

**UNIFIED SCHOOL DISTRICT NUMBER 419  
CANTON, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2022**



**LOYD GROUP, LLC**

Certified Public Accountants

**Unified School District Number 419  
Canton, Kansas**

**Fiscal Year Ended June 30, 2022**

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**Unified School District Number 419  
Canton, Kansas**

**Fiscal Year Ended June 30, 2022**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 419  
Box 317  
Canton, KS 67428

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 419, Kansas (District), a Municipality, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### ***Other Matter***

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

## ***Responsibilities of Management for the Financial Statement***

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

## ***Supplementary Information***

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

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 419, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued their report thereon dated October 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
August 29, 2022

**Unified School District Number 419**  
Canton, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	\$ -	\$ -	\$ 3,069,811	\$ 3,069,811	\$ -	\$ 149,798	\$ 149,798
Supplemental General Fund	94,907	-	1,045,332	1,016,142	124,097	145,379	269,476
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	8,256	-	26,500	26,356	8,400	-	8,400
At Risk (K-12) Fund	31,316	-	320,000	319,127	32,189	1,611	33,800
Bilingual Fund	-	-	1,350	1,350	-	-	-
Capital Outlay Fund	635,857	-	333,810	681,723	287,944	180,645	468,589
Driver Training Fund	28,912	-	5,738	8,067	26,583	3,742	30,325
Food Service Fund	62,473	-	264,300	240,908	85,865	4,479	90,344
Professional Development Fund	36,308	-	-	2,418	33,890	-	33,890
Special Education Fund	221,284	-	739,076	738,812	221,548	-	221,548
Career and Postsecondary Education Fund	38,070	-	63,000	63,034	38,036	2,152	40,188
KPERS Special Retirement Contribution Fund	-	-	316,447	316,447	-	-	-
Contingency Reserve Fund	236,415	8,677	22,174	-	267,266	-	267,266
Gift and Grants Fund	26,116	-	21,856	27,369	20,603	-	20,603
Student Scholarship Fund	2,080	-	2,800	2,600	2,280	-	2,280
Textbook & Student Material Revolving Fund	35,443	-	14,988	20,865	29,566	2,850	32,416
Federal Funds	(8,253)	-	166,669	169,455	(11,039)	2,292	(8,747)
ESSER III	-	-	-	60,401	(60,401)	24,440	(35,961)
Title I Fund	-	-	42,011	42,011	-	-	-
Title II-A Teacher Quality Fund	-	-	19,508	19,508	-	-	-
TLC Fund	8,322	-	6,000	6,633	7,689	307	7,996
Gate Receipts	-	-	84,591	84,591	-	-	-
School Projects	8,422	-	10,405	6,025	12,802	-	12,802
BOND AND INTEREST FUND:							
Bond and Interest Fund	844,869	-	634,550	607,487	871,932	-	871,932
Total Reporting Entity (Excluding Agency Funds)	\$ 2,310,797	\$ 8,677	\$ 7,210,916	\$ 7,531,140	\$ 1,999,250	\$ 517,695	\$ 2,516,945

COMPOSITION OF CASH:

Checking Account - Citizens State Bank	\$ 2,193,437
Board Petty Cash Checking Account - Citizens State Bank	1,500
Certificate of Deposit - Farmers State Bank	300,000
Activity Funds Account - High School Checking - State Bank of Canton	66,769
Activity Funds Account - High School Certificates of Deposit - State Bank of Canton	1,981

Total Cash 2,563,687

Agency Funds per Schedule 3 (46,742)

Total Reporting Entity (Excluding Agency Funds) \$ 2,516,945

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

**UNIFIED SCHOOL DISTRICT NUMBER 419  
CANTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

**FISCAL YEAR ENDED June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

Unified School District Number 419 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 419 (the District), a municipality.

**(b) *Regulatory Basis Fund Types***

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

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

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

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

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

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

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

**(c) *Basis of Accounting***

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

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



## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(d) Budgetary Information***

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

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

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

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Student Scholarship, Textbook & Student Material Revolving, Federal Funds, Title I, Title II-A Teacher Quality, TLC, Gate Receipts, and School Projects.

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

## **2. COMPLIANCE WITH KANSAS STATUTES**

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Federal Funds Fund has a negative unencumbered cash balance at June 30, 2021. The Federal Funds Fund and ESSER III Fund have a negative unencumbered cash balance at June 30, 2022. This is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following fiscal year from federal grant programs.

## **3. DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or 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.

### 3. DEPOSITS AND INVESTMENTS (CONT.)

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

At June 30, 2022, the District's carrying amount of deposits was \$2,563,687 and the bank balance was \$2,463,371. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$569,985 was covered by federal depository insurance and \$1,893,386 was collateralized with securities held by the pledging institutions' agents in the District's name.

*Custodial credit risk—investments.* For an investment, this is the risk that, in the event of 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.

