

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 210, as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 210 as of June 30, 2022, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 210 as of June 30, 2022, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 210, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 210 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- obtain an understanding of internal control relevant to the audit 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 School District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying 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.

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

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We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 210 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, 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 September 22, 2022, on our consideration of Unified School District No. 210's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 210's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 210's internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

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September 22, 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 210, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statement, which comprise Unified School District No. 210's basic financial statement, and have issued our report thereon dated September 22, 2022, which was qualified because Unified School District No. 210 prepares its financial statements to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School District's internal control over financial reporting (internal control) 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

To the Board of Education
Unified School District No. 210
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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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 22, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
General Funds:						
General	\$ 287	\$ 8,241,982	\$ 8,242,269	\$ -	\$138,228	\$ 138,228
Supplemental General	103,515	2,614,126	2,551,376	166,265	7,567	173,832
Special Purpose Funds:						
Bilingual Education	-	292,713	292,713	-	1,465	1,465
Virtual Education	-	50,940	50,940	-	-	-
Capital Outlay	819,548	1,000,563	871,202	948,909	83,535	1,032,444
Driver Training	63,646	5,612	5,175	64,083	448	64,531
Food Service	117,045	739,617	730,459	126,203	2,999	129,202
Professional Development	35,000	32,000	29,455	37,545	1,590	39,135
Parent Education	-	22,586	22,586	-	-	-
Special Education	400,000	982,502	968,714	413,788	1	413,789
Vocational Education	24,222	225,643	215,936	33,929	684	34,613
KPERs Retirement Contribution	-	956,294	956,294	-	-	-
At Risk K-12	-	1,438,176	1,390,000	48,176	16,370	64,546
At Risk 4 Year Old	-	105,501	105,501	-	1,427	1,427
Gifts and Contributions	48,564	67	16,323	32,308	1,560	33,868
Recreation Commission	71,022	375,743	381,450	65,315	-	65,315
Recreation Comm. Employees' Benefits	14,356	150,854	146,000	19,210	-	19,210
Textbook Rental	2,140	47,860	-	50,000	-	50,000
Scholarship	9,726	44	500	9,270	-	9,270
Title I Low Income	-	231,264	231,264	-	750	750
Title I Migrant	-	85,400	85,400	-	25	25
Title II Improving Teacher Quality	1,876	32,268	34,144	-	-	-
Title III English Language	-	23,148	23,148	-	65	65
Contingency Reserve	870,720	41,280	162,000	750,000	-	750,000
Self-Funded Insurance	498,889	1,851,783	1,806,610	544,062	-	544,062
Eagles Learning Fund	665	-	665	-	-	-
Cares Act	(73,038)	112,657	102,506	(62,887)	-	(62,887)
Summer School	(53,653)	218,198	180,102	(15,557)	788	(14,769)
KDHE K-12 Covid Testing Grant	-	35,742	69,206	(33,464)	724	(32,740)
District Activities	10,136	41,039	45,307	5,868	-	5,868
Debt Service Fund – Bond and Interest	<u>1,724,460</u>	<u>1,635,780</u>	<u>1,722,065</u>	<u>1,638,175</u>	<u>-</u>	<u>1,638,175</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$4,689,126</u>	<u>\$21,591,382</u>	<u>\$21,439,310</u>	<u>\$4,841,198</u>	<u>\$258,226</u>	<u>\$5,099,424</u>

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the fiscal year ended June 30, 2022

Composition of Cash:	
District checking account	\$ 284,168
Elementary School checking account	12,803
High School checking account	207,198
Money Market accounts	4,800,118
Certificates of Deposit	<u>9,270</u>
Total Cash	\$5,313,557
Agency Funds per Schedule 3	<u>(214,133)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$5,099,424</u>

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Recreation Commission

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

Fund Descriptions

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

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2022:

Governmental Funds:

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

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

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

Fiduciary Funds:

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

Basis of Accounting

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

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

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Other Accounting Policies

Cash and Time Deposits

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

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

General Fixed Assets

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

Vouchers Payable

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022
(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

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

Bonds Payable

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

Budgetary Information

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

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Unified School District No. 210 did hold a revenue neutral rate hearing for this year.

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

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

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

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

Textbook Rental	Self-Funded Insurance
Scholarship	Title IV 21st Century
Title I Low Income	Eagles Learning
Title I Migrant	Reading Road Maps
Title II Improving Teacher Quality	Cares Act
Title III English Language	Summer School
Contingency Reserve	District Activities

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

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

Authorized Over-Encumbered Cash Balance

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 210. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 210 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Unified School District No. 210 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 210's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Unified School District No. 210 has no investment policy that would further limit its investment choices.

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 3: Deposits and Investments (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 210's deposits may not be returned to it. State statutes require Unified School District No. 210's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, Unified School District No. 210's carrying amount of deposits was \$5,093,556 and the bank balance was \$5,313,640. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$4,593,556 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 210's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Unified School District No. 210 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: In-Substance Receipt in Transit

Unified School District No. 210 received \$380,225 subsequent to June 30, 2022 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, 2022.

