**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2024

**MAPES & MILLER LLP**
Certified Public Accountants
Norton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
Financial Statement and Regulatory-Required
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For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS


| | Page |
|---|---|
| Number | |
| Independent Auditor's Report | 1 |
| FINANCIAL SECTION | |
| STATEMENT 1 | |
| Summary of Receipts, Expenditures and Unencumbered Cash | 3 |
| Composition of Cash | 4 |
| Notes to the Financial Statement | 5 |
| REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION | |
| SCHEDULE 1 | |
| Summary of Expenditures - Actual and Budget | 12 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures – Actual and Budget | |
| General | 13 |
| Supplemental General | 14 |
| Preschool-Aged At-Risk | 15 |
| At Risk K-12 | 16 |
| Capital Outlay | 17 |
| Bilingual Education | 18 |
| Driver Training | 19 |
| Food Service | 20 |
| Professional Development | 21 |
| Special Education | 22 |
| Career and Postsecondary Education | 23 |
| KPERS Special Retirement Contribution | 24 |
| Federal Funds | 25 |
| Gifts and Grants | 26 |
| Schedule of Receipts and Expenditures - Actual | |
| Contingency Reserve | 27 |
| Textbook Rental and Student Material Revolving | 27 |
| Box Tops for Education | 27 |
| Maxine Sebelius Memorial Scholarship | 27 |
| SCHEDULE 3 | |
| Summary of Receipts and Disbursements | |
| Agency Funds | 28 |
| SCHEDULE 4 | |
| Schedule of Receipts, Expenditures, and Unencumbered Cash | |
| District Activity Funds | 29 |

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# INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 212
Almena, Kansas 67622

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas as of and for the year ended June 30, 2024, and the related notes to the financial statement.

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

*Auditor's Responsibility*
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 212, Almena, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 212, Almena, Kansas, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 212, Almena, Kansas, 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 1.

*Other Matters*
*Supplementary Information*
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 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 our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
February 10, 2025

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | | |
| General Funds: | | | | | | | |
| General | $ 0 | 0 | 1,969,720 | 1,969,720 | 0 | 120,337 | 120,337 |
| Supplemental General | 77,843 | 0 | 600,516 | 646,994 | 31,365 | 13,472 | 44,837 |
| Special Purpose Funds: | | | | | | | |
| Preschool-Aged At-Risk | 11,411 | 0 | 104,556 | 82,131 | 33,836 | 0 | 33,836 |
| At Risk K-12 | 11,554 | 0 | 303,135 | 271,838 | 42,851 | 16,765 | 59,616 |
| Bilingual Education | 0 | 0 | 325 | 0 | 325 | 0 | 325 |
| Capital Outlay | 120,469 | 0 | 639,712 | 335,989 | 424,192 | 3,784 | 427,976 |
| Driver Training | 5,000 | 0 | 1,405 | 4,042 | 2,363 | 0 | 2,363 |
| Food Service | 18,958 | 0 | 177,342 | 179,956 | 16,344 | 1,466 | 17,810 |
| Professional Development | 6,929 | 0 | 11,113 | 7,890 | 10,152 | 259 | 10,411 |
| Special Education | 25,510 | 0 | 328,085 | 320,216 | 33,379 | 0 | 33,379 |
| Career and Postsecondary Education | 6,249 | 0 | 91,789 | 84,359 | 13,679 | 8,994 | 22,673 |
| KPERS Special Retirement Contribution | 0 | 0 | 177,940 | 177,940 | 0 | 0 | 0 |
| Contingency Reserve | 225,000 | 0 | 0 | 0 | 225,000 | 0 | 225,000 |
| Textbook Rental and Student Material Revolving | 36,082 | 0 | 4,733 | 1,409 | 39,406 | 0 | 39,406 |
| Box Tops for Education | 1,592 | 0 | 2,657 | 3,992 | 257 | 0 | 257 |
| Federal Funds | (53,716) | 0 | 338,388 | 280,972 | 3,700 | 4,769 | 8,469 |
| Gifts and Grants | 46,434 | 0 | 10,705 | 18,404 | 38,735 | 0 | 38,735 |
| District Activity Funds | 2,206 | 0 | 32,102 | 29,700 | 4,608 | 0 | 4,608 |
| Trust Funds: | | | | | | | |
| Maxine Sebelius Memorial Scholarship | 14,000 | 0 | 0 | 0 | 14,000 | 0 | 14,000 |
| Total Reporting Entity (Excluding Agency Funds) | $ **555,521** | **0** | **4,794,223** | **4,415,552** | **934,192** | **169,846** | **1,104,038** |

