UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 220
Ashland, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 220, as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 220, as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 220, as of June 30, 2024, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 220 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note A of the financial statement, the financial statement is prepared by Unified School District No. 220 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about Unified School District No. 220's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 220's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about Unified School District No. 220's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 220 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated March 13, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

February 13, 2025

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ 14	$ -	$ 2,229,095
Supplemental general	78,768	77	618,776
Total general funds	78,782	77	2,847,871
Special purpose funds:			
Driver training	1,529	-	-
Food service	70,352	-	127,122
Capital outlay	237,084	-	234,622
Special education	27,087	-	244,971
Recreation commission	-	-	25,490
Professional development	-	-	113
At-risk (K-12)	76,209	-	268,705
Career and postsecondary education	-	-	104,683
KPERS special retirement contribution	-	-	261,248
Bilingual	49	-	7,730
Preschool-aged at-risk	3,444	-	15,614
Contingency reserve	323,671	-	-
Textbook and student material revolving	2,660	-	11,216
Gifts and grants	298,587	-	181,431
Title I	(37,075)	-	87,921
REAP grant	-	-	-
Title II part A & D	156	-	9,137
Title IV drug free	(5,316)	-	24,450
ESSER-II	(45,827)	-	96,802
ESSER-III	-	-	-
District activity funds	(12,790)	-	61,680
Total special purpose funds	939,820	-	1,762,935
Trust fund:			
Meginniss trust	41,537	-	1,662
Total Unified School District No. 220 (excluding agency funds)	$ 1,060,139	$ 77	$ 4,612,468

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 2,227,018	$ 2,091	$ -	$ 2,091
697,611	10	10,518	10,528
2,924,629	2,101	10,518	12,619
-	1,529	-	1,529
191,012	6,462	24	6,486
240,645	231,061	32,000	263,061
269,977	2,081	-	2,081
23,937	1,553	-	1,553
-	113	-	113
295,317	49,597	-	49,597
74,150	30,533	-	30,533
261,248	-	-	-
5,003	2,776	-	2,776
18,500	558	-	558
-	323,671	-	323,671
4,380	9,496	1,796	11,292
121,988	358,030	6,798	364,828
41,133	9,713	-	9,713
21,163	(21,163)	-	(21,163)
7,910	1,383	-	1,383
12,269	6,865	-	6,865
42,577	8,398	-	8,398
96,606	(96,606)	25,245	(71,361)
43,455	5,435	-	5,435
1,771,270	931,485	65,863	997,348
-	43,199	-	43,199
$ 4,695,899	$ 976,785	$ 76,381	$ 1,053,166

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended June 30, 2024

	Ending cash balance
Composition of cash balance:	
U.S.D. No. 220 accounts:	
Super now account	$ 1,005,678
High school super now account	119,923
Flex spending	3,572
Certificates of deposit	43,199
Petty cash	349
	1,172,721
Agency funds	(113,011)
Non-activity funds	(6,544)
Total Unified School District No. 220 (excluding agency funds)	$ 1,053,166

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

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

   Unified School District No. 220 is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. This financial statement does not include the following related municipal entity:

   Ashland Recreation Commission**.** The Commission oversees recreational activities. The Commission is governed by an elected seven-member board. The Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission has only the powers granted by K.S.A. 12-1928. The Commission cannot purchase real property but can acquire real property by gift.

2. Basis of Presentation - Fund Accounting

   The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

   The following types of funds comprise the financial activities of the District for the year ended June 30, 2024:

   REGULATORY BASIS FUND TYPES

   General funds - the chief operating funds. 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.

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

   Agency funds - used to report assets held by the District in a purely custodial capacity (i.e. student organization funds, etc.).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. 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.

4. Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

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

Fund	Original budget	Amended budget
KPERS Special Retirement Contribution	$ 227,746	$ 261,248

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for state and federal grant funds, agency funds, trust funds, and the following special purpose funds:

Contingency reserve
Textbook and student material revolving
Gifts and grants
District activity funds

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

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At June 30, 2024, the REAP Grant and ESSER-III funds had cash deficits. However, according to K.S.A. 12-1664 the District is not prohibited from financing the federal share of a local program from current funds, if available.

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 to 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 its investment choices.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial credit risk - deposits. 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. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,172,721 and the bank balance was $1,368,803. Of the bank balance, $379,360 was covered by federal depository insurance and $989,443 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2024, were as follows:

Issue	Balance beginning of year	Additions	Reductions/ payments	Balance end of year	Interest paid
Finance lease:					
HVAC and windows (QZAB)					
Issued September 25, 2017					
In the amount of $1,728,724					
At interest rate of 0.00%					
Maturing September 15, 2032	$1,152,484	$ -	$ 115,248	$1,037,236	$ -

Current maturities of the finance lease payments are as follows:

Year ended June 30,	Principal due	Interest due	Total due
2025	$ 115,248	$ -	$ 115,248
2026	115,248	-	115,248
2027	115,248	-	115,248
2028	115,248	-	115,248
2029	115,248	-	115,248
2030-2033	460,996	-	460,996
Total	$ 1,037,236	$ -	$ 1,037,236

E. OPERATING LEASES

The District has entered into an operating lease agreement for copiers and printers. Rental payments for the current year totaled $17,457. The operating lease agreement expires during fiscal year 2026.

The following is an annual schedule of future minimum rental payments under the operating lease:

Year ended June 30,	Total due
2025	$ 13,655
2026	6,827
Total	$ 20,482

F. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General fund	Food service fund	$ 27,194	K.S.A. 72-5167
General fund	Special education fund	241,889	K.S.A. 72-5167
General fund	At-risk (K-12) fund	206,573	K.S.A. 72-5167
General fund	Career and postsecondary education fund	92,187	K.S.A. 72-5167
Total general fund		567,843	
Supplemental general fund	At-risk (K-12) fund	62,132	K.S.A. 72-5143
Supplemental general fund	Bilingual fund	7,730	K.S.A. 72-5143
Total supplemental general fund		69,862	
Total operating transfers		$ 637,705	

Transfer to the related municipal entity was as follows:

From	To	Amount	Regulatory authority
Recreation commission fund	Ashland Recreation Commission	$ 23,937	K.S.A. 12-1928

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 the 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.

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 was set at 1% for the year ended June 30, 2024.

Section 125 plan. The District offers a Section 125 flexible benefit plan to all eligible employees. It is used for medical insurance premiums, unreimbursed medical expenses, and qualified dependent care expenses. The plan is administered by a third-party administrator.

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Compensated absences. The District's policy grants employees on twelve-month contracts ten or fifteen vacation days per year depending upon length of service. Vacation time is cumulative up to four weeks. Sick leave for employees on twelve-month contracts may be accumulated at the rate of six to twelve days per year up to a total accumulation of 36 to 100 days depending upon position of employment. In the event of death, retirement, or termination of employment for all employees, accumulated sick leave is lost. The District's policy is to recognize the costs of compensated absences when actually paid.

H. DEFINED BENEFIT PENSION PLAN

General Information about the 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, 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% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021k, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in fiscal years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in fiscal year 2017 and fiscal year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In fiscal year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in fiscal year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $261,248 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,086,277. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

I. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and State pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2024.

J. RISK MANAGEMENT

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; natural disasters, and medical needs of employees. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District has joined together with other school districts in the State to participate in the Kansas Association of School Boards Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to the Kansas Association of School Boards for its workers compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers Compensation Fund will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Association of School Boards management.

