

UNIFIED SCHOOL DISTRICT NO. 410
(Durham-Hillsboro-Lehigh)

REGULAR BOARD MEETING

Monday, November 8, 2021
7:00 pm

USD 410 District Office Conference Room
416 S. Date
Hillsboro, KS 67063

**Agenda—Regular Board Meeting
USD 410 District Office Conference Room
November 8, 2021 7:00 p.m.**

- A. Meeting Called to Order
- B. Approval of Regular and Consent Agenda
 - 1. October 11 Regular Board Meeting Minutes (Appendix A)
 - 2. 2020-21 PDC MLP Annual Learning Report (Appendix B)
 - 3. Donations
- C. Action/Discussion Items
 - 1. Annual Financial Audit Report (Appendices C & D)
 - 2. Long-Term Classified Staff Substitute Pay
- D. Executive Session for Students
- E. Executive Session for Personnel
- F. Personnel
 - 1. Resignations
 - 2. Hires
 - 3. Supplemental Contracts
- G. Reports
 - 1. Superintendent
 - 2. TEEN (Appendix E)
 - 3. MCSEC (Appendix F)
 - 4. Business Manager (Financials)
- H. Adjournment

Annotated BOE Agenda November 8, 2021

A. Meeting Called to Order

B. Approval of Regular and Consent Agenda

Consent Agenda

The U.S.D. 410 Board of Education uses the consent agenda as a way to operate more efficiently. Items on the consent agenda are routine in nature and generally do not require discussion by the board. Prior to approval of the consent agenda, board members may request that items be removed and placed on the regular agenda.

1. Board Meeting Minutes (Appendix A)

Minutes from the October 11 regular BOE meeting are included as Appendix A.

➤ ***Recommended Action***

Motion to approve the October 11 regular board meeting minutes.

2. 2020-21 PDC MLP Annual Learning Report (Appendix B)

➤ ***Recommended Action***

Motion to approve the 2020-21 PDC MLP Annual Learning Report

3. Donations

From:	Gift:	Purpose:
Kroger	\$127.37	HES Site Council Projects

➤ ***Recommended Action***

Motion to accept donations as listed.

➤ ***Recommended Action for Regular and Consent Agenda:***

Motion to approve the regular agenda.

Motion to approve the consent agenda.

C. Action / Discussion Items

1. Annual Financial Audit Report (Appendices C & D)

A representative from Swindoll, Janzen, Hawk, and Loyd will be here to present our financial audit for FY 2021. A printed copy of the report will be available at the board meeting. An electronic version of the financial statements and the management letter is linked to Appendices C & D.

➤ ***Recommended Action:***

Motion to approve the FY 2021 Audit Report

2. Long-Term Classified Staff Substitute Pay

Long-Term Classified Staff Substitute Pay Rate for consecutive days substituting for the same person.

➤ ***Recommended Action:***

Motion to approve the following long-term substitute classified staff pay for consecutive days substituting for the same person:

Substitute Aides, Custodians, and Secretaries for the First 10 Consecutive Days for the Same Person
\$10.95 Per Hour

Substitute Aides, Custodians, and Secretaries After 10 Consecutive Days for the Same Person
\$11.35 Per Hour for the Duration of the Assignment Retroactive to the First Hour of the Long-Term Substitute Assignment

Substitute Bus Drivers for the First 10 Consecutive Days for the Same Person
\$12.35 Per Hour

Substitute Bus Drivers After 10 Consecutive Days for the Same Person
\$12.95 Per Hour for the Duration of the Assignment Retroactive to the First Hour of the Long-Term Substitute Assignment

D. Executive Session for Students

Motion for the Board to enter into executive session to **discuss students** pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

E. Executive Session for Personnel

Motion for the Board to go into executive session to **discuss resignations, hires and supplemental contracts** pursuant to the non-elected Personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

F. Personnel

1. Resignations

a. LeAnn Retherford - HES Preschool Aide – Effective October 15, 2021

➤ ***Recommended Action:***

Motion to approve the resignation of LeAnn Retherford - HES Preschool Aide - Effective October 15, 2021

b. Megan Daniels Resignation – HES Lunchroom Aide – Effective October 19, 2021

➤ ***Recommended Action:***

Motion to approve Megan Daniels resignation as HES Lunchroom Aide – Effective October 19, 2021

2. Hires

- a. LeAnn Retherford - HES Lunchroom Aide – 0.5 hours per day for 168 days per year - Pay Rate \$11.35 - Effective October 20, 2021

➤ ***Recommended Action:***

Motion to approve LeAnn Retherford - HES Lunchroom Aide – 0.5 hours per day for 168 days per year - Pay Rate \$11.35 - Effective October 20, 2020

- b. Megan Daniels – HES Preschool Aide – 8 hours per day for 177 days per year - Pay Rate \$11.85 - Effective October 19, 2021

➤ ***Recommended Action:***

Motion to approve Megan Daniels as HES Preschool Aide – 8 hours per day for 177 days per year - Pay Rate \$11.85 - Effective October 19, 2021

3. Supplemental Contracts

- a. Rustyn Kerbs – MS Assistant Boys’ Basketball Coach (2nd assistant)

➤ ***Recommended Action:***

Motion to approve Rustyn Kerbs as MS Assistant Boys’ Basketball Coach

- c. Kayla Gallaway – HMHS Spring 2022 Drama Assistant -

➤ ***Recommended Action:***

Motion to approve Kayla Gallaway as HMHS Spring 2022 Drama Assistant -

G. Reports

1. Superintendent

- a. Rental House

2. TEEN (Appendix E)

3. MCSEC (Appendix F)

4. Business Manager (Financials)

➤ ***Recommended Action:***

Motion to approve the payment of bills totaling \$_____ and the following financial reports.

- USD 410 Activity Account Report
- USD 410 Activity Account Bank Reconciliation
- District Report of Transfers
- District Cash Summary Report
- District Accounts Bank Reconciliation, Bank Account Balance Report, and Securities Report
- District Expense Budget Report

H. Adjournment

New Executive Session Motions

1. Personnel

Motion for the Board to go into executive session to (subject) pursuant to the non-elected Personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

2. Negotiations

Motion for the Board to go into executive session to (subject) pursuant to the exception for employer-employee negotiations under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ in this room. The executive session is required to protect the board's negotiating interests.

3. Student(s)

Motion for the Board to enter into executive session to (subject) pursuant to the exception relating to actions adversely or favorably affecting a student under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ in this room. The executive session is required to protect the privacy rights of identifiable individuals.

4. Attorney/Client

Motion for the board to go into executive session to (subject) pursuant to the exception for matters which would be deemed privileged in the attorney-client relationship under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ o'clock in this room. This executive session is required to protect attorney-client privilege and the public interest.

5. Transactions Related to Real Property

Motion that the board go into executive session to (subject) pursuant to the exception for preliminary discussion of the acquisition of real property under the Kansas Open Meetings Act (KOMA) and to return to open meeting at _____ o'clock in this room. This executive session is required to protect the district's financial interest and bargaining position.

UNIFIED SCHOOL DISTRICT NO. 410

Durham-Hillsboro-Lehigh

MINUTES – REGULAR BOARD MEETING

USD 410 District Office Conference Room
October 11, 2021 7:00 p.m.

Members Present:

Mark Rooker
Tim Kaufman

Rod Koons
Kim Klein

Jared Jost
Jim Paulus

Member Absent:

Joe Sechrist

Administrators:

Max Heinrichs

Others:

Jerry Hinerman, Clerk
Jasee Hamm
Ryleigh Peterson

Katherine Dudte
Anna Jones
Callie Plenert

Cheyenne Funk
Charlie Peters

A. Meeting Called to Order

Board President Mark Rooker called the meeting to order at 7:00 p.m.

B. Approval of Regular and Consent Agenda

Jared Jost moved to approve the regular and consent agendas with the addition of Item G2e Madison Weaver – Hillsboro Elementary School ESOL Aide. Motion seconded by Tim Kaufman. Carried 6-0.