### 4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$114,934 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

### 5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	\$ 26,500
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	250,000
General Fund	Food Service Fund	K.S.A. 72-6478	5,000
General Fund	Bilingual Fund	K.S.A. 72-6478	1,000
General Fund	Special Education Fund	K.S.A. 72-6478	625,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	63,000
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	22,174
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	82,500
Supplemental General Fund	Bilingual Fund	K.S.A. 72-6478	350
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	70,000
Total			<u>\$ 1,145,524</u>

## 6. LONG-TERM DEBT

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds: Series 2012	2.50 - 3.00%	07-01-12	\$ 8,550,000	09-01-32	<u>\$ 6,840,000</u>	<u>\$ -</u>	<u>\$ 430,000</u>	<u>\$ 6,410,000</u>	<u>\$ 177,488</u>

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

	Year							Total
	2023	2024	2025	2026	2027	2028-2031	2032-2036	
Principal								
General Obligation Bonds: Series 2012	\$ 455,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 3,180,000	\$ 725,000	\$ 6,410,000
Interest								
General Obligation Bonds: Series 2012	<u>166,425</u>	<u>154,800</u>	<u>142,613</u>	<u>129,800</u>	<u>116,363</u>	<u>342,444</u>	<u>10,875</u>	<u>1,063,319</u>
Total Principal and Interest	<u>\$ 621,425</u>	<u>\$ 629,800</u>	<u>\$ 642,613</u>	<u>\$ 654,800</u>	<u>\$ 666,363</u>	<u>\$ 3,522,444</u>	<u>\$ 735,875</u>	<u>\$ 7,473,319</u>

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### (a) Other Post-Employment Benefits

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

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

### (b) Death and Disability Other Post Employment Benefits

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

### (c) Compensated Absences

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

Certified and classified employees are allowed 80 hours of sick leave per year, with a maximum accumulation of 60 days. Sick leave for part-time certified employees shall be on a proportioned basis. Sick leave benefits for governmental funds are not accrued in the financial statements because they do not vest. When an employee leaves the District, they do not receive any compensation for unused sick leave.

Classified full-time staff meeting length of service requirements are allowed ten days of paid vacation. The Superintendent is allowed 15 days of vacation per year during the first five years of employment. After five years, 20 days are allowed. Certified staff are not granted paid vacation time.

Certified staff are granted compensated absences in the form of personal leave days. They are allowed three days per year. Days not utilized are paid to the employee with the June paycheck at the rate of 1/190 (x) 0.5 (x) remaining unused days (up to two days) times the employee's salary (excluding all extra pay).

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

### **(d) Termination Benefits**

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are currently certified employees, eligible for KPERS 85 and OUT, have 15 or more consecutive years of employment in a certified position with the District, and are not more than 67 years of age. Noncertified employees and administrators are also eligible if they are working at least 1,500 hours a year.

The early retirement benefit shall be a monthly payment determined by utilization of the percentage opposite the year of benefit utilization on the following table. The percentage for the year of benefit shall be multiplied by the teacher's last annual contract salary, or the employee's salary paid in the 12 months immediately prior to the date of early retirement, excluding any payment for accumulated sick leave or vacation time. The payment shall be paid monthly (1/12 of benefit for that year), and will cease at the end of the month in which the employee's 67th birthday occurs, or at the end of the five year payment period, whichever occurs first. Monthly payments shall begin in July following final action by the board.

<u>Year of Benefit</u>	<u>Annual Salary</u>
1st Year	20%
2nd Year	18%
3rd Year	16%
4th Year	14%
5th Year	12%

Payments to retired employees under this plan were \$38,744 for the year ended June 30, 2022.

## 8. 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

## **8. DEFINED BENEFIT PENSION PLAN (CONT.)**

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$316,447 for the year ended June 30, 2022.

### **Net Pension Liability**

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,449,273. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## **9. CLAIMS AND JUDGMENTS**

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

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

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

## **10. COVID-19**

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

## **11. CARES ACT FUNDING**

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$33,066 for ESSER I, \$142,792 for ESSER II, and \$320,691 for ESSER III. As of June 30, 2022 the District received and spent \$33,066 of ESSER I, \$60,402 of ESSER II, and \$0 of ESSER III.

## **12. SUBSEQUENT EVENT**

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

**UNIFIED SCHOOL DISTRICT NUMBER 419  
CANTON, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2022**

**Unified School District Number 419  
Canton, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis  
(Budgeted Funds Only)**