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Education	KSA 72-6428	\$ 755,431
	Capital Outlay	KSA 72-6428	109,961
	At Risk K-12	KSA 72-6428	<u>1,126,146</u>
	Total		<u>\$1,991,538</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 5: Interfund Transfers (Continued)

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Supplemental General	At Risk K-12	KSA 72-6433	\$ 312,030
	Food Service	KSA 72-6433	15,000
	Parent Education	KSA 72-6433	7,529
	Bilingual Education	KSA 72-6433	292,713
	Vocational Education	KSA 72-6433	137,000
	At Risk 4 Year Old	KSA 72-6433	97,001
	Professional Development	KSA 72-6433	32,000
	Textbook Rental	KSA 72-6433	27,589
	Contingency Reserve	KSA 72-6433	41,280
	Special Education	KSA 72-6433	227,071
	Virtual Education	KSA 72-6433	<u>50,940</u>
	Total		<u>\$1,240,153</u>
Contingency Reserve	Self-Funded Insurance		<u>\$ 162,000</u>

Note 6: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 6: Defined Benefit Pension Plan (Continued)

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022
(Continued)

Note 6 Defined Benefit Pension Plan (Continued)

Contributions (Continued)

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$956,294 for the year ended June 30, 2022.

The State of Kansas contributed 13.33% of covered payroll during fiscal year 2022, excluding the Group Death & Disability Insurance rate. During fiscal year 2023, the State of Kansas will contribute 13.11% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2022, was \$593,665,738. *KPERS received \$500 million in August 2021 from pension obligation bonds, Series 2021K, issued by the State of Kansas. In addition, per SB421 passed in the 2022 Legislative Session, \$600 million in new contributions were transferred to KPERS in May and June of 2022. The transfers from the pension obligation bonds and SB421 were applied to the unfunded actuarial liability of the School group.*

Net Pension Liability

At June 30, 2022, the School District's proportionate share of the collective net pension liability reported by KPERS was \$7,553,685. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 7: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

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

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

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 210 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 8: Contingent Liabilities

Unified School District No. 210 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2022. These compliance audits have not been conducted as of September 22, 2022. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 9: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Unified School District No. 210's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Unified School District No. 210 is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to Unified School District No. 210 to assist with the risks and help offset incurred costs of Unified School District No. 210.

Note 10: Subsequent Events

Unified School District No. 210's management has evaluated events and transactions through September 22, 2022, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2022

(Continued)

Note 11: Long-Term Debt

Changes in long-term liabilities for Unified School District No. 210 for the fiscal year ended June 30, 2022 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:									
2012 Series	2.00-2.20%	10/02/12	\$9,795,000	9/01/24	\$6,600,000	-	\$1,600,000	\$5,000,000	\$121,065
Capital Leases Payable:									
HVAC	2.09%	3/17/16	4,477,915	3/17/31	<u>3,136,721</u>	<u>-</u>	<u>285,289</u>	<u>2,851,432</u>	<u>65,557</u>
Total Contractual Indebtedness					<u>\$9,736,721</u>	<u>-</u>	<u>\$1,885,289</u>	<u>\$7,851,432</u>	<u>\$186,622</u>

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

	<u>6-30-23</u>	<u>6-30-24</u>	<u>6-30-25</u>	<u>6-30-26</u>	<u>6-30-27</u>	<u>6-30-28- 6-30-31</u>	<u>Total</u>
Principal:							
General obligation bonds	\$1,635,000	\$1,665,000	\$1,700,000	\$ -	\$ -	\$ -	\$5,000,000
Capital leases payable	<u>291,252</u>	<u>297,339</u>	<u>303,553</u>	<u>309,898</u>	<u>316,374</u>	<u>1,333,016</u>	<u>2,851,432</u>
Total principal	<u>\$1,926,252</u>	<u>\$1,962,339</u>	<u>\$2,003,553</u>	<u>\$309,898</u>	<u>\$316,374</u>	<u>\$1,333,016</u>	<u>\$7,851,432</u>
Interest:							
General obligation bonds	\$ 88,715	\$ 54,882	\$ 18,700	\$ -	\$ -	\$ -	\$ 162,297
Capital leases payable	<u>59,595</u>	<u>53,508</u>	<u>47,293</u>	<u>40,949</u>	<u>34,472</u>	<u>70,371</u>	<u>306,188</u>
Total interest	<u>\$ 148,310</u>	<u>\$ 108,390</u>	<u>\$ 65,993</u>	<u>\$ 40,949</u>	<u>\$ 34,472</u>	<u>\$ 70,371</u>	<u>\$ 468,485</u>
Total Principal and Interest	<u>\$2,074,562</u>	<u>\$2,070,729</u>	<u>\$2,069,546</u>	<u>\$350,847</u>	<u>\$350,846</u>	<u>\$1,403,387</u>	<u>\$8,319,917</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES—ACTUAL AND BUDGET