Items on the consent agenda included the following:

1. Motion to approve the minutes of the September 13, 2021, regular board meeting

2. Motion to approve the following donations:

Donation of \$500.00 from Hillsboro Arts & Crafts Association to be used for the Hillsboro High School band and choir trip

Donation of \$500.00 from Herington Municipal Hospital to be used for Hillsboro Middle/High School personal care supplies and clothing

Donation of \$460.50 from Hillsboro Animal Clinic to be used by the Hillsboro High School FFA Program

Donation of \$50.00 from an anonymous patron to be used for Hillsboro Middle/High School personal care supplies and clothing

Donation of 4 new tubes of diaper cream, a box of teething biscuits, and 8 boxes of squeeze fruit purees to be used by the Marion County Parents as Teachers Program

Donation of 200 books from Goessel Elementary School to be used by the Marion County Parents as Teachers Program

C. Citizens' Open Forum

D. Principal Reports

E. Action/Discussion Items

1. KESA Cycle II, Year 1 Accreditation Early Release Dates
Rod Koons moved to approve the following four dates for student early release days from school at 1:30 PM to allow staff time to complete necessary work for KESA Cycle II, Year 1 accreditation. Seconded by Jim Paulus. Carried 6-0.

Wednesday, November 17, 2021	1:30 PM
Wednesday, February 2, 2022	1:30 PM
Thursday, March 3, 2022	1:30 PM
Wednesday, April 6, 2022	1:30 PM
2. Nursing Services Agreement Between the Marion County Special Education Cooperative (MCSEC) and USD 410
Jim Paulus moved to approve the Nursing Services Agreement between the Marion County Special Education Cooperative (MCSEC) and USD 410. Motion seconded by Tim Kaufman. Carried 6-0.
3. USD 410 Schools Opening Plan
Jim Paulus moved to approve the following USD 410 Gating Guidelines. Motion seconded by Tim Kaufman. Carried 6-0.

USD 410 Gating Guidelines

Total Active Cases 0.00% - 5.99% of Building Population HES – 374 HMHS – 372	Masks optional; 3' or more social distancing where possible
Total Active Cases 6.00% - 9.99% of Building Population HES – 374 HMHS – 372	Board meeting to decide next steps
Total Active Cases 10.00% or Over of Building Population HES – 374 HMHS – 372	Masks will be required in the building until 8 days after the onset of going over 10.00% of the building population; 3' or more social distancing where possible

- Active case – lab confirmed positive or probable case still in isolation
- Case counts will be tracked by USD 410 in collaboration with the Marion County Health Department
- Clusters will be identified by Marion County health officials, and we will adhere to their guidance
- HES Building Population – 374 (as of 10/07/2021)
 - Green until 23 positive cases
 - Gold until 38 positive cases
 - Maroon until 8 days after going over 10.00% of building positive cases
- HMHS Building Population – 372 (as of 10/07/2021)
 - Green until 23 positive cases
 - Gold until 38 positive cases
 - Maroon until 8 days after going over 10.00% of building positive cases

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F. Executive Session – Personnel

Mark Rooker moved for the Board to go into executive session at 7:45 p.m. with the Superintendent to discuss resignations and classified hires pursuant to the non-elected personnel exception under the Kansas Open Meetings Act (KOMA) and to return to open meeting at 7:50 p.m. in this room. The executive session is required to protect the privacy rights of identifiable individuals. Motion seconded by Tim Kaufman. Carried 6-0.

Regular Session

G. Personnel

1. Resignations

- a. Ann Holt – Hillsboro Elementary School Preschool Classroom Aide
Rod Koons moved to approve the resignation of Ann Holt from her position as Hillsboro Elementary School Preschool Classroom Aide effective September 17, 2021. Motion seconded by Jared Jost. Carried 6-0.

2. Classified Staff

- a. Larinda Amstutz – Hillsboro Elementary School 3rd Grade Classroom Aide
Jim Paulus moved to approve hiring Larinda Amstutz to serve as Hillsboro Elementary School 3rd Grade Classroom Aide for \$11.35 per hour for 7 hours per day for 173 days per year effective September 21, 2021. Motion seconded by Rod Koons. Carried 6-0.
- b. LeAnn Retherford – Hillsboro Elementary School Preschool Classroom Aide
Tim Kaufman moved to approve hiring LeAnn Retherford to serve as Hillsboro Elementary School Preschool Aide for \$11.35 per hour for 8 hours per day for 177 days per year effective October 11, 2021. Motion seconded by Jim Paulus. Carried 6-0.
- c. Brad Dies – Transfer from Hillsboro Middle/High School Custodian to District Maintenance Worker
Jared Jost moved to approve transferring Brad Dies from serving as Hillsboro Middle/High School Custodian to serving as District Maintenance Worker for \$15.00 per hour for 8 hours per day for 258 days per year effective October 18, 2021. Motion seconded by Jim Paulus. Carried 6-0.
- d. Austin Welch – Hillsboro Middle/High School Custodian
Rod Koons moved to approve hiring Austin Welch to serve as Hillsboro Middle/High School Custodian for \$11.35 per hour for 8 hours per day for 253 days per year effective October 14, 2021. Motion seconded by Jared Jost. Carried 6-0.
- e. Madison Weaver – Hillsboro Elementary School ESOL Classroom Aide
Tim Kaufman moved to approve hiring Madison Weaver to serve as Hillsboro Elementary School ESOL Classroom Aide for \$11.35 per hour for 2 hours per week effective September 27, 2021. Motion seconded by Kim Klein. Carried 6-0.

H. Reports

1. Superintendent's Report

- a. TEEN Virtual Program Report

Mark Rooker moved to approve moving the Unified School District No. 410 December Regular Board Meeting to December 13, 2021, at 5:00 PM at the Unified School District No. 410 District Office Conference Room. Motion seconded by Rod Koons. Carried 6-0

2. TEEN Report

3. MCSEC Report

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4. Business Manager's Report

Jim Paulus moved to approve the payment of bills totaling \$212,262.82 and the following reports.

Motion seconded by Tim Kaufman. Carried 6-0.

USD 410 Activity Account Report

USD 410 Activity Account Bank Reconciliation

District Report of Transfers

District Cash Summary Report

District Accounts Bank Reconciliation, Bank Account Balance Report, and Securities Report

District Expense Budget Report

I. **Adjournment**

President Mark Rooker declared the meeting adjourned at 8:06 p.m.

Jerry Hinerman, Clerk

USD 410
Annual Professional Development Activities Report
July 1, 2020 - June 30, 2021

Staff	Start Date	Activity Title	Hours	Credits
Sandy Arnold	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Sandy Arnold	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Sandy Arnold	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Sandy Arnold Total			3.75	-
Ruth Baldner	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Ruth Baldner	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Ruth Baldner	8/18/2020	Dyslexia Training	6.00	-
Ruth Baldner	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Ruth Baldner	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Ruth Baldner	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Ruth Baldner	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Ruth Baldner	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Ruth Baldner	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Ruth Baldner	11/9/2020	Vernier Physiology Sensors	6.00	-
Ruth Baldner	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Ruth Baldner	1/1/2021	Hours	0.50	-
Ruth Baldner	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Ruth Baldner Total			25.75	-
Darlene Bartel	1/4/2021	USD 410 2020-2021 Training Video attendance During Contract	0.50	-
Darlene Bartel Total			0.50	-
		Introduction to Substance Abuse Prevention: Understanding the		
Terry Bebermeyer	8/19/2020	Basics	5.00	-
Terry Bebermeyer	8/24/2020	Kansas Substance Abuse Prevention Skills Training	20.00	-
Terry Bebermeyer	8/31/2020	Teachstone CLASS Pre-K Observation Certification Training	18.00	-
Terry Bebermeyer	9/28/2020	Teachstone CLASS Toddler Observation Certification Training	18.00	-
		Community Anti-Drug Coalitions of America (CADCA) National		
Terry Bebermeyer	2/1/2021	Leadership Forum	27.00	-
Terry Bebermeyer Total			88.00	-
Creigh Bell	7/11/2020	TBRI 101: A Self-Guided Course in Trust-Based Relationships	7.00	-
		Resilience Now: Healing Collective Trauma in the Time of COVID-		
Creigh Bell	7/16/2020	19	8.00	-
Creigh Bell	8/17/2020	TTED-805-SP PRB:TEACHING CTE ONLINE	-	3.00
Creigh Bell	8/25/2020	KS VIRTUAL State VEX EP Summit	2.00	-
Creigh Bell	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Creigh Bell	1/4/2021	Hours	0.50	-
Creigh Bell	1/15/2021	TTED-750 Mentoring Principles for Professionals	-	3.00
		TTED-893 Student Assessment Development in Career &		
Creigh Bell	1/15/2021	Technical Education	-	3.00
Creigh Bell	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Creigh Bell Total			19.75	9.00
Michele Berens	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Michele Berens	8/17/2020	HES Staff Meeting 8/17	1.75	-
Michele Berens	8/17/2020	HES Gemini Team Meeting 8/17/2020	2.00	-
Michele Berens	8/18/2020	Dyslexia Training	6.00	-
Michele Berens	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Michele Berens	1/1/2021	Hours	0.50	-
Michele Berens	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Michele Berens Total			14.50	-
Dennis Boldt	8/17/2020	District Opening Meeting 8/17/20	2.00	-