**For the Year Ended June 30, 2022**

	<b><u>Certified Budget</u></b>	<b><u>Adjustments to Comply with Legal Max</u></b>	<b><u>Adjustment for Qualifying Budget Credits</u></b>	<b><u>Total Budget for Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance Over (Under)</u></b>
GENERAL FUNDS:						
General Fund	3,237,081	\$ (217,510)	\$ 50,240	\$ 3,069,811	3,069,811	\$ -
Supplemental General Fund	1,066,646	(50,504)	-	1,016,142	1,016,142	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	38,256	-	-	38,256	26,356	(11,900)
At Risk (K-12) Fund	347,816	-	-	347,816	319,127	(28,689)
Bilingual Fund	1,350	-	-	1,350	1,350	-
Virtual Education Fund	5,000	-	-	5,000	-	(5,000)
Capital Outlay Fund	943,280	-	-	943,280	681,723	(261,557)
Driver Training Fund	37,512	-	-	37,512	8,067	(29,445)
Food Service Fund	289,779	-	-	289,779	240,908	(48,871)
Professional Development Fund	36,308	-	-	36,308	2,418	(33,890)
Special Education Fund	1,020,585	-	-	1,020,585	738,812	(281,773)
Vocational Education Fund	98,071	-	-	98,071	63,034	(35,037)
KPERs Special Retirement Contribution Fund	350,384	-	-	350,384	316,447	(33,937)
BOND AND INTEREST FUND:						
Bond and Interest Fund	607,588	-	-	607,588	607,488	(100)
Total	<u>\$ 8,079,656</u>	<u>\$ (268,014)</u>	<u>\$ 50,240</u>	<u>\$ 7,861,882</u>	<u>\$ 7,091,683</u>	<u>\$ (770,199)</u>



**Unified School District Number 419****Canton, Kansas****GENERAL FUND****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 2,579,153	\$ 2,641,276	\$ 2,761,595	\$ (120,319)
State aid reimbursement		150	-	150
Special education aid	430,410	378,295	-	378,295
Miscellaneous reimbursements	29,254	50,090	-	50,090
Total Receipts	3,038,817	3,069,811	\$ 2,761,595	\$ 308,216
Expenditures:				
Instruction -				
Certified salaries	270,572	154,759	\$ 145,381	\$ 9,378
Non-certified salaries	74,943	109,375	90,000	19,375
Insurance	107,058	106,164	110,000	(3,836)
Social Security	20,460	18,658	12,000	6,658
Other benefits	7,296	8,707	10,000	(1,293)
Purchased professional services	19,880	20,123	22,000	(1,877)
Purchased property services	19,984	22,968	23,000	(32)
Other purchased services	28,875	22,094	30,000	(7,906)
Teaching supplies	22,605	22,288	50,000	(27,712)
Textbooks	-	-	30,000	(30,000)
Supplies	52,470	38,446	60,000	(21,554)
Property and equipment	10,085	8,511	10,000	(1,489)
Miscellaneous supplies	51,239	47,416	55,000	(7,584)
Other	525	536	2,000	(1,464)
Student Support Services -				
Certified salaries	34,289	25,978	30,000	(4,022)
Non-certified salaries	36,105	31,499	40,000	(8,501)
Insurance	5,450	5,845	6,000	(155)
Social Security	5,189	3,914	4,500	(586)
Other benefits	423	482	1,000	(518)
Other purchased services	14,698	13,951	17,000	(3,049)
Instruction Support Staff -				
Non-certified salaries	36,378	26,975	35,000	(8,025)
Insurance	-	-	6,000	(6,000)
Social Security	2,713	1,827	3,000	(1,173)
Other benefits	2,535	4,921	3,500	1,421
Books and periodicals	3,663	2,430	4,000	(1,570)
General Administration -				
Certified salaries	92,700	90,000	90,000	-

**Unified School District Number 419****Canton, Kansas****GENERAL FUND****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b>2022</b>			<b>Variance Over (Under)</b>
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
General Administration (cont.) -				
Social Security	\$ 6,951	\$ 6,290	\$ 7,000	\$ (710)
Other employee benefits	521	597	1,000	(403)
Insurance	400	780	1,000	(220)
Communications	6,812	7,003	9,000	(1,997)
Other purchased services	54,378	79,185	60,000	19,185
Supplies	641	3,165	2,000	1,165
Property and equipment	1,099	288	2,000	(1,712)
Other	4,506	4,503	5,000	(497)
School Administration -				
Certified salaries	165,544	156,974	160,000	(3,026)
Non-certified salaries	79,188	82,646	80,000	2,646
Insurance	12,245	16,940	24,000	(7,060)
Social Security	16,897	16,950	17,000	(50)
Other employee benefits	1,291	1,478	2,000	(522)
Communications	7,773	7,591	10,000	(2,409)
Other purchased services	2,971	3,014	3,500	(486)
Supplies	1,576	1,577	4,000	(2,423)
Property and equipment	-	1,780	-	1,780
Other	938	664	1,000	(336)
Operations and Maintenance -				
Non-certified salaries	178,842	185,898	180,000	5,898
Insurance	32,640	31,604	40,000	(8,396)
Social Security	12,671	13,281	14,000	(719)
Other employee benefits	5,897	7,152	8,000	(848)
Purchased professional services	-	-	-	-
Water/sewer	8,962	8,862	10,000	(1,138)
Repairs and maintenance	464	1,127	65,000	(63,873)
Repairs and maintenance	69,667	34,012	5,000	29,012
Insurance	80,033	90,801	95,000	(4,199)
Other purchased services	2,520	1,771	2,000	(229)
Supplies	16,533	17,382	20,000	(2,618)
Heating	20,058	42,668	30,000	12,668
Electricity	86,989	74,650	92,000	(17,350)
Motor fuel	2,685	4,113	3,500	613
Property and equipment	2,848	732	5,000	(4,268)
Other	3,228	5,408	3,000	2,408