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

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | |
|---|---|---|
| Equity Bank, Almena, Kansas | | |
| Checking Account | $ | 875 |
| NOW Accounts | | 131,898 |
| First National Bank, Long Island, Kansas | | |
| Checking Account | | 3,408 |
| NOW Account | | 891,781 |
| Certificates of Deposit | | 150,000 |
| Total Cash | | 1,177,962 |
| Agency Funds per Schedule 3 | | (73,924) |
| Total Reporting Entity (Excluding Agency Funds) | $ | **1,104,038** |

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

## 1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 212, Almena, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 212 (the municipality).

Regulatory Basis Fund Types

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

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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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 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.

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.

Budgetary Information

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

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

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General fund budget was amended in this manner for the year ended June 30, 2024.

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 for each fund are presented 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, revenues 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 trust funds and the following special purpose funds:

| | Statutory Authority for Exemption |
|---|---|
| Federal Funds | K.S.A. 12-1663 |
| Memorials and Donations | K.S.A. 79-2925 |
| Kansas Coordinated School Health | K.S.A. 12-16,111 |
| Library Grant | K.S.A. 12-16,111 |
| Contingency Reserve | K.S.A. 72-6426 |
| Textbook Rental and Student Material Revolving | K.S.A. 72-8250 |
| Box Tops for Education | K.S.A. 79-2925 |
| Junior High School Athletics | K.S.A. 72-8208a |
| Senior High School Athletics | K.S.A. 72-8208a |
| Greenhouse | K.S.A. 72-8208a |

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

Reimbursed Expenditures

The District 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 the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

No statutory violations were noted in 2024.

3. **Deposits and Investments**

At June 30, 2023, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the municipality is located and the banks provide an acceptable rate of return on the 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.

*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 – 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, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,158,113 and the bank balance was $1,291,509. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $397,165 was covered by federal depository insurance, and the remaining $894,344 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2024, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

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

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 $177,940 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 $1,629,106. 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 nonemployer 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.

5. **Other Long-Term Obligations**

Compensated Absences

*Sick Leave.* The employees of Unified School District No. 212, Almena, Kansas are allowed eleven days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-nine days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers.

*Vacation Pay*. The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used.

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 premium regardless of age. However, the cost of this subsidy has not been quantified for this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

6. **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; and natural disasters for which the District purchases commercial insurance. During the year ended June 30, 2024, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. **Interfund Transfers**

Operating transfers were as follows:

| From | To | Statutory Authority | Amount |
|---|---|---|---|
| General | Food Service | K.S.A. 72-5167 | 27,000 |
| General | Special Education | K.S.A. 72-5167 | 318,992 |
| General | Preschool-Aged At-Risk | K.S.A. 72-5167 | 53,334 |
| General | At Risk K-12 | K.S.A. 72-5167 | 237,000 |
| General | Professional Development | K.S.A. 72-5167 | 10,000 |
| General | Career and Postsecondary Education | K.S.A. 72-5167 | 90,000 |
| Supplemental General | Preschool-Aged At-Risk | K.S.A. 72-5143 | 40,000 |
| Supplemental General | At Risk K-12 | K.S.A. 72-5143 | 66,135 |
| Supplemental General | Bilingual Education | K.S.A. 72-5143 | 325 |

8. Long-term Debt

Changes in long-term liabilities for Unified School District No. 212, Almena, Kansas for the year ended June 30, 2024 were as follows:

| Issue | Interest Rates | Date Issued | Amount of Original Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| Finance Leases: | | | | | | | | | |
| Building Improvements | 1.75% | 07/01/21 | 239,750 | 07/01/26 | 119,875 | 0 | 39,958 | 79,917 | 2,098 |
| Total Long-term Debt | | | | | 119,875 | 0 | 39,958 | 79,917 | 2,098 |