USD 410
Annual Professional Development Activities Report
July 1, 2020 - June 30, 2021

Staff	Start Date	Activity Title	Hours	Credits
Dennis Boldt	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Dennis Boldt	8/18/2020	Dyslexia Training	6.00	-
Dennis Boldt	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Dennis Boldt	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Dennis Boldt	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Dennis Boldt	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Dennis Boldt	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Dennis Boldt	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Dennis Boldt	1/1/2021	Hours	0.50	-
Dennis Boldt	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Dennis Boldt Total			18.75	-
Tracy Boldt	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Tracy Boldt	8/17/2020	HES Staff Meeting 8/17	1.75	-
Tracy Boldt	8/18/2020	Dyslexia Training	6.00	-
Tracy Boldt	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Tracy Boldt	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Tracy Boldt	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Tracy Boldt	1/1/2021	Hours	0.50	-
Tracy Boldt	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Tracy Boldt Total			16.00	-
Jessica Bowman	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Jessica Bowman	1/1/2021	Hours	0.50	-
Jessica Bowman	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Jessica Bowman Total			2.75	-
Tamara Cassidy	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Tamara Cassidy	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Tamara Cassidy	8/18/2020	Dyslexia Training	6.00	-
Tamara Cassidy	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Tamara Cassidy	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Tamara Cassidy	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Tamara Cassidy	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Tamara Cassidy	8/27/2020	HMHS Headrush Continuation (optional training) 8/27/2020	1.00	-
Tamara Cassidy	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Tamara Cassidy	1/4/2021	Hours	0.50	-
Tamara Cassidy	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Tamara Cassidy Total			17.75	-
Clint Corby	11/18/2020	HMHS Early Release PD November 18	2.00	-
Clint Corby Total			2.00	-
Heather Corby	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Heather Corby	8/17/2020	HES Staff Meeting 8/17	1.75	-
Heather Corby	8/18/2020	Dyslexia Training	6.00	-
Heather Corby	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Heather Corby	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Heather Corby	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Heather Corby	1/1/2021	Hours	0.50	-
Heather Corby	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Heather Corby Total			16.00	-

USD 410
Annual Professional Development Activities Report
July 1, 2020 - June 30, 2021

Staff	Start Date	Activity Title	Hours	Credits
Dustin Dalke	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Dustin Dalke	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Dustin Dalke	8/18/2020	Dyslexia Training	6.00	-
Dustin Dalke	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Dustin Dalke	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Dustin Dalke	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Dustin Dalke	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Dustin Dalke	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Dustin Dalke	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Dustin Dalke	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Dustin Dalke	1/1/2021	Hours	0.50	-
Dustin Dalke	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Dustin Dalke Total			19.75	-
Emily Dalke	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Emily Dalke	8/17/2020	HES Staff Meeting 8/17	1.75	-
Emily Dalke	8/17/2020	HES Gemini Team Meeting 8/17/2020	2.00	-
Emily Dalke	8/18/2020	Dyslexia Training	6.00	-
Emily Dalke	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Emily Dalke	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Emily Dalke	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Emily Dalke	1/1/2021	Hours	0.50	-
Emily Dalke	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Emily Dalke Total			18.00	-
Holly Dalke	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Holly Dalke	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Holly Dalke	8/18/2020	Dyslexia Training	6.00	-
Holly Dalke	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Holly Dalke	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Holly Dalke	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Holly Dalke	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Holly Dalke	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Holly Dalke	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Holly Dalke	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Holly Dalke	1/4/2021	Hours	0.50	-
Holly Dalke	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Holly Dalke	2/15/2021	Helping Students Build Resilience	1.50	-
Holly Dalke	2/16/2021	Taking Care of Yourself During Pandemic Teaching	0.50	-
Holly Dalke Total			21.75	-
Debbie Dick	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Debbie Dick	8/17/2020	HES Staff Meeting 8/17	1.75	-
Debbie Dick	8/18/2020	Dyslexia Training	6.00	-
Debbie Dick	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Debbie Dick	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Debbie Dick	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Debbie Dick	1/1/2021	Hours	0.50	-
Debbie Dick	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Debbie Dick Total			16.00	-
Michelle Ediger	8/17/2020	District Opening Meeting 8/17/20	2.00	-

USD 410
Annual Professional Development Activities Report
July 1, 2020 - June 30, 2021

Staff	Start Date	Activity Title	Hours	Credits
Michelle Ediger	8/17/2020	HES Staff Meeting 8/17	1.75	-
Michelle Ediger	8/18/2020	Dyslexia Training	6.00	-
Michelle Ediger	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Michelle Ediger	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Michelle Ediger	1/1/2021	Hours	0.50	-
Michelle Ediger	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Michelle Ediger Total			14.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Denise Evans	1/1/2021	Hours	0.50	-
Denise Evans	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Denise Evans Total			0.75	-
Michelle Faul	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Michelle Faul	8/17/2020	HES Staff Meeting 8/17	1.75	-
Michelle Faul	8/18/2020	Dyslexia Training	6.00	-
Michelle Faul	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Michelle Faul	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Michelle Faul	1/1/2021	Hours	0.50	-
Michelle Faul	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Michelle Faul	4/17/2021	Helping Students Building Resilience	0.50	-
Michelle Faul	4/17/2021	Connecting Deep Through Community Circles	0.50	-
Michelle Faul	4/17/2021	Personalized Learning from the Student's Point of View	0.50	-
Michelle Faul	4/17/2021	Student Empowerment	0.50	-
Michelle Faul Total			16.00	-
Autumn Hardey	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Autumn Hardey	8/17/2020	HES Staff Meeting 8/17	1.75	-
Autumn Hardey	8/17/2020	HES Gemini Team Meeting 8/17/2020	2.00	-
Autumn Hardey	8/18/2020	Dyslexia Training	6.00	-
Autumn Hardey	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Autumn Hardey	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Autumn Hardey	9/17/2020	ESSDACK Quarterly Crisis Meeting	5.50	-
Autumn Hardey	11/19/2020	ESSDACK Crisis Quarterly Meeting	5.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Autumn Hardey	1/1/2021	Hours	0.50	-
Autumn Hardey	2/18/2021	ESSDACK Quarterly Crisis Meeting	5.50	-
Autumn Hardey	4/15/2021	ESSDACK Quarterly Crisis Meeting	5.50	-
Autumn Hardey	6/1/2021	School Mental Health Implementation Workshop	14.50	-
Autumn Hardey Total			51.75	-
Collette Haslett	7/3/2020	EDC 8830 Special topics in PE-Baker University	-	1.00
Collette Haslett	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Collette Haslett	8/17/2020	HES Staff Meeting 8/17	1.75	-
Collette Haslett	8/18/2020	Dyslexia Training	6.00	-
Collette Haslett	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Collette Haslett	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Collette Haslett	1/1/2021	Hours	0.50	-
Collette Haslett	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Collette Haslett	2/17/2021	Special Topics in PE/Baker University	-	1.00
Collette Haslett Total			14.00	2.00
Jeff Haslett	7/3/2020	EDC 8830 Special topics in PE-Baker University	-	1.00
Jeff Haslett	8/17/2020	District Opening Meeting 8/17/20	2.00	-