REGULATORY BASIS

For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Funds:						
General	\$8,465,739	\$ (223,469)	\$ -	\$8,242,270	\$8,242,269	\$ (1)
Supplemental General	2,608,553	(59,287)	2,110	2,551,376	2,551,376	-
Special Purpose Funds:						
Bilingual Education	292,713	-	-	292,713	292,713	-
Virtual Education	50,940	-	-	50,940	50,940	-
Capital Outlay	1,125,000	-	-	1,125,000	871,202	(253,798)
Driver Training	15,000	-	-	15,000	5,175	(9,825)
Food Service	765,100	-	-	765,100	730,459	(34,641)
Professional Development	33,895	-	-	33,895	29,455	(4,440)
Parent Education	43,824	-	-	43,824	22,586	(21,238)
Bond and Interest	1,723,566	-	-	1,723,566	1,722,065	(1,501)
Special Education	1,102,057	-	-	1,102,057	968,714	(133,343)
Vocational Education	276,722	-	-	276,722	215,936	(60,786)
KPERS Retirement Contribution	1,105,965	-	-	1,105,965	956,294	(149,671)
At Risk K-12	1,390,000	-	-	1,390,000	1,390,000	-
At Risk 4 Year Old	141,180	-	-	141,180	105,501	(35,679)
Gifts and Contributions	50,000	-	-	50,000	16,323	(33,677)
Recreation Commission	381,450	-	-	381,450	381,450	-
Recreation Commission Employees' Benefits	146,000	-	-	146,000	146,000	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
State Sources:				
State aid	\$7,557,212	\$7,779,657	\$ (222,445)	\$7,716,318
Mineral production tax	94,074	25,000	69,074	19,613
Special Education aid	<u>590,696</u>	<u>661,082</u>	<u>(70,386)</u>	<u>610,734</u>
Total Receipts	<u>\$8,241,982</u>	<u>\$8,465,739</u>	<u>\$ (223,757)</u>	<u>\$8,346,665</u>
<u>Expenditures</u>				
Instruction	\$3,602,760	\$3,787,564	\$ (184,804)	\$3,844,185
Student support services	190,276	208,091	(17,815)	248,371
Instructional support staff	35,473	44,279	(8,806)	72,533
General Administration	467,550	372,659	94,891	440,414
School Administration	322,932	690,479	(367,547)	701,297
Central services	209,856	207,163	2,693	202,311
Operations and maintenance	929,581	881,239	48,342	873,980
Student transportation services	492,303	423,977	68,326	450,065
Operating transfers	1,991,538	1,850,288	141,250	1,513,509
Adjustment to comply with legal max	<u>-</u>	<u>(223,470)</u>	<u>223,470</u>	<u>-</u>
Total Expenditures	<u>\$8,242,269</u>	<u>\$8,242,269</u>	<u>-</u>	<u>\$8,346,665</u>
Receipts Over (Under) Expenditures	\$ (287)			\$ -
Unencumbered Cash, Beginning	287			-
Prior year cancelled encumbrances	<u>-</u>			<u>287</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 287</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Ad Valorem Tax:				
Current	\$1,486,714	\$ 5,735	\$1,480,979	\$1,545,847
Delinquent	40,350	24,714	15,636	29,621
Motor vehicle tax	88,303	123,553	(35,250)	126,858
RV tax	1,516	1,442	74	1,649
Commercial vehicle tax	50,885	6,612	44,273	22,761
Miscellaneous	2,110	-	2,110	-
State Sources:				
State aid	<u>944,248</u>	<u>966,208</u>	<u>(21,960)</u>	<u>725,842</u>
Total Receipts	<u>\$2,614,126</u>	<u>\$1,128,264</u>	<u>\$1,485,862</u>	<u>\$2,452,578</u>
<u>Expenditures</u>				
Instruction	\$ (3,750)	\$ 5,000	\$ (8,750)	\$ 4,790
Student support services	121,202	137,400	(16,198)	119,013
Instructional support staff	416,892	564,057	(147,165)	459,551
General Administration	137	-	137	-
School Administration	411,531	-	411,531	-
Central services	15,622	18,000	(2,378)	15,579
Operations and maintenance	349,589	388,500	(38,911)	356,364
Operating transfers	1,240,153	1,495,596	(255,443)	1,552,794
Adjustment for qualifying budget credits	-	2,110	(2,110)	-
Adjustment to comply with legal max	<u>-</u>	<u>(59,287)</u>	<u>59,287</u>	<u>-</u>
Total Expenditures	<u>\$2,551,376</u>	<u>\$2,551,376</u>	<u>-</u>	<u>\$2,508,091</u>
Receipts Over (Under) Expenditures	\$ 62,750			\$ (55,513)
Unencumbered Cash, Beginning	<u>103,515</u>			<u>159,028</u>
Unencumbered Cash, Ending	<u>\$ 166,265</u>			<u>\$ 103,515</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-3

BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Operating Transfers:				
Supplemental General Fund	\$292,713	<u>\$292,713</u>	<u>-</u>	\$312,063
<u>Expenditures</u>				
Instruction	<u>292,713</u>	<u>\$292,713</u>	<u>-</u>	<u>312,063</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-4

VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Operating Transfers:				
Supplemental General Fund	\$ 50,940	\$ <u>50,940</u>	<u>-</u>	-
<u>Expenditures</u>				
Instruction	<u>50,940</u>	\$ <u>50,940</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-5