**Unified School District Number 419****Canton, Kansas****GENERAL FUND****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b>2022</b>			<b>Variance Over (Under)</b>
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	\$ 70,945	\$ 93,193	\$ 85,000	\$ 8,193
Insurance	-	6,335	-	6,335
Social Security	5,402	7,157	7,000	157
Other employee benefits	2,406	3,181	3,000	181
Mileage	1,722	-	4,000	(4,000)
Insurance	3,861	5,256	5,000	256
Motor fuel	15,413	29,152	20,000	9,152
Other	14,548	13,141	22,000	(8,859)
Vehicle & Maintenance Services -				
Other purchased services	2,649	24,221	15,000	9,221
Other Support Services -				
Certified salaries	70,574	72,190	65,000	7,190
Non-certified salaries	81,743	94,236	85,000	9,236
Insurance	15,328	11,781	12,000	(219)
Social Security	10,102	11,024	10,000	1,024
Other employee benefits	751	871	1,200	(329)
Other	6,769	6,646	6,500	146
Outgoing Transfers -				
Food Service Fund	3,000	5,000	15,000	(10,000)
Driver Training Fund	2,000	-	5,000	(5,000)
Special Education Fund	682,701	625,000	700,000	(75,000)
Career and Postsecondary Education Fund	58,000	63,000	60,000	3,000
Contingency Reserve Fund	-	22,174	-	22,174
At Risk (4 Year Old) Fund	29,000	26,500	30,000	(3,500)
At Risk (K-12) Fund	148,000	250,000	230,000	20,000
Bilingual Fund	1,000	1,000	1,000	-
Virtual Education Fund	5,000	-	5,000	(5,000)
Adjustment to comply with legal max	-	-	(217,510)	217,510
Legal General Fund Budget	3,038,817	3,069,811	3,019,571	50,240
Adjustment for qualifying budget credits	-	-	50,240	(50,240)
Total Expenditures	3,038,817	3,069,811	\$ 3,069,811	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 419**  
**Canton, Kansas**

**GENERAL FUND**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 735,744	\$ 774,424	\$ 795,642	\$ (21,218)
Delinquent tax	7,725	15,088	11,147	3,941
Motor vehicle tax	66,879	66,537	59,978	6,559
Recreational vehicle tax	8,434	9,019	7,477	1,542
Supplemental state aid	209,510	180,264	189,223	(8,959)
	<u>1,028,292</u>	<u>1,045,332</u>	<u>\$ 1,063,467</u>	<u>\$ (18,135)</u>
Total Receipts				
Expenditures:				
Instruction -				
Certified salaries	791,060	805,000	\$ 830,000	\$ (25,000)
Social Security	60,516	58,292	68,553	(10,261)
Outgoing Transfers -				
Special Education Fund	82,583	82,500	81,243	1,257
At Risk (K-12) Fund	86,000	70,000	86,500	(16,500)
Bilingual Education Fund	350	350	350	-
Adjustment to comply with legal max	-	-	(50,504)	50,504
	<u>1,020,509</u>	<u>1,016,142</u>	<u>\$ 1,016,142</u>	<u>\$ -</u>
Total Expenditures				
Receipts Over (Under) Expenditures	7,783	29,190		
Unencumbered Cash, Beginning	87,124	94,907		
Unencumbered Cash, Ending	<u>\$ 94,907</u>	<u>\$ 124,097</u>		

**Unified School District Number 419**  
Canton, Kansas

**SPECIAL PURPOSE FUND**

**AT RISK (4 YR OLD) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		<b>2022</b>		
	<b>2021</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 29,000	\$ 26,500	\$ 30,000	\$ (3,500)
Expenditures:				
Instruction -				
Certified salaries	21,425	19,115	\$ 25,000	\$ (5,885)
Non-certified salaries	5,174	5,340	7,000	(1,660)
Social Security	2,341	1,878	3,000	(1,122)
Other employee benefits	48	23	500	(477)
Supplies	-	-	2,756	(2,756)
Total Expenditures	28,988	26,356	\$ 38,256	\$ (11,900)
Receipts Over (Under) Expenditures	12	144		
Unencumbered Cash, Beginning	8,244	8,256		
Unencumbered Cash, Ending	\$ 8,256	\$ 8,400		