The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 13, 2025, the date on which the financial statement was available to be issued. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024

Fund	Certified budget	Adjustment to comply with legal maximum budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:					
General	$ 2,318,602	$ (91,584)	$ 2,227,018	$ 2,227,018	$ -
Supplemental general	742,463	(16,625)	725,838	697,611	28,227
Special purpose funds:					
Driver training	1,529	-	1,529	-	1,529
Food service	230,325	-	230,325	191,012	39,313
Capital outlay	456,048	-	456,048	240,645	215,403
Special education	331,816	-	331,816	269,977	61,839
Recreation commission	29,500	-	29,500	23,937	5,563
Professional development	750	-	750	-	750
At-risk (K-12)	295,500	-	295,500	295,317	183
Career and postsecondary education	74,150	-	74,150	74,150	-
KPERS special retirement contribution	261,248	-	261,248	261,248	-
Bilingual	5,050	-	5,050	5,003	47
Preschool-aged at-risk	18,500	-	18,500	18,500	-
	$ 4,765,481	$ (108,209)	$ 4,657,272	$ 4,304,418	$ 352,854

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid:				
Equalization aid	$ 1,897,222	$ 2,063,266	$ 2,118,134	$ (54,868)
Mineral production tax	14,660	8,751	-	8,751
Special education aid	146,713	157,078	196,826	(39,748)
Total receipts	2,058,595	2,229,095	$ 2,314,960	$ (85,865)
Expenditures:				
Instruction	969,483	978,563	$ 1,126,683	$ 148,120
Student support services	20,935	13,109	42,750	29,641
General administration	86,387	162,163	139,250	(22,913)
School administration	214,133	269,184	232,000	(37,184)
Operations and maintenance	122,492	133,189	123,875	(9,314)
Student transportation services	96,104	102,967	97,050	(5,917)
Operating transfers	549,047	567,843	556,994	(10,849)
Adjustment to comply with legal maximum budget	-	-	(91,584)	(91,584)
Total expenditures	2,058,581	2,227,018	$ 2,227,018	$ -
Receipts over (under) expenditures	14	2,077		
Unencumbered cash, beginning of year	-	14		
Unencumbered cash, end of year	$ 14	$ 2,091		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property:				
Tax in process	$ 18,735	$ 10,417	$ 40,648	$ (30,231)
Current tax	430,787	425,546	453,243	(27,697)
Delinquent tax	61	11,302	3,007	8,295
Motor vehicle tax	31,773	31,682	33,668	(1,986)
Recreational vehicle tax	311	323	277	46
State aid:				
Supplemental state aid	145,773	139,506	142,701	(3,195)
Total receipts	627,440	618,776	$ 673,544	$ (54,768)
Expenditures:				
Instruction	228,464	261,184	$ 186,258	$ (74,926)
Student support services	4,219	1,978	3,900	1,922
Instructional support staff	-	1,161	-	(1,161)
General administration	132,975	149,365	139,750	(9,615)
School administration	19,011	4,810	23,025	18,215
Operations and maintenance	148,122	146,850	155,500	8,650
Student transportation services	63,739	62,401	71,000	8,599
Operating transfers	65,774	69,862	163,030	93,168
Adjustment to comply with legal maximum budget	-	-	(16,625)	(16,625)
Total expenditures	662,304	697,611	$ 725,838	$ 28,227
Receipts over (under) expenditures	(34,864)	(78,835)		
Unencumbered cash, beginning of year	111,109	78,768		
Prior year canceled encumbrances	2,523	77		
Unencumbered cash, end of year	$ 78,768	$ 10		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ -	$ -	$ -	$ -
Expenditures:				
Instruction	-	-	$ 1,529	$ 1,529