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
<u>Receipts</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
Local Sources:				
Ad Valorem Tax:				
Current	\$ 525,438	\$ 472,210	\$ 53,228	\$ 552,517
Delinquent	16,201	8,760	7,441	13,309
Motor vehicle tax	50,783	53,496	(2,713)	53,193
Recreational vehicle tax	660	624	36	680
Commercial vehicle tax	8,967	2,863	6,104	8,777
Interest on idle funds	7,429	50,000	(42,571)	13,110
Miscellaneous	54,508	-	54,508	25,745
State Sources:				
State aid	226,616	226,616	-	27,974
Operating Transfers:				
General Fund	<u>109,961</u>	<u>-</u>	<u>109,961</u>	<u>153,311</u>
Total Receipts	<u>\$1,000,563</u>	<u>\$ 814,569</u>	<u>\$ 185,994</u>	<u>\$ 848,616</u>
<u>Expenditures</u>				
Instruction	\$ 27,971	\$ 82,500	\$ (54,529)	\$ 68,479
Instructional support staff	80,223	115,000	(34,777)	104,960
School Administration	46,214	55,000	(8,786)	53,044
Operations and maintenance	517,151	597,500	(80,349)	476,243
Student transportation	26,900	-	26,900	26,167
Facility acquisition and construction services	<u>172,743</u>	<u>275,000</u>	<u>(102,257)</u>	<u>264,470</u>
Total Expenditures	<u>\$ 871,202</u>	<u>\$1,125,000</u>	<u>\$ (253,798)</u>	<u>\$ 993,363</u>
Receipts Over (Under) Expenditures	\$ 129,361			\$ (144,747)
Unencumbered Cash, Beginning	819,548			959,867
Prior year cancelled encumbrances	-			4,428
Unencumbered Cash, Ending	<u>\$ 948,909</u>			<u>\$ 819,548</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-6

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Driver Education fees	\$ -	\$ 6,000	\$ (6,000)	\$ 150
State Sources:				
State safety aid	5,612	2,880	2,732	4,080
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,700</u>
Total Receipts	\$ 5,612	\$ <u>8,880</u>	\$ <u>(3,268)</u>	\$ 9,930
<u>Expenditures</u>				
Instruction	<u>5,175</u>	\$ <u>15,000</u>	\$ <u>(9,825)</u>	<u>7,853</u>
Receipts Over (Under) Expenditures	\$ 437			\$ 2,077
Unencumbered Cash, Beginning	<u>63,646</u>			<u>61,569</u>
Unencumbered Cash, Ending	\$ <u>64,083</u>			\$ <u>63,646</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-7

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Student sales	\$ 15,278	\$ -	\$ 15,278	\$ 24,589
Adult sales	4,334	22,481	(18,147)	1,571
State Sources:				
School food assistance	3,515	4,400	(885)	6,470
Federal Sources:				
Child nutrition programs	678,856	661,161	17,695	636,411
Supply chain assistance	22,634	-	22,634	-
Operating Transfers:				
Supplemental General Fund	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>55,000</u>
Total Receipts	<u>\$739,617</u>	<u>\$688,042</u>	<u>\$ 51,575</u>	<u>\$724,041</u>
<u>Expenditures</u>				
Operations and maintenance	\$ 1,875	\$400,000	\$ (398,125)	\$ 1,875
Food service operation	<u>728,584</u>	<u>365,100</u>	<u>363,484</u>	<u>718,354</u>
Total Expenditures	<u>\$730,459</u>	<u>\$765,100</u>	<u>\$ (34,641)</u>	<u>\$720,229</u>
Receipts Over (Under) Expenditures	\$ 9,158			\$ 3,812
Unencumbered Cash, Beginning	<u>117,045</u>			<u>113,233</u>
Unencumbered Cash, Ending	<u>\$126,203</u>			<u>\$117,045</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
State Sources:				
State aid	\$ -	\$ -	\$ -	\$ 4,518
Operating Transfers:				
Supplemental General Fund	<u>32,000</u>	<u>40,000</u>	<u>(8,000)</u>	<u>20,313</u>
Total Receipts	\$ 32,000	\$ <u>40,000</u>	\$ <u>(8,000)</u>	\$ 24,831
<u>Expenditures</u>				
Instructional support staff	<u>29,455</u>	\$ <u>33,895</u>	\$ <u>(4,440)</u>	<u>27,778</u>
Receipts Over (Under) Expenditures	\$ 2,545			\$ (2,947)
Unencumbered Cash, Beginning	<u>35,000</u>			<u>37,947</u>
Unencumbered Cash, Ending	\$ <u>37,545</u>			\$ <u>35,000</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-9

PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
State Sources:				
State aid	\$ 15,057	\$ 27,703	\$ (12,646)	\$ 27,776
Operating Transfers:				
Supplemental General Fund	<u>7,529</u>	<u>16,121</u>	<u>(8,592)</u>	<u>13,888</u>
Total Receipts	<u>\$ 22,586</u>	<u>\$ 43,824</u>	<u>\$ (21,238)</u>	<u>\$ 41,664</u>
<u>Expenditures</u>				
Student support services	\$ 20,356	\$ 41,032	\$ (20,676)	\$ 39,554
Instructional support staff	200	562	(362)	230
Other support services	<u>2,030</u>	<u>2,230</u>	<u>(200)</u>	<u>1,880</u>
Total Expenditures	<u>\$ 22,586</u>	<u>\$ 43,824</u>	<u>\$ (21,238)</u>	<u>\$ 41,664</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Ad Valorem Tax:				
Current	\$ 741,496	\$ 706,275	\$ 35,221	\$1,039,369
Delinquent	33,704	16,509	17,195	28,857
Motor vehicle tax	69,134	106,989	(37,855)	112,575
Recreational vehicle tax	1,322	1,248	74	1,445
Commercial vehicle tax	50,131	5,726	44,405	18,986
Miscellaneous	-	-	-	462
State Sources:				
State aid	<u>739,993</u>	<u>740,058</u>	<u>(65)</u>	<u>96,554</u>
Total Receipts	<u>\$1,635,780</u>	<u>\$1,576,805</u>	<u>\$ 58,975</u>	<u>\$1,298,248</u>
<u>Expenditures</u>				
Interest payment	\$ 121,065	\$ 121,066	\$ (1)	\$ 156,070
Miscellaneous	1,000	2,500	(1,500)	2,310
Principal	<u>1,600,000</u>	<u>1,600,000</u>	<u>-</u>	<u>1,762,627</u>
Total Expenditures	<u>\$1,722,065</u>	<u>\$1,723,566</u>	<u>\$ (1,501)</u>	<u>\$1,921,007</u>
Receipts Over (Under) Expenditures	\$ (86,285)			\$ (622,759)
Unencumbered Cash, Beginning	<u>1,724,460</u>			<u>2,347,219</u>
Unencumbered Cash, Ending	<u>\$1,638,175</u>			<u>\$1,724,460</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-11

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Miscellaneous	\$ -	\$ -	\$ -	\$ 361
Operating Transfers:				
General Fund	755,431	661,082	94,349	1,002,167
Supplemental General Fund	<u>227,071</u>	<u>-</u>	<u>227,071</u>	<u>-</u>
Total Receipts	<u>\$982,502</u>	<u>\$ 661,082</u>	<u>\$ 321,420</u>	<u>\$1,002,528</u>
<u>Expenditures</u>				
Instruction	\$951,269	\$1,091,282	\$ (140,013)	\$ 988,202
Vehicle operating services	<u>17,445</u>	<u>10,775</u>	<u>6,670</u>	<u>6,511</u>
Total Expenditures	<u>\$968,714</u>	<u>\$1,102,057</u>	<u>\$ (133,343)</u>	<u>\$ 994,713</u>
Receipts Over (Under) Expenditures	\$ 13,788			\$ 7,815
Unencumbered Cash, Beginning	<u>400,000</u>			<u>392,185</u>
Unencumbered Cash, Ending	<u>\$413,788</u>			<u>\$ 400,000</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-12

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Federal Sources:				
Federal aid	\$ 88,643	\$107,500	\$ (18,857)	\$ 37,500
Operating Transfers:				
Supplemental General Fund	<u>137,000</u>	<u>145,000</u>	<u>(8,000)</u>	<u>142,777</u>
Total Receipts	<u>\$225,643</u>	<u>\$252,500</u>	<u>\$ (26,857)</u>	<u>\$180,277</u>
<u>Expenditures</u>				
Instruction	\$137,231	\$168,006	\$ (30,775)	\$153,904
Student support services	70,000	-	70,000	-
Operations and maintenance	-	10,060	(10,060)	-
Instructional support staff	<u>8,705</u>	<u>98,656</u>	<u>(89,951)</u>	<u>3,243</u>
Total Expenditures	<u>\$215,936</u>	<u>\$276,722</u>	<u>\$ (60,786)</u>	<u>\$157,147</u>
Receipts Over (Under) Expenditures	\$ 9,707			\$ 23,130
Unencumbered Cash, Beginning	24,222			-
Prior year cancelled encumbrances	<u>-</u>			<u>1,092</u>
Unencumbered Cash, Ending	<u>\$ 33,929</u>			<u>\$ 24,222</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-13

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
State Sources:				
State aid	\$956,294	<u>\$1,105,965</u>	<u>\$ (149,671)</u>	\$957,545
<u>Expenditures</u>				
Employees' Benefits	<u>956,294</u>	<u>\$1,105,965</u>	<u>\$ (149,671)</u>	<u>957,545</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-14

AT RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Operating Transfers:				
General Fund	\$1,126,146	\$1,189,206	\$ (63,060)	\$ 354,688
Supplemental General Fund	<u>312,030</u>	<u>331,808</u>	<u>(19,778)</u>	<u>862,494</u>
Total Receipts	\$1,438,176	<u>\$1,521,014</u>	<u>\$ (82,838)</u>	\$1,217,182
<u>Expenditures</u>				
Instruction	<u>1,390,000</u>	<u>\$1,390,000</u>	<u>-</u>	<u>1,217,182</u>
Receipts Over (Under) Expenditures	\$ 48,176			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 48,176</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-15