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Jeff Haslett	8/18/2020	Dyslexia Training	6.00	-
Jeff Haslett	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Jeff Haslett	1/1/2021	Hours	0.50	-
Jeff Haslett	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Jeff Haslett	2/8/2021	2021 Driver Education Regional Meeting	2.00	-
Jeff Haslett	2/17/2021	2021 Kahperd winter workshop	5.00	-
Jeff Haslett Total			17.75	1.00
Jill Hein	8/10/2020	ALTC 804 UNDERSTANDING THE LEARNER	-	3.00
		ALTC 805 WORKING WITH DIVERSE AND EXCEPTIONAL		
Jill Hein	8/10/2020	LEARNER	-	3.00
Jill Hein	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Jill Hein	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Jill Hein	8/18/2020	Dyslexia Training	6.00	-
Jill Hein	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Jill Hein	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Jill Hein	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
		ESSDACK Creating and Improving Your IPS/Career Advising		
Jill Hein	9/11/2020	Framework: Strengthening CTE for the 21st Century	8.50	-
Jill Hein	9/16/2020	ESSDACK Student Success Webinar	1.50	-
Jill Hein	9/17/2020	ESSDACK Crisis Meeting Quarterly Meeting	4.00	-
Jill Hein	9/25/2020	ESSDACK Crisis Response Team Training/Refresher	4.00	-
Jill Hein	11/18/2020	HMHS Early Release PD November 18	2.00	-
Jill Hein	1/4/2021	COUN 878 PRACTICUM IN EDUCATION	-	3.00
Jill Hein	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Jill Hein	2/18/2021	ESSDACK Crisis Prevention	6.50	-
Jill Hein	3/25/2021	2021 KCA/KSCA Conference	8.00	-
Jill Hein	4/15/2021	ESSDACK Crisis Meeting	6.00	-
Jill Hein Total			54.75	9.00
Rachel Hein	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Rachel Hein	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Rachel Hein	8/18/2020	Dyslexia Training	6.00	-
Rachel Hein	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Rachel Hein	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Rachel Hein	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Rachel Hein	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Rachel Hein	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Rachel Hein	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Rachel Hein	1/1/2021	Hours	0.50	-
Rachel Hein	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Rachel Hein	2/15/2021	CTE Annual Conference: The Future of CTE in Kansas	1.00	-
Rachel Hein	2/15/2021	KS CTE Conference	1.00	-
Rachel Hein Total			20.75	-
		Evaluation Reminder for On Demand Title IX Sexual Harassment		
Max Heinrichs	8/24/2020	Response: Training for Coordinators, Investigators and Decision-	6.00	-
Max Heinrichs Total			6.00	-
Aimee Hennigh	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Aimee Hennigh	8/17/2020	HES Staff Meeting 8/17	1.75	-
Aimee Hennigh	8/18/2020	Dyslexia Training	6.00	-
Aimee Hennigh	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Aimee Hennigh	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-

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Aimee Hennigh	11/18/2020	HES Reading Curriculum Review Nov. 18 USD 410 2020-2021 Training Video attendance During Contract	2.00	-
Aimee Hennigh	1/4/2021	Hours	0.50	-
Aimee Hennigh	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Aimee Hennigh	6/2/2021	PLTW Training	16.00	-
Aimee Hennigh	6/21/2021	PBL Training	-	-
Aimee Hennigh Total			32.00	-
Lynette Hiebert	7/27/2020	TBRI & Trauma Informed Classroom Training	5.00	-
Lynette Hiebert	8/18/2020	Dyslexia Training Birth Order and Behaviors: How Birth Orders are Influencing Your	6.00	-
Lynette Hiebert	8/31/2020	Classroom	-	3.00
Lynette Hiebert	10/1/2020	Brain-Based Learning	-	1.00
Lynette Hiebert Total			11.00	4.00
Nathan Hiebert	7/1/2020	Brain Based Learning Unmanned General - Recurrent - Drone Recertification Review	-	1.00
Nathan Hiebert	7/5/2020	Course	2.00	-
Nathan Hiebert	7/6/2020	Financial Fitness Extravaganza - Online Conference	15.00	-
Nathan Hiebert	7/6/2020	EconEd Link - Transferring Lessons to Google Classroom EconEd Link - How to Integrate Financial Fitness for Life and	1.00	-
Nathan Hiebert	7/7/2020	Intuit Mint Simulation EconEd Link - Teaching Entrepreneurship With Adidas, Nike &	1.00	-
Nathan Hiebert	7/10/2020	UA - Online Video Training	1.00	-
Nathan Hiebert	7/15/2020	Drone Recertification Exam	1.00	-
Nathan Hiebert	7/16/2020	Navigating Change 2020	2.00	-
Nathan Hiebert	7/27/2020	TBRI & Trauma-Informed Classrooms Training	5.00	-
Nathan Hiebert	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Nathan Hiebert	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Nathan Hiebert	8/18/2020	Dyslexia Training	6.00	-
Nathan Hiebert	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Nathan Hiebert	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Nathan Hiebert	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Nathan Hiebert	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Nathan Hiebert	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Nathan Hiebert	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Nathan Hiebert	8/29/2020	Introduction to Kahoot! on EconEdLink USD 410 2020-2021 Training Video attendance Outside Contract	1.00	-
Nathan Hiebert	1/1/2021	Hours	0.50	-
Nathan Hiebert	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Nathan Hiebert Total			46.75	1.00
Amanda Jaworsky	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Amanda Jaworsky	8/17/2020	HES Staff Meeting 8/17	1.75	-
Amanda Jaworsky	8/18/2020	Dyslexia Training	6.00	-
Amanda Jaworsky	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Amanda Jaworsky	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Amanda Jaworsky	11/18/2020	HES Reading Curriculum Review Nov. 18 USD 410 2020-2021 Training Video attendance Outside Contract	2.00	-
Amanda Jaworsky	1/1/2021	Hours	0.50	-
Amanda Jaworsky	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Amanda Jaworsky Total			16.00	-
Eleanor Jost	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Eleanor Jost	8/17/2020	HES Staff Meeting 8/17	1.75	-
Eleanor Jost	8/18/2020	Dyslexia Training	6.00	-

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Eleanor Jost	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Eleanor Jost	1/1/2021	Hours	0.50	-
Eleanor Jost	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Eleanor Jost Total			12.50	-
Lynn Just	7/9/2020	KCDA summer Zoom meetings	4.00	-
Lynn Just	7/27/2020	Rehearsal with Rounds and Partnersongs	1.00	-
Lynn Just	7/28/2020	New Times, New Tools, New Teaching Virtual Conference	1.50	-
Lynn Just	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Lynn Just	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Lynn Just	8/18/2020	Dyslexia Training	6.00	-
Lynn Just	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Lynn Just	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Lynn Just	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Lynn Just	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Lynn Just	1/1/2021	Hours	0.50	-
Lynn Just	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Lynn Just	2/25/2021	KMEA In-Service Workshop	-	1.00
Lynn Just Total			23.25	1.00
Bailey Kaufman	5/3/2021	Curriculum Evaluation	-	3.00
Bailey Kaufman	5/3/2021	Technology Practices for Instructional Improvement	-	3.00
Bailey Kaufman Total			-	6.00
		USD 410 2020-2021 Training Video attendance During Contract		
Lena Kleiner	1/4/2021	Hours	0.50	-
Lena Kleiner	2/8/2021	KAIDE IDL In-Service	6.00	-
Lena Kleiner Total			6.50	-
Darrel Knoll	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Darrel Knoll	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Darrel Knoll	8/18/2020	Dyslexia Training	6.00	-
Darrel Knoll	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Darrel Knoll	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Darrel Knoll	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Darrel Knoll	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Darrel Knoll	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Darrel Knoll	8/27/2020	HMHS Headrush Continuation (optional training) 8/27/2020	1.00	-
Darrel Knoll	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Darrel Knoll	1/1/2021	Hours	0.50	-
Darrel Knoll	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Darrel Knoll Total			19.75	-
Lenna Knoll	7/1/2020	Motivating the Hard to Motivate	-	1.00
Lenna Knoll	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Lenna Knoll	1/1/2021	Hours	0.50	-
Lenna Knoll	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Lenna Knoll Total			2.75	1.00
Kyle Kroeker	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Kyle Kroeker	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Kyle Kroeker	8/18/2020	Dyslexia Training	6.00	-
Kyle Kroeker	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Kyle Kroeker	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-