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	1,529	1,529		
Unencumbered cash, end of year	$ 1,529	$ 1,529		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 78,615	$ 69,184	$ 57,480	$ 11,704
State aid	795	725	611	114
Charges for services	22,871	30,018	28,885	1,133
Interest	45	-	-	-
Other	112	1	-	1
Transfers:				
General fund	95,000	27,194	65,000	(37,806)
Supplemental general fund	13,850	-	48,348	(48,348)
Total receipts	211,288	127,122	$ 200,324	$ (73,202)
Expenditures:				
Operations and maintenance	1,960	9,831	$ 2,500	$ (7,331)
Food service operations	190,218	181,181	227,825	46,644
Total expenditures	192,178	191,012	$ 230,325	$ 39,313
Receipts over (under) expenditures	19,110	(63,890)		
Unencumbered cash, beginning of year	51,215	70,352		
Prior year canceled encumbrances	27	-		
Unencumbered cash, end of year	$ 70,352	$ 6,462		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property:				
Tax in process	$ 6,494	$ 4,559	$ 15,597	$ (11,038)
Current tax	206,192	182,066	177,074	4,992
Delinquent tax	14	3,448	1,315	2,133
Motor vehicle tax	12,179	11,655	11,919	(264)
Recreational vehicle tax	105	124	99	25
Interest	19,672	20,567	15,000	5,567
Other	3,401	12,203	-	12,203
Total receipts	248,057	234,622	$ 221,004	$ 13,618
Expenditures:				
Instruction	16,587	35,189	$ 135,048	$ 99,859
General administration	-	515	-	(515)
Operations and maintenance	29,289	50,193	55,000	4,807
Transportation	13,000	32,000	50,000	18,000
Facility acquisition and construction service	-	7,500	100,000	92,500
Debt service:				
Principal	115,248	115,248	116,000	752
Total expenditures	174,124	240,645	$ 456,048	$ 215,403
Receipts over (under) expenditures	73,933	(6,023)		
Unencumbered cash, beginning of year	160,286	237,084		
Prior year canceled encumbrances	2,865	-		
Unencumbered cash, end of year	$ 237,084	$ 231,061		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Other	$ 1,603	$ 3,082	$ -	$ 3,082
Transfers:				
General fund	216,500	241,889	246,826	(4,937)
Supplemental general fund	-	-	60,630	(60,630)
Total receipts	218,103	244,971	$ 307,456	$ (62,485)
Expenditures:				
Instruction	235,805	260,629	$ 323,866	$ 63,237
Student transportation services	6,204	9,348	7,950	(1,398)
Total expenditures	242,009	269,977	$ 331,816	$ 61,839
Receipts over (under) expenditures	(23,906)	(25,006)		
Unencumbered cash, beginning of year	50,993	27,087		
Unencumbered cash, end of year	$ 27,087	$ 2,081		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem property:				
Tax in process	$ 898	$ 576	$ 2,126	$ (1,550)
Current tax	24,020	22,816	22,145	671
Delinquent tax	3	494	165	329
Motor vehicle tax	1,577	1,588	1,686	(98)
Recreational vehicle tax	15	16	14	2
Total receipts	26,513	25,490	$ 26,136	$ (646)
Expenditures:				
Transfer to related municipal entity	34,003	23,937	$ 29,500	$ 5,563
Receipts over (under) expenditures	(7,490)	1,553		
Unencumbered cash, beginning of year	7,490	-		
Unencumbered cash, end of year	$ -	$ 1,553		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 537	$ 113	$ 750	$ (637)
Transfers:				
General fund	5,497	-	-	-
Total receipts	6,034	113	$ 750	$ (637)
Expenditures:				
Instructional support staff	6,034	-	$ 750	$ 750
Receipts over (under) expenditures	-	113		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 113		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

