UNIFIED SCHOOL DISTRICT NUMBER 308
HUTCHINSON, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2021

SWINDOLL
JANZEN
HAWK &
LOYD, LLC
Certified Public Accountants

Unified School District Number 308
Hutchinson, Kansas

For the Fiscal Year Ended June 30, 2021

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Hutchinson, Kansas

For the Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 308
Hutchinson, KS 67501

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 308, Hutchinson, 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, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 308, Hutchinson, 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 the Unified School District Number 308, Hutchinson, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 308, Hutchinson, 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, schedule of regulatory basis receipts and disbursements – agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds – actual (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 supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District 308, Hutchinson, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 9, 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 also presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Unified School District Number 308, Hutchinson, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is not a required part of the basic financial statement of Unified School District Number 308, Hutchinson, Kansas.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2021, on our consideration of the Unified School District Number 308's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District Number 308's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 308's internal control over financial reporting and compliance.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 18, 2021

Unified School District Number 308
Hutchinson, Kansas

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	$ 1,144	$ 811	$ 32,596,394	$ 32,597,205	$ 1,144	$ 130,669	$ 131,813
Supplemental General Fund	246,753	51	10,042,146	9,779,392	509,558	149,461	659,019
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	142,165	-	287,619	285,799	143,985	-	143,985
At Risk (K-12) Fund	755,715	-	4,599,914	4,692,497	663,132	-	663,132
Bilingual Education Fund	145,175	-	366,664	364,099	147,740	8,389	156,129
Capital Outlay Fund	4,730,269	-	2,810,881	1,956,286	5,584,864	939,972	6,524,836
Food Service Fund	630,140	-	2,584,347	2,201,932	1,012,555	11,070	1,023,625
Professional Development Fund	209,099	1,525	201,990	223,704	188,910	2,988	191,898
Parent Education Fund	61,371	202	286,523	276,707	71,389	1,765	73,154
Special Education Fund	2,607,847	-	10,544,715	10,594,748	2,557,814	5,911	2,563,725
Career and Postsecondary Education Fund	1,556,312	20	3,051,940	2,856,379	1,751,893	90,392	1,842,285
KPERS Special Retirement Contribution Fund	-	-	4,924,770	4,924,770	-	-	-
Carl Perkins Fund	-	-	83,849	83,849	-	8,258	8,258
Carl Perkins Reserve Fund	-	-	1,885	1,885	-	-	-
Contingency Reserve Fund	1,277,042	-	450,000	112,936	1,614,106	112,936	1,727,042
Dayschool Depreciation Reserves Fund	6,236	-	6,000	-	12,236	-	12,236
Early Childhood Passthrough Fund	(133,980)	6,710	1,258,010	1,223,631	(92,891)	92,891	-
Early Education Center Depreciation Reserves Fund	49,658	-	20,000	20,732	48,926	71	48,997
Employee Wellness Fund	336	-	-	-	336	-	336
Head Start Childcare Food Fund	22,545	-	49,234	46,931	24,848	-	24,848
Head Start Program Fund	(104,292)	-	2,503,108	2,587,920	(189,104)	189,104	-
Hutchinson High School Daycare Fund	7,258	-	231,540	228,774	10,024	-	10,024
I.B. Program Fund	737	-	4,445	356	4,826	-	4,826
PAT-KPP Fund	-	-	60,000	60,000	-	-	-
Rebate - Kids First Fund	4,065	-	-	1,200	2,865	-	2,865
Revolving Gift Fund	219,383	-	512,241	552,159	179,465	3,700	183,165
TASN Co-teaching Fund	10,108	-	-	2,536	7,572	-	7,572
Textbook/Student Material Revolving Fund	1,465,334	-	155,668	197,979	1,423,023	116,813	1,539,836
Elementary and Secondary School Emergency Relief Fund	51,717	-	801,699	853,416	-	51,479	51,479
Elementary and Secondary School Emergency Relief II Fund	-	-	-	260,798	(260,798)	49,454	(211,344)
Coronavirus Relief - SPARK Fund	-	-	2,854,234	2,854,234	-	52,780	52,780
Coronavirus Relief - Broadband Grant Fund	-	-	1,262,000	882,447	379,553	881,784	1,261,337
Title I Fund	-	-	1,249,097	1,249,097	-	4,886	4,886
Title II-A Fund	-	-	165,759	165,759	-	-	-
Title III Fund	-	-	15,756	15,756	-	-	-
Title IV Fund	-	-	66,915	66,915	-	28,211	28,211
Gate Receipts	122,834	-	224,034	227,568	119,300	-	119,300
School Projects	190,273	-	122,622	100,335	212,560	-	212,560
BOND AND INTEREST FUND:							
Bond and Interest Fund	7,206,285	-	7,230,253	6,901,369	7,535,169	-	7,535,169
Total Reporting Entity (Excluding Agency Funds)	$ 21,481,529	$ 9,319	$ 91,626,252	$ 89,452,100	$ 23,665,000	$ 2,932,984	$ 26,597,984

COMPOSITION OF CASH:	
Board Checking	$ 17,202,428
Board Petty Cash	750
Board Certificate of Deposit	13,000,000
Investments - MIP	-
Activity Fund Checking	398,944
Activity Fund Petty Cash	3,300
Total Cash	30,605,422
Agency Funds per Schedule 3	(4,007,438)
Total Reporting Entity (Excluding Agency Funds)	$ 26,597,984

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

UNIFIED SCHOOL DISTRICT NUMBER 308

HUTCHINSON, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 308 (the "District") is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 308 (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.

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 provide 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 no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 the Capital Projects Fund, Agency Fund, or the following Special Purpose Funds: Carl Perkins, Carl Perkins Reserve, Contingency Reserve, Dayschool Depreciation Reserves, Early Childhood Passthrough, Early Education Center Depreciation Reserves, Employee Wellness, Head Start Childcare Food, Head Start Program, Hutchinson High School Daycare, I.B. Program, PAT-KPP, Rebate - Kids First, Revolving Gift, TASN Co-teaching, Textbook/Student Materials Revolving, Elementary and Secondary School Emergency Relief, Elementary and Secondary School Emergency Relief II, Coronavirus Relief - SPARK, Coronavirus Relief - Broadband Grant, Title I, Title II-A, Title III, Title IV, School Projects, and Gate Receipts.

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

Compliance with Kansas Statutes

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Early Childhood Passthrough Fund, Head Start Fund and Elementary and Secondary School Emergency Relief II, have a negative unencumbered cash balance at June 30, 2021, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

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 policies that would further limit investment choices. The rating of the District's investments is noted above.

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 Simmons Bank.