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Kyle Kroeker	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Kyle Kroeker	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Kyle Kroeker	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Kyle Kroeker	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Kyle Kroeker	1/4/2021	Hours	0.50	-
Kyle Kroeker	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Kyle Kroeker	5/24/2021	HMHS Staff Professional Development	7.00	-
Kyle Kroeker	5/25/2021	HMHS Staff Professional Development	7.00	-
Kyle Kroeker Total			32.75	-
Julie Linnens	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Julie Linnens	8/17/2020	HES Staff Meeting 8/17	1.75	-
Julie Linnens	8/17/2020	HES Gemini Team Meeting 8/17/2020	2.00	-
Julie Linnens	8/18/2020	Dyslexia Training	6.00	-
Julie Linnens	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Julie Linnens	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Julie Linnens	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Julie Linnens	1/1/2021	Hours	0.50	-
Julie Linnens	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Julie Linnens Total			18.00	-
Dionne Loewen	8/18/2020	Dyslexia Training	6.00	-
Dionne Loewen Total			6.00	-
Tena Loewen	7/23/2020	Nature of Reading Webinar	6.00	-
Tena Loewen	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Tena Loewen	8/17/2020	HES Staff Meeting 8/17	1.75	-
Tena Loewen	8/18/2020	Dyslexia Training	6.00	-
Tena Loewen	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Tena Loewen	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Tena Loewen	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Tena Loewen	1/4/2021	Hours	0.50	-
Tena Loewen	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Tena Loewen Total			22.00	-
Bruce Major	7/16/2020	Kansas Bandmasters Virtual Convention	16.00	-
Bruce Major	8/4/2020	KANAAE meeting with Dr. Randy Watson and AAE legal team	1.00	-
Bruce Major	8/5/2020	Virtual Ensemble Solutions	1.00	-
Bruce Major	8/6/2020	KSDE Licensure Review Committee Meeting	-	-
Bruce Major	8/6/2020	Performing Arts Aerosol Study Preliminary Results 2	-	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Bruce Major	1/1/2021	Hours	0.50	-
Bruce Major	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Bruce Major	2/3/2021	KSDE Licensure Review Committee	4.00	-
Bruce Major	2/3/2021	KANAAE Board of Directors meeting	1.00	-
Bruce Major	2/25/2021	KMEA In-Service Workshop	14.00	-
Bruce Major	2/25/2021	Kansas Music Educators Association In-Service Workshop	8.50	-
Bruce Major	6/28/2021	KSDE Licensure Review Committee meeting	3.50	-
Bruce Major Total			49.75	-
Michele Melton	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Michele Melton	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Michele Melton	8/18/2020	Dyslexia Training	6.00	-
Michele Melton	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-

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Michele Melton	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Michele Melton	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Michele Melton	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Michele Melton	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Michele Melton	8/27/2020	HMHS Headrush Continuation (optional training) 8/27/2020	1.00	-
Michele Melton	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Michele Melton	1/4/2021	Hours	0.50	-
Michele Melton	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Michele Melton Total			19.75	-
Adam North	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Adam North	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Adam North	8/18/2020	Dyslexia Training	6.00	-
Adam North	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Adam North	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Adam North	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Adam North	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Adam North	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Adam North	1/1/2021	Hours	0.50	-
Adam North	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
		Remote and Hybrid Teaching and Learning: Encouraging		
Adam North	2/16/2021	Participation and Engagement	1.00	-
Adam North Total			18.75	-
Scott O'Hare	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Scott O'Hare	1/1/2021	Hours	0.50	-
Scott O'Hare	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Scott O'Hare Total			2.75	-
Phil Oelke	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Phil Oelke	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Phil Oelke	8/17/2020	HES Staff Meeting 8/17	1.75	-
Phil Oelke	8/18/2020	Dyslexia Training	6.00	-
Phil Oelke	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Phil Oelke	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Phil Oelke	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Phil Oelke	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance During Contract		
Phil Oelke	1/4/2021	Hours	0.50	-
Phil Oelke	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Phil Oelke Total			18.50	-
Robert Rempel	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Robert Rempel	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Robert Rempel	8/18/2020	Dyslexia Training	6.00	-
Robert Rempel	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Robert Rempel	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Robert Rempel	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Robert Rempel	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Robert Rempel	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Robert Rempel	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Robert Rempel	8/27/2020	HMHS Headrush Continuation (optional training) 8/27/2020	1.00	-
Robert Rempel	11/9/2020	KIAAA Fall Workshop 2020	4.50	-

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Robert Rempel	11/18/2020	HMHS Early Release PD November 18	2.00	-
Robert Rempel	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Robert Rempel	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Robert Rempel	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Robert Rempel	8/18/2020	Dyslexia Training	6.00	-
Robert Rempel	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Robert Rempel	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Robert Rempel	8/21/2020	HMHS Canvas meeting 8/21/2020	1.00	-
Robert Rempel	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Robert Rempel	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Robert Rempel	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Robert Rempel	8/27/2020	HMHS Headrush Continuation (optional training) 8/27/2020	1.00	-
Robert Rempel	11/9/2020	KIAAA Fall Workshop 2020	4.50	-
Robert Rempel	11/18/2020	HMHS Early Release PD November 18	2.00	-
Robert Rempel	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Robert Rempel Total			49.50	-
Sonya Roberts	7/7/2020	South Central District Super CDE Day	8.00	-
Sonya Roberts	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Sonya Roberts	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Sonya Roberts	8/18/2020	Dyslexia Training	6.00	-
Sonya Roberts	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Sonya Roberts	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Sonya Roberts	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Sonya Roberts	8/26/2020	HMHS Staff Meeting 8/26/2020	1.00	-
Sonya Roberts	8/27/2020	HMHS Staff meeting 8/27/2020	1.00	-
Sonya Roberts	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Sonya Roberts	1/1/2021	Hours	0.50	-
Sonya Roberts	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Sonya Roberts	1/21/2021	Ag-Ed Symposium - Virtual Conference	10.00	-
Sonya Roberts Total			36.75	-
		USD 410 2020-2021 Training Video attendance During Contract		
Ryker Schmidt	1/4/2021	Hours	0.50	-
Ryker Schmidt	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Ryker Schmidt Total			0.75	-
Ashley Sheridan	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Ashley Sheridan	8/17/2020	HES Staff Meeting 8/17	1.75	-
Ashley Sheridan	8/18/2020	Dyslexia Training	6.00	-
Ashley Sheridan	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Ashley Sheridan	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
		USD 410 2020-2021 Training Video attendance During Contract		
Ashley Sheridan	1/4/2021	Hours	0.50	-
Ashley Sheridan	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Ashley Sheridan Total			14.00	-
Jill Siebert	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Jill Siebert	8/17/2020	HES Staff Meeting 8/17	1.75	-
Jill Siebert	8/18/2020	Dyslexia Training	6.00	-
Jill Siebert	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Jill Siebert	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
		USD 410 2020-2021 Training Video attendance During Contract		
Jill Siebert	1/4/2021	Hours	0.50	-
Jill Siebert	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-

USD 410
Annual Professional Development Activities Report
July 1, 2020 - June 30, 2021