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 | Total |
|---|---|---|---|---|---|---|---|
| PRINCIPAL | | | | | | | |
| Finance Leases: | | | | | | | |
| Building Improvements | 39,958 | 39,959 | 0 | 0 | 0 | 0 | 79,917 |
| Total Principal | 39,958 | 39,959 | 0 | 0 | 0 | 0 | 79,917 |
| INTEREST | | | | | | | |
| Finance Leases: | | | | | | | |
| Building Improvements | 1,398 | 699 | 0 | 0 | 0 | 0 | 2,097 |
| Total Interest | 1,398 | 699 | 0 | 0 | 0 | 0 | 2,097 |
| Total Principal and Interest | $ 41,356 | 40,658 | 0 | 0 | 0 | 0 | 82,014 |

9. **Subsequent Events**

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

**UNIFIED SCHOOL DISTRICT NO. 212**
**REGULATORY-REQUIRED**
**SUPPLEMENTARY INFORMATION**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**UNIFIED SCHOOL DISTRICT NO. 212** SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2024

| Description | Certified Budget | Adjustment to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | |
| General Funds: | | | | | | |
| General Fund | $ 1,917,667 | (1,526) | 53,579 | 1,969,720 | 1,969,720 | 0 |
| Supplemental General Fund | 646,994 | 0 | 0 | 646,994 | 646,994 | 0 |
| Special Purpose Funds: | | | | | | |
| Preschool-Aged At-Risk | 83,839 | 0 | 0 | 83,839 | 82,131 | (1,708) |
| At Risk K-12 | 271,878 | 0 | 0 | 271,878 | 271,838 | (40) |
| Bilingual Education | 770 | 0 | 0 | 770 | 0 | (770) |
| Capital Outlay | 379,919 | 0 | 0 | 379,919 | 324,767 | (55,152) |
| Driver Training | 9,787 | 0 | 0 | 9,787 | 4,042 | (5,745) |
| Food Service | 192,955 | 0 | 0 | 192,955 | 179,956 | (12,999) |
| Professional Development | 20,449 | 0 | 0 | 20,449 | 7,890 | (12,559) |
| Special Education | 370,533 | 0 | 9,093 | 379,626 | 320,216 | (59,410) |
| Career and Postsecondary Education | 98,892 | 0 | 0 | 98,892 | 84,359 | (14,533) |
| KPERS Special Retirement Contribution | 199,960 | 0 | 0 | 199,960 | 177,940 | (22,020) |
| Federal Funds | 299,366 | 0 | 0 | 299,366 | 280,972 | * |
| Gifts and Grants | 46,433 | 0 | 0 | 46,433 | 18,404 | * |

* Exempt from Budget Law.

