UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2022



LOYD GROUP, LLC

Certified Public Accountants

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

Fiscal Year Ended June 30, 2022

TABLE OF CONTENTS

		Page Number
	Independent Auditor's Report	1 - 3
	FINANCIAL SECTION	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
	Notes to the Financial Statement	5 - 10
	REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	11
Schedule 2	Schedule of Receipts and Expenditures – Regulatory Basis	
	GENERAL FUNDS	
2-1	General Fund	12 – 14
2-2	Supplemental General Fund	15 – 16
	SPECIAL PURPOSE FUNDS	
2-3	At Risk (4 Yr Old) Fund	17
2-4	At Risk (K-12) Fund	18
2-5	Bilingual Education Fund	19
2-6	Virtual Education Fund	20
2-7	Capital Outlay Fund	21
2-8	Driver Training Fund	22
2-9	Food Service Fund	23
2-10	Professional Development Fund	24
2-11	Parent Education Fund	25
2-12	Special Education Fund	26
2-13	Career and Postsecondary Education Fund	27
2-14	KPERS Special Retirement Contribution Fund	28
2-15	Children's Dental Care Program Fund	29
2-16	Farm to School Fund	30
2-17	Gifts and Grants Fund	31
2-18	HES Fundraising Fund	32
2-19	HMS Fundraising Fund	33
2-20	HHS Fundraising Fund	34

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

Fiscal Year Ended June 30, 2022

TABLE OF CONTENTS (Cont.)

		Page Number
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION (Cont.)		
SPECIAL PURPOSE FUNDS (Cont.)		
2-21	Title I Fund	35
2-22	Title II-A Fund	36
2-23	Title IV-A Fund	37
2-24	Spark Fund	38
2-25	ESSER I Fund	39
2-26	ESSER II Fund	40
2-27	KDHE COVID Testing Grant Fund	41
BOND AND INTEREST FUND		
2-28	Bond and Interest Fund	42
TRUST FUNDS		
2-29	Good Citizen Scholarship Fund	43
2-30	C.M. Sextro Memorial Scholarship Fund	44
AGENCY FUNDS		
Schedule 3	Schedule of Receipts and Disbursements – Regulatory Basis	45
DISTRICT ACTIVITY FUNDS		
Schedule 4	Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	46

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 410
Hillsboro, KS 67063

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 Number 410, Kansas (District), a Municipal Financial Reporting Entity, as of and for the 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 the District 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 the District 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), 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. 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 the District, 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.

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 the District 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.

Other Matter

The prior year's financial statement for the year ended June 30, 2021, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on November 1, 2021.

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 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 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 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 disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself,

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 410 as of and for the year ended June 30, 2021 (not presented herein), and have issued their report thereon dated November 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their 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/municipalservices. 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 410, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis 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 schedule of expenditures of federal awards 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2022, on our consideration of Unified School District Number 410's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Unified School District Number 410's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 410's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 5, 2022

Unified School District Number 410
HILLSBORO, KS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 5,143,386	$ 5,143,386	$ -	$ 5,750	$ 5,750
Supplemental General Fund	27,973	-	1,731,826	1,686,833	72,966	28,484	101,450
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	110,000	-	217,945	217,945	110,000	-	110,000
At Risk (K-12) Fund	190,000	-	406,166	406,166	190,000	-	190,000
Bilingual Education Fund	-	-	11,307	11,307	-	-	-
Virtual Education Fund	-	-	32,084	32,084	-	-	-
Capital Outlay Fund	1,016,671	-	623,647	818,901	821,417	200,215	1,021,632
Driver Training Fund	5,594	-	9,912	8,756	6,750	-	6,750
Food Service Fund	40,333	-	375,164	321,085	94,412	116	94,528
Professional Development Fund	20,000	-	23,366	23,366	20,000	-	20,000
Parent Education Fund	35,489	-	156,617	159,319	32,787	1,149	33,936
Special Education Fund	614,847	-	1,387,969	1,367,824	634,992	-	634,992
Career and Postsecondary Education Fund	225,000	-	447,966	447,966	225,000	602	225,602
KPERS Special Retirement Contribution Fund	-	-	538,415	538,415	-	-	-
Children's Dental Care Program Fund	14,803	-	10,000	2,257	22,546	-	22,546
Farm to School Fund	17,235	-	-	55	17,180	-	17,180
Gifts and Grants Fund	184,294	-	93,630	185,480	92,444	13,781	106,225
HES Fundraising Fund	8,929	-	1,898	5,647	5,180	-	5,180
HMS Fundraising Fund	1,115	-	7,553	6,484	2,184	-	2,184
HHS Fundraising Fund	2,804	-	1,872	332	4,344	-	4,344
Title I Fund	-	-	74,898	74,898	-	-	-
Title II-A Fund	-	-	13,600	13,600	-	-	-
Title IV-A Fund	-	-	13,602	13,602	-	-	-
ESSER I Fund	(2,525)	-	2,525	-	-	-	-
ESSER II Fund		-	-	73,031	(73,031)	-	(73,031)
KDHE Covid Testing Grant Fund	-	-	18,103	34,852	(16,749)	-	(16,749)
Gate Receipts	-	-	46,923	46,923	-	-	-
School Projects	100,686	-	51,368	72,625	79,429	-	79,429
BOND AND INTEREST FUND:							
Bond and Interest Fund	1,699,654	-	910,400	594,638	2,015,416	-	2,015,416
TRUST FUNDS:							
Good Citizen Scholarship Fund	-	-	7,000	7,000	-	1,750	1,750
C.M Sextro Scholarship Fund	-	-	400	400	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 4,312,902	$ -	$ 12,359,542	$ 12,315,177	$ 4,357,267	$ 251,847	$ 4,609,114