Custodial credit risk – deposits. 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 June 30, 2021, the carrying amount of the District's deposits, including certificates of deposit, was $30,601,372 and the bank balance was $31,591,295. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,000,025 was covered by federal depository insurance and $30,591,270 was collaterized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of 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.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $2,122,333 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. 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.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Compensated Absences

District personnel are eligible for vacation and/or sick leave benefits in varying amounts depending upon the classification of the employee. Upon separation from the District, unused vacation leave and sick leave are eligible to be paid to employees according to District policy as stated in District handbooks and the negotiated agreement.

Unused vacation must be used by June 30th of the following fiscal year, or the benefit lapses. If the employee should separate from the District within that timeframe, compensation for unused vacation leave is limited to the amount earned at the beginning of that particular fiscal year. Thus, all liabilities associated with vacation compensation is due within one year of the fiscal year end.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

Payments to retired employees under this plan were $304,236 for the year ended June 30, 2021.

6. OPERATING LEASES

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made. The following schedule shows the composition of total rental expenditures for all operating leases except those with terms of a month or less that were not renewed:

	Year Ending June 30,	
	2020	2021
Minimum rentals:		
Canon Solutions Lease	$ 60,630	$ -
Canon Financial Lease	68,257	68,257
	$ 128,887	$ 68,257

Operating lease obligations for subsequent years are as follows:

	Canon Solutions Lease
2022	$ 68,257
2023	68,257
2024	68,257
	$ 204,771

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:									
2012 Refunding	3.00-3.25%	2012	$ 7,935,000	2026	$ 7,710,000	$ -	$ 120,000	$ 7,590,000	$ 253,131
2013 Refunding	3.00%	2013	8,920,000	2025	8,855,000	-	35,000	8,820,000	263,813
2014 Refunding	3.00%	2014	9,190,000	2023	9,070,000	-	4,955,000	4,115,000	197,775
2015 Refunding	3.00-4.00%	2015	8,620,000	2024	8,620,000	-	-	8,620,000	328,900
2016 Refunding	4.00-4.25%	2016	8,560,000	2027	8,560,000	-	-	8,560,000	334,750
2017 Refunding	3.00%	2017	9,645,000	2022	1,675,000	-	-	1,675,000	50,250
2018 Refunding	5.00%	2019	7,255,000	2027	7,255,000	-	-	7,255,000	362,750
Total General Obligation Bonds					$ 51,745,000	$ -	$ 5,110,000	$ 46,635,000	$ 1,791,369
Capital Leases:									
Apple Lease	1.25%	2019	918,367	2023	-	918,367	308,869	609,498	362,750
Total Contractual Indebtedness					$ 51,745,000	$ 918,367	$ 5,418,869	$ 47,244,498	$ 2,154,119

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

Debt Issue	2022	2023	2024	2025	2026	2027-2030	Total
Principal:							
General Obligation Bonds:							
2012 Refunding	$ 120,000	$ 125,000	$ 130,000	$ 135,000	$ 7,080,000	$ -	$ 7,590,000
2013 Refunding	35,000	35,000	1,785,000	6,965,000	-	-	8,820,000
2014 Refunding	-	4,115,000	-	-	-	-	4,115,000
2015 Refunding	2,450,000	1,590,000	4,580,000	-	-	-	8,620,000
2016 Refunding	765,000	-	-	-	-	7,795,000	8,560,000
2017 Refunding	1,675,000	-	-	-	-	-	1,675,000
2018 Refunding	-	-	-	-	-	7,255,000	7,255,000
Total General Obligation Bonds	5,045,000	5,865,000	6,495,000	7,100,000	7,080,000	15,050,000	46,635,000
Capital Leases:							
Apple Computer Equipment	303,384	306,114	-	-	-	-	609,498
Total Principal	$ 5,348,384	$ 6,171,114	$ 6,495,000	$ 7,100,000	$ 7,080,000	$ 15,050,000	$ 47,244,498

7. LONG-TERM DEBT (CONT.)

Interest:							
General Obligation Bonds:							
2012 Refunding	$ 249,531	$ 245,856	$ 241,869	$ 237,478	$ 117,600	$ -	$ 1,092,334
2013 Refunding	263,288	262,763	235,725	104,475	-	-	866,251
2014 Refunding	123,450	61,725	-	-	-	-	185,175
2015 Refunding	279,900	207,050	91,600	-	-	-	578,550
2016 Refunding	323,275	311,800	311,800	311,800	311,800	155,900	1,726,375
2017 Refunding	25,125	-	-	-	-	-	25,125
2018 Refunding	362,750	362,750	362,750	362,750	362,750	544,125	2,357,875
Total General Obligation Bonds	1,627,319	1,451,944	1,243,744	1,016,503	792,150	700,025	6,831,685
Capital Leases:							
Apple Computer Equipment	5,485	2,755	-	-	-	-	8,240
Total Interest	1,632,804	1,454,699	1,243,744	1,016,503	792,150	700,025	6,839,925
Total Principal and Interest	$ 6,981,188	$ 7,625,813	$ 7,738,744	$ 8,116,503	$ 7,872,150	$ 15,750,025	$ 54,084,423

8. JOINT VENTURE WITH EDUCATIONAL FACILITIES AUTHORITY OF RENO COUNTY

In 2003, the District entered into an agreement with the Hutchinson Community College to form a separate legal entity named the Educational Facilities Authority of Reno County (Authority). The purpose of the Authority is to facilitate the renovation, improvement, and acquisition of educational and athletic facilities as determined by the Authority's board of directors.

The District agreed to make annual contributions to cover an allocated portion of the annual operating costs. For this fiscal year, the District paid operating costs of $31,172 to the Authority.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	$ 200,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	2,592,972
General Fund	Bilingual Education Fund	K.S.A. 72-6478	50,641
General Fund	Professional Development Fund	K.S.A. 72-6478	140,000
General Fund	Special Education Fund	K.S.A. 72-6478	5,718,157
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	1,062,409
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	450,000
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	87,619
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	2,006,942
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	316,023
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	50,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	3,300,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	890,383
			$ 16,865,146

10. 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 disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of 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.

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

11. RISK MANAGEMENT

The District has established a self-insured health care program for eligible District employees and covered dependents. The activity is reported in an internal service fund on these financial statements. The District limits its exposure through specific and aggregate stop-loss coverage. All claims handling procedures are performed by a third-party claims administrator. Reported unpaid claims, as well as incurred but not reported claims, have been accrued as a liability based upon the claims administrator's estimate. These claims are expected to be fully paid within one year of the financial statement date.

Estimated unpaid claims, June 30, 2019 (as adjusted in prior year)	$ 421,297
Claims incurred (including estimated incurred but not reported)	3,227,249
Claim payments	(3,156,639)
Estimated unpaid claims, June 30, 2020	491,907
Estimated claims incurred (including estimated incurred but not reported)	3,714,156
Claim payments	(3,842,448)
Estimated unpaid claims, June 30, 2021	$ 363,615

See note 5(a) for Other Post-employment benefit disclosures related to the self-insured health care program.