**Unified School District Number 419**  
**Canton, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 148,000	\$ 250,000	\$ 230,000	\$ 20,000
Transfer from Supplemental General Fund	86,000	70,000	86,500	(16,500)
Total Receipts	<u>234,000</u>	<u>320,000</u>	<u>\$ 316,500</u>	<u>\$ 3,500</u>
Expenditures:				
Instruction -				
Certified salaries	184,592	250,758	\$ 220,000	\$ 30,758
Non-certified salaries	16,055	24,638	30,000	(5,362)
Social Security	14,114	19,840	29,000	(9,160)
Other employee benefits	272	244	2,000	(1,756)
Supplies	1,439	1,519	15,000	(13,481)
Supplies - technology related	-	1,800	-	1,800
Student Transportation Services -				
Certified salaries	5,968	3,976	25,000	(21,024)
Non-certified salaries	9,970	14,963	20,000	(5,037)
Social Security	1,219	1,372	5,000	(3,628)
Other employee benefits	36	17	1,816	(1,799)
Total Expenditures	<u>233,665</u>	<u>319,127</u>	<u>\$ 347,816</u>	<u>\$ (28,689)</u>
Receipts Over (Under) Expenditures	335	873		
Unencumbered Cash, Beginning	<u>30,981</u>	<u>31,316</u>		
Unencumbered Cash, Ending	<u>\$ 31,316</u>	<u>\$ 32,189</u>		

**Unified School District Number 419**  
Canton, Kansas

**SPECIAL PURPOSE FUND**

**BILINGUAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended June 30, 2022

(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Transfer from Supplemental General Fund	350	350	350	-
Total Receipts	<u>1,350</u>	<u>1,350</u>	<u>\$ 1,350</u>	<u>\$ -</u>
Expenditures:				
Instruction -				
Certified salaries	<u>1,350</u>	<u>1,350</u>	<u>\$ 1,350</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 419**  
**Canton, Kansas**