COMPOSITION OF CASH	
Money Market - Hillsboro State Bank	$ 3,988,362
Money Market Athletic Facility - Hillsboro State Bank	599,901
Central Office Petty Cash Fund - Emprise Bank	1,500
High School/Middle School Petty Cash Fund - Emprise Bank	1,500
High School/Middle School Activity Account - Emprise Bank	104,207
Kansas Municipal Investment Pool	293
Total Cash	4,695,763
Agency Funds per Schedule 3	(86,649)
Total Reporting Entity (Excluding Agency Funds)	$ 4,609,114

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

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

NOTES TO THE FINANCIAL STATEMENT

Fiscal Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) Budgetary Information

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

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

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

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

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

'Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Taxing Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

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. The municipality 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 budget amendments for this year.

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

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

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes. According to K.S.A 12-16, 108 through 12-16, 111, both federal and state grants are exempt from local budgeting requirements. A cash basis violation does not occur when the municipality is waiting on a federal or state grant reimbursement. The District received an ESSER grant in 2022 to reimburse the ESSER II Fund. The District also received a KDHE Covid Testing Grant to reimburse the KDHE Covid Testing Grant Fund.

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (cont.)

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2022, the District held 100% of their investments in the Kansas Municipal Investment Pool.

Custodial credit risk. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At year end the carrying amount of the District's cash and certificates of deposit was $4,695,763. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was $5,153,442. Of the bank balance, $361,313 was covered by F.D.I.C. insurance and $4,792,129 was collateralized by FHLB letters of credit and with securities held by the pledging institutions' agents in the District's name.

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

At June 30, 2022, the District had invested $293 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of June 30, 2022, the District had the following investments and maturities:

Investment Type	Fair Value	Maturity Less than 1 Year	Rating
Kansas Municipal Investment Pool	$ 293	$ 293	S&P AAAf/S1+

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $223,685 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.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	$ 916,440
General Fund	Virtual Education Fund	K.S.A. 72-6478	32,084
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	305,462
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	55,115
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	100,704
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	11,307
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	20,496
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	17,697
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	468,701
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	447,966
			$ 2,375,972

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

(c) Compensated Absences

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

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

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

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

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

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

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

7. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding Series 2013	2.00% - 3.25%	05-17-13	$ 5,945,000	09-01-28	$ 4,735,000	$ -	$ 480,000	$ 4,255,000	$ 114,638

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

	Year						
	2023	2024	2025	2026	2027	2028-2032	Total
Principal:							
General Obligation Bonds:							
Refunding Series 2013	$ 505,000	$ 535,000	$ 565,000	$ 600,000	$ 635,000	$ 1,415,000	$ 4,255,000
Interest:							
General Obligation Bonds:							
Refunding Series 2013	104,787	93,719	80,991	66,781	50,947	45,356	442,581
Total Principal and Interest	$ 609,787	$ 628,719	$ 645,991	$ 666,781	$ 685,947	$ 1,460,356	$ 4,697,581

8. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates.The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 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%, respectively, 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.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $538,415 for the year ended June 30, 2022.

8. DEFINED BENEFIT PENSION PLAN (cont.)

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $4,279,225. 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 District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 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 publically available on the website at www.kpers.org or can be obtained as described above.

9. CLAIMS AND JUDGMENTS

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

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022, and there were no settlements that exceeded insurance coverage in the past three years.

10. INTERLOCAL AGREEMENT

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

11. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

12. CRF AND CARES ACT FUNDING

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $59,791 for ESSER I, $254,615 for ESSER II, and $572,232 for ESSER III. As of June 30, 2022 the District spent all of ESSER I, $73,031 of ESSER II, and $0 of ESSER III.