AT RISK 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Preschool tuition	\$ 8,500	\$ 8,100	\$ 400	\$ 7,200
Operating Transfers:				
Supplemental General Fund	<u>97,001</u>	<u>133,080</u>	<u>(36,079)</u>	<u>106,259</u>
Total Receipts	\$105,501	<u>\$141,180</u>	<u>\$ (35,679)</u>	\$113,459
<u>Expenditures</u>				
Instruction	<u>105,501</u>	<u>\$141,180</u>	<u>\$ (35,679)</u>	<u>113,459</u>
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-16

GIFTS AND CONTRIBUTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Gifts and contributions	\$ 67	\$ <u>20,000</u>	\$ <u>(19,933)</u>	\$ 10,864
<u>Expenditures</u>				
Instruction	<u>16,323</u>	\$ <u>50,000</u>	\$ <u>(33,677)</u>	<u>13,309</u>
Receipts Over (Under) Expenditures	\$ (16,256)			\$ (2,445)
Unencumbered Cash, Beginning	<u>48,564</u>			<u>51,009</u>
Unencumbered Cash, Ending	\$ <u>32,308</u>			\$ <u>48,564</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-17

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Ad Valorem Tax:				
Current	\$327,878	\$295,139	\$ 32,739	\$344,099
Delinquent	10,109	5,475	4,634	8,309
Motor vehicle tax	31,678	33,433	(1,755)	33,246
RV Tax	412	390	22	425
Commercial vehicle tax	<u>5,666</u>	<u>1,789</u>	<u>3,877</u>	<u>5,486</u>
Total Receipts	\$375,743	<u>\$336,226</u>	<u>\$ 39,517</u>	\$391,565
<u>Expenditures</u>				
Appropriation	<u>381,450</u>	<u>\$381,450</u>	<u>-</u>	<u>350,000</u>
Receipts Over (Under) Expenditures	\$ (5,707)			\$ 41,565
Unencumbered Cash, Beginning	<u>71,022</u>			<u>29,457</u>
Unencumbered Cash, Ending	<u>\$ 65,315</u>			<u>\$ 71,022</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-18

RECREATION COMMISSION EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Local Sources:				
Ad Valorem Tax:				
Current	\$139,520	\$126,712	\$ 12,808	\$ 92,872
Delinquent	2,333	1,483	850	1,776
Motor vehicle tax	7,659	7,938	(279)	6,865
Recreational vehicle tax	98	93	5	87
Commercial vehicle tax	<u>1,244</u>	<u>424</u>	<u>820</u>	<u>1,073</u>
Total Receipts	\$150,854	<u>\$136,650</u>	<u>\$ 14,204</u>	\$102,673
<u>Expenditures</u>				
Appropriation	<u>146,000</u>	<u>\$146,000</u>	<u>-</u>	<u>95,000</u>
Receipts Over (Under) Expenditures	\$ 4,854			\$ 7,673
Unencumbered Cash, Beginning	<u>14,356</u>			<u>6,683</u>
Unencumbered Cash, Ending	<u>\$ 19,210</u>			<u>\$ 14,356</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-19

TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Local Sources:		
Rental fees and books	\$ 20,271	\$ 14,776
Operating Transfers:		
Supplemental General	<u>27,589</u>	<u>-</u>
Total Receipts	\$ 47,860	\$ 14,776
<u>Expenditures</u>		
Instruction	<u>-</u>	<u>22,737</u>
Receipts Over (Under) Expenditures	\$ 47,860	\$ (7,961)
Unencumbered Cash, Beginning	<u>2,140</u>	<u>10,101</u>
Unencumbered Cash, Ending	<u>\$ 50,000</u>	<u>\$ 2,140</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-20

SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Local Sources:		
Interest income	\$ 44	\$ 82
<u>Expenditures</u>		
Scholarships	<u>500</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (456)	\$ 82
Unencumbered Cash, Beginning	<u>9,726</u>	<u>9,644</u>
Unencumbered Cash, Ending	\$ <u>9,270</u>	\$ <u>9,726</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-21

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	<u>\$231,264</u>	<u>\$232,159</u>
<u>Expenditures</u>		
Instruction	\$231,264	\$220,856
General Administration	<u>-</u>	<u>11,303</u>
Total Expenditures	<u>\$231,264</u>	<u>\$232,159</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-22

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	\$ <u>85,400</u>	\$ <u>88,750</u>
<u>Expenditures</u>		
Instruction	\$ 63,769	\$ 60,284
General Administration	<u>21,631</u>	<u>28,466</u>
Total Expenditures	\$ <u>85,400</u>	\$ <u>88,750</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-23

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	\$ <u>32,268</u>	\$ <u>35,549</u>
<u>Expenditures</u>		
Instruction	\$ 30,864	\$ 33,673
Instructional support staff	<u>3,280</u>	<u>-</u>
Total Expenditures	\$ <u>34,144</u>	\$ <u>33,673</u>
Receipts Over (Under) Expenditures	\$ (1,876)	\$ 1,876
Unencumbered Cash, Beginning	<u>1,876</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	\$ <u>1,876</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-24

