

**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**

**FINANCIAL STATEMENTS**

For the Fiscal Year Ended June 30, 2021

BRUNA AUDITING SERVICES LLC  
DEREK BRUNA  
CERTIFIED PUBLIC ACCOUNTANT  
WASHINGTON, KANSAS

Unified School District No. 426  
Scandia, Kansas

**Financial Statements**

For the fiscal year ended June 30, 2021

	<b><u>Page</u></b>
<b><u>Table of Contents</u></b>	<b><u>Number</u></b>
<b><u>Financial Section</u></b>	
Independent Auditor's Report	1
STATEMENT 1                      Summary of Cash Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statements	4
<b><u>Regulatory-Required Supplementary Information</u></b>	
STATEMENT 2                      Summary of Expenditures – Actual and Budget (Budgeted Funds Only)	12
STATEMENT 3 – 1                      General Fund	13
STATEMENT 3 – 2                      Supplemental General Fund	14
STATEMENT 3 – 3                      Capital Outlay Fund	15
STATEMENT 3 – 4                      Driver Training Fund	16
STATEMENT 3 – 5                      At Risk (K-12) Fund	17
STATEMENT 3 – 6                      Food Service Fund	18
STATEMENT 3 – 7                      Professional Development Fund	19
STATEMENT 3 – 8                      Special Education Fund	20
STATEMENT 3 – 9                      Career & Post Secondary Fund	21
STATEMENT 3 – 10                      Bilingual Fund	22
STATEMENT 3 – 11                      Textbook Rental Fund	23
STATEMENT 3 – 12                      Employee Benefits Fund	24
STATEMENT 3 – 13                      Title II Teacher Quality Fund	25
STATEMENT 3 – 14                      Title I Current Fund	26
STATEMENT 3 – 15                      Title IV-A	27
STATEMENT 3 – 16                      KPERS Retirement Fund	28
STATEMENT 3 – 17                      Contingency Reserve Fund	29
STATEMENT 3 – 18                      Gifts/Grants Fund	30
STATEMENT 3 – 19                      Other/SPARK/Small Rural Schools	31
STATEMENT 3 – 20                      Payroll Clearing Fund	32
STATEMENT 3 – 21                      At Risk (4 Year) Fund	33
STATEMENT 4                      District Trust Funds	34
STATEMENT 5                      District Agency/Activity Funds	35

## FINANCIAL SECTION

**BAS LLC**  
Bruna Auditing Services LLC  
Derek Bruna, CPA  
201 C Street  
Washington, KS 66968  
(785) 325-2061

---

INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 426  
Scandia, Kansas 66966

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 426, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

*Management's Responsibility for the Financial Statements*

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 A; 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*

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 426 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 A 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 my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 426 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 my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 426 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 A.

### *Other Matters-Supplementary Information*

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2, 3, 4, and 5 as listed in the table of contents) are presented for 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 my 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 A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 426 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated 12/14/20, 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://www.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 (Statement 3 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 A.

Bruna Auditing Services LLC



Derek Bruna, CPA

12/21/21

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

STATEMENT 1									
Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance	
General Fund:									
General Fund	3-1	\$ 0	\$ 0	\$ 2,094,708	\$ 2,094,708	\$ 0	\$ 6,247	\$ 6,247	
Supplemental General	3-2	37,757	0	664,630	653,520	48,867	11,325	60,192	
Special Purpose Funds:									
Capital Outlay Fund	3-3	565,251	0	267,943	202,160	631,034	10,395	641,429	
Driver Training	3-4	24,104	0	8,060	21,799	10,365	0	10,365	
At Risk Funds	3-5	152,948	0	101,475	110,839	143,584	0	143,584	
Food Service Fund	3-6	41,774	0	221,418	211,792	51,400	0	51,400	
Professional Development Fund	3-7	24,665	0	12,914	18,614	18,965	0	18,965	
Special Education Fund	3-8	188,423	0	373,665	374,747	187,341	0	187,341	
Career & Post Secondary Education Fund	3-9	99,945	0	119,618	103,428	116,135	53	116,188	
Bilingual Fund	3-10	0	0	261	0	261	0	261	
Textbook Rental Fund	3-11	23,696	0	14,417	9,414	28,699	0	28,699	
Employment Benefit Fund	3-12	0	0	0	0	0	0	0	
Title II A-Teacher Quality Fund	3-13	0	0	6,467	6,467	0	0	0	
Title I Fund-Current	3-14	0	0	38,899	38,899	0	0	0	
Title IV-A	3-15	0	0	11,515	11,515	0	0	0	
KPERs Retirement Fund	3-16	0	0	196,718	196,718	0	0	0	
Contingency Reserve Fund	3-17	198,121	0	40,000	0	238,121	0	238,121	
Gift Fund	3-18	19,258	0	60,395	33,502	46,151	0	46,151	
Other/SPARK/Small Rural Schools Fund	3-19	0	0	126,304	118,972	7,332	804	8,136	
Esser 1 CARES	3-20	0	0	27,456	27,456	0	0	0	
At Risk 4 Year Old Fund	3-21	58,036	0	78,715	58,005	78,746	0	78,746	
Activity Fund		26,978	0	88,431	96,826	18,583	0	18,583	
Total Reporting Entity (Excluding Agency)	5	1,460,956	0	4,554,009	4,389,381	1,625,594	28,824	1,654,408	