12. 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.

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.

12. DEFINED BENEFIT PENSION PLAN (CONT.)

The State of Kansas is required to contribute the statutory required employer's share except for returned 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 $4,924,770 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 $53,798,213. 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 these financial statements.

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.

13. 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.

14. 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 $2,854,234 from Reno County, $21,447 from KS Dept of Education, and $1,262,000 from KS Dept of Commerce 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 a 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 $1,031,699 for ESSER I, $3,778,947 for ESSER II, and $8,486,979 for ESSER III. As of June 30, 2021 the District spent all of ESSER I, $260,798 of ESSER II, and $0 of ESSER III.

15. 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 308
HUTCHINSON, KANSAS

REGULATORY–REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

Unified School District Number 308
Hutchinson, Kansas

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	$ 33,564,331	$ (1,195,250)	$ 228,124	$ 32,597,205	$ 32,597,205	$ -
Supplemental General Fund	10,140,505	(361,113)	-	9,779,392	9,779,392	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	407,165	-	-	407,165	285,799	(121,366)
At Risk (K-12) Fund	6,404,410	-	-	6,404,410	4,692,497	(1,711,913)
Bilingual Education Fund	459,900	-	-	459,900	364,099	(95,801)
Capital Outlay Fund	7,347,454	-	-	7,347,454	1,956,286	(5,391,168)
Food Service Fund	3,153,093	-	-	3,153,093	2,201,932	(951,161)
Professional Development Fund	504,965	-	-	504,965	223,704	(281,261)
Parent Education Program Fund	308,371	-	-	308,371	276,707	(31,664)
Special Education Fund	13,621,225	-	-	13,621,225	10,594,748	(3,026,477)
Career and Postsecondary Education Fund	3,459,692	-	-	3,459,692	2,856,379	(603,313)
KPERS Special Retirement Contribution Fund	5,703,204	-	-	5,703,204	4,924,770	(778,434)
BOND AND INTEREST FUND:						
Bond and Interest Fund	6,926,370	-	-	6,926,370	6,901,369	(25,001)
Total	$ 92,000,685	$ (1,556,363)	$ 228,124	$ 90,672,446	$ 77,654,887	$ (13,017,559)

Unified School District Number 308
Hutchinson, Kansas

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:				
Reimbursed expenses	$ 119,513	$ 113,101	$ -	$ 113,101
State aid	26,991,328	26,814,189	27,787,821	(973,632)
State juvenile aid	116,620	115,023	-	115,023
Special education aid	5,607,576	5,554,081	5,775,366	(221,285)
Total Receipts	32,835,037	32,596,394	$ 33,563,187	$ (966,793)
Expenditures:				
Instruction	10,627,765	11,127,125	$ 10,320,561	$ 806,564
Student support services	1,414,348	1,394,343	1,429,981	(35,638)
Instructional support services	1,194,831	1,138,479	1,156,555	(18,076)
General administration	461,021	452,315	313,464	138,851
School administration	2,531,769	2,631,938	2,534,150	97,788
Operations and maintenance	3,885,345	3,427,130	3,933,975	(506,845)
Student transportation services	484,922	553,713	609,500	(55,787)
Other support services	1,533,304	1,657,983	1,154,455	503,528
Architect fees	2,790	-	5,000	(5,000)
Outgoing Transfers -				
Transfer to Bilingual Education Fund	255,412	50,641	255,000	(204,359)
Transfer to Food Service Fund	-	-	150,000	(150,000)
Transfer to Professional Development Fund	139,116	140,000	180,000	(40,000)
Transfer to Special Education Fund	7,109,039	5,718,157	7,144,537	(1,426,380)
Transfer to Contingency Reserve Fund	-	450,000	-	450,000
Transfer to Career and Postsecondary Education Fund	-	1,062,409	300,000	762,409
Transfer to At Risk (K-12) Fund	2,997,522	2,592,972	3,877,153	(1,284,181)
Transfer to At Risk (4 Yr Old) Fund	200,000	200,000	200,000	-
Adjustment to comply with legal max	-	-	(1,195,250)	1,195,250
Legal General Fund Budget	32,837,184	32,597,205	32,369,081	228,124
Adjustment for state juvenile aid	-	-	115,023	(115,023)
Adjustment for other reimbursed expenses	-	-	113,101	(113,101)
Total Expenditures	32,837,184	32,597,205	$ 32,597,205	$ -
Receipts Over (Under) Expenditures	(2,147)	(811)		
Prior year cancelled encumbrances	1,144	811		
Unencumbered Cash, Beginning	2,147	1,144		
Unencumbered Cash, Ending	$ 1,144	$ 1,144		

Unified School District Number 308
Hutchinson, Kansas

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	$ 3,126,456	$ 3,208,483	$ 3,551,747	$ (343,264)
Delinquent tax	164,297	207,686	62,424	145,262
Motor vehicle tax	444,219	432,640	398,165	34,475
Recreational vehicle tax	3,571	4,207	3,190	1,017
Commercial vehicle tax	14,549	15,274	15,651	(377)
In lieu of tax	6,723	7,949	8,270	(321)
Supplemental state aid	6,087,405	6,165,907	6,393,588	(227,681)
Total Receipts	9,847,220	10,042,146	$ 10,433,035	$ (390,889)
Expenditures:				
Instruction	2,266,207	1,666,742	$ 2,883,701	$ (1,216,959)
Student support services	6,958	6,955	7,500	(545)
Instructional support services	179,223	201,375	157,500	43,875
General administration	-	675	-	675
School administration	172,681	161,024	182,600	(21,576)
Operations and maintenance	1,153,581	1,154,767	1,365,000	(210,233)
Other support services	32,794	(63,113)	91,230	(154,343)
Outgoing Transfers -				
Transfer to Bilingual Education Fund	43,595	316,023	62,000	254,023
Transfer to Professional Development Fund	-	-	84,680	(84,680)
Transfer to Parent Education Fund	30,000	50,000	40,000	10,000
Transfer to Special Education Fund	2,286,966	3,300,000	2,309,752	990,248
Transfer to Career and Postsecondary Education Fund	1,529,242	890,383	1,200,000	(309,617)
Transfer to At Risk (4 Yr Old) Fund	63,542	87,619	65,000	22,619
Transfer to At Risk (K-12) Fund	2,143,096	2,006,942	1,691,542	315,400
Adjustment to comply with legal max	-	-	(361,113)	361,113
Total Expenditures	9,907,885	9,779,392	$ 9,779,392	$ -
Receipts Over (Under) Expenditures	(60,665)	262,754		
Prior year cancelled encumbrance	1,575	51		
Unencumbered Cash, Beginning	305,843	246,753		
Unencumbered Cash, Ending	$ 246,753	$ 509,558		