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Mineral Tax | $ 0 | 1,500 | (1,500) |
| State Equalization Aid | 1,747,149 | 1,688,504 | 58,645 |
| Special Education Aid | 168,992 | 170,482 | (1,490) |
| Reimbursed Expenses | 53,579 | 0 | 53,579 |
| Total Receipts | 1,969,720 | **1,860,486** | **109,234** |
| Expenditures: | | | |
| Instruction | 688,689 | 795,985 | (107,296) |
| Instructional Support Staff | 40,453 | 37,000 | 3,453 |
| General Administration | 212,535 | 209,000 | 3,535 |
| School Administration | 82,103 | 84,000 | (1,897) |
| Operations and Maintenance | 62,629 | 75,000 | (12,371) |
| Student Transportation Services | 146,985 | 136,682 | 10,303 |
| Transfer to Driver Training | 0 | 3,000 | (3,000) |
| Transfer to Food Service | 27,000 | 27,000 | 0 |
| Transfer to Professional Development | 10,000 | 10,000 | 0 |
| Transfer to Career and Postsecondary Education | 90,000 | 25,000 | 65,000 |
| Transfer to Special Education | 318,992 | 310,000 | 8,992 |
| Transfer to Pre-School Aged At-Risk | 53,334 | 15,000 | 38,334 |
| Transfer to At Risk K-12 | 237,000 | 190,000 | 47,000 |
| Adjustment to Comply with Legal Max | | | |
| Legal General Fund Budget | 0 | (1,526) | 1,526 |
| Total Legal General Fund Budget | 1,969,720 | 1,916,141 | 53,579 |
| Adjustments for Qualifying Budget Credits: | | | |
| Reimbursed Expenses | 0 | 53,579 | (53,579) |
| Total Expenditures | 1,969,720 | **1,969,720** | **0** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | $ **0** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Supplemental General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Tax in Process | $ | 2,110 | 340,221 | (338,111) |
| Current Tax | | 538,627 | 294,202 | 244,425 |
| Delinquent Tax | | 8,141 | 1,594 | 6,547 |
| Motor Vehicle Tax | | 41,452 | 33,695 | 7,757 |
| Recreational Vehicle Tax | | 481 | 703 | (222) |
| Commercial Vehicle Tax | | 0 | 1,198 | (1,198) |
| Supplemental State Aid | | 9,705 | 0 | 9,705 |
| Total Receipts | | 600,516 | **671,613** | **(71,097)** |
| Expenditures: | | | | |
| Instruction | | 16,233 | 21,000 | (4,767) |
| Instructional Support Staff | | 168,097 | 20,000 | 148,097 |
| General Administration | | 35,351 | 98,594 | (63,243) |
| School Administration | | 134,679 | 121,000 | 13,679 |
| Operations and Maintenance | | 153,174 | 233,000 | (79,826) |
| Transfer to Food Service | | 33,000 | 0 | 33,000 |
| Transfer to Driver Training | | 0 | 3,000 | (3,000) |
| Transfer to Bilingual Education | | 325 | 400 | (75) |
| Transfer to Career and Postsecondary Education | | 0 | 50,000 | (50,000) |
| Transfer to At Risk K-12 | | 66,135 | 60,000 | 6,135 |
| Transfer to At Preschool-Aged At-Risk | | 40,000 | 40,000 | 0 |
| Total Expenditures | | 646,994 | **646,994** | **0** |
| Receipts Over (Under) Expenditures | | (46,478) | | |
| Unencumbered Cash, Beginning | | 77,843 | | |
| Unencumbered Cash, Ending | $ | **31,365** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Preschool-Aged At-Risk Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Transfer from General | $ 64,556 | 15,000 | 49,556 |
| Transfer from Supplemental General | 40,000 | 40,000 | 0 |
| Total Receipts | 104,556 | **55,000** | **49,556** |
| Expenditures: | | | |
| Instruction | 82,131 | 83,839 | (1,708) |
| Operations and Maintenance | 0 | 0 | 0 |
| Total Expenditures | 82,131 | **83,839** | **(1,708)** |
| Receipts Over (Under) Expenditures | 22,425 | | |
| Unencumbered Cash, Beginning | 11,411 | | |
| Unencumbered Cash, Ending | $ **33,836** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**At Risk K-12 Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from General | $ | 237,000 | 190,000 | 47,000 |
| Transfer from Supplemental General | | 66,135 | 60,000 | 6,135 |
| Total Receipts | | 303,135 | **250,000** | **53,135** |
| Expenditures: | | | | |
| Instruction | | 271,838 | 271,878 | (40) |
| Student Support | | 0 | 0 | 0 |
| Total Expenditures | | 271,838 | **271,878** | **(40)** |
| Receipts Over (Under) Expenditures | | 31,297 | | |
| Unencumbered Cash, Beginning | | 11,554 | | |
| Unencumbered Cash, Ending | $ | **42,851** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Bilingual Education**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Transfer from General | $ 0 | 0 | 0 |
| Transfer from Supplemental General | 325 | 400 | (75) |
| Total Receipts | 325 | **400** | **(75)** |
| Expenditures: | | | |
| Instruction | 0 | 770 | (770) |
| Student Support | 0 | 0 | 0 |
| Total Expenditures | 0 | **770** | **(770)** |
| Receipts Over (Under) Expenditures | 325 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | $ **325** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Capital Outlay Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Tax in Process | $ 525 | 82,059 | (81,534) |
| Current Tax | 153,667 | 95,178 | 58,489 |
| Delinquent Tax | 2,046 | 385 | 1,661 |
| Motor Vehicle Tax | 12,800 | 10,511 | 2,289 |
| Recreational Vehicle Tax | 145 | 219 | (74) |
| Commercial Vehicle Tax | 0 | 374 | (374) |