Composition of Cash Investments				Total Cash
		Cash in Checking		
Money Market Accounts	\$	Op Accounts-District	1,010,825	1,807,535
Money Market Accounts Other		Op Accounts-Agency/Activity Funds	40,530	(153,127)
Certificate of Deposit		Trust Funds	131,180	1,654,408

**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

Unified School District No. 426 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven-member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

**Basis of Presentation/Fund Description**

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

**Governmental Funds**

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue 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 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.)

**Fiduciary Funds:**

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.). Please refer to Statement 4 for further information.

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

**Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)**

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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.

**GAAP Basis Financial Statements - Minimum Requirements.** GAAP basis financial statements are financial statements prepared in accordance with "Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements.

**Regulatory Basis Financial Statements - Minimum Requirements.** If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial

**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplemental information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/21. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

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

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

2020 Financial Data

Amounts that are shown for 2020 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2021, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Time Deposits

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as cash and time deposits.

General Fixed Assets

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

Vouchers Payable

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



**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Bonds Payable

Bonds which are outstanding at the end of the fiscal year. The District has none to report.

Budgetary Data

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, activity funds, and the following special revenue funds: Other Fee and User Charges/Clearing Accounts, Bilingual, Contingency Reserve, Employee Benefits, Title I, Title IIA, Title IV, and other Federal Funds.

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

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to County Treasurer, who prepares tax statements and receives payments. These taxes become a lien against all property November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County. Taxes levied to finance the budget are made available to the District after January 1<sup>st</sup> and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed through the year.

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions in determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the District June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Inventories/Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

Use of Estimates

**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

**NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Compliance With Kansas Statutes and Other Finance Related Legal Matters**

Contrary to provisions of K.S.A. 79-2935, the current year expenditures of the Food Service Fund exceeded the adopted budget.

**Authorized Over-Encumbered Cash Balance-Federal Funds**

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

**NOTE C- 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 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. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a 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, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was \$1,807,535. The district checking account balances were 1,010,825. The activity/agency operating accounts had a balance of \$40,130 and petty cash account of \$400. The trust accounts totaled \$131,180. The District had a CD in the amount \$625,000 this fiscal year ended. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, \$500,000 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

**Investment Policy**

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. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2021. The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

**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.

**Custodial Credit Risk – investments**

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

**NOTE D- FRINGE BENEFIT PLAN I.R.C. 125**

The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. In addition, each employee may choose to take the benefit in cash, a taxable option. Employees that are eligible for the plan are all full time employees. The plan year runs from October 1 to September 30 annually. The maximum benefit allowance per employee is \$2750/yr for the year ended June 30, 2021. The maximum for the dependent care reimbursement account is \$10,500 annually. Provisions available are: Group Health Insurance, Group Term Life Insurance (\$50,000 maximum) Salary Protection Insurance, Cancer Insurance, Medical Reimbursement Accounts, Dependent Care Reimbursement Accounts, and Vision.

**NOTE E- COMPENSATED ABSENCES-VACATION AND SICK PAY**

The district has not computed or recorded the potential liability for sick/vacation leave that is available to all full time employees. The amount varies by position. (Please refer to the negotiated agreement for further specification.)

**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE F- COMPENSATED ABSENCES**

The district's policy wherein each qualified employee is allowed to accumulate a maximum of 75 days of sick leave at a rate of 9 sick days and 3 personal days per term. Teachers are to be reimbursed at the rate of \$30 per day for any unused sick leave accumulated over the maximum of 75 leave days. The maximum reimbursement is \$250/teacher per year. Any unused accumulated sick leave may be used by the employee during his/her employment with the district. Upon retirement, \$50 per day of unused sick leave will be granted to employees with 70 or more accumulated days. If employment is severed, the unused accumulated amount is not reimbursed. Employees can convert 2 unused sick leave to 1 personal day. There is no merit pay provision in the schools negotiated agreement nor is there a good health or absentee benefit. Teachers are granted 3 days personal leave per contract year, and are granted 12 days of leave per school term.