Unified School District Number 308
Hutchinson, Kansas

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:				
Transfer from General Fund	$ 200,000	$ 200,000	$ 200,000	$ -
Transfer from Supplemental General Fund	63,542	87,619	65,000	22,619
Total Receipts	263,542	287,619	$ 265,000	$ 22,619
Expenditures:				
Instruction	219,896	167,394	$ 392,336	$ (224,942)
Student transportation services	52,275	118,405	14,829	103,576
Total Expenditures	272,171	285,799	$ 407,165	$ (121,366)
Receipts Over (Under) Expenditures	(8,629)	1,820		
Unencumbered Cash, Beginning	150,794	142,165		
Unencumbered Cash, Ending	$ 142,165	$ 143,985		

Unified School District Number 308
Hutchinson, Kansas

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:				
Miscellaneous revenue	$ -	$ -	$ 80,000	$ (80,000)
Transfer from General Fund	2,997,522	2,592,972	3,877,153	(1,284,181)
Transfer from Supplemental General Fund	2,143,096	2,006,942	1,691,542	315,400
Total Receipts	5,140,618	4,599,914	$ 5,648,695	$ (1,048,781)
Expenditures:				
Instruction	5,222,378	4,571,550	$ 6,333,810	$ (1,762,260)
Student support services	66,976	120,947	69,600	51,347
Student transportation services	-	-	1,000	(1,000)
Total Expenditures	5,289,354	4,692,497	$ 6,404,410	$ (1,711,913)
Receipts Over (Under) Expenditures	(148,736)	(92,583)		
Unencumbered Cash, Beginning	904,451	755,715		
Unencumbered Cash, Ending	$ 755,715	$ 663,132		

Unified School District Number 308
Hutchinson, Kansas

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 General Fund	$ 255,412	$ 50,641	$ 255,000	$ (204,359)
Transfer from Supplemental General Fund	43,595	316,023	62,000	254,023
Total Receipts	299,007	366,664	$ 317,000	$ 49,664
Expenditures:				
Instruction	351,514	359,619	$ 459,900	$ (100,281)
Instructional support services	3,140	4,480	-	4,480
Total Expenditures	354,654	364,099	$ 459,900	$ (95,801)
Receipts Over (Under) Expenditures	(55,647)	2,565		
Prior year cancelled encumbrance	900	-		
Unencumbered Cash, Beginning	199,922	145,175		
Unencumbered Cash, Ending	$ 145,175	$ 147,740		

Unified School District Number 308
Hutchinson, Kansas

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	$ -	$ -	$ -	$ -
Expenditures:				
Instruction	95,765	-	$ -	$ -
Receipts Over (Under) Expenditures	(95,765)	-		
Unencumbered Cash, Beginning	95,765	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 308
Hutchinson, Kansas

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	$ 1,099,212	$ 1,242,587	$ 1,199,923	$ 42,664
Delinquent tax	50,627	67,390	22,004	45,386
Motor vehicle tax	129,989	145,560	133,842	11,718
Recreational vehicle tax	1,048	1,420	1,072	348
Commercial vehicle tax	4,662	5,323	5,261	62
In lieu tax	2,370	3,079	2,780	299
Miscellaneous reimbursement	311,754	556,301	200,000	356,301
Interest on idle funds	372,184	45,927	300,000	(254,073)
Capital outlay state aid	666,539	743,294	752,303	(9,009)
Total Receipts	2,638,385	2,810,881	$ 2,617,185	$ 193,696
Expenditures:				
Instruction	988,568	92,126	$ 1,851,608	$ (1,759,482)
Instructional support services	7,368	5,864	242,846	(236,982)
General administration	-	-	100,000	(100,000)
Operations and maintenance	186,980	651,344	250,000	401,344
Student transportation services	-	-	300,000	(300,000)
Other support services	211,127	52,981	1,203,000	(1,150,019)
Land	-	-	200,000	(200,000)
Site improvement	102,386	49,371	150,000	(100,629)
Architect fees	21,551	-	200,000	(200,000)
Building	861,313	660,528	850,000	(189,472)
Repair/Remodel	366,479	218,063	2,000,000	(1,781,937)
Construction	658,892	226,009	-	226,009
Total Expenditures	3,404,664	1,956,286	$ 7,347,454	$ (5,391,168)
Receipts Over (Under) Expenditures	(766,279)	854,595		
Prior year cancelled encumbrance	21,873	-		
Unencumbered Cash, Beginning	5,474,675	4,730,269		
Unencumbered Cash, Ending	$ 4,730,269	$ 5,584,864		

Unified School District Number 308
Hutchinson, Kansas

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:				
Interest on idle funds	$ 10,090	$ 594	$ 10,000	$ (9,406)
Student sales	330,288	38,845	345,959	(307,114)
Adult sales	16,522	6,102	160,184	(154,082)
Ala carte meals	9,242	3,742	-	3,742
Miscellaneous revenue	191,252	94,150	75,000	19,150
Reimbursed expenses	900	31,350	-	31,350
Food service state aid	22,864	22,362	19,135	3,227
Federal aid	1,767,153	2,387,202	1,878,101	509,101
Transfer from general	-	-	150,000	(150,000)
Total Receipts	2,348,311	2,584,347	$ 2,638,379	$ (54,032)
Expenditures:				
Operations and maintenance	87,107	122,134	$ 99,793	$ 22,341
Food service operation	2,415,414	2,079,798	3,053,300	(973,502)
Total Expenditures	2,502,521	2,201,932	$ 3,153,093	$ (951,161)
Receipts Over (Under) Expenditures	(154,210)	382,415		
Prior year cancelled encumbrance	150	-		
Unencumbered Cash, Beginning	784,200	630,140		
Unencumbered Cash, Ending	$ 630,140	$ 1,012,555		

Unified School District Number 308
Hutchinson, Kansas

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 sources	$ 42,204	$ 61,990	$ 50,347	$ 11,643
Transfer from General Fund	139,116	140,000	-	140,000
Transfer from Supplemental General Fund	-	-	264,680	(264,680)
Total Receipts	181,320	201,990	$ 315,027	$ (113,037)
Expenditures:				
Instruction	38,851	39,102	$ -	$ 39,102
Instructional support staff	233,371	184,602	504,965	(320,363)
Total Expenditures	272,222	223,704	$ 504,965	$ (281,261)
Receipts Over (Under) Expenditures	(90,902)	(21,714)		
Prior year cancelled encumbrance	-	1,525		
Unencumbered Cash, Beginning	300,001	209,099		
Unencumbered Cash, Ending	$ 209,099	$ 188,910		

