified salaries	$ 25,426	$ 26,413	$ 26,050	$ 363
Insurance	5,987	5,702	5,675	27
Social Security	1,870	1,965	1,975	(10)
Other	816	907	825	82
Supplies	3,261	3,960	4,100	(140)
Property and equipment	1,097	4	-	4
Vehicle & Maintenance Services -				
Non-certified salaries	10,150	10,547	11,000	(453)
Insurance	7,484	6,534	7,128	(594)
Social Security	645	675	825	(150)
Other employee benefits	261	291	335	(44)
Purchased property services	36,625	15,882	29,450	(13,568)
Supplies	11,633	7,623	7,500	123
Property and equipment	-	-	950	(950)
Other Supplemental Services -				
Non-certified salaries	103,093	102,381	104,325	(1,944)
Insurance	22,673	23,354	23,400	(46)
Social Security	7,465	7,414	7,950	(536)
Other employee benefits	370	382	425	(43)
Purchased professional services	5,054	1,967	5,500	(3,533)
Other purchased services	13,942	12,468	16,175	(3,707)
Community Service Operations	153	-	-	-
Outgoing Transfers -				
Special Education Fund	1,059,162	1,204,450	1,121,532	82,918
Virtual Education Fund	43,374	70,032	71,000	(968)
Adjustment to comply with legal max	-	-	(54,815)	54,815
Total Expenditures	5,130,666	5,235,287	$ 5,235,287	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 828,742	$ 723,922	$ 705,382	$ 18,540
Delinquent tax	46,350	2,614	15,186	(12,572)
Motor vehicle tax	84,103	86,675	78,178	8,497
Recreational vehicle tax	1,138	1,332	1,045	287
Commercial vehicle tax	7,666	7,379	7,375	4
Supplemental state aid	786,424	810,094	821,924	(11,830)
Total Receipts	1,754,423	1,632,016	$ 1,629,090	$ 2,926
Expenditures:				
Instruction -				
Non-certified salaries	10,232	12,002	$ 12,000	$ 2
Social Security	695	834	900	(66)
Other employee benefits	124	58	145	(87)
Purchased professional services	39,841	49,722	1,900	47,822
Purchased property services	36,597	43,285	76,460	(33,175)
Other purchased services	64,653	68,653	31,300	37,353
Supplies	68,884	49,713	62,465	(12,752)
Property and equipment	20,871	10,870	16,775	(5,905)
Other	(45,005)	(37,326)	-	(37,326)
Student Support Services -				
Other purchased services	2,018	2,076	2,200	(124)
Instruction Support Staff -				
Purchased professional services	2,381	600	1,000	(400)
General Administration -				
Purchased professional services	2,100	2,100	2,100	-
Other purchased services	15,737	18,114	18,500	(386)
School Administration -				
Purchased professional services	240	240	500	(260)
Property and equipment	1,183	3,665	2,150	1,515
Central Services -				
Other purchased services	520	175	900	(725)
Operations and Maintenance -				
Water and sewer	13,195	13,203	14,260	(1,057)
Cleaning	8,682	7,885	8,200	(315)
Insurance	51,087	65,520	65,520	-