| Other Revenue - Local Sources | 470,529 | 39,746 | 430,783 |
| Total Receipts | 639,712 | **228,472** | **411,240** |
| Expenditures: | | | |
| Instruction | 34,809 | 50,000 | (15,191) |
| Student Support | 0 | 50,000 | (50,000) |
| General Administration | 5,734 | 0 | 5,734 |
| Operations and Maintenance | 130,783 | 159,919 | (29,136) |
| Transportation | 50,396 | 10,000 | 40,396 |
| Facility Acquisition and Construction | 114,267 | 110,000 | 4,267 |
| Total Expenditures | 335,989 | **379,919** | **(43,930)** |
| Receipts Over (Under) Expenditures | 303,723 | | |
| Unencumbered Cash, Beginning | 120,469 | | |
| Unencumbered Cash, Ending | $ **424,192** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Driver Training Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| State Aid | $ | 1,015 | 2,025 | (1,010) |
| Other Revenue - Local Sources | | 390 | 0 | 390 |
| Transfer from General | | 0 | 3,000 | (3,000) |
| Transfer from Supplemental General | | 0 | 3,000 | (3,000) |
| Total Receipts | | 1,405 | **8,025** | **(6,620)** |
| Expenditures: | | | | |
| Instruction | | 4,042 | 8,000 | (3,958) |
| Vehicle Operations & Maintenance | | 0 | 1,787 | (1,787) |
| Total Expenditures | | 4,042 | **9,787** | **(5,745)** |
| Receipts Over (Under) Expenditures | | (2,637) | | |
| Unencumbered Cash, Beginning | | 5,000 | | |
| Unencumbered Cash, Ending | $ | **2,363** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Food Service Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Federal Aid | $ 11,103 | 71,205 | (60,102) |
| State Aid | 62,543 | 683 | 61,860 |
| Food Service | 35,308 | 53,451 | (18,143) |
| Miscellaneous | 160 | 0 | 160 |
| Interest on Idle Funds | 8,228 | 0 | 8,228 |
| Transfer from General | 27,000 | 27,000 | 0 |
| Transfer from Supplemental General | 33,000 | 0 | 33,000 |
| Total Receipts | 177,342 | **152,339** | **25,003** |
| Expenditures: | | | |
| Operations and Maintenance | 1,153 | 3,955 | (2,802) |
| Food Service Operations | 178,803 | 189,000 | (10,197) |
| Total Expenditures | 179,956 | **192,955** | **(12,999)** |
| Receipts Over (Under) Expenditures | (2,614) | | |
| Unencumbered Cash, Beginning | 18,958 | | |
| Unencumbered Cash, Ending | $ **16,344** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Professional Development Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| State Aid | 1,113 | 900 | 213 |
| Transfer from General | 10,000 | 10,000 | 0 |
| Transfer from Supplemental General | 0 | 0 | 0 |
| Total Receipts | 11,113 | **10,900** | **213** |
| Expenditures: | | | |
| Instructional Support Staff | 7,890 | **20,449** | **(12,559)** |
| Receipts Over (Under) Expenditures | 3,223 | | |
| Unencumbered Cash, Beginning | 6,929 | | |
| Unencumbered Cash, Ending | $ **10,152** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Special Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Reimbursed Expense | $ 9,093 | 0 | 9,093 |
| Other Revenue from Local Sources | 0 | 20,000 | (20,000) |
| Transfer from General | 318,992 | 310,000 | 8,992 |
| Total Receipts | 328,085 | **330,000** | **(1,915)** |
| Expenditures: | | | |
| Instruction | 319,216 | 370,533 | (51,317) |
| School Administration | 1,000 | 0 | 1,000 |
| Adjustments for Qualifying Budget Credits: | | | |
| Reimbursed Expenses | 0 | 9,093 | (9,093) |
| Total Expenditures | 320,216 | **379,626** | **(59,410)** |
| Receipts Over (Under) Expenditures | 7,869 | | |
| Unencumbered Cash, Beginning | 25,510 | | |
| Unencumbered Cash, Ending | $ **33,379** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Career and Postsecondary Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Miscellaneous | $ 1,224 | 1,200 | 24 |
| User Charges | 565 | 200 | 365 |
| Transfer from General | 90,000 | 25,000 | 65,000 |
| Transfer from Supplemental General | 0 | 50,000 | (50,000) |
| Total Receipts | 91,789 | **76,400** | **15,389** |
| Expenditures: | | | |
| Instruction | 76,028 | 86,892 | (10,864) |
| Operations and Maintenance | 8,331 | 12,000 | (3,669) |
| Total Expenditures | 84,359 | **98,892** | **(14,533)** |
| Receipts Over (Under) Expenditures | 7,430 | | |
| Unencumbered Cash, Beginning | 6,249 | | |
| Unencumbered Cash, Ending | $ **13,679** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**KPERS Special Retirement Contribution Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| State Aid | $ 177,940 | **199,960** | **(22,020)** |
| Expenditures: | | | |
| Instruction | 108,138 | 121,343 | (13,205) |
| Student Support | 5,050 | 5,688 | (638) |
| Instructional Support | 5,050 | 5,688 | (638) |
| General Administration | 10,942 | 12,324 | (1,382) |
| School Administration | 17,676 | 19,908 | (2,232) |
| Operations and Maintenance | 12,626 | 14,220 | (1,594) |
| Student Transportation Services | 842 | 948 | (106) |
| Other Support Services | 9,199 | 10,361 | (1,162) |
| Food Service | 8,417 | 9,480 | (1,063) |
| Total Expenditures | 177,940 | **199,960** | **(22,020)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | $ **0** | | |