Unified School District Number 308
Hutchinson, Kansas

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:				
Miscellaneous revenue	$ 38,311	$ 36,563	$ 27,000	$ 9,563
Reimbursed expenses	-	17,145	-	17,145
State aid	182,815	182,815	180,000	2,815
Transfer from Supplemental General Func	30,000	50,000	40,000	10,000
Total Receipts	251,126	286,523	$ 247,000	$ 39,523
Expenditures:				
Student support services	269,551	271,180	$ 302,121	$ (30,941)
Instructional support services	5,639	5,527	6,250	(723)
Total Expenditures	275,190	276,707	$ 308,371	$ (31,664)
Receipts Over (Under) Expenditures	(24,064)	9,816		
Prior year cancelled encumbrance	4,035	202		
Unencumbered Cash, Beginning	81,400	61,371		
Unencumbered Cash, Ending	$ 61,371	$ 71,389		

Unified School District Number 308
Hutchinson, Kansas

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	$ 1,184,133	$ 1,296,440	$ 1,332,269	$ (35,829)
Medicaid aid	321,733	230,118	400,000	(169,882)
Other revenue	95,765	-	-	-
Transfer from General Fund	7,109,039	5,718,157	7,144,537	(1,426,380)
Transfer from Supplemental General Fund	2,286,966	3,300,000	2,309,752	990,248
Total Receipts	10,997,636	10,544,715	$ 11,186,558	$ (641,843)
Expenditures:				
Instruction	7,644,355	7,278,401	$ 9,803,275	$ (2,524,874)
Student support services	1,815,807	1,989,925	1,959,150	30,775
Instructional support services	82,257	52,796	108,000	(55,204)
General administration	468,302	386,396	598,700	(212,304)
Central services	-	-	500	(500)
Student transportation services	1,022,295	886,990	1,151,600	(264,610)
Other support services	44	240	-	240
Total Expenditures	11,033,060	10,594,748	$ 13,621,225	$ (3,026,477)
Receipts Over (Under) Expenditures	(35,424)	(50,033)		
Prior year cancelled encumbrance	167	-		
Unencumbered Cash, Beginning	2,643,104	2,607,847		
Unencumbered Cash, Ending	$ 2,607,847	$ 2,557,814		

Unified School District Number 308
Hutchinson, Kansas

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:				
State aid	$ 1,230	$ -	$ -	$ -
Tuition	881,529	836,770	500,000	336,770
Reimbursed expenses	219,026	262,378	-	262,378
Transfer from General Fund	-	1,062,409	300,000	762,409
Transfer from Supplemental General Fund	1,529,242	890,383	1,200,000	(309,617)
Total Receipts	2,631,027	3,051,940	$ 2,000,000	$ 1,051,940
Expenditures:				
Instruction	2,508,200	2,485,168	$ 3,008,182	$ (523,014)
Instructional support services	48,324	70,841	90,000	(19,159)
School administration	200,457	202,629	213,910	(11,281)
Operations and maintenance	112,134	97,741	132,600	(34,859)
Student transportation services	9,149	-	15,000	(15,000)
Total Expenditures	2,878,264	2,856,379	$ 3,459,692	$ (603,313)
Receipts Over (Under) Expenditures	(247,237)	195,561		
Prior year cancelled encumbrance	39	20		
Unencumbered Cash, Beginning	1,803,510	1,556,312		
Unencumbered Cash, Ending	$ 1,556,312	$ 1,751,893		

Unified School District Number 308
Hutchinson, Kansas

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	$ 5,273,420	$ 4,924,770	$ 5,703,204	$ (778,434)
Expenditures:				
Employee Benefits -				
Instruction	3,744,129	3,496,586	$ 4,046,707	$ (550,121)
Student support services	421,874	393,982	456,500	(62,518)
Instruction support staff	105,468	98,495	116,000	(17,505)
General administration	52,734	49,248	59,500	(10,252)
School administration	369,139	344,734	399,500	(54,766)
Operations and maintenance	369,139	344,734	388,500	(43,766)
Other support services	210,937	196,991	236,497	(39,506)
Total Expenditures	5,273,420	4,924,770	$ 5,703,204	$ (778,434)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS 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	$ 125,246	$ 83,849
Expenditures:		
Instruction	103,112	66,163
Instructional support services	15,872	13,494
Other support services	6,262	4,192
Total Expenditures	125,246	83,849
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS RESERVE 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	$ 955	$ 1,885
Expenditures:		
Instruction	-	347
Instructional support services	955	1,538
Total Expenditures	955	1,885
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE 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:		
Transfer from General	$ -	$ 450,000
Expenditures:		
Operations and maintenance	-	112,936
Receipts Over (Under) Expenditures	-	337,064
Unencumbered Cash, Beginning	1,277,042	1,277,042
Unencumbered Cash, Ending	$ 1,277,042	$ 1,614,106

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

DAYSCHOOL DEPRECIATION RESERVES 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:		
Miscellaneous revenue	$ 6,000	$ 6,000
Expenditures:		
Operations and maintenance	-	-
Receipts Over (Under) Expenditures	6,000	6,000
Unencumbered Cash, Beginning	236	6,236
Unencumbered Cash, Ending	$ 6,236	$ 12,236

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EARLY CHILDHOOD PASSTHROUGH 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	$ 999,793	$ 1,258,010
Expenditures:		
Instruction	252,378	206,603
Student support services	459,241	607,536
Instructional support services	331,952	366,489
Operations and maintenance	38,681	41,959
Other support services	705	1,044
Total Expenditures	1,082,957	1,223,631
Receipts Over (Under) Expenditures	(83,164)	34,379
Prior year cancelled encumbrance	-	6,710
Unencumbered Cash (Deficit), Beginning	(50,816)	(133,980)
Unencumbered Cash (Deficit), Ending	$ (133,980)	$ (92,891)

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EARLY EDUCATION CENTER DEPRECIATION RESERVES 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:		
Miscellaneous revenue	$ 20,000	$ 20,000
Expenditures:		
Instructional support services	1,300	-
Operations and maintenance	145,482	20,732
Total Expenditures	146,782	20,732
Receipts Over (Under) Expenditures	(126,782)	(732)
Unencumbered Cash, Beginning	176,440	49,658
Unencumbered Cash, Ending	$ 49,658	$ 48,926

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

EMPLOYEE WELLNESS 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:		
Miscellaneous revenue	$ -	$ -
Expenditures:		
Community service	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	336	336
Unencumbered Cash, Ending	$ 336	$ 336

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

HEAD START CHILDCARE FOOD 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	$ 111,722	$ 49,234
Expenditures:		
Other support services	114,293	46,931
Receipts Over (Under) Expenditures	(2,571)	2,303
Unencumbered Cash, Beginning	25,116	22,545
Unencumbered Cash, Ending	$ 22,545	$ 24,848