AT-RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfers:				
General fund	$ 147,803	$ 206,573	$ 168,413	$ 38,160
Supplemental general fund	47,553	62,132	49,003	13,129
Total receipts	195,356	268,705	$ 217,416	$ 51,289
Expenditures:				
Instruction	199,500	292,057	$ 295,500	$ 3,443
Student support services	-	3,260	-	(3,260)
Total expenditures	199,500	295,317	$ 295,500	$ 183
Receipts over (under) expenditures	(4,144)	(26,612)		
Unencumbered cash, beginning of year	80,353	76,209		
Unencumbered cash, end of year	$ 76,209	$ 49,597		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 1,500	$ 935	$ -	$ 935
State aid	6,529	10,568	10,395	173
Other	-	993	-	993
Transfers:				
General fund	16,879	92,187	63,755	28,432
Total receipts	24,908	104,683	$ 74,150	$ 30,533
Expenditures:				
Instruction	54,908	74,150	$ 64,150	$ (10,000)
Student transportation services	-	-	10,000	10,000
Total expenditures	54,908	74,150	$ 74,150	$ -
Receipts over (under) expenditures	(30,000)	30,533		
Unencumbered cash, beginning of year	30,000	-		
Unencumbered cash, end of year	$ -	$ 30,533		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 214,855	$ 261,248	$ 262,123	$ (875)
Expenditures:				
Instruction	148,250	174,721	$ 179,990	$ 5,269
Student support services	6,446	1,477	7,864	6,387
Instructional support staff	4,297	-	5,242	5,242
General administration	6,446	18,076	7,864	(10,212)
School administration	17,188	30,400	20,970	(9,430)
Central services	6,446	-	7,864	7,864
Operations and maintenance	12,891	14,981	15,727	746
Student transportation services	6,446	12,876	7,864	(5,012)
Food service operations	6,445	8,717	7,863	(854)
Total expenditures	214,855	261,248	$ 261,248	$ -
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

BILINGUAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfers:				
Supplemental general fund	$ 4,371	$ 7,730	$ 5,049	$ 2,681
Expenditures:				
Instruction	4,322	5,003	$ 5,050	$ 47
Receipts over (under) expenditures	49	2,727		
Unencumbered cash, beginning of year	-	49		
Unencumbered cash, end of year	$ 49	$ 2,776		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

PRESCHOOL-AGED AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Tuition	$ 7,045	$ 15,614	$ 5,500	$ 10,114
Transfers:				
General fund	1,270	-	13,000	(13,000)
Total receipts	8,315	15,614	$ 18,500	$ (2,886)
Expenditures:				
Instruction	16,250	18,500	$ 18,500	$ -
Receipts over (under) expenditures	(7,935)	(2,886)		
Unencumbered cash, beginning of year	11,379	3,444		
Unencumbered cash, end of year	$ 3,444	$ 558		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2024

	Contingency reserve	Textbook and student material revolving	Gifts and grants	Title I
Receipts:				
Fees	$ -	$ 11,216	$ -	$ -
Federal aid	-	-	-	87,921
Grants	-	-	2,816	-
Gifts	-	-	32,802	-
Sales tax	-	-	145,813	-
Total receipts	-	11,216	181,431	87,921
Expenditures:				
Instruction	-	4,380	109,400	41,133
Student support services	-	-	-	-
Student transportation services	-	-	9,918	-
Food service operations	-	-	590	-
Building improvements	-	-	2,080	-
Total expenditures	-	4,380	121,988	41,133
Receipts over (under) expenditures	-	6,836	59,443	46,788
Unencumbered cash (deficit), beginning of year	323,671	2,660	298,587	(37,075)
Unencumbered cash (deficit), end of year	$ 323,671	$ 9,496	$ 358,030	$ 9,713

See Independent Auditor's Report.

REAP grant	Title II part A & D	Title IV drug free	ESSER-II	ESSER-III	Total
$ -	$ -	$ -	$ -	$ -	$ 11,216
-	9,137	24,450	96,802	-	218,310
-	-	-	-	-	2,816
-	-	-	-	-	32,802
-	-	-	-	-	145,813
-	9,137	24,450	96,802	-	410,957
21,163	7,910	1,410	35,734	71,361	292,491
-	-	10,859	6,843	-	17,702
-	-	-	-	25,245	35,163
-	-	-	-	-	590
-	-	-	-	-	2,080
21,163	7,910	12,269	42,577	96,606	348,026
(21,163)	1,227	12,181	54,225	(96,606)	62,931
-	156	(5,316)	(45,827)	-	536,856
$ (21,163)	$ 1,383	$ 6,865	$ 8,398	$ (96,606)	$ 599,787