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	\$ 23,148	\$ 26,990
<u>Expenditures</u>		
Instruction	<u>23,148</u>	<u>26,990</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Operating Transfers:		
Supplemental General Fund	\$ 41,280	-
<u>Expenditures</u>		
Capital outlay	<u>162,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (120,720)	\$ -
Unencumbered Cash, Beginning	<u>870,720</u>	<u>870,720</u>
Unencumbered Cash, Ending	<u>\$ 750,000</u>	<u>\$870,720</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-26

SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Operating Transfers:		
Supplemental General Fund	\$ -	\$ 40,000
Contingency Reserve Fund	162,000	-
Collections	<u>1,689,783</u>	<u>1,687,922</u>
Total Receipts	\$1,851,783	\$1,727,922
<u>Expenditures</u>		
Claims and fees	<u>1,806,610</u>	<u>1,694,356</u>
Receipts Over (Under) Expenditures	\$ 45,173	\$ 33,566
Unencumbered Cash, Beginning	<u>498,889</u>	<u>465,323</u>
Unencumbered Cash, Ending	\$ <u>544,062</u>	\$ <u>498,889</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

TITLE IV 21ST CENTURY COMMUNITY LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	-	\$ 65,000
Operating Transfers:		
Supplemental General Fund	<u>-</u>	<u>3,344</u>
Total Receipts	-	\$ 68,344
<u>Expenditures</u>		
Instruction	<u>-</u>	<u>68,344</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

EAGLES LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>	\$ -	-
<u>Expenditures</u>		
Instruction	<u>665</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (665)	\$ -
Unencumbered Cash, Beginning	<u>665</u>	<u>665</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 665</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

READING ROAD MAPS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Miscellaneous	-	\$ 49,811
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	\$ 49,811
Unencumbered Cash, Beginning	<u>-</u>	<u>(49,811)</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-30

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	<u>\$112,657</u>	<u>\$257,354</u>
<u>Expenditures</u>		
Instruction	\$ 64,134	\$294,889
State and Federal relations	<u>38,372</u>	<u>35,503</u>
Total Expenditures	<u>\$102,506</u>	<u>\$330,392</u>
Receipts Over (Under) Expenditures	\$ 10,151	\$ (73,038)
Unencumbered Cash, Beginning	<u>(73,038)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (62,887)</u>	<u>\$ (73,038)</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-31

SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	\$218,198	\$ -
<u>Expenditures</u>		
Instruction	<u>180,102</u>	<u>53,653</u>
Receipts Over (Under) Expenditures	\$ 38,096	\$ (53,653)
Unencumbered Cash, Beginning	<u>(53,653)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (15,557)</u>	<u>\$ (53,653)</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-32

KDHE K-12 COVID TESTING GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the fiscal year ended June 30, 2022
(with comparative actual totals for the prior year ended June 30, 2021)

	<u>6-30-22</u>	<u>6-30-21</u>
<u>Receipts</u>		
Federal Sources:		
Federal aid	\$ 35,742	-
<u>Expenditures</u>		
Instruction	<u>69,206</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (33,464)	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ (33,464)</u></u>	<u><u>-</u></u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Student Organization Funds:				
High School:				
Class of 2026	\$ 738	\$ -	\$ -	\$ 738
Class of 2018	10	-	-	10
Class of 2021	1,389	-	-	1,389
Class of 2022	4,210	2,060	5,266	1,004
Class of 2023	314	8,064	5,772	2,606
Blue & Red	12,570	-	-	12,570
STUCO	2,673	5,438	5,601	2,510
NHS	3,041	5,965	6,954	2,052
FFA	24,101	134,779	122,905	35,975
Channel 12	695	-	-	695
Sociology Class	40	-	-	40
Business	3,731	22,058	22,840	2,949
Yearbook	26,381	4,593	6,889	24,085
Football	3,099	16,303	10,828	8,574
Wrestling	2,236	-	-	2,236
Softball	2,028	1,298	2,803	523
Woods	-	2,946	2,946	-
Ag Mechanics	-	2,976	2,976	-
Cheerleaders – Wrestling	1,182	-	1,182	-
Cheerleaders	163	3,349	2,302	1,210
Drill Team	353	3,193	3,546	-
Volleyball	1,477	1,448	373	2,552
Scholars Bowl	691	412	446	657
Boys Basketball	600	5,445	-	6,045
Girls Basketball	426	202	353	275
Debate/Forensics	373	-	-	373
Concessions	7,981	26,589	22,786	11,784
Baseball	1,772	4,988	3,424	3,336
Cross Country	423	-	100	323