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

HEAD START 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:		
Federal aid	$ 2,233,803	$ 2,503,108
Expenditures:		
Instruction	1,618,895	1,715,756
Student support services	163,938	248,616
Instructional support services	286,520	409,743
Operations and maintenance	63,859	61,252
Student transportation services	81,283	74,964
Other support services	1,771	2,433
Total Expenditures	2,289,601	2,587,920
Receipts Over (Under) Expenditures	(55,798)	(84,812)
Unencumbered Cash (Deficit), Beginning	(48,494)	(104,292)
Unencumbered Cash (Deficit), Ending	$ (104,292)	$ (189,104)

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

HUTCHINSON HIGH SCHOOL DAY CARE 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:		
Fees	$ 154,999	$ 179,669
Federal aid	11,830	17,871
Total Receipts	166,829	231,540
Expenditures:		
Food service operations	17,783	18,069
Community service	181,101	210,705
Total Expenditures	198,884	228,774
Receipts Over (Under) Expenditures	(32,055)	2,766
Unencumbered Cash, Beginning	39,313	7,258
Unencumbered Cash, Ending	$ 7,258	$ 10,024

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

I.B. 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:		
Gifts and grants	$ 6,045	$ 400
Donations	250	4,045
Total Receipts	6,295	4,445
Expenditures:		
Instruction	8,860	356
Receipts Over (Under) Expenditures	(2,565)	4,089
Unencumbered Cash, Beginning	3,302	737
Unencumbered Cash, Ending	$ 737	$ 4,826

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

PAT-KPP 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 grants	$ 98,995	$ 60,000
Expenditures:		
General administration	19	-
Student support services	80,700	60,000
Total Expenditures	80,719	60,000
Receipts Over (Under) Expenditures	18,276	-
Unencumbered Cash, Beginning	(18,276)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

READING IS FUNDAMENTAL 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	$ -	$ -
Expenditures:		
Instructional support services	131	-
Receipts Over (Under) Expenditures	(131)	-
Unencumbered Cash, Beginning	131	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

REBATE - KIDS FIRST 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:		
Interest on idle funds	$ -	$ -
Expenditures:		
Architect fees	20,930	1,200
Receipts Over (Under) Expenditures	(20,930)	(1,200)
Unencumbered Cash, Beginning	24,995	4,065
Unencumbered Cash, Ending	$ 4,065	$ 2,865

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

REVOLVING GIFT 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:		
Gifts and grants	$ 459,676	$ 400,954
Federal aid	-	21,447
Donations	19,582	29,840
Pre-K aid	80,718	60,000
Total Receipts	559,976	512,241
Expenditures:		
Instruction	355,442	479,621
Student support services	81,133	60,000
Instructional support services	7,422	992
Security services	82,450	-
Other support services	20,048	11,546
Total Expenditures	546,495	552,159
Receipts Over (Under) Expenditures	13,481	(39,918)
Unencumbered Cash, Beginning	205,902	219,383
Unencumbered Cash, Ending	$ 219,383	$ 179,465

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TASN CO-TEACHING 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:		
Reimbursed expenses	$ 3,000	$ -
Expenditures:		
Instructional support services	240	2,536
Receipts Over (Under) Expenditures	2,760	(2,536)
Unencumbered Cash, Beginning	7,348	10,108
Unencumbered Cash, Ending	$ 10,108	$ 7,572

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING 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:		
Fees	$ 93,000	$ 155,668
Expenditures:		
Instruction	584,357	193,835
Instructional support services	2,196	3,651
Other support services	10,870	493
Total Expenditures	597,423	197,979
Receipts Over (Under) Expenditures	(504,423)	(42,311)
Prior year cancelled encumbrances	26	-
Unencumbered Cash, Beginning	1,969,731	1,465,334
Unencumbered Cash, Ending	$ 1,465,334	$ 1,423,023

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF 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	$ 230,000	$ 801,699
Expenditures:		
Instruction	145,000	200,423
Student support services	1,725	1,800
Instructional support services	-	212,669
Operations and maintenance	31,558	438,524
Total Expenditures	178,283	853,416
Receipts Over (Under) Expenditures	51,717	(51,717)
Unencumbered Cash, Beginning	-	51,717
Unencumbered Cash, Ending	$ 51,717	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II 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	$ -	$ -
Expenditures:		
Instruction	-	227,644
Student support services	-	728
General administration	-	3,188
School administration	-	15,578
Operations and maintenance	-	13,660
Total Expenditures	-	260,798
Receipts Over (Under) Expenditures	-	(260,798)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash (Deficit), Ending	$ -	$ (260,798)

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CORONAVIRUS RELIEF - 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	$ -	$ 2,854,234
Expenditures:		
Instruction	-	511,274
Student support services	-	246,873
Instructional support services	-	1,679,096
Central Services	-	19,121
Operations and maintenance	-	168,771
Technology	-	5,654
Food service operation	-	180,600
Repair and remodel	-	42,845
Total Expenditures	-	2,854,234
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

CORONAVIRUS RELIEF - BROADBAND GRANT 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	$ -	$ 1,262,000
Expenditures:		
Instruction	-	882,447
Receipts Over (Under) Expenditures	-	379,553
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 379,553

Unified School District Number 308
Hutchinson, Kansas

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 grant	$ 1,566,266	$ 1,249,097
Expenditures:		
Instruction	1,373,024	1,222,068
Student support services	3,480	3,605
Instructional support services	14,412	-
General administration	-	23,424
Student transportation services	25,259	-
Total Expenditures	1,416,175	1,249,097
Receipts Over (Under) Expenditures	150,091	-
Unencumbered Cash, Beginning	(150,091)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

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	$ 182,826	$ 165,759
Expenditures:		
Instruction	181,647	165,759
Instructional support services	1,179	-
Total Expenditures	182,826	165,759
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

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 grant	$ 18,201	$ 15,756
Expenditures:		
Instruction	18,201	15,756
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

SPECIAL PURPOSE FUND

TITLE IV 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 grant	$ 59,349	$ 66,915
Expenditures:		
Instruction	57,912	64,298
Instructional support services	1,437	2,617
Total Expenditures	59,349	66,915
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 308
Hutchinson, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF CASH 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	$ 2,733,433	$ 2,624,254	$ 2,552,281	$ 71,973
Delinquent tax	142,078	177,137	54,358	122,779
Motor vehicle tax	334,792	402,167	370,404	31,763
Recreational vehicle tax	2,708	3,894	2,968	926
Commercial vehicle tax	13,335	13,525	14,560	(1,035)
In lieu tax	5,855	6,482	7,694	(1,212)
State aid	3,749,466	4,002,794	4,002,795	(1)
Total Receipts	6,981,667	7,230,253	$ 7,005,060	$ 225,193
Expenditures:				
Interest	1,883,011	1,791,369	$ 1,791,370	$ (1)
Principal	4,695,000	5,110,000	5,135,000	(25,000)
Total Expenditures	6,578,011	6,901,369	$ 6,926,370	$ (25,001)
Receipts Over (Under) Expenditures	403,656	328,884		
Unencumbered Cash, Beginning	6,802,629	7,206,285		
Unencumbered Cash, Ending	$ 7,206,285	$ 7,535,169		