13. SUBSEQUENT EVENTS

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

UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2022

Unified School District Number 410
Hillsboro, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2022

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 5,233,188	$ (89,802)	$ -	$ 5,143,386	$ 5,143,386	$ -
Supplemental General Fund	1,710,448	(23,615)	-	1,686,833	1,686,833	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	219,095	-	-	219,095	217,945	(1,150)
At Risk (K-12) Fund	410,311	-	-	410,311	406,166	(4,145)
Bilingual Education Fund	12,250	-	-	12,250	11,307	(943)
Virtual Education Fund	50,000	-	-	50,000	32,084	(17,916)
Capital Outlay Fund	1,267,129	-	-	1,267,129	818,901	(448,228)
Driver Training Fund	10,000	-	-	10,000	8,756	(1,244)
Food Service Fund	415,000	-	-	415,000	321,085	(93,915)
Professional Development Fund	27,120	-	-	27,120	23,366	(3,754)
Parent Education Fund	170,000	-	-	170,000	159,319	(10,681)
Special Education Fund	1,523,339	-	-	1,523,339	1,367,824	(155,515)
Career and Postsecondary Education Fund	451,877	-	-	451,877	447,966	(3,911)
KPERS Special Retirement Contribution Fund	622,968	-	-	622,968	538,415	(84,553)
BOND AND INTEREST FUND:						
Bond and Interest Fund	595,138	-	-	595,138	594,638	(500)
Total	$ 12,717,863	$ (113,417)	$ -	$ 12,604,446	$ 11,777,991	$ (826,455)

Unified School District Number 410
Hillsboro, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 4,374,604	$ 4,347,220	$ 4,326,824	$ 20,396
Mineral production tax	126	423	-	423
Special education aid	860,557	795,743	906,364	(110,621)
Total Receipts	5,235,287	5,143,386	$ 5,233,188	$ (89,802)
Expenditures:				
Instruction -				
Certified salaries	1,711,783	1,610,768	$ 1,623,849	$ (13,081)
Non-certified salaries	31,783	22,841	23,400	(559)
Insurance	176,927	167,341	178,050	(10,709)
Social security	126,481	118,212	125,550	(7,338)
Other benefits	12,414	8,673	11,168	(2,495)
Purchased professional services	10,183	11,490	4,200	7,290
Purchased property services	1,525	2,623	3,375	(752)
Other purchased services	13,734	9,675	9,495	180
Teaching supplies	25,508	29,577	33,315	(3,738)
Textbooks	44,109	-	-	-
Property and equipment	1,637	2,405	475	1,930
Other	(1,527)	(11,900)	-	(11,900)
Student Support Services -				
Certified salaries	53,534	109,872	109,500	372
Non-certified salaries	68,692	19,368	19,125	243
Insurance	10,675	11,304	11,304	-
Social security	9,061	9,767	9,800	(33)
Other benefits	607	520	560	(40)
Purchased professional services	730	800	850	(50)
Other purchased services	10,511	10,853	10,853	-
Supplies	1,686	1,534	1,810	(276)
Property and equipment	242	297	-	297
Instruction Support Staff -				
Certified salaries	53,368	55,078	55,500	(422)
Non-certified salaries	110,393	116,941	119,500	(2,559)
Insurance	39,543	42,627	41,448	1,179
Social security	11,294	11,985	13,250	(1,265)
Other benefits	608	669	710	(41)
Purchased professional services	7,573	7,428	7,450	(22)
Supplies	5,975	5,723	6,125	(402)
Property and equipment	1,229	99	-	99

Unified School District Number 410
Hillsboro, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 106,064	$ 115,037	$ 107,764	$ 7,273
Non-certified salaries	34,992	36,379	37,000	(621)
Insurance	23,447	24,606	24,606	-
Social security	10,254	11,054	11,000	54
Other employee benefits	530	608	625	(17)
Purchased professional services	244	5,575	15,500	(9,925)
Purchased property services	14,360	12,250	-	12,250
Other purchased services	6,300	6,442	8,500	(2,058)
Supplies	43	-	3,825	(3,825)
Property and equipment	7,091	5,316	500	4,816
Other	12,349	11,113	8,450	2,663
School Administration -				
Certified salaries	220,761	226,019	228,168	(2,149)
Non-certified salaries	84,518	87,473	93,000	(5,527)
Insurance	77,139	81,231	82,434	(1,203)
Social security	21,355	22,524	24,300	(1,776)
Other employee benefits	17,265	16,918	16,735	183
Other purchased services	1,815	1,761	1,825	(64)
Supplies	1,271	2,738	2,550	188
Operations and Maintenance -				
Non-certified salaries	257,306	253,999	283,500	(29,501)
Insurance	58,647	61,973	61,416	557
Social security	18,864	18,694	21,275	(2,581)
Other employee benefits	5,778	5,320	7,405	(2,085)
Purchased professional services	1,011	825	1,500	(675)
Repair of buildings	11,266	11,595	16,500	(4,905)
Other purchased services	4,526	5,132	6,645	(1,513)
Supplies	42,269	41,393	51,000	(9,607)
Motor fuel	1,448	6,292	3,450	2,842
Property and equipment	442	1,879	-	1,879
Other	872	778	1,875	(1,097)
Vehicle Operating Services -				
Non-certified salaries	74,234	94,121	90,000	4,121
Insurance	30,526	30,123	39,001	(8,878)
Social Security	5,475	6,899	6,875	24
Other employee benefits	3,313	2,595	2,875	(280)
Motor fuel	36,183	52,299	52,865	(566)
Property and equipment	100	250	500	(250)