Staff	Start Date	Activity Title	Hours	Credits
Jill Siebert Total			14.00	-
Stephanie Sinclair	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Stephanie Sinclair	8/17/2020	HMHS Staff Meeting 8/17/2020	2.00	-
Stephanie Sinclair	8/18/2020	Dyslexia Training	6.00	-
Stephanie Sinclair	8/20/2020	HMHS Staff Meeting 8/20/20	2.00	-
Stephanie Sinclair	8/21/2020	HMHS Google Classroom meeting 8/21/2020	1.00	-
Stephanie Sinclair	8/25/2020	HMHS Staff Meeting 8/25/2020	1.00	-
Stephanie Sinclair	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Stephanie Sinclair	1/1/2021	Hours	0.50	-
Stephanie Sinclair	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Stephanie Sinclair Total			16.75	-
Shari Sisk	8/17/2020	District Opening Meeting 8/17/20	2.00	-
Shari Sisk	8/17/2020	HES Staff Meeting 8/17	1.75	-
Shari Sisk	8/18/2020	Dyslexia Training	6.00	-
Shari Sisk	8/20/2020	ELEM Staff Meeting 8-20-20	2.00	-
Shari Sisk	8/21/2020	ELEM Staff Meeting 8/21/2020	1.50	-
Shari Sisk	11/18/2020	HES Reading Curriculum Review Nov. 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Shari Sisk	1/1/2021	Hours	0.50	-
Shari Sisk	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Shari Sisk Total			16.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Ellynne Wiebe	1/1/2021	Hours	0.50	-
Ellynne Wiebe	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Ellynne Wiebe Total			0.75	-
Robert Woelk	11/18/2020	HMHS Early Release PD November 18	2.00	-
		USD 410 2020-2021 Training Video attendance Outside Contract		
Robert Woelk	1/1/2021	Hours	0.50	-
Robert Woelk	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Robert Woelk Total			2.75	-
Evan Yoder	1/18/2021	Annual CPR/AED Training 2020-2021	0.25	-
Evan Yoder Total			0.25	-
Grand Total Hours and Credits			1,007.00	34.00



**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2021



**UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas**

Fiscal Year Ended June 30, 2021

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**UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas**

Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 410, Hillsboro, Kansas, a Municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 410 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 410 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 410 as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 410, Hillsboro, Kansas, a Municipality, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 2, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2021

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

COMPOSITION OF CASH

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

STATEMENT 1

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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

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

(b) *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

(c) *Basis of Accounting*

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) Budgetary Information

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

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

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

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

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

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

No statutory violations were noted in 2021.

3. DEPOSITS AND INVESTMENTS

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

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

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

3. DEPOSITS AND INVESTMENTS (cont.)

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

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

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

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

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Less than 1 Year</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ <u>929</u>	\$ <u>929</u>	S&P AAf/S1+

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$315,758 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

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

(c) Compensated Absences

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

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

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

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

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

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

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

7. LONG-TERM DEBT

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

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

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

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

8. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$526,823 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,912,391. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. CLAIMS AND JUDGMENTS

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

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

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

10. INTERLOCAL AGREEMENT

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

11. COVID-19

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

12. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$236,551 from Marion County during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

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

13. SUBSEQUENT EVENTS

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KANSAS**

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FISCAL YEAR ENDED JUNE 30, 2021

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2021

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

CHILDREN'S DENTAL CARE PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

FARM TO SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

HES FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

HMS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

HHS FUNDRAISING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Federal aid	\$ 71,950	\$ 75,916
Expenditures:		
Instruction -		
Certified salaries	58,165	47,015
Non-certified salaries	1,587	14,657
Insurance	7,359	10,728
Social Security	4,368	3,299
Other employee benefits	212	217
Supplies	<u>259</u>	<u>-</u>
Total Expenditures	<u>71,950</u>	<u>75,916</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 NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

TITLE III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

TITLE IV-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts:		
Federal aid	\$ 12,741	\$ 13,298
Expenditures:		
Instruction Support Staff -		
Certified salaries	1,720	-
Non-certified salaries	126	-
Purchased professional services	3,444	-
Other purchased services	7,451	-
Counseling Services	<u>-</u>	<u>13,298</u>
Total Expenditures	<u>12,741</u>	<u>13,298</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 NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

SPARK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

SPECIAL PURPOSE FUND

ESSER I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

TRUST FUND

GOOD CITIZEN SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

TRUST FUND

C.M. SEXTRO MEMORIAL SCHOLARSHIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

**UNIFIED SCHOOL DISTRICT NUMBER 410
HILLSBORO, KS**

TRUST FUND

DALKE YOUTH AWARD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2021

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

UNIFIED SCHOOL DISTRICT NUMBER 410
Hillsboro, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2021

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

UNIFIED SCHOOL DISTRICT NUMBER 410
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
RELATED TO THE AUDIT FOR THE
YEAR ENDED JUNE 30, 2021

Board of Education
Unified School District Number 410
Hillsboro, Kansas 67063

We have audited the financial statement of Unified School District Number 410, Hillsboro, Kansas, (District) as of and for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 7, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Unified School District Number 410 are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ significantly from those expected. The following are the most sensitive accounting estimates noted affecting the financial statement.

Management's estimates of the liabilities related to pension and OPEB are based on the District's payroll records and the actuary report. The estimates are not included on Statement 1, since the District reports on the regulatory basis of accounting as described in Note 1 to the financial statement. They are disclosed in the notes to the financial statement as required by the Kansas Municipal Audit and Accounting Guide.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. No such disagreements arose during the course of our audit.

Management Representation

We have requested certain written representations from management, which are included in the management representation letter dated November 1, 2021.

Management's Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statement or a determination of the type of auditor's opinion that may be expressed on this statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred during the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the regulatory-required supplementary information (RRSI). With respect to the RRSI accompanying the financial statement, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the statutory requirements pertaining to RRSI as prescribed by the *Kansas Municipal Audit and Accounting Guide*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the RRSI to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Communication of Other Control Deficiencies

In planning and performing our audit of the financial statement of the Unified School District Number 410, as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Unified School District Number 410's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District Number 410'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.

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

During our audit, we also became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the suggestions.

CURRENT YEAR POINTS

No current year points noted.

GRAPHS

Attached are graphs summarizing unencumbered cash, receipts and expenditures, and unencumbered fund balances for the last six years. The current audit report will reflect this year's figures.

SUMMARY

The matters discussed herein were considered our during examination of the financial statement as of June 30, 2021, and they do not modify the opinion expressed in our auditor's report dated November 1, 2021, on such financial statements.