Unified School District Number 308
Hutchinson, 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:				
Graber Elementary -				
Super Sixth	$ 1,595	$ -	$ 759	$ 836
Morgan Elementary -				
Student Council	1,515	-	-	1,515
HMS 7 -				
Agenda Planning	328	-	-	328
Drill Team	82	-	-	82
Football Fund Raiser	500	-	-	500
Project Reach Books	1,584	-	-	1,584
Physical Education	21	-	-	21
Student Council	2,813	113	1,117	1,809
Vocal	1,552	204	530	1,226
Volleyball	2	-	-	2
Wrestling	17	-	-	17
HMS 8 -				
Stuco	1,877	617	197	2,297
School Community	160	-	-	160
High School -				
3D Cement Sculpture	232	-	-	232
Christians on Campus	328	-	-	328
Senior Class	-	6,101	5,417	684
Junior Class	1,216	1,041	1,272	985
Sophomore Class	537	621	537	621
Freshman Class	281	309	332	258
GSA	305	-	-	305
Hispanics In Progress	241	-	202	39
Key Club	1,165	-	-	1,165
Music Department Sale	1,388	1,963	3,351	-
Orchestra	1,898	2,547	1,843	2,602
Pads for Pupils	-	169	-	169
Poetry	140	-	-	140
Sign Language	1,104	-	-	1,104
Spanish Club	99	-	-	99
Student Council	1,514	842	2,012	344
Tri-M Music Honor Society	159	-	-	159
Vocal	1,966	1,151	581	2,536

Unified School District Number 308
Hutchinson, 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 (cont.):				
CTEA -				
Auto Body Club	$ 7,574	$ 4,571	$ 4,631	$ 7,514
Auto Mechanics Club	260	19,634	19,294	600
BPA Football Concessions	4,188	22,972	21,839	5,321
Broadcasting Club	2,067	-	-	2,067
Business Professionals Club	3,967	778	310	4,435
Building Trade VICA Club	3,292	-	-	3,292
FCCLA Club	9,861	70	198	9,733
Health Occupations Students	10	-	-	10
Machine Shop Club	1,978	42	87	1,933
Other Skills Club	91	-	45	46
Skills Medical Science	505	-	-	505
DECA Enterprises	3,699	44,596	41,960	6,335
Salt Hawk Engineering	2,232	-	-	2,232
Welding Club	737	595	736	596
Total Student Organization Funds	65,080	108,936	107,250	66,766
Sales Tax Funds:				
Allen Elementary	1	5	5	1
Faris Elementary	-	2	2	-
Graber Elementary	2	6	2	6
Lincoln Elementary	1	4	4	1
Morgan Elementary	-	15	15	-
Wiley Elementary	4	14	5	13
HMS 7	-	864	864	-
HMS 8	-	143	143	-
High School	102	11,387	11,323	166
CTEA	102	2,324	2,295	131
Total Sales Tax Funds	212	14,764	14,658	318
Other Agency Funds:				
Health Care Reserve Fund	4,821,225	5,111,983	5,992,854	3,940,354
EEC - CACFP	-	12,994	12,994	-
Total Other Agency Funds	4,821,225	5,124,977	6,005,848	3,940,354
Total Agency Funds	$ 4,886,517	$ 5,248,677	$ 6,127,756	$ 4,007,438

Unified School District Number 308
Hutchinson, 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 -						
Athletic Administration	$ 49,509	$ 92,471	$ 101,866	$ 40,114	$ -	$ 40,114
Football	22,721	25,202	47,475	448	-	448
Cross County	1,837	2,778	1,229	3,386	-	3,386
Girls Tennis	32	-	-	32	-	32
Volleyball	1,988	4,205	3,360	2,833	-	2,833
Girls Golf	4,592	260	-	4,852	-	4,852
Boys Soccer	319	1,026	743	602	-	602
Boys Basketball	8,375	9,055	8,903	8,527	-	8,527
Girls Basketball	4,132	15,312	10,660	8,784	-	8,784
Wrestling	6,796	4,807	3,900	7,703	-	7,703
Boys Swimming	65	295	192	168	-	168
Girls Swimming	-	1,041	-	1,041	-	1,041
Track	657	5,885	3,562	2,980	-	2,980
Boys Tennis	166	-	-	166	-	166
Boys Golf	5,665	188	173	5,680	-	5,680
Baseball	9,412	2,436	2,080	9,768	-	9,768
Softball	690	5,598	4,340	1,948	-	1,948
Girls Soccer	-	2,135	1,600	535	-	535
Bowling	1,373	782	1,271	884	-	884
Drill Team	2,485	10,835	9,559	3,761	-	3,761
Cheerleaders	2,020	39,723	26,655	15,088	-	15,088
Total Gate Receipts	122,834	224,034	227,568	119,300	-	119,300
School Projects:						
Allen Elementary -						
Student Enrichment	1,936	1,765	1,012	2,689	-	2,689
Pictures	8,645	101	41	8,705	-	8,705
Library	1,347	402	54	1,695	-	1,695
Faris Elementary -						
Student Enrichment	9,320	588	1,205	8,703	-	8,703
Library	87	390	390	87	-	87
Graber Elementary -						
Graber Community	31	-	-	31	-	31
Library	1,034	75	422	687	-	687
Outdoor Classroom	25	-	-	25	-	25
Student Enrichment	38	-	-	38	-	38
Lincoln Elementary -						
Student Enrichment	7,350	609	2,094	5,865	-	5,865
Library Book Fair	-	22	22	-	-	-
Robert Glover	393	-	-	393	-	393
McCandless Elementary -						
Picture Money	4,365	-	-	4,365	-	4,365
Paper/Pencil	377	-	303	74	-	74
Student Enrichment	2,341	-	126	2,215	-	2,215