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance (cont.) -				
Heating	$ 41,560	$ 31,203	$ 50,000	$ (18,797)
Electricity	129,903	132,582	145,000	(12,418)
Community Service Operations	3,000	3,500	3,500	-
Outgoing Transfers -				
Food Service Fund	8,348	-	25,737	(25,737)
Professional Development Fund	35,673	13,818	20,097	(6,279)
Parent Education Fund	17,172	17,077	17,077	-
Special Education Fund	348,205	346,934	327,348	19,586
Career and Postsecondary Education Fund	408,825	394,208	405,830	(11,622)
At Risk (4 Yr Old) Fund	52,339	125,453	49,479	75,974
At Risk (K-12) Fund	365,348	331,152	370,415	(39,263)
Bilingual Education Fund	9,309	7,894	8,500	(606)
Adjustment to comply with legal max	-	-	(25,048)	25,048
Total Expenditures	1,713,717	1,715,210	$ 1,715,210	$ -
Receipts Over (Under) Expenditures	40,706	(83,194)		
Unencumbered Cash, Beginning	70,461	111,167		
Unencumbered Cash, Ending	$ 111,167	$ 27,973		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other local source revenue	$ 26,695	$ 24,035	$ 31,725	$ (7,690)
Aid from McPherson USD 418	66,832	126,511	114,793	11,718
Transfer from Supplemental General Fund	52,340	125,453	49,479	75,974
Total Receipts	145,867	275,999	$ 195,997	$ 80,002
Expenditures:				
Instruction -				
Certified salaries	97,509	102,042	$ 103,060	$ (1,018)
Non-certified salaries	20,203	67,948	78,973	(11,025)
Insurance	6,907	29,649	21,367	8,282
Social Security	8,325	12,068	11,950	118
Other employee benefits	414	636	650	(14)
Supplies	2,509	2,601	3,000	(399)
Property and equipment	-	1,055	1,000	55
Total Expenditures	135,867	215,999	$ 220,000	$ (4,001)
Receipts Over (Under) Expenditures	10,000	60,000		
Unencumbered Cash, Beginning	40,000	50,000		
Unencumbered Cash, Ending	$ 50,000	$ 110,000		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 365,345	$ 331,152	$ 370,415	$ (39,263)
Expenditures:				
Instruction -				
Certified salaries	217,105	212,920	$ 227,060	$ (14,140)
Non-certified salaries	72,147	61,655	67,325	(5,670)
Insurance	38,849	34,251	35,110	(859)
Social Security	19,958	19,178	22,475	(3,297)
Other employee benefits	1,022	1,025	1,215	(190)
Supplies	896	1,032	1,750	(718)
Student Support Services -				
ES Counseling Services	368	1,091	15,480	(14,389)
Total Expenditures	350,345	331,152	$ 370,415	$ (39,263)
Receipts Over (Under) Expenditures	15,000	-		
Unencumbered Cash, Beginning	175,000	190,000		
Unencumbered Cash, Ending	$ 190,000	$ 190,000		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 9,309	$ 7,894	$ 8,500	$ (606)
Expenditures:				
Instruction -				
Certified salaries	7,683	6,619	$ 6,880	$ (261)
Insurance	1,036	782	785	(3)
Social Security	562	472	525	(53)
Other employee benefits	28	21	30	(9)
Supplies	-	-	280	(280)
Total Expenditures	9,309	7,894	$ 8,500	$ (606)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 43,374	$ 70,032	$ 71,000	$ (968)
Expenditures:				
Instruction -				
Other purchased services	47,836	70,032	$ 71,000	$ (968)
Receipts Over (Under) Expenditures	(4,462)	-		
Unencumbered Cash, Beginning	4,462	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 328,369	$ 322,014	$ 314,120	$ 7,894
Delinquent tax	17,693	923	6,016	(5,093)
Motor vehicle tax	30,869	34,549	31,155	3,394
Recreational vehicle tax	419	531	416	115
Commercial vehicle tax	3,050	2,925	2,940	(15)
Interest on idle funds	48,565	4,106	5,000	(894)
Capital outlay state aid	123,892	118,104	119,718	(1,614)
Miscellaneous reimbursements	98,639	47,694	20,000	27,694
Total Receipts	651,496	530,846	$ 499,365	$ 31,481
Expenditures:				
Instruction -				
Property and equipment	87,300	198,278	$ 478,929	$ (280,651)
Student Support Services -				
Property and equipment	2,230	1,240	-	1,240
Instructional Support Staff -				
Property and equipment	8,425	1,240	-	1,240
General Administration -				
Property and equipment	4,088	-	-	-
School Administration -				
Property and equipment	7,805	639	-	639
Operations and Maintenance -				
Repairs and maintenance	-	26,326	6,150	20,176
Repair of buildings	-	-	6,000	(6,000)
Property and equipment	5,767	22,646	250,000	(227,354)
Transportation -				
Property and equipment	184,375	140,425	110,000	30,425
Food Service -				
Property and equipment	479	15,734	-	15,734
Facility Acquisition and Construction Services -				
Land improvement	12,633	-	50,000	(50,000)
Building improvements	251,833	49,825	250,000	(200,175)
Other Support Services -				
Property and equipment	2,230	-	2,000	(2,000)
Building Improvements -	16,847	325	-	325
Total Expenditures	584,012	456,678	$ 1,153,079	$ (696,401)
Receipts Over (Under) Expenditures	67,484	74,168		
Unencumbered Cash, Beginning	875,019	942,503		
Unencumbered Cash, Ending	$ 942,503	$ 1,016,671		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 3,900	$ 1,632	$ 1,200	$ 432
Other local source revenue	3,880	7,895	5,625	2,270
Total Receipts	7,780	9,527	$ 6,825	$ 2,702
Expenditures:				
Instruction -				
Certified salaries	3,504	6,975	$ 7,375	$ (400)
Social Security	257	509	425	84
Other employee benefits	12	26	20	6
Other purchased services	1,045	1,745	1,905	(160)
Supplies	-	40	250	(210)
Instructional Support Staff -				