**SPECIAL PURPOSE FUND**

**VIRTUAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 5,000	\$ -	\$ 5,000	\$ (5,000)
Expenditures:				
Instruction -				
Certified salaries	5,000	-	\$ 5,000	\$ (5,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**CAPITAL OUTLAY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 284,403	\$ 296,449	\$ 277,364	\$ 19,085
Delinquent tax	2,955	5,749	4,312	1,437
Motor vehicle tax	25,348	25,377	22,893	2,484
Recreational vehicle tax	3,198	3,465	2,854	611
Interest on idle funds	1,686	1,588	-	1,588
Miscellaneous reimbursements	-	1,182	-	1,182
	<u>317,590</u>	<u>333,810</u>	<u>\$ 307,423</u>	<u>\$ 26,387</u>
Total Receipts				
Expenditures:				
Instruction -				
Supplies	-	-	\$ 15,000	\$ (15,000)
Property and equipment	16,730	23,996	50,000	(26,004)
General Administration -				
Property and equipment	-	2,170	6,080	(3,910)
School Administration -				
Property and equipment	-	1,085	20,000	(18,915)
Operations and Maintenance -				
Classified salaries	24,295	48,846	77,200	(28,354)
Social Security				
Other				
Property and equipment	13,025	17,151	100,000	(82,849)
Transportation -				
Property and equipment	-	-	150,000	(150,000)
Facility Acquisition and Contruction Services -				
Building improvements	-	588,475	525,000	63,475
	<u>54,050</u>	<u>681,723</u>	<u>\$ 943,280</u>	<u>\$ (261,557)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	263,540	(347,913)		
Unencumbered Cash, Beginning	<u>372,317</u>	<u>635,857</u>		
Unencumbered Cash, Ending	<u>\$ 635,857</u>	<u>\$ 287,944</u>		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**DRIVER TRAINING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 2,142	\$ 3,538	\$ 3,600	\$ (62)
Miscellaneous reimbursements	3,824	2,200	-	2,200
Transfer for General Fund	2,000	-	5,000	(5,000)
Total Receipts	7,966	5,738	\$ 8,600	\$ (2,862)
Expenditures:				
Instruction -				
Certified salaries	68	6,718	\$ 27,512	\$ (20,794)
Social Security	488	514	2,000	(1,486)
Other employee benefits	12	7	1,000	(993)
General supplemental supplies	52	88	2,000	(1,912)
Other	6,313	-	2,000	(2,000)
Operations and Maintenance -				
Motor fuel	219	740	2,000	(1,260)
Other	-	-	1,000	(1,000)
Legal Driver Training Budget	7,152	8,067	37,512	(29,445)
Adjustment for qualifying budget credits	-	-	-	-
Total Expenditures	7,152	8,067	\$ 37,512	\$ (29,445)
Receipts Over (Under) Expenditures	814	(2,329)		
Unencumbered Cash, Beginning	28,098	28,912		
Unencumbered Cash, Ending	\$ 28,912	\$ 26,583		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**FOOD SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 1,990	\$ 1,495	\$ 1,400	\$ 95
Federal aid	189,711	251,940	206,682	45,258
Student sales - lunch and milk	5,083	2,512	-	2,512
Adult sales	2,389	3,353	4,224	(871)
Transfer from General Fund	<u>3,000</u>	<u>5,000</u>	<u>15,000</u>	<u>(10,000)</u>
Total Receipts	<u>202,173</u>	<u>264,300</u>	<u>\$ 227,306</u>	<u>\$ 36,994</u>
Expenditures:				
Operations and Maintenance -				
Property and equipment	6,573	10,020	\$ 20,000	\$ (9,980)
Food Service Operation -				
Food service management	195,093	230,058	264,779	(34,721)
Other purchased services	<u>1,008</u>	<u>830</u>	<u>5,000</u>	<u>(4,170)</u>
Total Expenditures	<u>202,674</u>	<u>240,908</u>	<u>\$ 289,779</u>	<u>\$ (48,871)</u>
Receipts Over (Under) Expenditures	(501)	23,392		
Unencumbered Cash, Beginning	<u>62,974</u>	<u>62,473</u>		
Unencumbered Cash, Ending	<u>\$ 62,473</u>	<u>\$ 85,865</u>		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**PROFESSIONAL DEVELOPMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Professional development	\$ 1,629	\$ -	\$ -	\$ -
Other revenue	550	-	-	-
Total Receipts	2,179	-	\$ -	\$ -
Expenditures:				
Instruction Support Staff - Purchased professional services	6,889	2,418	\$ 36,308	\$ (33,890)
Receipts Over (Under) Expenditures	(4,710)	(2,418)		
Unencumbered Cash, Beginning	41,018	36,308		
Unencumbered Cash, Ending	\$ 36,308	\$ 33,890		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Miscellaneous revenue	\$ 16,756	\$ 22,064	\$ -	\$ 22,064
Other revenue	-	9,512	18,058	(8,546)
Transfer from General Fund	682,701	625,000	700,000	(75,000)
Transfer from Supplemental General Fund	82,583	82,500	81,243	1,257
Total Receipts	782,040	739,076	\$ 799,301	\$ (60,225)
Expenditures:				
Instruction -				
Payment to Special Education	771,195	728,117	\$ 995,085	\$ (266,968)
Other	-	10,695	-	10,695
Vehicle Operating Services -				
Non-certified salaries	9,150	-	15,000	(15,000)
Social Security	700	-	2,000	(2,000)
Other employee benefits	143	-	1,000	(1,000)
Other purchased services	833	-	2,000	(2,000)
Motor fuel	1,377	-	5,000	(5,000)
Other	19	-	500	(500)
Total Expenditures	783,417	738,812	\$ 1,020,585	\$ (281,773)
Receipts Over (Under) Expenditures	(1,377)	264		
Unencumbered Cash, Beginning	222,661	221,284		
Unencumbered Cash, Ending	\$ 221,284	\$ 221,548		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**CAREER AND POSTSECONDARY EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 58,000	\$ 63,000	\$ 60,000	\$ 3,000
Expenditures:				
Instruction -				
Certified salaries	33,218	35,918	\$ 55,000	\$ (19,082)
Insurance	5,450	5,845	6,000	(155)
Social Security	2,255	2,425	3,071	(646)
Other employee benefits	46	30	500	(470)
Supplies	3,842	3,562	10,000	(6,438)
Vehicle Operating Services -				
Non-certified salaries	10,626	12,698	16,000	(3,302)
Other employee benefits	171	209	1,500	(1,291)
Social Security	1,284	682	-	682
Other	56	110	3,000	(2,890)
Moter fuel	1,149	1,555	3,000	(1,445)