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
High School (Continued):				
Track	233	2,590	63	2,760
Golf – Girls	1,238	700	-	1,938
Golf – Boys	126	2,089	810	1,405
FBLA	2,171	1,799	1,310	2,660
Resource Room	8	-	-	8
Video Broadcasting	637	-	-	637
Journalism	962	-	-	962
Choir	7,161	-	504	6,657
Show Choir Trip Activity	2,943	13,112	8,004	8,051
High School/Middle School Band	2,629	10,848	8,226	5,251
Library	4,998	36	-	5,034
High School/Middle School				
Student ID	28	26	-	54
All School Play Activity	11,616	7,141	8,561	10,196
Art Department	(15)	1,320	(25)	1,330
Latinos Make a Difference	675	3,047	1,890	1,832
Concession – Special	2,780	800	2,473	1,107
Student Rewards	611	940	891	660
Counselor	1,707	4	-	1,711
Health Science Class Fees	(46)	1,937	1,891	-
Art Club	4,392	330	1,285	3,437
HLA	3,570	1,446	4,099	917
Photography	2,308	4,555	4,766	2,097
Science Club	2,309	775	514	2,570
Sales Tax	1,619	11,402	13,109	(88)
Laptop Insurance	(80)	19,049	18,969	-
HS/MS Classroom Resources Fees	(15)	4,431	4,416	-
HS/MS Weights	-	2,706	1,720	986
HS/MS Food Service	643	8,752	8,895	500
HS/MS Petty Cash	-	3,800	3,800	-
Cash Box	-	14,400	14,400	-
Sub-total High School	<u>\$157,905</u>	<u>\$370,141</u>	<u>\$340,863</u>	<u>\$187,183</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2022

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Middle School:				
STUCO	\$ 3,086	\$ 2,466	\$ 2,511	\$ 3,041
Track	143	-	-	143
Cheerleading	2,252	-	-	2,252
Resource Room	115	-	-	115
AB Student	444	6,893	4,869	2,468
Yearbook	2,091	207	-	2,298
Art	1,437	360	-	1,797
Quiz Bowl	52	-	-	52
Volleyball	460	800	780	480
Football	214	-	-	214
Boys Basketball	64	1,475	1,535	4
Girls Basketball	408	875	-	1,283
Sub-total Middle School	<u>\$ 10,766</u>	<u>\$ 13,076</u>	<u>\$ 9,695</u>	<u>\$ 14,147</u>
Elementary School:				
Student Activities	\$ 8,965	\$ 21,472	\$ 18,304	\$ 12,133
Book Fees	477	10,249	10,686	40
Student Lunches	784	3,778	4,062	500
Petty Cash	-	1,900	1,900	-
Insufficient Funds	(50)	-	-	(50)
Sales Tax	256	293	369	180
Sub-total Elementary School	<u>\$ 10,432</u>	<u>\$ 37,692</u>	<u>\$ 35,321</u>	<u>\$ 12,803</u>
Total Student Organization Funds	<u>\$179,103</u>	<u>\$420,909</u>	<u>\$385,879</u>	<u>\$214,133</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2022

<u>Fund</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>
High School/Middle School: Activity	\$ <u>10,136</u>	\$ <u>41,039</u>	\$ <u>45,307</u>	\$ <u>5,868</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUPPLEMENTARY INFORMATION

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 210's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 210's major federal programs for the fiscal year ended June 30, 2022. Unified School District No. 210's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 210 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 210 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 210's compliance with the compliance requirements referred to above.

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

Page 2

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District No. 210's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 210's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District No. 210's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 210's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 210's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Unified School District No. 210's internal control over compliance. Accordingly, no such opinion is expressed.

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

Page 3

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 22, 2022

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2022

<u>Federal Grantor/Pass Through Grantor</u> <u>Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Expenditures</u>
U. S. Department of Education – Pass		
Through Kansas Department of Education:		
Title I Low Income	84.010	\$ 211,119
Title I Migrant	84.011	85,400
Perkins Reserve – Work Force Centers	84.048	104,780
English Language Acquisition	84.365	23,148
Supporting Effective Instruction	84.367	32,268
ESSA Student Support Academic Enrichment	84.424	20,145
ESSER Covid-19 Coronavirus	84.425	329,761
K-12 Covid Testing	93.323	<u>35,742</u>
Total Department of Education		<u>\$ 842,363</u>
U. S. Department of Agriculture – Pass		
Through Kansas Department of Education:		
Covid-19 – Coronavirus	10.649	\$ <u>614</u>
Child Nutrition Cluster:		
School Breakfast	10.553	\$ 104,988
National School Lunch Program	10.555	539,397
Summer Food Service Program	10.559	55,600
Fresh Fruits and Vegetables	10.582	<u>30,469</u>
Total Child Nutrition Cluster		<u>\$ 730,454</u>
Total Department of Agriculture		<u>\$ 731,068</u>
Total Expenditures of Federal Awards		<u>\$1,573,431</u>

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the fiscal year ended June 30, 2022

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Unified School District No. 210 under programs of the federal government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District No. 210, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Unified School District No. 210.

Note B: Summary of Significant Accounting Policies

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

Note C: Indirect Cost Rate

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the fiscal year ended June 30, 2022

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statements of Unified School District No. 210.
2. No significant deficiencies were disclosed during the audit of the financial statements that would be required to be reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Unified School District No. 210 were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during that audit that would be required to be reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 210 expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs were:
Child Nutrition Cluster CFDA #10.553, 10.555, 10.559, 10.582
8. The threshold for determining type A and B programs was \$750,000.
9. Unified School District No. 210 did not qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None.

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

None.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the fiscal year ended June 30, 2022

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