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Federal Funds**
Schedule of Receipts and Expenditures - Actual and Budget
Total Legal General Fund Budget
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Federal Aid | $ 338,388 | **299,974** | **38,414** |
| Expenditures: | | | |
| Instruction | 95,763 | 83,935 | 11,828 |
| Student Support Services | 84,000 | 83 | 83,917 |
| Instructional Support Staff | 49,209 | 149,208 | (99,999) |
| Operations & Maintenance | 0 | 14,140 | (14,140) |
| Transportation | 52,000 | 52,000 | 0 |
| Total Expenditures | 280,972 | **299,366** | **(18,394)** |
| Receipts Over (Under) Expenditures | 57,416 | | |
| Unencumbered Cash, Beginning | (53,716) | | |
| Unencumbered Cash, Ending | $ **3,700** | | |

* Exempt from Budget Law per K.S.A. 12-1663.

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
**Gifts and Grants Funds**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 20234

| | Memorials and Donations | Kansas Coordinated School Health | Library Grant | Total | Budget* | Variance Over (Under) |
|---|---|---|---|---|---|---|
| Receipts: | | | | | | |
| Donations and Grants | $ 10,705 | 0 | 0 | 10,705 | **0** | **10,705** |
| Expenditures: | | | | | | |
| Instruction | 1,601 | 0 | 0 | 1,601 | 30,000 | (28,399) |
| Operations and Maintenance | 1,803 | 0 | 0 | 1,803 | 16,433 | (14,630) |
| Building Improvements | 15,000 | 0 | 0 | 15,000 | 0 | 15,000 |
| Total Expenditures | 18,404 | 0 | 0 | 18,404 | **46,433** | **(28,029)** |
| Receipts Over (Under) Expenditures | (7,699) | 0 | 0 | (7,699) | | |
| Unencumbered Cash, Beginning | 43,565 | 1,958 | 911 | 46,434 | | |
| Unencumbered Cash, Ending | $ **35,866** | **1,958** | **911** | **38,735** | | |