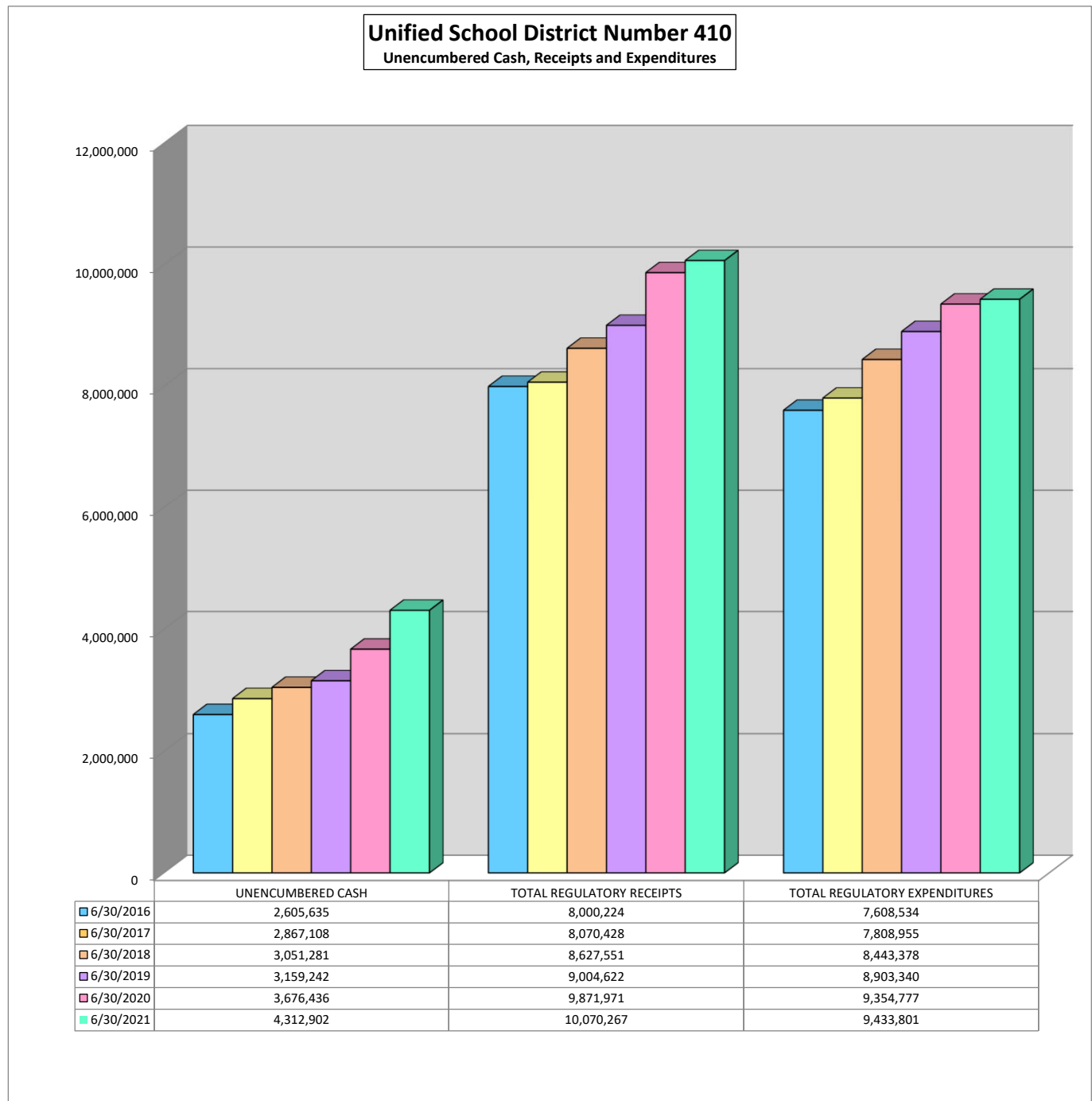
We look forward to assisting the District in implementing the above suggestions. If you have any questions regarding comments included in this letter, please contact Scot Loyd or Christina Henson at (620) 662-3358.

We greatly appreciate the assistance and helpfulness provided by the District staff during the recent audit. It is a pleasure working with individuals who respond to our questions and requests in a quick and efficient manner. Our thanks to each employee involved with the audit.

RESTRICTION ON USE

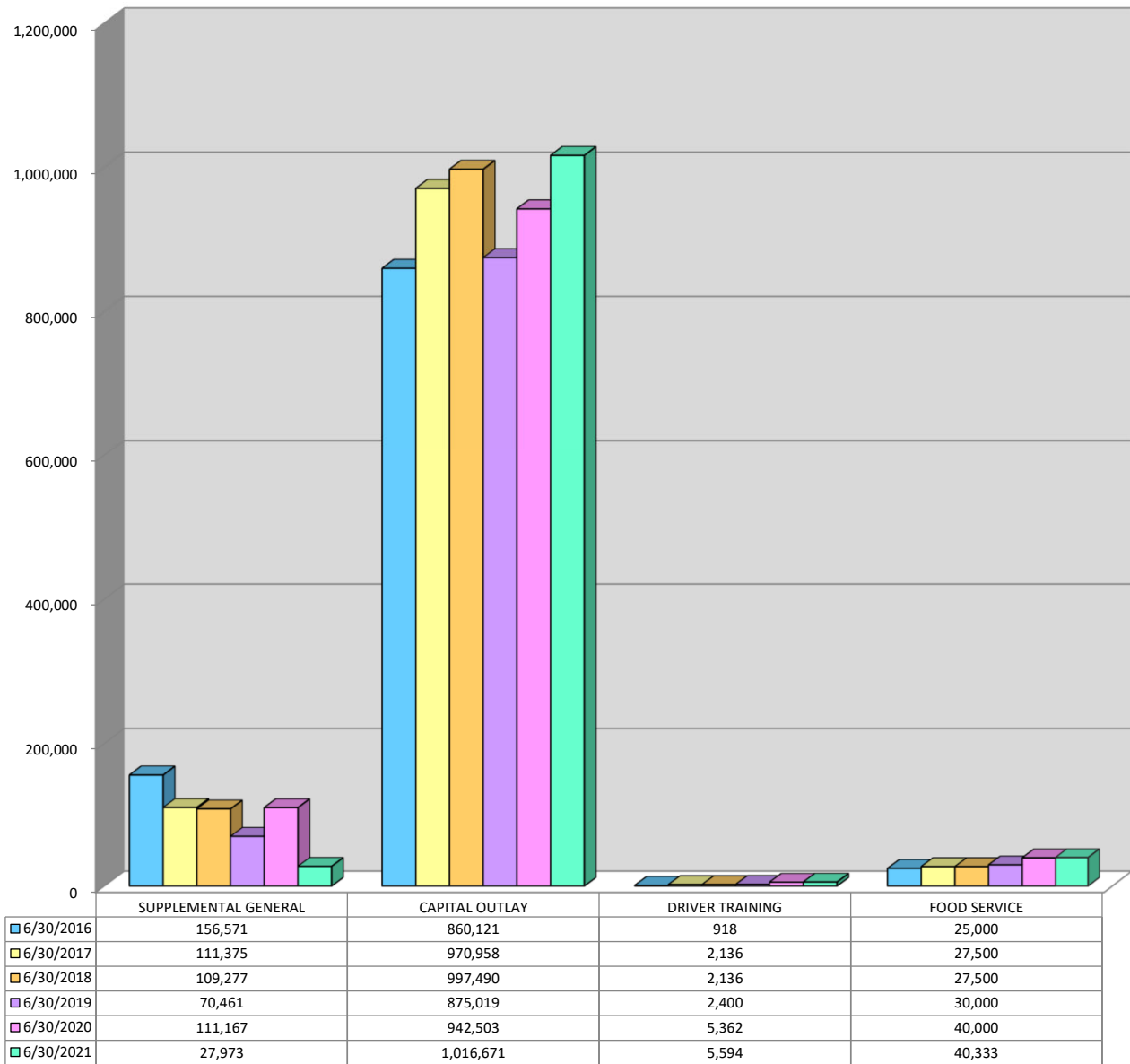
This report is intended solely for the information and use of the Board of Education and management of Unified School District Number 410 and is not intended to be and should not be used by anyone other than these specified parties.