Other purchased services	-	-	25	(25)
Total Expenditures	4,818	9,295	$ 10,000	$ (705)
Receipts Over (Under) Expenditures	2,962	232		
Unencumbered Cash, Beginning	2,400	5,362		
Unencumbered Cash, Ending	$ 5,362	$ 5,594		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 3,701	$ 7,123	$ 2,879	$ 4,244
Student sales	105,526	5,326	120,776	(115,450)
Adult sales	8,723	5,534	26,651	(21,117)
Child and adult care food programs	192,586	275,608	171,057	104,551
Interest on idle funds	296	27	-	27
Transfer from Supplemental General Fund	8,348	-	25,737	(25,737)
Total Receipts	319,180	298,618	$ 347,100	$ (48,482)
Expenditures:				
Food Service Operation -				
Other purchased services	304,211	294,398	$ 344,700	$ (50,302)
Food and milk	1,744	-	-	-
Supplies	3,225	3,887	2,400	1,487
Total Expenditures	309,180	298,285	$ 347,100	$ (48,815)
Receipts Over (Under) Expenditures	10,000	333		
Unencumbered Cash, Beginning	30,000	40,000		
Unencumbered Cash, Ending	$ 40,000	$ 40,333		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 6,637	$ 4,212	$ 3,988	$ 224
Federal aid	5,763	816	2,500	(1,684)
Transfer from Supplemental General Fund	35,673	13,818	20,097	(6,279)
Total Receipts	48,073	18,846	$ 26,585	$ (7,739)
Expenditures:				
Instructional Support Staff -				
Certified salaries	20,107	8,727	$ 9,200	$ (473)
Non-certified salaries	-	50	250	(200)
Social Security	1,493	649	695	(46)
Other employee benefits	72	34	55	(21)
Purchased professional services	14,586	5,094	2,885	2,209
Other purchased services	11,759	3,429	13,500	(10,071)
Supplies	-	863	-	863
Supplies	56	-	-	-
Total Expenditures	48,073	18,846	$ 26,585	$ (7,739)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	$ 20,000	$ 20,000		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 93,854	$ 93,854	$ 93,854	$ -
Payment from other school districts	35,828	35,923	35,923	-
Donations	7,669	4,243	4,243	-
Miscellaneous	1,956	2,086	2,000	86
Transfer from Supplemental General Fund	17,171	17,077	17,077	-
Total Receipts	156,478	153,183	$ 153,097	$ 86
Expenditures:				
Student Support Services -				
Non-certified salaries	98,749	99,356	$ 98,310	$ 1,046
Insurance	27,560	27,782	28,376	(594)
Social Security	7,294	7,264	7,500	(236)
Other employee benefits	353	374	415	(41)
Purchased property services	3,175	3,218	3,200	18
Other purchased services	495	499	11,199	(10,700)
Supplies	6,804	6,781	-	6,781
Other	3,519	1,557	3,500	(1,943)
Instruction Support Staff -				
Supplies	381	337	-	337
Other Supplemental Services -				
Purchased professional services	4,923	3,390	2,500	890
Total Expenditures	153,253	150,558	$ 155,000	$ (4,442)
Receipts Over (Under) Expenditures	3,225	2,625		
Unencumbered Cash, Beginning	29,639	32,864		
Unencumbered Cash, Ending	$ 32,864	$ 35,489		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ -	$ 9,318	$ 15,393	$ (6,075)
Transfer from General Fund	1,059,162	1,204,450	1,121,532	82,918
Transfer from Supplemental General Fund	348,205	346,934	327,348	19,586
Total Receipts	1,407,367	1,560,702	$ 1,464,273	$ 96,429
Expenditures:				
Instruction -				
Payment to Special Education	1,374,429	1,391,992	$ 1,470,661	$ (78,669)
Vehicle Operating Services -				
Non-certified salaries	10,078	10,110	10,000	110
Insurance	5,713	3,177	5,268	(2,091)
Social Security	748	724	765	(41)
Other employee benefits	943	582	885	(303)
Mileage in lieu of transportation	3,452	782	3,500	(2,718)
Motor fuel	3,251	4,307	5,300	(993)
Vehicle Service and Maintenance -				
Purchased Property Services	1,423	1,097	1,000	97
Total Expenditures	1,400,037	1,412,771	$ 1,497,379	$ (84,608)
Receipts Over (Under) Expenditures	7,330	147,931		
Unencumbered Cash, Beginning	459,586	466,916		
Unencumbered Cash, Ending	$ 466,916	$ 614,847		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ -	$ 1,337	$ -	$ 1,337
Transfer from Supplemental General Fund	408,825	394,208	405,830	(11,622)
Total Receipts	408,825	395,545	$ 405,830	$ (10,285)
Expenditures:				
Instruction -				
Certified salaries	319,287	310,777	$ 311,000	$ (223)
Insurance	40,183	39,095	39,095	-
Social Security	23,219	22,532	23,750	(1,218)
Other employee benefits	1,134	1,164	1,300	(136)
Supplies	15,208	15,581	15,005	576
Property and equipment	9,794	6,076	15,680	(9,604)
District Reg & Travel	-	320	-	320
Total Expenditures	408,825	395,545	$ 405,830	$ (10,285)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	225,000	225,000		
Unencumbered Cash, Ending	$ 225,000	$ 225,000		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 560,724	$ 526,823	$ 620,862	$ (94,039)
Expenditures:				
Employee Benefits -				
Instruction	357,588	340,101	$ 401,524	$ (61,423)
Student Support Services	34,605	33,850	36,086	(2,236)
Instruction Support Staff	25,692	23,520	26,659	(3,139)
General Administration	28,986	28,946	30,965	(2,019)
School Administration	44,304	34,342	46,995	(12,653)
Other Support Services	16,228	16,211	16,950	(739)
Operations and Maintenance	37,549	34,969	41,909	(6,940)
Student Transportation Services	15,772	14,884	19,774	(4,890)
Total Expenditures	560,724	526,823	$ 620,862	$ (94,039)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