Total Expenditures	58,097	63,034	\$ 98,071	\$ (35,037)
Receipts Over (Under) Expenditures	(97)	(34)		
Unencumbered Cash, Beginning	38,167	38,070		
Unencumbered Cash, Ending	\$ 38,070	\$ 38,036		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 309,254	\$ 316,447	\$ 350,384	\$ (33,937)
Expenditures:				
Employee Benefits -				
Instruction	195,449	199,994.66	\$ 220,000	\$ (20,005)
Student Support Services	12,061	12,341.45	16,300	(3,959)
Instruction Support Staff	4,811	4,746.70	4,800	(53)
General Administration	11,529	11,708.55	12,000	(291)
School Administration	29,998	30,695.39	32,600	(1,905)
Other Support Services	18,022	18,353.94	20,400	(2,046)
Operations and Maintenance	24,928	25,948.67	30,000	(4,051)
Student Transportation Services	12,456	12,658	14,284	(1,626)
Total Expenditures	309,254	316,447	\$ 350,384	\$ (33,936)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**CONTINGENCY RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Transfer from General Fund	\$ -	\$ 22,174
Expenditures:		
Operations and Maintenance - Heating	<u>12,324</u>	<u>-</u>
Receipts Over (Under) Expenditures	(12,324)	22,174
Unencumbered Cash, Beginning	248,739	236,415
Prior year cancelled encumbrances	<u>-</u>	<u>8,677</u>
Unencumbered Cash, Ending	<u>\$ 236,415</u>	<u>\$ 267,266</u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**GIFT AND GRANTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Donations	\$ 30,592	\$ 21,856
Expenditures:		
Gifts and grant distributions	<u>17,458</u>	<u>27,369</u>
Receipts Over (Under) Expenditures	13,134	(5,513)
Unencumbered Cash, Beginning	<u>12,982</u>	<u>26,116</u>
Unencumbered Cash, Ending	<u><u>\$ 26,116</u></u>	<u><u>\$ 20,603</u></u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**STUDENT SCHOLARSHIP FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Donations	\$ 4,800	\$ 2,800
Expenditures:		
Scholarships awarded	<u>3,750</u>	<u>2,600</u>
Receipts Over (Under) Expenditures	1,050	200
Unencumbered Cash, Beginning	<u>1,030</u>	<u>2,080</u>
Unencumbered Cash, Ending	<u><u>\$ 2,080</u></u>	<u><u>\$ 2,280</u></u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TEXTBOOK & STUDENT MATERIAL REVOLVING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Student fees	\$ 8,816	\$ 11,764
Technology fees	3,295	3,180
Miscellaneous revenue	<u>-</u>	<u>44</u>
Total Receipts	<u>12,111</u>	<u>14,988</u>
Expenditures:		
Instruction -		
Textbooks	21,524	13,742
Instructional Support Staff -		
Supplies	<u>2,211</u>	<u>7,123</u>
Total Expenditures	<u>23,735</u>	<u>20,865</u>
Receipts Over (Under) Expenditures	(11,624)	(5,877)
Unencumbered Cash, Beginning	<u>47,067</u>	<u>35,443</u>
Unencumbered Cash, Ending	<u><u>\$ 35,443</u></u>	<u><u>\$ 29,566</u></u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**FEDERAL FUNDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Elementary and Secondary School Emergency Relief Federal aid	\$ 33,066	\$ 91,957
Coronavirus Relief Federal aid	132,400	-
Miscellaneous revenue	<u>34,394</u>	<u>74,712</u>
Total Receipts	<u>199,860</u>	<u>166,669</u>
Expenditures:		
Instruction -		
Certified salaries	24,740	23,309
Non-certified salaries	869	27,664
Social Security	1,959	3,839
Supplies	1,700	15,293
Property and equipment	164,741	51,846
Student Support Services -		
Certified salaries	442	500
Non-certified salaries	-	3,458
Social Security	34	243
Instruction Support Staff -		
Purchased and Professional & Tech Services	-	3,484
General Administration -	-	
Certified salaries	-	1,200
School Administration-		
Certified salaries	-	4,770
Non-Certified salaries	-	6,000
Social Security	-	274
Central Services -		
Non-Certified Salaries	-	1,000
Operations and Maintenance -		
Non-certified salaries	869	1,800
Social Security	66	129
Repairs and maintenance	109	-
Other purchased services	11,310	5,495
Property equipment and furnishings	-	16,360
Vehicle Operating Services -		
Non-certified salaries	1,188	2,594
Social Security	86	197
Total Expenditures	<u>208,113</u>	<u>169,455</u>
Receipts Over (Under) Expenditures	(8,253)	(2,786)
Unencumbered Cash, Beginning	<u>-</u>	<u>(8,253)</u>
Unencumbered Cash, Ending	<u>\$ (8,253)</u>	<u>\$ (11,039)</u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**ESSER III FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Total Receipts	\$ -	\$ -
Expenditures:		
Instruction-		
Supplies	<u>-</u>	<u>60,401</u>
Receipts Over (Under) Expenditures	-	(60,401)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ (60,401)</u></u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 42,575	\$ 42,011
Expenditures:		
Instruction -		
Certified salaries	39,568	38,726
Other employee benefits	2,507	2,785
Student Support Services -		
Other	<u>500</u>	<u>500</u>
Total Expenditures	<u>42,575</u>	<u>42,011</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE II-A TEACHER QUALITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Federal aid	\$ 19,963	\$ 19,508
Expenditures:		
Instruction -		
Purchased professional services	<u>19,963</u>	<u>19,508</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TLC FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts:		
Miscellaneous revenue	\$ 8,000	\$ 6,000
Expenditures:		
Other Supplemental Services -		
Purchased professional services	122	86
Other purchased services	<u>6,294</u>	<u>6,547</u>
Total Expenditures	<u>6,416</u>	<u>6,633</u>
Receipts Over (Under) Expenditures	1,584	(633)
Unencumbered Cash, Beginning	<u>6,738</u>	<u>8,322</u>
Unencumbered Cash, Ending	<u><u>\$ 8,322</u></u>	<u><u>\$ 7,689</u></u>