**NOTE G- 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](http://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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 Legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$196,718 for the year ended June 30, 2021.

The State of Kansas contributed 14.23% of covered payroll during fiscal year 2021, excluding the Group Death & Disability Insurance rate. During fiscal year 2022, the State of Kansas will contribute 13.33% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2021, was \$570,264,986.

**Net Pension Liability**

At June 30, 2021, the School District's proportionate share of the collective net pension liability reported by KPERS was \$2,247,258. 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 School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and nonemployer 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 longterm debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**UNIFIED SCHOOL DISTRICT NO. 426**  
**Scandia, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES**

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 nature disasters. The district continues to carry insurance for all risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

**NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

**NOTE J- 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 COVID19 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 2021. 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 CRFs 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>.

**NOTE K- 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 these financial statements. 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. As provided by K.S.A. 74-4927, disabled members in 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.

**NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$122,667 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.

**NOTE M- LONG-TERM DEBT**

The District currently has no long term debt.

**NOTE N- CAPITAL PROJECT COMPLIANCE**

The District is currently not involved in any such activities.

**NOTE O- LITIGATION CONTINGENCIES**

The District currently has no litigation contingencies that it is involved.

**NOTE P- CONTINGENT LIABILITIES**

The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2021. The compliance audits are conducted annually on a timely basis. The District's compliance with the grant agreements are established when such audits are complete. The District expects the amount of expenditures, which may be disallowed by the grantor agencies, if any, to be immaterial.

**NOTE Q- SUBSEQUENT EVENTS**

These financial statements considered subsequent events through December 21, 2021, the date the financial statements were available to be issued.

**NOTE R- RISK MANAGEMENT**

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTES INTER-FUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

FROM	TO	2020	2021
		\$	\$
General	Food Service	0	0
General	Driver Training	0	0
General	Inservise	0	0
General	Special Education	190,510	189,310
General	Capital Outlay	0	0
General	Career/Post Secondary	0	0
General	Contingency Reserve	0	40,000
General	KPERS	0	0
General	Vocational Education	0	0
General	At Risk 4 year	63,247	12,649
	Totals	293,757	241,959

Supplemental General	Food Service	0	65,000
Supplemental General	Driver Training	10,000	5,000
Supplemental General	Bilingual	0	261
Supplemental General	Prof Development	20,000	10,000
Supplemental General	Special Education	170,000	159,263
Supplemental General	At Risk 4 Year Old	35,000	40,000
Supplemental General	At Risk K-12	126,482	101,475
Supplemental General	Career/Post Secondary	90,000	118,146
Supplemental General	Textbooks	14,000	0
	Totals	465,482	499,145

Totals	759,239	741,104
--------	---------	---------

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

NOTE T INTER-GOVERNMENTAL ASSISTANCE-STATE

Type of Aid	2020	2021
General State Aid	\$ 1,517,889	\$ 1,484,785
Special Ed	189,341	189,310
Supplemental State Aid	88,412	55,803
School District Mill Levy	331,020	343,447
School District Finance	0	39,841
Reading Success	584	0
Professional Development	3,248	2,914
State Safety	1,560	1,632
Food Service Aid	1,643	3,359
Mentor Teacher	2,884	481
KPERS Employer Cont.	215,300	196,718
Totals	2,351,881	2,318,290

NOTE U FEDERAL ASSISTANCE

Type of Aid	2020	2021
Reserve Fund	5,210	0
Title I Current	33,039	38,899
NSLP Equipment	0	6,225
Contribution Checkof	0	5
Food Service	87,565	128,258
COVID	0	30,826
Supporting Effective	6,116	6,467
Academic Enrich	11,256	11,515
Totals	143,186	222,195

2,540,485

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2021 are restricted to federal program specified expenditures.

**REGULATORY - REQUIRED  
SUPPLEMENTARY INFORMATION**

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended June 30, 2021

STATEMENT 2

Fund	Statement Number	Certified	Adjustments		Adjustments For		Total Budget	Expenditures	Variance
		Budget	To Comply With Legal Max	Qualifying Budget Credits	For Comparison	Chargeable To Current Year	Over (Under)		
General Funds:									
General Fund	3-1	\$ 2,119,102	\$ (42,491)		37,274	\$ 2,113,885	\$ 2,094,708	\$ (19,177)	
Supplemental General	3-2	665,527	(12,856)		849	653,520	653,520	0	
Special Purpose Funds:									
Capital Outlay	3-3	450,550	0		0	450,550	202,160	(248,390)	
Driver Training	3-4	22,065	0		0	22,065	21,799	(266)	
At Risk (K-12)	3-5	172,500	0		0	172,500	110,839	(61,661)	
Food Service	3-6	212,100	0		0	212,100	211,792	(308)	
Professional Development	3-7	18,300	0		0	18,300	18,614	314	
Special Education	3-8	390,678	0		0	390,678	374,747	(15,931)	
Career & Post Secondary Ed	3-9	133,575	0		0	133,575	103,428	(30,147)	
Gifts & Grants	3-18	12,000	0		0	12,000	33,502	21,502	
KPERs Retirement	3-16	232,847	0		0	232,847	196,718	(36,129)	
At Risk (4 Year Old)	3-21	66,550	0		0	66,550	58,005	(8,545)	
TOTALS		\$ 4,495,794	\$ (55,347)		38,123	\$ 4,478,570	\$ 4,079,832	\$ (398,738)	



PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-1

	<u>GENERAL FUND</u>			
	<u>Prior Year</u>		<u>Current Year</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Transactions</u>	<u>Transactions</u>		<u>(Under)</u>
<b>Statutory Revenues</b>				
Taxes in Process	\$ 0	\$ 0	\$ 0	\$ 0
Ad Valorem Property Tax	0	51	0	51
Capital Outlay	0	0	0	0
General State Aid	1,848,909	1,868,073	1,910,602	(42,529)
Special Education Aid	189,341	189,310	208,500	(19,190)
Pre-school Tuition	0	0	0	0
Misc	1,848	0	0	0
Interest on idle funds	0	0	0	0
Reimbursements	27,743	37,274	0	37,274
KPERS	0	0	0	0
<b>Total Statutory Revenues</b>	<b>\$ 2,067,841</b>	<b>\$ 2,094,708</b>	<b>\$ 2,119,102</b>	<b>\$ (24,394)</b>
<b>Expenditures</b>				
Instruction	\$ 909,219	\$ 952,049	\$ 969,500	\$ (17,451)
Student Support Services	77,189	45,180	58,825	(13,645)
Instructional Support Staff	16,333	26,256	25,315	941
General Administration	168,335	200,617	168,400	32,217
School Administration	243,736	262,349	233,025	29,324
Central Services/Operations and Maintenance	211,519	235,427	252,762	(17,335)
Student Transportation Services	144,422	130,871	186,275	(55,404)
Outgoing Transfers	297,088	241,959	225,000	16,959
Adj. To Comply With Legal Max	0	0	(42,491)	42,491
Adj. For Qualifying Budget Credits	0	0	37,274	(37,274)
<b>Total Expenditures</b>	<b>\$ 2,067,841</b>	<b>\$ 2,094,708</b>	<b>\$ 2,113,885</b>	<b>\$ (19,177)</b>
 Cash Receipts Over (Under) Expenditures	 0	 0		
 Modified Unencumbered Cash - Beginning	 0	 0		
 Unencumbered Cash - Ending	 \$ 0	 \$ 0		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year		
		Actual Transactions	Budget	Variance Over (Under)
<b>Statutory Revenues</b>				
Taxes in Process	\$ 0	\$ 0	\$ 0	\$ 0
Ad Valorem Property Tax	492,869	567,781	44,318	523,463
Reimbursements	4,132	849	0	849
Delinquent Tax	11,554	3,476	6,698	(3,222)
Motor Vehicle Tax	30,418	35,724	34,829	895
Taxes in Lieu of Payments	0	0	0	0
Machinery & Equip	6,825	0	0	0
Watercraft RC	7,934	0	0	0
Misc	0	0	0	0
Recreational Vehicle/Commercial Vehicle	2,258	997	2,101	(1,104)
State Aid	88,412	55,803	56,903	(1,100)
<b>Total Statutory Revenues</b>	<b>\$ 644,402</b>	<b>\$ 664,630</b>	<b>\$ 144,849</b>	<b>\$ 519,781</b>
<b>Expenditures</b>				
Instruction	\$ 138,260	\$ 85,875	\$ 102,750	\$ (16,875)
School Administration	200	3,450	0	3,450
Central Services	21,003	21,513	16,800	4,713
Instructional Support Staff	1,455	3,500	5,000	(1,500)
Operations and Maintenance	0	34	0	34
General Administration	35,072	40,003	40,400	(397)
Transportation	0	0	0	0
Outgoing Transfers	465,482	499,145	500,577	(1,432)
Adj. To Comply With Legal Max			(12,856)	12,856
Adj. For Qualifying Budget Credits	0	0	849	(849)
<b>Total Expenditures</b>	<b>\$ 661,472</b>	<b>\$ 653,520</b>	<b>\$ 653,520</b>	<b>\$ 0</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(17,070)</b>	<b>11,110</b>		
<b>Modified Unencumbered Cash - Beginning</b>	<b>54,827</b>	<b>37,757</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 37,757</b>	<b>\$ 48,867</b>		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 3-3