Unified School District Number 308
Hutchinson, 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
School Projects (cont.):						
Morgan Elementary -						
Student Enrichment	$ 24,227	$ 242	$ 619	$ 23,850	$ -	$ 23,850
Pencil/Paper	2,623	-	-	2,623	-	2,623
Wiley Elementary -						
Library	-	162	162	-	-	-
Paper/Pencils	135	300	238	197	-	197
Student Enrichment	8,252	-	-	8,252	-	8,252
HMS 7 -						
Athletic Fund Raisers	8,938	29,125	22,958	15,105	-	15,105
Library	15	41	56	-	-	-
Student Enrichment	7,522	12,578	3,814	16,286	-	16,286
Student Interact	-	500	-	500	-	500
Yearbook	1,496	4,101	4,540	1,057	-	1,057
Midtown Center	199	-	199	-	-	-
HMS 8 -						
Advisor Base	15	-	-	15	-	15
Aerobics	72	-	-	72	-	72
OCR Club	226	-	-	226	-	226
Band	17	-	-	17	-	17
Pencil Paper Store	218	-	-	218	-	218
Cheerleaders	910	5,877	6,369	418	-	418
Vocal	60	-	-	60	-	60
Musical	32	-	32	-	-	-
Drama Theater	1	-	-	1	-	1
Drill Team	1,719	420	1,842	297	-	297
Student Enrichment	6,583	18,412	10,504	14,491	-	14,491
Crime Stoppers	100	-	-	100	-	100
Library Fund	265	-	-	265	-	265
Weights	2,742	-	-	2,742	-	2,742
Orchestra	449	-	-	449	-	449
Concessions	339	300	-	639	-	639
Sro	106	-	-	106	-	106
Success Class	44			44	-	44
Yearbook	483	1,634	2,029	88	-	88
High School -						
Yearbook	9,998	13,761	5,555	18,204	-	18,204
Bird Feeder	12,311	5,218	4,353	13,176	-	13,176
Pep Club	1,806	1,510	1,189	2,127	-	2,127
Crime Stoppers	361	-	-	361	-	361
Debate Nationals	3,962	1,086	1,877	3,171	-	3,171
Drama	3,702	2,795	3,750	2,747	-	2,747
Earth Science Club	16	-	-	16	-	16
H-Club	6	-	-	6	-	6
Student Enrichment	13,117	3,330	8,054	8,393	-	8,393
IB Community Service Fundraiser	622	238	477	383	-	383
I.D. Replacement	2,005	5	241	1,769	-	1,769
Gifted Club	39	-	-	39	-	39

Unified School District Number 308
Hutchinson, 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
School Projects (cont.):						
High School (cont.)-						
Kopke Fund	$ 1,048	$ 1,000	$ 578	$ 1,470	$ -	$ 1,470
Memorials	75	-	-	75	-	75
Band	5,476	7,101	6,820	5,757	-	5,757
Musical	2,436	1,832	3,022	1,246	-	1,246
National Art Honor Society	274	1,041	1,041	274	-	274
National Honor Society	1,850	1,834	1,040	2,644	-	2,644
News Hawk Paper	4,787	544	-	5,331	-	5,331
Nurses	21	-	-	21	-	21
Other Health Impaired	104	103	184	23	-	23
Past class dues	2,199	40	-	2,239	-	2,239
Concessions	7	-	-	7	-	7
Scholars Bowl	1,117	-	270	847	-	847
Senior Leaders	2,545	921	1,085	2,381	-	2,381
Sports Events	500	-	-	500	-	500
Student Interact	801	67	167	701	-	701
Test Fees	1,190	869	884	1,175	-	1,175
CTEA -						
Student Enrichment	12,821	1,683	717	13,787	-	13,787
Total School Projects	190,273	122,622	100,335	212,560	-	212,560
Total District Activity Funds	$ 313,107	$ 346,656	$ 327,903	$ 331,860	$ -	$ 331,860

SINGLE AUDIT SECTION

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

Board of Education
Unified School District Number 308
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Unified School District Number 308, as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the District's basic financial statement, and have issued our report thereon dated October 18, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 18, 2021

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

Board of Education
Unified School District Number 308
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 308's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal* Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Unified School District Number 308, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 18, 2021

Unified School District Number 308
Hutchinson, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing	Grant Number	Disbursements/ Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
Special Education Cluster (IDEA)			
Special Education - IDEA Part B - Discretionary	84.027	DO308	$ 42,846
Special Education - VIB - Part B	84.027	DO308	1,103,446
Special Education - IDEA Preschool	84.173	DO308	67,879
Total Special Education Cluster (IDEA)			1,214,171
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	DO308	1,196,484
Title I	84.010	DO308	1,126,733
Title I - Delinquent	84.010	DO308	122,364
Title III	84.365	DO308	15,756
Title IIA	84.367	DO308	165,759
Title IV-A	84.424	DO308	66,915
Career and Technical Education - Carl Perkins Vocational Education	84.048	FY20D0308	85,734
TOTAL U.S. DEPARTMENT OF EDUCATION			3,993,916
U.S. Department of Health and Human Services			
Head Start FY21	93.600	07CH010971-02-02	3,811,551
Passed Through State Department of Education			
TANF - Pre K Pilot	93.558	DO308	60,000
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,871,551
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO308	7,334
National School Lunch Program	10.555	DO308	470,376
Summer Food Service Program for Children	10.559	DO308	1,742,641
Total Child Nutrition Cluster			2,220,351
Child and Adult Care Food Program	10.558	DO308	59,377
Fresh Fruit and Vegetable	10.582	DO308	67,424
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,347,152
U.S. Department of the Treasury			
Passed Through State Department of Education			
Coronavirus Relief	21.019	DO308	21,447
Passed Through Reno County			
Coronavirus Relief - SPARK	21.019	DO308	2,854,234
Passed Through State Department of Commerce			
Coronavirus Relief - Broadband	21.019	DO308	882,447
TOTAL U.S. DEPARTMENT OF THE TREASURY			3,758,128
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$ 13,970,747

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 308, Hutchinson Kansas (the District), under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	$	2,201,932
Head Start Childcare Food Fund		46,931
Carl Perkins Fund		83,849
Carl Perkins Reserve Fund		1,885
Head Start Program Fund		2,587,920
Early Childhood Passthrough Fund		1,223,631
Hutchinson High School Day Care Fund		17,871
Title I Fund		1,249,097
PAT-KPP Fund		60,000
Title IIA Fund		165,759
Title III Fund		15,756
Title IV Fund		66,915
Elementary and Secondary School Emergency Relief Fund		853,416
Elementary and Secondary School Emergency Relief II Fund		260,798
Coronavirus Relief - SPARK Fund		2,854,234
Coronavirus Relief - Broadband Fund		882,447
Early Education Center - CACFP Fund		12,995
Revolving Gift Fund		88,871
Special Education Fund		1,296,440
Total	$	13,970,747

Unified School District Number 308
Hutchinson, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statements audited were prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	None Reported
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	CFDA Number
Head Start	93.600
Elementary and Secondary School Emergency Relief	84.425D
Coronavirus Relief	21.019

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

Section 2 – Findings – Financial Statement Audit

There were no reportable findings.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start – CFDA Number 93.600

There were no reportable findings.

U.S. DEPARTMENT OF EDUCATION

Elementary and Secondary School Emergency Relief – CFDA 84.425D

There were no reportable findings.

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief – CFDA 21.019

There were no reportable findings.

Unified School District Number 308
Hutchinson, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2021

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. Department of Agriculture:	
Title I	84.010
Child Nutrition Cluster	10.553
	10.555
	10.559
U.S. Department of Education	
Special Education Cluster	84.027
	84.173

There were no reportable findings for June 30, 2020.