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

**UNIFIED SCHOOL DISTRICT NO. 212**
Almena, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Contingency Reserve | Textbook Rental and Student Material Revolving | Box Tops for Education | Maxine Sebelius Memorial Scholarship |
|---|---|---|---|---|
| Receipts: | | | | |
| Fees | $ 0 | 4,733 | 0 | 0 |
| Donations | 0 | 0 | 2,657 | 0 |
| Total Receipts | 0 | 4,733 | 2,657 | 0 |
| Expenditures: | | | | |
| Instruction | 0 | 1,409 | 3,992 | 0 |
| Operations & Maintenance | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 1,409 | 3,992 | 0 |
| Receipts Over (Under) Expenditures | 0 | 3,324 | (1,335) | 0 |
| Unencumbered Cash, Beginning | 225,000 | 36,082 | 1,592 | 14,000 |
| Unencumbered Cash, Ending | $ **225,000** | **39,406** | **257** | **14,000** |

**UNIFIED SCHOOL DISTRICT NO. 212** SCHEDULE 3

Almena, Kansas

**Agency Funds**

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

| Fund | Beginning Cash Balance | Receipts | Disburse-ments | Ending Cash Balance |
|---|---|---|---|---|
| Student Organization Funds: | | | | |
| Junior High: | | | | |
| Service Club | $ 1,942 | 14,169 | 14,436 | 1,675 |
| High School: | | | | |
| Student Council | 8,749 | 2,842 | 2,112 | 9,479 |
| Kayettes | 4,515 | 3,659 | 4,263 | 3,911 |
| Hi Lighters | 1,924 | 0 | 0 | 1,924 |
| FFA | 20,259 | 26,044 | 33,166 | 13,137 |
| Class of 2014 | 2,839 | 0 | 0 | 2,839 |
| Class of 2015 | 1,341 | 0 | 0 | 1,341 |
| Class of 2016 | 27 | 0 | 0 | 27 |
| Class of 2019 | 2,004 | 0 | 0 | 2,004 |
| Class of 2021 | 1,767 | 0 | 0 | 1,767 |
| Class of 2022 | 102 | 0 | 0 | 102 |
| Class of 2023 | 401 | 0 | 76 | 325 |
| Class of 2024 | 9,413 | 249 | 9,662 | 0 |
| Class of 2025 | 1,971 | 25,093 | 20,205 | 6,859 |
| Class of 2026 | 2,398 | 957 | 400 | 2,955 |
| Class of 2027 | 206 | 1,175 | 0 | 1,381 |
| Class of 2028 | 0 | 249 | 0 | 249 |
| Yearbook | 16,802 | 7,031 | 10,236 | 13,597 |
| Scholars Bowl | 89 | 0 | 0 | 89 |
| Dance Team | 1,131 | 12,425 | 9,329 | 4,227 |
| Drama Club | 1,610 | 520 | 0 | 2,130 |
| Technology Club | 829 | 0 | 0 | 829 |
| FCCLA | 66 | 0 | 0 | 66 |
| Volleyball Club | 1,112 | 1,128 | 122 | 2,118 |
| FACS | 895 | 20 | 0 | 915 |
| Interactive Media | (1,249) | 1,770 | 543 | (22) |
| Total High School | 79,201 | 83,162 | 90,114 | 72,249 |
| Other Agency Funds: | | | | |
| Sales Tax | 0 | 0 | 0 | 0 |
| Total Other Agency Funds | 0 | 0 | 0 | 0 |
| Total Agency Funds | $ **81,143** | **97,331** | **104,550** | **73,924** |

**UNIFIED SCHOOL DISTRICT NO. 212**

SCHEDULE 4

Almena, Kansas

**District Activity Funds**

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| Junior High School Athletics | $ 923 | 0 | 3,761 | 3,701 | 983 | 0 | 983 |
| Senior High School Athletics | 1,241 | 0 | 28,341 | 25,999 | 3,583 | 0 | 3,583 |
| Greenhouse | 42 | 0 | 0 | 0 | 42 | 0 | 42 |
| Total District Activity Funds | $ **2,206** | **0** | **32,102** | **29,700** | **4,608** | **0** | **4,608** |