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes in Process	\$ 0	\$ 0	0	\$ 0
Ad Valorem Tax	206,568	251,985	244,050	7,935
Current Tax	0	0	0	0
Delinquent Tax	3,863	1,372	4,160	(2,788)
Other Local	0	0	0	0
Commercial/Motor Vehicle/RV Tax	10,989	13,419	20,591	(7,172)
Interest on Idle Funds	10,652	1,167	0	1,167
Reimbursements	32,582	0	0	0
State Aid	0	0	0	0
Machinery and Equipment	2,223	0	0	0
Watercraft Tax	3	0	0	0
Misc	0	0	0	0
Transfer from General	0	0	0	0
<b>Total Cash Receipts</b>	<b>\$ 266,880</b>	<b>\$ 267,943</b>	<b>268,801</b>	<b>\$ (858)</b>
<b>Expenditures</b>				
Instruction	\$ 37,730	\$ 17,471	50,000	\$ (32,529)
Student Support Services	0	1,409	5,000	(3,591)
Instructional Support Staff	2,879	0	0	0
General Administration	561	0	25,000	(25,000)
School Administration	0	0	0	0
Central Services/Operations & Maintenance	102,880	42,753	180,550	(137,797)
Transportation	13,501	59,393	115,000	(55,607)
Transfer	66,015	0	0	0
Building Improvement	0	81,134	75,000	6,134
<b>Total Expenditures</b>	<b>\$ 223,566</b>	<b>\$ 202,160</b>	<b>\$ 450,550</b>	<b>\$ (248,390)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>43,314</b>	<b>65,783</b>		
<b>Modified Unencumbered Cash - Beginning</b>	<b>521,937</b>	<b>565,251</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 565,251</b>	<b>\$ 631,034</b>		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-4

DRIVER TRAINING FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
State Aid	\$ 1,560	\$ 1,632	1,350	\$ 282
Other	375	1,428	0	1,428
Operating Transfers	10,000	5,000	5,000	0
<b>Total Cash Receipts</b>	<b>\$ 11,935</b>	<b>\$ 8,060</b>	<b>6,350</b>	<b>\$ 1,710</b>
<b>Expenditures</b>				
Instruction	\$ 826	\$ 1,758	2,065	\$ (307)
Operating & Maintenance	0	20,041	20,000	41
Maintenance Service	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 826</b>	<b>\$ 21,799</b>	<b>\$ 22,065</b>	<b>\$ (266)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>11,109</b>	<b>(13,739)</b>		
<b>Modified Unencumbered Cash - Beginning</b>	<b>12,995</b>	<b>24,104</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 24,104</b>	<b>\$ 10,365</b>		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-5

AT RISK (K-12) FUND

	Current Year			
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Sources	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers	126,482	101,475	130,000	(28,525)
Total Cash Receipts	\$ 126,482	\$ 101,475	\$ 130,000	\$ (28,525)
Expenditures				
Instruction	\$ 91,203	\$ 79,880	123,450	\$ (43,570)
Support	43,135	30,959	49,050	(18,091)
Maintenance	0	0	0	0
Total Expenditures	\$ 134,338	\$ 110,839	\$ 172,500	\$ (61,661)
Cash Receipts Over (Under) Expenditures	(7,856)	(9,364)		
Modified Unencumbered Cash - Beginning	160,804	152,948		
Unencumbered Cash - Ending	\$ 152,948	\$ 143,584		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-6

FOOD SERVICE FUND

	<u>Current Year</u>			
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
Federal Aid	\$ 87,566	\$ 128,258	80,645	\$ 47,613
State Aid	1,643	3,359	1,158	2,201
Student & Adult Receipts	53,777	24,801	61,746	(36,945)
Operating Transfers	40,000	65,000	45,577	19,423
Miscellaneous	89	0	0	0
Total Cash Receipts	\$ <u>183,075</u>	\$ <u>221,418</u>	\$ <u>189,126</u>	\$ <u>32,292</u>
Expenditures				
Food Service Operations	<u>181,789</u>	<u>211,792</u>	<u>212,100</u>	<u>(308)</u>
Total Expenditures	\$ <u>181,789</u>	\$ <u>211,792</u>	\$ <u>212,100</u>	\$ <u>(308)</u>
Cash Receipts Over (Under) Expenditures	1,286	9,626		
Modified Unencumbered Cash - Beginning	<u>40,488</u>	<u>41,774</u>		
Unencumbered Cash - Ending	\$ <u>41,774</u>	\$ <u>51,400</u>		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-7