Unified School District Number 410
Hillsboro, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Student Transportation Services - Supervision -				
Non-certified salaries	$ 26,413	$ 27,253	$ 28,000	$ (747)
Insurance	5,702	6,048	6,048	-
Social Security	1,965	2,054	2,100	(46)
Other	907	751	900	(149)
Supplies	3,960	4,864	4,100	764
Property and equipment	4	228	-	228
Vehicle & Maintenance Services -				
Non-certified salaries	10,547	6,725	12,500	(5,775)
Insurance	6,534	2,965	7,560	(4,595)
Social Security	675	674	950	(276)
Other employee benefits	291	-	385	(385)
Purchased property services	15,882	27,699	24,000	3,699
Supplies	7,623	2,270	7,500	(5,230)
Property and equipment	-	130	500	(370)
Other Supplemental Services -				
Non-certified salaries	102,381	110,231	108,000	2,231
Insurance	23,354	24,606	24,606	-
Social Security	7,414	7,979	8,100	(121)
Other employee benefits	382	438	450	(12)
Purchased professional services	1,967	12,002	5,500	6,502
Other purchased services	12,468	14,702	15,475	(773)
Supplies	-	-	250	(250)
Outgoing Transfers -				
At Risk (K-12)	-	305,462	284,657	20,805
Special Education Fund	1,204,450	916,440	907,481	8,959
Virtual Education Fund	70,032	32,084	50,000	(17,916)
Adjustment to comply with legal max	-	-	(89,802)	89,802
Total Expenditures	5,235,287	5,143,386	$ 5,143,386	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 410
Hillsboro, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 723,922	$ 836,677	$ 773,802	$ 62,875
Delinquent tax	2,614	9,565	13,416	(3,851)
Motor vehicle tax	86,675	78,899	76,917	1,982
Recreational vehicle tax	1,332	1,488	1,197	291
Commercial vehicle tax	7,379	6,819	7,588	(769)
Watercraft tax	-	-	-	-
Supplemental state aid	810,094	798,378	809,555	(11,177)
Total Receipts	1,632,016	1,731,826	$ 1,682,475	$ 49,351
Expenditures:				
Instruction -				
Non-certified salaries	12,002	14,248	$ 12,000	$ 2,248
Social Security	834	975	900	75
Other employee benefits	58	63	45	18
Purchased professional services	49,722	54,980	5,375	49,605
Purchased property services	43,285	43,409	79,835	(36,426)
Other purchased services	68,653	46,494	14,760	31,734
Supplies	49,713	110,777	148,625	(37,848)
Property and equipment	10,870	10,087	9,775	312
Other	(37,326)	(61,649)	-	(61,649)
Student Support Services -				
Other purchased services	2,076	1,820	2,200	(380)
Instruction Support Staff -				
Purchased professional services	600	1,098	1,000	98
General Administration -				
Purchased professional services	2,100	2,300	2,300	-
Other purchased services	18,114	19,820	18,200	1,620
School Administration -				
Purchased professional services	240	463	500	(37)
Property and equipment	3,665	3,409	2,150	1,259
Central Services -				
Other purchased services	175	790	900	(110)
Operations and Maintenance -				
Water and sewer	13,203	14,663	13,600	1,063
Cleaning	7,885	8,039	8,200	(161)
Insurance	65,520	71,446	77,199	(5,753)