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

MEGINNISS TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023	2024
Receipts:		
Interest	$ -	$ 1,662
Expenditures	-	-
Receipts over (under) expenditures	-	1,662
Unencumbered cash, beginning of year	41,537	41,537
Unencumbered cash, end of year	$ 41,537	$ 43,199

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2024

Fund	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Gate receipts:						
Clearing	$ -	$ 7,337	$ 7,337	$ -	$ -	$ -
District activity:						
Athletics	4,285	-	4,285	-	-	-
Jay TV	331	-	331	-	-	-
Book fair	1,064	-	-	1,064	-	1,064
Memorial fund	541	-	541	-	-	-
Junior high quiz bowl	(87)	87	-	-	-	-
Band and music	-	3,002	-	3,002	-	3,002
Annual	1,038	331	-	1,369	-	1,369
Forensics	(252)	252	-	-	-	-
General	(19,710)	50,671	30,961	-	-	-
Total district activity funds	$ (12,790)	$ 61,680	$ 43,455	$ 5,435	$ -	$ 5,435

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 220
ASHLAND, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2024

Fund	Beginning cash balance (deficit)	Receipts	Disbursements	Ending cash balance
Student activity funds:				
EF	$ 148	$ -	$ 148	$ -
Elementary PTA	4,265	170	1,622	2,813
Booster club	9,150	7,650	6,253	10,547
S.H.O.W.	8,649	-	8,649	-
FFA	12,100	41,348	43,135	10,313
National Honor Society	229	781	931	79
FCA	556	-	79	477
Youth entrepreneurship	717	-	717	-
STUCO	2,533	2,139	1,725	2,947
History club	197	-	-	197
Tennis club	603	1,348	296	1,655
JH volleyball club	573	22	2	593
HS volleyball club	3,735	920	1,393	3,262
JH football club	47	-	-	47
HS football club	1,943	234	648	1,529
HS golf club	527	4,564	3,740	1,351
JH track club	11	-	-	11
HS track club	604	-	300	304
Cross country club	-	1,130	224	906
JH boys basketball club	448	-	-	448
JH girls basketball club	637	338	366	609
HS boys basketball club	1,339	-	-	1,339
HS girls basketball club	506	-	500	6
Forensics club	1,575	1,279	363	2,491
Quiz bowl club	625	250	362	513
Drama club	2,903	-	2,903	-
Music club	1,561	-	1,561	-
After prom	7,635	7,144	6,331	8,448
Weightlifting club	410	-	-	410
High school cheerleaders	948	3,049	3,639	358
Junior high school cheerleaders	2,354	1,089	1,061	2,382
Class of 2020	200	-	200	-
Class of 2021	328	-	328	-
Class of 2022	5,053	-	5,053	-
Class of 2023	1,325	-	1,205	120
Class of 2024	7,112	2,361	3,403	6,070
Class of 2025	7,062	7,891	4,470	10,483
Class of 2026	3,892	7,373	901	10,364
Class of 2027	5,453	10,046	6,026	9,473
Class of 2028	7,797	4,291	940	11,148
Class of 2029	812	-	-	812
Class of 2030	-	2,924	263	2,661
IRC - special ed	2,710	-	-	2,710
Concessions	(1,583)	24,683	23,034	66
Total student activity funds	107,689	133,024	132,771	107,942
District clearing funds:				
Insurance payments	1,247	250	-	1,497
Flex spending	2,000	6,205	4,633	3,572
Total district clearing funds	3,247	6,455	4,633	5,069
Total agency funds	$ 110,936	$ 139,479	$ 137,404	$ 113,011

See Independent Auditor's Report.