PROFESSIONAL DEVELOPMENT FUND

		<u>Current Year</u>		
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Cash Receipts</b>				
State Aid	\$ 3,248	\$ 2,914	\$ 3,000	\$ (86)
Other	0	0	0	0
Operating Transfers	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>Total Cash Receipts</b>	\$ <u>23,248</u>	\$ <u>12,914</u>	\$ <u>13,000</u>	\$ <u>(86)</u>
<b>Expenditures</b>				
Instructional Support Staff	\$ <u>21,686</u>	\$ <u>18,614</u>	\$ <u>18,300</u>	\$ <u>314</u>
<b>Total Expenditures</b>	\$ <u>21,686</u>	\$ <u>18,614</u>	\$ <u>18,300</u>	\$ <u>314</u>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>1,562</b>	<b>(5,700)</b>		
<b>Modified Unencumbered Cash - Beginning</b>	<u>23,103</u>	<u>24,665</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>24,665</u>	\$ <u>18,965</u>		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-8

SPECIAL EDUCATION FUND

	Current Year			
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Cash Receipts</b>				
Federal Aid	\$ 0	\$ 0	0	\$ 0
Misc	4,761	10,977	0	0
Local	0	0	0	0
Reimbursements	5,106	14,115	0	14,115
Operating Transfer	360,510	348,573	395,000	(46,427)
<b>Total Cash Receipts</b>	<b>\$ 370,377</b>	<b>\$ 373,665</b>	<b>\$ 395,000</b>	<b>\$ (32,312)</b>
<b>Expenditures</b>				
Instructional	\$ 360,705	\$ 374,747	379,468	\$ (4,721)
Transfer	9,480	0	10,000	(10,000)
Transportation	915	0	1,210	(1,210)
<b>Total Expenditures</b>	<b>\$ 371,100</b>	<b>\$ 374,747</b>	<b>\$ 390,678</b>	<b>\$ (15,931)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(723)</b>	<b>(1,082)</b>		
<b>Modified Unencumbered Cash - Beginning</b>	<b>189,146</b>	<b>188,423</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 188,423</b>	<b>\$ 187,341</b>		



PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-9

CAREER & POST SECONDARY EDUCATION FUND

		<u>Current Year</u>		
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Cash Receipts</b>				
Federal	\$ 0	\$ 1,472	0	\$ 1,472
Reimbursements	2,085	0	0	0
Misc	5,550	0	0	0
Operating Transfers	<u>90,000</u>	<u>118,146</u>	<u>95,000</u>	<u>23,146</u>
<b>Total Cash Receipts</b>	\$ <u>97,635</u>	\$ <u>119,618</u>	\$ <u>95,000</u>	\$ <u>23,146</u>
<b>Expenditures</b>				
Instruction	\$ <u>102,140</u>	\$ <u>103,428</u>	<u>133,575</u>	\$ <u>(30,147)</u>
<b>Total Expenditures</b>	\$ <u>102,140</u>	\$ <u>103,428</u>	\$ <u>133,575</u>	\$ <u>(30,147)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(4,505)	16,190		
<b>Modified Unencumbered Cash - Beginning</b>	<u>104,450</u>	<u>99,945</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>99,945</u>	\$ <u>116,135</u>		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-10

BILINGUAL FUND

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfer	\$ <u>0</u>	\$ <u>261</u>
Total Cash Receipts	<u>0</u>	<u>261</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0	261
Modified Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>261</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-11

TEXTBOOK RENTAL FUND

	Prior Year Actual	Current Year Actual
Cash Receipts		
Rental Fees	\$ 8,870	\$ 14,417
Transfers	14,000	0
Total Cash Receipts	<u>22,870</u>	<u>14,417</u>
Expenditures		
Instruction Supplies	<u>18,451</u>	<u>9,414</u>
Total Expenditures	<u>18,451</u>	<u>9,414</u>
Cash Receipts Over (Under) Expenditures	4,419	5,003
Modified Unencumbered Cash - Beginning	<u>19,277</u>	<u>23,696</u>
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	\$ <u>23,696</u>	\$ <u>28,699</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

**STATEMENT 3-12**

**EMPLOYEES BENEFIT FUND**

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Dependent Child Care	\$ 0	\$ 0
Medical Reimbursement	0	0
<b>Total Cash Receipts</b>	<u>0</u>	<u>0</u>
<b>Expenditures</b>		
Reimbursement	1,027	0
<b>Total Expenditures</b>	<u>1,027</u>	<u>0</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(1,027)	0
<b>Modified Unencumbered Cash - Beginning</b>	<u>1,027</u>	<u>0</u>
<b>Prior Year Cancelled Encumbrances</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>0</u>	\$ <u>0</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 3-13

TITLE II A TEACHER QUALITY FUND

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Grant	\$ <u>0</u>	\$ <u>6,467</u>
Total Cash Receipts	<u>0</u>	<u>6,467</u>
Expenditures		
Technical Services	<u>0</u>	<u>6,467</u>
Total Expenditures	<u>0</u>	<u>6,467</u>
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

**PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426**

**Scandia, Kansas**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**

**Regulatory Basis**

**For The Year Ended June 30, 2021**

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

**STATEMENT 3-14**

**TITLE I FUND - CURRENT**

	<b><u>Prior Year Actual</u></b>	<b><u>Current Year Actual</u></b>
<b>Cash Receipts</b>		
<b>Federal Sources</b>	\$ <u>0</u>	\$ <u>38,899</u>
<b>Total Cash Receipts</b>	<u>0</u>	<u>38,899</u>
 <b>Expenditures</b>		
<b>Instruction</b>	<u>0</u>	<u>38,899</u>
<b>Total Expenditures</b>	<u>0</u>	<u>38,899</u>
 <b>Cash Receipts Over (Under) Expenditures</b>	<b>0</b>	<b>0</b>
<b>Modified Unencumbered Cash - Beginning</b>	<u>0</u>	<u>0</u>
<b>Prior Year Cancelled Encumbrances</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>0</u>	\$ <u>0</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 3-15

TITLE IV-A

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal	\$ <u>0</u>	\$ <u>11,515</u>
Total Cash Receipts	<u>0</u>	<u>11,515</u>
Expenditures		
Instruction	<u>0</u>	<u>11,515</u>
Materials and Equipment	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>11,515</u>
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-16

KPERS RETIREMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 215,300	\$ 196,718	\$ 232,847	\$ (36,129)
Total Cash Receipts	\$ 215,300	\$ 196,718	\$ 232,847	\$ (36,129)
Expenditures				
Instructional	\$ 124,874	\$ 114,097	130,000	\$ (15,903)
Student Support	15,071	13,770	16,000	(2,230)
Instructional Support	6,459	5,902	6,800	(898)
Principals/Sec	15,071	0	25,000	(25,000)
General Administration	25,836	13,770	15,847	(2,077)
School Administration	0	23,606	0	23,606
Maintenance	12,918	11,803	15,000	(3,197)
Transportation	4,306	3,935	4,300	(365)
Food Service	10,765	9,835	19,900	(10,065)
Total Expenditures	\$ 215,300	\$ 196,718	\$ 232,847	\$ (36,129)
Cash Receipts Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Prior Year Cancelled Encumbrances				
Unencumbered Cash - Ending	\$ 0	\$ 0		



PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 3-17

CONTINGENCY RESERVE FUND

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers	\$ <u>0</u>	\$ <u>40,000</u>
Total Cash Receipts	<u>0</u>	<u>40,000</u>
Expenditures		
Transfer	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0	40,000
Modified Unencumbered Cash - Beginning	<u>198,121</u>	<u>198,121</u>
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	\$ <u>198,121</u>	\$ <u>238,121</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-18

GIFT FUND

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers	\$ 21,622	\$ 60,395	0	\$ 60,395
Total Cash Receipts	\$ 21,622	\$ 60,395	\$ 0	\$ 60,395
Expenditures				
Instruction	\$ 15,251	\$ 33,502	\$ 12,000	\$ 21,502
Total Expenditures	\$ 15,251	\$ 33,502	\$ 12,000	\$ 21,502
Cash Receipts Over (Under) Expenditures	6,371	26,893		
Modified Unencumbered Cash - Beginning	12,887	19,258		
Prior Year Cancelled Encumbrances				
Unencumbered Cash - Ending	\$ 19,258	\$ 46,151		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 3-19

OTHER/SPARK/ SMALL RURAL SCHOOLS

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant	\$ 74,100	\$ 126,304
Total Cash Receipts	<u>74,100</u>	<u>126,304</u>
Expenditures		
Technical Services	<u>50,776</u>	<u>118,972</u>
Total Expenditures	<u>50,776</u>	<u>118,972</u>
Cash Receipts Over (Under) Expenditures	23,324	7,332
Modified Unencumbered Cash - Beginning	<u>(23,324)</u>	<u>0</u>
Adjustments	0	
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>7,332</u>

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-20

ESSER I CARES ACT

	Prior Year Actual	Current Year Actual
Cash Receipts		
Grant	\$ 0	\$ 27,456
Total Cash Receipts	0	27,456
Expenditures		
Instruction	0	27,456
Total Expenditures	0	27,456
Cash Receipts Over (Under) Expenditures	0	0
Modified Unencumbered Cash - Beginning	0	0
Prior Year Cancelled Encumbrances		
Unencumbered Cash - Ending	\$ 0	\$ 0