Unified School District Number 410
Hillsboro, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance (cont.) -				
Heating	$ 31,203	$ 55,230	$ 45,000	$ 10,230
Electricity	132,582	162,885	145,000	17,885
Community Service Operations	3,500	3,500	3,500	-
Outgoing Transfers -				
Food Service Fund	-	-	25,000	(25,000)
Professional Development Fund	13,818	20,496	24,520	(4,024)
Parent Education Fund	17,077	17,697	17,697	-
Special Education Fund	346,934	468,701	413,291	55,410
Career and Postsecondary Education Fund	394,208	447,966	451,877	(3,911)
At Risk (4 Yr Old) Fund	125,453	55,115	49,095	6,020
At Risk (K-12) Fund	331,152	100,704	125,654	(24,950)
Bilingual Education Fund	7,894	11,307	12,250	(943)
Adjustment to comply with legal max	-	-	(23,615)	23,615
Total Expenditures	1,715,210	1,686,833	$ 1,686,833	$ -
Receipts Over (Under) Expenditures	(83,194)	44,993		
Unencumbered Cash, Beginning	111,167	27,973		
Unencumbered Cash, Ending	$ 27,973	$ 72,966		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other local source revenue	$ 24,035	$ 48,126	$ 170,000	$ (121,874)
Aid from McPherson USD 418	126,511	114,704	-	114,704
Transfer from Supplemental General Fund	125,453	55,115	49,095	6,020
Total Receipts	275,999	217,945	$ 219,095	$ (1,150)
Expenditures:				
Instruction -				
Certified salaries	102,042	107,253	$ 116,250	$ (8,997)
Non-certified salaries	67,948	70,135	63,375	6,760
Insurance	29,649	22,014	22,545	(531)
Social Security	12,068	13,508	12,855	653
Other employee benefits	636	726	670	56
Supplies	2,601	3,380	2,400	980
Property and equipment	1,055	929	1,000	(71)
Total Expenditures	215,999	217,945	$ 219,095	$ (1,150)
Receipts Over (Under) Expenditures	60,000	-		
Unencumbered Cash, Beginning	50,000	110,000		
Unencumbered Cash, Ending	$ 110,000	$ 110,000		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ -	$ 305,462	$ 125,654	$ 179,808
Transfer from Supplemental General Fund	331,152	100,704	284,657	(183,953)
Total Receipts	331,152	406,166	$ 410,311	$ (4,145)
Expenditures:				
Instruction -				
Certified salaries	212,920	300,346	$ 299,925	$ 421
Non-certified salaries	61,655	37,204	40,575	(3,371)
Insurance	34,251	39,113	40,714	(1,601)
Social Security	19,178	24,398	24,179	219
Other employee benefits	1,025	3,590	1,290	2,300
Supplies	1,032	645	1,750	(1,105)
Student Support Services -				
ES Counseling Services	1,091	870	1,878	(1,008)
Total Expenditures	331,152	406,166	$ 410,311	$ (4,145)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	190,000	190,000		
Unencumbered Cash, Ending	$ 190,000	$ 190,000		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 7,894	$ 11,307	$ 12,250	$ (943)
Expenditures:				
Instruction -				
Certified salaries	6,619	7,882	$ 8,750	$ (868)
Non-certified salaries	-	1,040	-	1,040
Insurance	782	1,238	750	488
Social Security	472	683	1,500	(817)
Other employee benefits	21	34	750	(716)
Supplies	-	430	500	(70)
Total Expenditures	7,894	11,307	$ 12,250	$ (943)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 70,032	$ 32,084	$ 50,000	$ (17,916)
Expenditures:				
Instruction -				
Other purchased services	70,032	32,084	$ 50,000	$ (17,916)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 322,014	$ 342,879	$ 327,192	$ 15,687
Delinquent tax	923	3,851	5,990	(2,139)
Motor vehicle tax	34,549	32,384	31,646	738
Recreational vehicle tax	531	609	493	116
Commercial vehicle tax	2,925	3,021	3,122	(101)
Interest on idle funds	4,106	9,357	2,000	7,357
Capital outlay state aid	118,104	135,484	137,375	(1,891)
Miscellaneous reimbursements	47,694	96,062	55,000	41,062
Total Receipts	530,846	623,647	$ 562,818	$ 60,829
Expenditures:				
Instruction -				
Property and equipment	198,278	173,126	$ 520,400	$ (347,274)
Student Support Services -				
Property and equipment	1,240	-	-	-
Instructional Support Staff -				
Property and equipment	1,240	3,024	7,000	(3,976)
School Administration -				
Property and equipment	639	155	-	155
Operations and Maintenance -				
Repairs and maintenance	26,326	55,191	29,329	25,862
Property and equipment	22,646	40,619	207,400	(166,781)
Transportation -				
Property and equipment	140,425	224,091	161,000	63,091
Food Service -				
Property and equipment	15,734	105,530	-	105,530
Facility Acquisition and Construction Services -				
Land improvement	-	108,379	50,000	58,379
Building improvements	49,825	94,089	240,000	(145,911)
Other Support Services -				
Property and equipment	-	7,920	52,000	(44,080)
Building Improvements -	325	6,777	-	6,777
Total Expenditures	456,678	818,901	$ 1,267,129	$ (448,228)
Receipts Over (Under) Expenditures	74,168	(195,254)		
Unencumbered Cash, Beginning	942,503	1,016,671		
Unencumbered Cash, Ending	$ 1,016,671	$ 821,417		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,632	$ 3,782	$ 3,720	$ 62
Other local source revenue	7,895	6,130	8,000	(1,870)
Total Receipts	9,527	9,912	$ 11,720	$ (1,808)
Expenditures:				
Instruction -				
Certified salaries	6,975	6,318	$ 7,254	$ (936)
Social Security	509	461	541	(80)
Other employee benefits	26	26	30	(4)
Purchased professional services	-	259	-	259
Other purchased services	1,745	1,648	1,900	(252)
Supplies	40	44	250	(206)
Instructional Support Staff -				
Other purchased services	-	-	25	(25)
Total Expenditures	9,295	8,756	$ 10,000	$ (1,244)