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

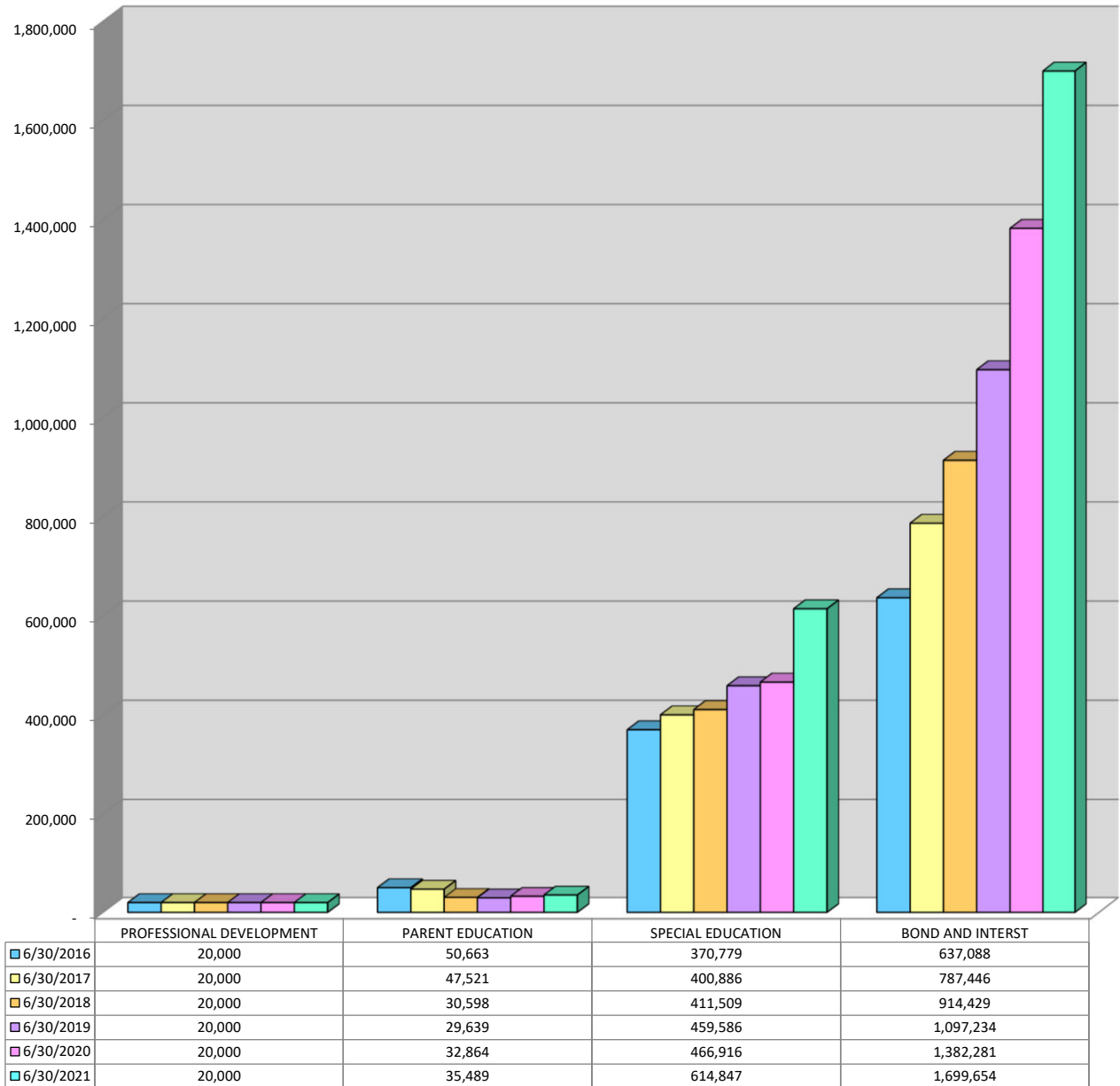


Receipts and expenditure totals do not include interfund transfers.

Unified School District Number 410
 Unencumbered Cash Balances



Unified School District Number 410
 Unencumbered Cash Balances



TECHNOLOGY EXCELLENCE IN EDUCATION NETWORK
October 20, 2021, Regular Board Meeting Minutes
USD 410 Durham – Hillsboro – Lehigh District Office
6:00 p.m.

Members Present:

Mark Rooker, Chairperson
Mark Wendt (via Zoom)

Jan Helmer (via Zoom)
Eric Carlson (via Zoom)

Stacey Parks (via Zoom)

Others Present:

Lena Kleiner, Director

Kristi Mercer, Acting Clerk

1. Call to Order

Mark Rooker called the meeting to order at 6:03 p.m.

2. Appointment of Acting Clerk

Jan Helmer moved to approve Kristi Mercer as acting clerk for the October 20, 2021, meeting. Motion seconded by Mark Wendt. Carried 5-0.

3. Approval of Agenda

Mark Wendt moved to approve the agenda. Motion seconded by Jan Helmer. Carried 5-0.

4. Approval of Board Minutes

Jan Helmer moved to approve the minutes of the September 15, 2021, regular board meeting. Motion seconded by Mark Wendt. Carried 5-0.

5. Approval of Payment of Bills and Financial Reports

Eric Carlson moved to approve the payment of bills totaling \$42,061.40 and the October 20, 2021, Income and Expense Reports. Motion seconded by Mark Wendt. Carried 5-0.

6. Other/Discussion

a. TEEN Virtual Academy Update

7. Next Meeting

8. Adjournment

Mark Rooker adjourned the meeting at 6:12 p.m.

Kristi Mercer, Acting Clerk

**Marion County Special Education Cooperative #617
Board of Directors Regular Meeting
MINUTES**

MCSEC Board Room at 6:30 p.m.

October 18, 2021

(These minutes are unofficial until approved by the Board of Directors)



Members Present: Duane Kirkpatrick, Jared Jost, Terry Deines, Bryant Miller (Alternate), Donna Glover

Members Absent:

Others Present: Kara Spittles, Director; Shayla Hodges, Board Clerk; Jennifer Smith, Business Manager; Victoria Miller

I. Call to Order

Terry Deines called the meeting to order at 6:34 p.m. in the MCSEC Board Room.

II. Approval of the Agenda

Duane Kirkpatrick made a motion to approve the amended agenda with the addition of Public Forum and the addition of Enrique Godinez-Olivo, Business Manager Assistant to Section III, B, Item 3, seconded by Jared Jost.

Motion carried 5-0.

III. Consider Consent Agenda

A. Approve Minutes from the September 20, 2021 Regular Meeting

B. Approve Classified Appointments

1. Dylan Page, Paraprofessional

2. Aubrey Laird, Paraprofessional

3. Enrique Godinez-Olivo, Business Manager Assistant

C. Approve Treasurer's Report, Payment of Bills, Journal Entries

D. Approve Nursing Service Agreement with USD 410 for the 2021-2022 School Year

Duane Kirkpatrick made a motion to approve the consent agenda, seconded by Jared Jost.

Motion carried 5-0.

IV. Public Forum

Victoria Miller addressed the Board of Directors with concerns.

V. Discussion/Action

A. FY22 Budget Update

Jennifer Smith, Business Manager provided an update of the budget for the 2021-2022 school year and discussed revenue and expenditures.

No Action Taken.

B. State Categorical Aid Audit

Kara Spittles, Director and Jennifer Smith, Business Manager discussed the preliminary report received from the state audit, which included the audited amount that MCSEC owes.

No Action Taken.

C. Changing Classified 12-Month Employees to Non-Exempt Status and Following a Hourly Rate

Jared Jost made a motion to follow the U.S. Department of Labor's recommendation to approve changing Classified 12-Month Employees to non-exempt status and following a hourly rate, seconded by Donna Glover.

Motion carried 5-0.

D. Project SEARCH Endowment Fund with Central Kansas Community Foundation

Jared Jost made a motion to approve the endowment fund for Project SEARCH with Central Kansas Community Foundation, seconded by Duane Kirkpatrick.

Motion carried 5-0.

E. Executive Session

1. Personnel

Terry Deines moved to go into executive session at 6:49 p.m. for matters related to personnel pursuant to the exception for non-elected personnel under KOMA, with Kara Spittles and the board members present, and to return to open session at 6:54 p.m. in this room. The executive session is required to protect the privacy interests of an identifiable individual(s). Motion seconded by Duane Kirkpatrick.

Motion carried 5-0.

At 6:54 p.m. Terry Deines declared the meeting out of Executive Session.

Terry Deines moved to go into executive session at 6:57 p.m. for matters related to personnel pursuant to the exception for non-elected personnel under KOMA, with only the board members present, and to return to open session at 7:27 p.m. in this room. The executive session is required to protect the privacy interests of an identifiable individual(s). Motion seconded by Duane Kirkpatrick.

Motion carried 5-0.

At 7:27 p.m. Terry Deines declared the meeting out of Executive Session.

Terry Deines moved to go into executive session at 7:28 p.m. for matters related to personnel pursuant to the exception for non-elected personnel under KOMA, with only the board members present, and to return to open session at 7:58 p.m. in this room. The executive session is required to protect the privacy interests of an identifiable individual(s). Motion seconded by Duane Kirkpatrick.

Motion carried 5-0.

At 7:56 p.m. Kara Spittles, Director entered the executive session.

At 7:58 p.m. Terry Deines declared the meeting out of Executive Session.

No Action Taken.

VI. Agenda Items for Next Meeting, November 15, 2021 at 6:30 p.m. in the MCSEC Board Room

A. Updates on Evaluations Completed

VII. Adjournment

Terry Deines adjourned the meeting at 8:06 p.m.

Terry Deines, President

Date

Shayla Hodges, Board Clerk

Date