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426

Scandia, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

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

STATEMENT 3-21

AT RISK (4 YEAR OLD) FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Sources	\$ 17,145	\$ 26,066	\$ 20,000	\$ 6,066
Operating Transfers	98,247	52,649	60,000	(7,351)
<b>Total Cash Receipts</b>	<b>\$ 115,392</b>	<b>\$ 78,715</b>	<b>\$ 80,000</b>	<b>\$ (1,285)</b>
Expenditures				
Instruction	\$ 59,096	\$ 58,005	66,550	\$ (8,545)
Support	0	0	0	0
Maintenance	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 59,096</b>	<b>\$ 58,005</b>	<b>\$ 66,550</b>	<b>\$ (8,545)</b>
Cash Receipts Over (Under) Expenditures	56,296	20,710		
Modified Unencumbered Cash - Beginning	1,740	58,036		
Prior Year Cancelled Encumbrances				
Unencumbered Cash - Ending	\$ 58,036	\$ 78,746		

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 4

TRUST FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
Activity							
Haywood Ostberg	\$ 132,793	\$	2,918	4,531	0	0	131,180
	0						
Total Trust Funds	\$ 132,793	\$	2,918	4,531	0	0	131,180

Checking 561  
Savings 4,242  
CD 126,377  
  
131,180

PIKE VALLEY UNIFIED SCHOOL DISTRICT NO. 426  
Scandia, Kansas

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

STATEMENT 5

DISTRICT/SCHOOL ACTIVITY-AGENCY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
<b>Clubs/Organizations</b>							
Office Activities	\$ 1,623	\$	\$ 1,368	\$ 982	\$ 2,009	\$	\$ 2,009
Cheerleaders	2,922		0	1,814	1,108		1,108
FCA Club	42		0	0	42		42
Play	6,156		0	0	6,156		6,156
Kayettes	1,094		110	767	437		437
Music Club	60		0	0	60		60
National Honor Society	1,706		61	951	816		816
Panther Prints	4,052		8,040	9,713	2,379		2,379
Robotics	255		150	0	405		405
PV SADD	0		404	0	404		404
Stuco	623		0	43	580		580
Graduating Classes	4,089		8,071	7,065	5,095		5,095
Miscellaneous	1,009		30	206	833		833
Subtotal	\$ 23,631	\$	\$ 18,234	\$ 21,541	\$ 20,324	\$ 0	\$ 20,324
<b>Junior High Agency</b>							
Jr. High Pep Club	\$ 71	\$	\$ 561	\$ 79	\$ 553	\$	\$ 553
Library	688		666	491	863		863
Panther Paws	0		1,415	1,415	0		0
Stucco	15		0	0	15		15
Playground Equipment	192		0	0	192		192
Subtotal Middle School	\$ 966	\$	\$ 2,642	\$ 0	\$ 1,623	\$ 0	\$ 1,623
Total Agency Accounts	\$ 24,597	\$ 0	\$ 20,876	\$ 21,541	\$ 21,947	\$ 0	\$ 21,947
<b>Jr/SR High Activities</b>							
FFA	17,335		23,990	34,250	7,075		7,075
FBLA	1,380		1,954	1,499	1,835		1,835
FCCLA	35		0	0	35		35
Pre Season BB	\$ 6,170	\$	\$ 0	\$ 0	\$ 6,170	\$	\$ 6,170
Activities	1,616		11,259	12,234	641		641
Subtotal Athletic Receipts	\$ 26,536	\$	\$ 37,203	\$ 47,983	\$ 15,756	\$ 0	\$ 15,756
<b>Clearing Accounts-Activity</b>							
<b>District Monies</b>							
Lunch	\$ (8)	\$	\$ 6,899	\$ 6,847	\$ 44	\$	\$ 44
Industrial Arts	0		875	875	0		0
Drivers Ed	0		0	0	0		0
Band	0		300	195	105		105
Book Rental	0		3,943	3,420	523		523
Vo Ag	0		262	0	262		262
Art	0		368	255	113		113
Laptop	0		4,275	3,850	425		425
Petty Cash	0		9,866	8,911	955		955
Junior High Activity	0		0	0	0		0
Lunch	0		18,489	18,489	0		0
Book Rental	0		5,097	5,097	0		0
Band	0		354	354	0		0
Petty Cash	0		500	500	0		0
Sup Petty Cash	450		0	50	400		400
Subtotal Clearing	\$ 442	\$	\$ 51,228	\$ 48,843	\$ 2,827	\$ 0	\$ 2,827
Total Activity Funds	\$ 26,978	\$ 0	\$ 88,431	\$ 96,826	\$ 18,583	\$ 0	\$ 18,583
Total Agency/Activity	\$ 51,575	\$ 0	\$ 109,307	\$ 118,367	\$ 40,530	\$ 0	\$ 40,530