Receipts Over (Under) Expenditures	232	1,156		
Unencumbered Cash, Beginning	5,362	5,594		
Unencumbered Cash, Ending	$ 5,594	$ 6,750		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 7,123	$ 2,976	$ 2,600	$ 376
Federal aid	-	15,845	-	15,845
Student sales	5,326	62	-	62
Adult sales	5,534	6,777	28,000	(21,223)
Child and adult care food programs	275,608	349,346	355,500	(6,154)
Miscellaneous revenue	5,000	-	1,250	(1,250)
Interest on idle funds	27	158	-	158
Transfer from Supplemental General Fund	-	-	25,000	(25,000)
Total Receipts	298,618	375,164	$ 412,350	$ (37,186)
Expenditures:				
Food Service Operation -				
Non-certified salaries	-	572	$ -	$ 572
Social Security	-	39	-	39
Other employee benefits	-	2	-	2
Other purchased services	294,398	315,913	337,500	(21,587)
Supplies	3,887	2,641	2,500	141
Property and equipment	-	1,918	75,000	(73,082)
Total Expenditures	298,285	321,085	$ 415,000	$ (93,915)
Receipts Over (Under) Expenditures	333	54,079		
Unencumbered Cash, Beginning	40,000	40,333		
Unencumbered Cash, Ending	$ 40,333	$ 94,412		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 4,212	$ -	$ -	$ -
Federal aid	816	2,870	2,600	270
Transfer from Supplemental General Fund	13,818	20,496	24,520	(4,024)
Total Receipts	18,846	23,366	$ 27,120	$ (3,754)
Expenditures:				
Instructional Support Staff -				
Certified salaries	8,727	9,700	$ 12,550	$ (2,850)
Non-certified salaries	50	-	250	(250)
Social Security	649	739	945	(206)
Other employee benefits	34	39	70	(31)
Purchased professional services	5,957	2,627	2,965	(338)
Other purchased services	3,429	10,152	10,340	(188)
Supplies	-	109	-	109
Total Expenditures	18,846	23,366	$ 27,120	$ (3,754)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	$ 20,000	$ 20,000		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 93,854	$ 93,677	$ 93,677	$ -
Payment from other school districts	35,923	35,303	35,303	-
Donations	4,243	4,201	4,201	-
Miscellaneous	2,086	5,739	2,000	3,739
Transfer from Supplemental General Fund	17,077	17,697	17,697	-
Total Receipts	153,183	156,617	$ 152,878	$ 3,739
Expenditures:				
Student Support Services -				
Non-certified salaries	99,356	106,037	$ 107,000	$ (963)
Insurance	27,782	25,614	29,952	(4,338)
Social Security	7,264	7,765	8,142	(377)
Other employee benefits	374	428	469	(41)
Purchased professional services	-	162	-	162
Purchased property services	3,218	3,778	3,420	358
Other purchased services	499	499	12,267	(11,768)
Supplies	6,781	7,284	-	7,284
Other	1,557	4,795	6,200	(1,405)
Instruction Support Staff -				
Supplies	337	517	-	517
Other Supplemental Services -				
Purchased professional services	3,390	2,170	2,550	(380)
Other purchased services	-	270	-	270
Total Expenditures	150,558	159,319	$ 170,000	$ (10,681)
Receipts Over (Under) Expenditures	2,625	(2,702)		
Unencumbered Cash, Beginning	32,864	35,489		
Unencumbered Cash, Ending	$ 35,489	$ 32,787		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ 9,318	$ 2,828	$ 51,281	$ (48,453)
Transfer from General Fund	1,204,450	916,440	907,481	8,959
Transfer from Supplemental General Fund	346,934	468,701	413,291	55,410
Total Receipts	1,560,702	1,387,969	$ 1,372,053	$ 15,916
Expenditures:				
Instruction -				
Payment to Special Education	1,391,992	1,350,217	$ 1,501,339	$ (151,122)
Vehicle Operating Services -				
Non-certified salaries	10,110	9,531	13,350	(3,819)
Insurance	3,177	-	-	-
Social Security	724	729	1,025	(296)
Other employee benefits	582	262	435	(173)
Mileage in lieu of transportation	782	2,428	2,190	238
Motor fuel	4,307	3,578	4,000	(422)
Vehicle Service and Maintenance -				
Purchased Property Services	1,097	1,079	1,000	79
Total Expenditures	1,412,771	1,367,824	$ 1,523,339	$ (155,515)
Receipts Over (Under) Expenditures	147,931	20,145		
Unencumbered Cash, Beginning	466,916	614,847		
Unencumbered Cash, Ending	$ 614,847	$ 634,992		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ 1,337	$ -	$ -	$ -
Transfer from Supplemental General Fund	394,208	447,966	451,877	(3,911)
Total Receipts	395,545	447,966	$ 451,877	$ (3,911)
Expenditures:				
Instruction -				
Certified salaries	310,777	333,647	$ 333,000	$ 647
Insurance	39,095	42,599	42,517	82
Social Security	22,532	24,284	24,250	34
Other employee benefits	1,164	1,342	1,300	42
Other purchased services	-	22,190	-	22,190
Supplies	15,581	14,773	21,860	(7,087)
Property and equipment	6,076	9,131	28,950	(19,819)
District Reg & Travel	320	-	-	-
Total Expenditures	395,545	447,966	$ 451,877	$ (3,911)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	225,000	225,000		
Unencumbered Cash, Ending	$ 225,000	$ 225,000		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 526,823	$ 538,415	$ 622,968	$ (84,553)
Expenditures:				
Employee Benefits -				
Instruction	340,101	345,523	$ 405,850	$ (60,327)
Student Support Services	33,850	35,021	35,908	(887)
Instruction Support Staff	23,520	24,564	28,620	(4,056)
General Administration	28,946	30,307	22,061	8,246
School Administration	34,342	33,953	48,944	(14,991)
Other Support Services	16,211	16,906	16,459	447
Operations and Maintenance	34,969	34,306	43,204	(8,898)
Student Transportation Services	14,884	17,835	21,922	(4,087)
Total Expenditures	526,823	538,415	$ 622,968	$ (84,553)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