**Unified School District Number 419  
Canton, Kansas**

**BOND AND INTEREST FUND**

**BOND AND INTEREST FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

		<b>2022</b>		
	<b>2021 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 543,867	\$ 565,390	\$ 529,065	\$ 36,325
Delinquent tax	5,922	11,320	8,226	3,094
Motor vehicle tax	52,070	51,055	45,879	5,176
Recreational vehicle tax	6,567	6,785	5,720	1,065
Total Receipts	<u>608,426</u>	<u>634,550</u>	<u>\$ 588,890</u>	<u>\$ 45,660</u>
Expenditures:				
Principal	410,000	430,000	\$ 430,000	\$ -
Interest	187,988	177,487	177,488	(1)
Commission and postage	-	-	100	(100)
Total Expenditures	<u>597,988</u>	<u>607,487</u>	<u>\$ 607,588</u>	<u>\$ (101)</u>
Receipts Over (Under) Expenditures	10,438	27,063		
Unencumbered Cash, Beginning	<u>834,431</u>	<u>844,869</u>		
Unencumbered Cash, Ending	<u>\$ 844,869</u>	<u>\$ 871,932</u>		

**Unified School District Number 419  
Canton, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

	<b><u>Beginning</u></b>			<b><u>Ending</u></b>
	<b><u>Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Cash Balance</u></b>
Student Organizations:				
High School:				
Band	\$ 9,305	\$ 5,569	\$ 5,379	\$ 9,495
B's Bees	1,560	-	144	1,416
Cheerleaders	3,285	4,216	3,124	4,377
Jr. High Cheerleaders	746	822	1,434	134
Softball - HS Girls	569	787	1,137	219
Basketball - HS Girls	10	-	-	10
Basketball - HS Boys	188	4,096	1,253	3,031
Basketball - JH Girls	-	491	402	89
Basketball - JH Boys	4	1,595	884	715
Baseball - HS	222	16,205	12,446	3,981
CIA	913	2,704	2,244	1,373
Class of 2021	-	25	25	-
Class of 2022	4,713	7,928	12,641	-
Class of 2023	4,128	4,493	3,727	4,894
Class of 2024	163	1,064	300	927
Class of 2025	-	2,930	416	2,514
Class of 2026	-	142	-	142
F.B.L.A.	1,700	-	-	1,700
Forensics	329	-	-	329
National Honor Society	2,572	1,457	1,270	2,759
Student Council	2,360	2,274	2,896	1,738
Interactive Media	269	200	299	170
FFA	639	18,063	16,467	2,235
Track - HS	430	-	-	430
Yearbook Club	9,215	5,383	4,312	10,286
Volleyball Fundraiser - HS	2,079	428	1,577	930
Volleyball Jr. High	195	383	137	441
Weight Room	1,735	-	1,451	284
Construction Skills	1,781	-	450	1,331
Subtotal High School	<u>49,110</u>	<u>81,255</u>	<u>74,415</u>	<u>55,950</u>
Elementary School:				
Yearbook	-	1,103	1,103	-
Kind. Float	-	2,800	2,800	-
Subtotal Elementary	<u>-</u>	<u>3,903</u>	<u>3,903</u>	<u>-</u>
Total Student Organization Funds	49,110	85,158	78,318	55,950
State Sales Tax	-	3,510	3,510	-
Sales Tax - Elementary	-	5	5	-
Payroll Clearing	<u>(7,145)</u>	<u>1,460</u>	<u>-</u>	<u>(9,208)</u>
Total Agency Funds	<u>\$ 41,965</u>	<u>\$ 90,133</u>	<u>\$ 81,833</u>	<u>\$ 46,742</u>

Unified School District Number 419  
Canton, Kansas

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

For the Year Ended June 30, 2022

	<b><u>Beginning</u></b>			<b><u>Ending</u></b>	<b><u>Add</u></b>	
	<b><u>Unencumbered</u></b>	<b><u>Receipts</u></b>	<b><u>Expenditures</u></b>	<b><u>Unencumbered</u></b>	<b><u>Encumbrances</u></b>	<b><u>Ending</u></b>
	<b><u>Cash Balance</u></b>			<b><u>Cash Balance</u></b>	<b><u>and Accounts</u></b>	<b><u>Cash Balance</u></b>
					<b><u>Payable</u></b>	
Gate Receipts:						
Athletics-High School	\$ -	\$ 47,199	\$ 47,199	\$ -	\$ -	\$ -
Concessions	-	<u>37,392</u>	<u>37,392</u>	-	-	-
Total Gate Receipts	-	<u>84,591</u>	<u>84,591</u>	-	-	-
School Projects:						
High School - Band Uniforms	1,981	4	-	1,985	-	1,985
High School - Football Fundraiser	<u>6,441</u>	<u>10,401</u>	<u>6,025</u>	<u>10,817</u>	-	<u>10,817</u>
Total School Projects	<u>8,422</u>	<u>10,405</u>	<u>6,025</u>	<u>12,802</u>	-	<u>12,802</u>
Total District Activity Funds	<u>\$ 8,422</u>	<u>\$ 94,996</u>	<u>\$ 90,616</u>	<u>\$ 12,802</u>	<u>\$ -</u>	<u>\$ 12,802</u>