CHILDREN'S DENTAL CARE PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Contributions and donations	$ -	$ 5,000
Expenditures:		
Student Support Services -		
Purchased professional services	935	3,323
Receipts Over (Under) Expenditures	(935)	1,677
Unencumbered Cash, Beginning	14,061	13,126
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 13,126	$ 14,803

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

FARM TO SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Contributions and donations	$ -	$ 15,000
Expenditures:		
Instruction -		
Supplies	62	93
Property and equipment	200	-
Total Expenditures	262	93
Receipts Over (Under) Expenditures	(262)	14,907
Unencumbered Cash, Beginning	2,590	2,328
Unencumbered Cash, Ending	$ 2,328	$ 17,235

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Contributions and donations	$ 93,605	$ 94,700
Expenditures:		
Instruction -		
Supplies	722	929
Property and equipment	-	3,368
Transfer to Comm Foundation	-	1,245
Student Support Services -		
Purchased professional services	7,668	4,243
Purchased property services	95	65
Supplies	-	327
Total Expenditures	8,485	10,177
Receipts Over (Under) Expenditures	85,120	84,523
Unencumbered Cash, Beginning	14,651	99,771
Unencumbered Cash, Ending	$ 99,771	$ 184,294

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

HES FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Donations	$ 5,902	$ 918
Expenditures:		
Instruction -		
Supplies	1,175	364
Property and equipment	1,423	1,219
Instruction Support Staff -		
Supplies	885	975
School Administration -		
Purchased professional services	440	-
Supplies	741	863
Total Expenditures	4,664	3,421
Receipts Over (Under) Expenditures	1,238	(2,503)
Unencumbered Cash, Beginning	10,194	11,432
Unencumbered Cash, Ending	$ 11,432	$ 8,929

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

HMS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Donations	$ 9,641	$ 1,754
Expenditures:		
Instruction -		
Supplies	4,236	2,648
Purchased professional services	-	822
School Administration -		
Supplies	5,754	-
Total Expenditures	9,990	3,470
Receipts Over (Under) Expenditures	(349)	(1,716)
Unencumbered Cash, Beginning	3,180	2,831
Unencumbered Cash, Ending	$ 2,831	$ 1,115

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

HHS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Donations	$ 1,577	$ -
Expenditures:		
Instruction -		
Other	200	200
School Administration -		
Supplies	243	-
Total Expenditures	443	200
Receipts Over (Under) Expenditures	1,134	(200)
Unencumbered Cash, Beginning	1,870	3,004
Unencumbered Cash, Ending	$ 3,004	$ 2,804

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 71,950	$ 75,916
Expenditures:		
Instruction -		
Certified salaries	58,165	47,015
Non-certified salaries	1,587	14,657
Insurance	7,359	10,728
Social Security	4,368	3,299
Other employee benefits	212	217
Supplies	259	-
Total Expenditures	71,950	75,916
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 14,817	$ 14,592
Expenditures:		
Instruction -		
Certified salaries	12,195	11,997
Insurance	1,833	1,817
Social Security	747	734
Other employee benefits	42	44
Total Expenditures	14,817	14,592
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 443	$ -
Expenditures:		
Instruction -		
Supplies	341	-
Instruction Support Staff -		
Certified salaries	95	-
Social security	7	-
Total Expenditures	443	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