CHILDREN'S DENTAL CARE PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Contributions and donations	$ 5,000	$ 10,000
Expenditures:		
Student Support Services -		
Purchased professional services	3,323	2,257
Receipts Over (Under) Expenditures	1,677	7,743
Unencumbered Cash, Beginning	13,126	14,803
Unencumbered Cash, Ending	$ 14,803	$ 22,546

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

FARM TO SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Contributions and donations	$ 15,000	$ -
Expenditures:		
Instruction -		
Supplies	93	55
Receipts Over (Under) Expenditures	14,907	(55)
Unencumbered Cash, Beginning	2,328	17,235
Unencumbered Cash, Ending	$ 17,235	$ 17,180

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Contributions and donations	$ 94,700	$ 93,630
Expenditures:		
Instruction -		
Purchased professional services	-	399
Supplies	929	1,466
Property and equipment	3,368	-
Transfer to Comm Foundation	1,245	-
Student Support Services -		
Purchased professional services	4,243	4,201
Purchased property services	65	-
School Administration -		
Supplies	327	-
Vehicle Operating Services -		
Supplies	-	51
Architectual and engineer sevices	-	14,647
Building and improvements	-	164,216
Other Support Services -		
Supplies	-	500
Total Expenditures	10,177	185,480
Receipts Over (Under) Expenditures	84,523	(91,850)
Unencumbered Cash, Beginning	99,771	184,294
Unencumbered Cash, Ending	$ 184,294	$ 92,444

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

HES FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Donations	$ 918	$ 1,898
Expenditures:		
Instruction -		
Purchased professional services	-	734
Supplies	364	1,411
Property and equipment	1,219	-
Instruction Support Staff -		
Supplies	975	737
Student Support Services -		
Equipment	-	1,750
School Administration -		
Purchased professional services	-	240
Supplies	863	775
Total Expenditures	3,421	5,647
Receipts Over (Under) Expenditures	(2,503)	(3,749)
Unencumbered Cash, Beginning	11,432	8,929
Unencumbered Cash, Ending	$ 8,929	$ 5,180

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

HMS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Donations	$ 1,754	$ 7,553
Expenditures:		
Instruction -		
Supplies	2,648	1,796
Purchased professional services	822	325
School Administration -		
Supplies	-	4,363
Total Expenditures	3,470	6,484
Receipts Over (Under) Expenditures	(1,716)	1,069
Unencumbered Cash, Beginning	2,831	1,115
Unencumbered Cash, Ending	$ 1,115	$ 2,184

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

HHS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Donations	$ -	$ 1,872
Expenditures:		
Instruction -		
Other	200	200
School Administration -		
Supplies	-	132
Total Expenditures	200	332
Receipts Over (Under) Expenditures	(200)	1,540
Unencumbered Cash, Beginning	3,004	2,804
Unencumbered Cash, Ending	$ 2,804	$ 4,344

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 75,916	$ 74,898
Expenditures:		
Instruction -		
Certified salaries	47,015	44,420
Non-certified salaries	14,657	16,467
Insurance	10,728	8,700
Social Security	3,299	4,568
Other employee benefits	217	249
Supplies	-	494
Total Expenditures	75,916	74,898
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 14,592	$ 13,600
Expenditures:		
Instruction -		
Certified salaries	11,997	12,586
Insurance	1,817	-
Social Security	734	963
Other employee benefits	44	51
Total Expenditures	14,592	13,600
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

TITLE IV-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 13,298	$ 13,602
Expenditures:		
Instruction Support Staff - Counseling Services	13,298	13,602
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

SPARK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 236,551	$ -
Expenditures:		
Student Support Services -		
Other purchased services	3,160	-
Supplies	17,449	-
Property and equipment	27,125	-
Operations and Maintenance -		
Custodial Supplies	11,757	-
Property and equipment	38,160	-
Facility Acquisition and Construction Services -		
Building Improvements	138,900	-
Total Expenditures	236,551	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

ESSER I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ 57,266	$ 2,525
Expenditures:		
Instruction -		
Certified salaries	9,356	-
Non-certified salaries	1,980	-
Social security	866	-
Other benefits	47	-
Other purchased services	530	-
Supplies	202	-
Student Support Services -		
Certified salaries	325	-
Social security	25	-
Other benefits	1	-
Supplies	791	-
General Administration -		
Supplies	31	-
School Administration -		
Certified salaries	7,635	-
Social security	584	-
Other benefits	32	-
Operations and Maintenance -		
Supplies	19,998	-
Property and equipment	9,447	-
Vehicle Operating Services -		
Certified salaries	3,444	-
Social security	263	-
Other benefits	109	-
Vehicle & Maintenance Services -		
Supplies	144	-
Property and equipment	1,931	-
Facility Acquisition and Construction Services -		
Architect & Engineer Services	2,050	-
Total Expenditures	59,791	-
Receipts Over (Under) Expenditures	(2,525)	2,525
Unencumbered Cash, Beginning	-	(2,525)
Unencumbered Cash, Ending	$ (2,525)	$ -

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

ESSER II FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ -	$ -
Expenditures:		
Instruction -		
Certified salaries	-	4,478
Non-certified salaries	-	37,194
Insurance	-	12,564
Social security	-	3,220
Supplies	-	2,253
Instruction Support Staff -		
Purchased professional services	-	5,786
Supplies	-	4,560
Operations and Maintenance -		
Supplies	-	2,976
Total Expenditures	-	73,031
Receipts Over (Under) Expenditures	-	(73,031)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (73,031)

Unified School District Number 410
Hillsboro, Kansas

SPECIAL PURPOSE FUND

KDHE COVID TESTING GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Federal aid	$ -	$ 18,103
Expenditures:		
Student Support Services -		
Purchased professional services	-	32,641
Supplies	-	1,666
Central Services -		
Purchased professional services	-	510
Operations and Maintenance -		
Supplies	-	35
Total Expenditures	-	34,852
Receipts Over (Under) Expenditures	-	(16,749)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (16,749)

Unified School District Number 410
Hillsboro, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance 2022 (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 637,088	$ 612,721	$ 583,292	$ 29,429
Delinquent tax	1,296	6,708	11,897	(5,189)
Motor vehicle tax	59,283	57,976	56,858	1,118
Recreational vehicle tax	912	1,086	885	201
Commercial vehicle tax	4,984	5,947	5,609	338
State aid	207,948	225,962	225,962	-
Total Receipts	911,511	910,400	$ 884,503	$ 25,897
Expenditures:				
Interest	124,138	114,638	$ 114,638	$ -
Principal	470,000	480,000	480,000	-
Commission and postage	-	-	500	(500)
Total Expenditures	594,138	594,638	$ 595,138	$ (500)
Receipts Over (Under) Expenditures	317,373	315,762		
Unencumbered Cash, Beginning	1,382,281	1,699,654		
Unencumbered Cash, Ending	$ 1,699,654	$ 2,015,416		

Unified School District Number 410
Hillsboro, Kansas

TRUST FUND

GOOD CITIZEN SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Contributions	$ 7,000	$ 7,000
Expenditures:		
Outgoing Transfers - Scholarships awarded	7,000	7,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 410
Hillsboro, Kansas

TRUST FUND

C.M. SEXTRO MEMORIAL SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021 Actual	2022 Actual
Receipts:		
Donations	$ 500	$ 400
Expenditures:		
Scholarships awarded	500	400
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 410
Hillsboro, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School:				
Class of 2022	$ 524	$ 246	$ 770	$ -
Class of 2023	861	7,183	7,308	736
Class of 2024	396	1,419	594	1,221
Class of 2025	-	368	212	156
FCCLA	891	-	-	891
FFA	12,895	27,655	28,740	11,810
H-Club	2,192	2,152	2,836	1,508
Student Council	2,840	1,341	1,116	3,065
Tech Student Association	4,550	2,929	2,182	5,297
Total Student Organizations	25,149	43,293	43,758	24,684
State Sales Tax	87	8,326	8,318	95
Payroll Revolving	68,052	-	6,182	61,870
Total Agency Funds	$ 93,288	$ 51,619	$ 58,258	$ 86,649

Unified School District Number 410
Hillsboro, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics-High School	$ -	$ 46,923	$ 46,923	$ -	$ -	$ -
School Projects:						
High School	86,954	22,294	41,667	67,581	-	67,581
Middle School	7,597	14,281	13,485	8,393	-	8,393
Elementary School	6,135	14,793	17,473	3,455	-	3,455
Total School Projects	100,686	51,368	72,625	79,429	-	79,429
Total District Activity Funds	$ 100,686	$ 98,291	$ 119,548	$ 79,429	$ -	$ 79,429