TITLE IV-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 12,741	$ 13,298
Expenditures:		
Instruction Support Staff -		
Certified salaries	1,720	-
Non-certified salaries	126	-
Purchased professional services	3,444	-
Other purchased services	7,451	-
Counseling Services	-	13,298
Total Expenditures	12,741	13,298
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

SPARK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ -	$ 236,551
Expenditures:		
Student Support Services -		
Other purchased services	-	3,160
Supplies	-	17,449
Property and equipment	-	27,125
Operations and Maintenance -		
Custodial Supplies	-	11,757
Property and equipment	-	38,160
Facility Acquisition and Construction Services -		
Building Improvements	-	138,900
Total Expenditures	-	236,551
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

SPECIAL PURPOSE FUND

ESSER I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ -	$ 57,266
Expenditures:		
Instruction -		
Certified salaries	-	9,356
Non-certified salaries	-	1,980
Social security	-	866
Other benefits	-	47
Other purchased services	-	530
Supplies	-	202
Student Support Services -		
Certified salaries	-	325
Social security	-	25
Other benefits	-	1
Supplies	-	791
General Administration -		
Supplies	-	31
School Administration -		
Certified salaries	-	7,635
Social security	-	584
Other benefits	-	32
Operations and Maintenance -		
Supplies	-	19,998
Property and equipment	-	9,447
Vehicle Operating Services -		
Certified salaries	-	3,444
Social security	-	263
Other benefits	-	109
Vehicle & Maintenance Services -		
Supplies	-	144
Property and equipment	-	1,931
Facility Acquisition and Construction Services -		
Architect & Engineer Services	-	2,050
Total Expenditures	-	59,791
Receipts Over (Under) Expenditures	-	(2,525)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (2,525)

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 559,262	$ 637,088	$ 622,231	$ 14,857
Delinquent tax	28,433	1,296	10,244	(8,948)
Motor vehicle tax	46,278	59,283	53,465	5,818
Recreational vehicle tax	634	912	714	198
Commercial vehicle tax	5,217	4,984	5,044	(60)
State aid	208,361	207,948	207,948	-
Total Receipts	848,185	911,511	$ 899,646	$ 11,865
Expenditures:				
Interest	133,138	124,138	$ 124,138	$ -
Principal	430,000	470,000	470,000	-
Commission and postage	-	-	500	(500)
Total Expenditures	563,138	594,138	$ 594,638	$ (500)
Receipts Over (Under) Expenditures	285,047	317,373		
Unencumbered Cash, Beginning	1,097,234	1,382,281		
Unencumbered Cash, Ending	$ 1,382,281	$ 1,699,654		

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

TRUST FUND

GOOD CITIZEN SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Contributions	$ 5,000	$ 7,000
Expenditures:		
Scholarships awarded	5,000	7,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

TRUST FUND

C.M. SEXTRO MEMORIAL SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Donations	$ 500	$ 500
Expenditures:		
Scholarships awarded	500	500
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS

TRUST FUND

DALKE YOUTH AWARD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Donations	$ 500	$ -
Expenditures:		
Scholarships awarded	500	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School:				
Class of 2020	$ 238	$ -	$ 238	$ -
Class of 2021	1,597	1,257	2,854	-
Class of 2022	923	4,900	5,299	524
Class of 2023	-	1,877	1,016	861
Class of 2024	-	396		396
FCCLA	891	-	-	891
FFA	9,840	25,304	22,249	12,895
H-Club	1,151	1,760	719	2,192
Student Council	3,083	67	310	2,840
Tech Student Association	6,106	924	2,480	4,550
Total Student Organizations	23,829	36,485	35,165	25,149
State Sales Tax	-	4,606	4,519	87
Payroll Revolving	63,068	4,984	-	68,052
Total Agency Funds	$ 86,897	$ 46,075	$ 39,684	$ 93,288

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics-High School	$ -	$ 21,171	$ 21,171	$ -	$ -	$ -
School Projects:						
High School	65,546	62,132	40,724	86,954	-	86,954
Middle School	5,755	7,168	5,326	7,597	-	7,597
Elementary School	6,550	10,338	10,753	6,135	-	6,135
Total School Projects	77,851	79,638	56,803	100,686	-	100,686
Total District Activity Funds	$ 77,851	$ 100,809	$ 77,974	$ 100,686	$ -	$ 100,686