

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
For the Year Ended June 30, 2022

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas
June 30, 2022

Superintendent – Keith Hall

Clerk – Heidi Struckhoff

Treasurer – Dale Stephens

BOARD MEMBERS

Todd Slavik – President

Kathy Holling – Vice President

Justin Abbott

Tina Dennis

Staci Foreman

Rex Lowe

Bridget Wyrill

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

For the Year Ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 110
Kensington, Kansas 66951

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 110, Kensington, Kansas, 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 Unified School District No. 110, Kensington, Kansas 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 Unified School District No. 110, Kensington, Kansas 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 Opinion

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 Unified School District No. 110, Kensington, Kansas 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 Unified School District No. 110, Kensington, 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 reasonable determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation 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 Unified School District No. 110, Kensington, Kansas 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 Unified School District No. 110, Kensington, Kansas 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 Unified School District No. 110, Kensington, Kansas 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 and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of regulatory basis receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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.

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
January 9, 2023

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2022

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ -	\$ -	\$ 2,186,465	\$ 2,186,465	\$ -	\$ 128,347	\$ 128,347
Supplemental General Fund	66,116	-	704,455	708,174	62,397	47,064	109,461
Special Purpose Funds							
Preschool-Aged At Risk Fund	-	-	19,618	19,618	-	-	-
At Risk Fund (K-12)	-	-	168,466	168,466	-	21,628	21,628
Capital Outlay Fund	1,654,649	-	390,255	705,138	1,339,766	180,438	1,520,204
Driver Training Fund	24,160	-	4,574	8,147	20,587	-	20,587
Food Service Fund	41,184	-	239,311	237,883	42,612	-	42,612
Professional Development Fund	62,859	-	4,517	18,819	48,557	399	48,956
Special Education Fund	385,827	-	386,701	395,469	377,059	-	377,059
Career and Postsecondary Education Fund	142,986	-	90,731	124,931	108,786	21,564	130,350
Recreation Commission Fund	20,895	-	16,892	16,000	21,787	-	21,787
Contingency Reserve Fund	326,269	6,266	-	-	332,535	-	332,535
Textbook Fund	77,796	-	1,395	31,095	48,096	24,781	72,877
KPERs Special Retirement Contribution Fund	1	-	253,340	253,340	1	-	1
Federal Funds	-	-	156,511	664,554	(508,043) *	289,023	(219,020)
Gifts & Grants Fund	37,738	-	40,589	32,120	46,207	4,136	50,343
District Activity Funds	21,113	-	56,538	56,019	21,632	-	21,632
Trust Funds							
Kilmer-Miller Trust Fund	10,000	-	110	-	10,110	-	10,110
Kilmer-Miller Scholarship Fund	3,750,829	-	364,916	172,867	3,942,878	171,898	4,114,776
Crown Scholarship Fund	10,481	-	5	-	10,486	-	10,486
Doris Hagman Scholarship Fund	5,268	-	3	-	5,271	-	5,271
Rathert Scholarship Fund	1,000	-	-	-	1,000	-	1,000
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,639,171</u>	<u>\$ 6,266</u>	<u>\$ 5,085,392</u>	<u>\$ 5,799,105</u>	<u>\$ 5,931,724</u>	<u>\$ 889,278</u>	<u>\$ 6,821,002</u>

* See Note 3 Cash Basis Exception

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

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2022

Composition of Cash and Investments

Farmers National Bank	
Checking Accounts	\$ 3,110
NOW Accounts	975,226
Savings	352,294
Certificates of Deposit	<u>1,635,000</u>
 Total Cash	 2,965,630
 Vanguard Group	
Investments	<u>3,889,233</u>
 Total Cash & Investments	 6,854,863
 Agency Funds Per Schedule 3	 <u>(33,861)</u>
 Total Reporting Entity (Excluding Agency Funds)	 <u><u>\$ 6,821,002</u></u>

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

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 110, Kensington, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 110, Kensington, Kansas, the Municipality, and does not include the related municipal entity.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2022.

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

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

Trust Fund—used to report assets held in trust for the benefit of the 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—used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

**C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES
GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA**

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

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

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 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 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.

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 held a revenue neutral rate hearing for this year.

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

Contingency Reserve Fund
Textbook Fund
Federal Funds

Gifts & Grants Fund
District Activity Funds

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

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

Compliance With Kansas Statutes

A. Mandatory Purchase of Products:

K.S.A. 75-3322 requires the District to make purchases of products offered by Kansas industries for the blind and severely disabled. The District did not make the required mandatory purchases offered by these industries during the year ending June 30, 2022.

B. The District is not aware of any other non-compliance with Kansas statutes.

3. CASH BASIS EXCEPTION

The Federal Funds ended the year with a negative unencumbered cash balance of \$508,043. K.S.A. 12-1664 provides an exception for a cash basis law violation for intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed under conditions of the grant award. The negative balance of this fund is due to the ESSER funding, which requires the recipient to spend the funds and then request reimbursement. The District made expenditures that relate to the COVID-19 ESSER funding towards the end of the fiscal year and then requested the reimbursement. As of June 30, 2022, USD #110 had \$532,794 of ESSER II and ESSER III funds still available to request reimbursement.

4. DEPOSITS AND INVESTMENTS

As of June 30, 2022, the District had the following investments.

Investment Type	Fair Value	Rating
Vanguard Wellesley Income Fund Admiral	\$ 2,799,934	Morningstar N/A
Vanguard Wellington Fund Admiral	1,681,714	Morningstar *****
Vanguard GNMA Fund	9,245	Morningstar ****
Total Fair Value	<u>\$ 4,490,893</u>	

These investments were donated to the District with the stipulation that the monies remain in these specific Vanguard Funds. The Vanguard investments are reported at cost in the financial statement.

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The statute does not

allow for the investments in the Vanguard Funds, however, the donor specified that the money be invested in specific Vanguard Funds. The rating of the District's investments is noted above.

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. All deposits were legally secured on June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$2,965,630 and the bank balance was \$2,933,109. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance \$253,110 was covered by federal depository insurance, and the remaining \$2,679,999 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, however the donor specified that the money be invested in specific Vanguard Funds.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5167	\$ 6,520
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	122,830
General Fund	Food Service Fund	K.S.A. 72-5167	53,374
General Fund	Special Education Fund	K.S.A. 72-5167	373,287
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	90,000
Supplemental General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5143	13,098
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	45,636
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	16,060

6. 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% 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.

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 employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$253,340 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 \$2,050,892. 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 or can be obtained as described above.

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 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

Classified Staff

Full time classified employees receive fifteen days of sick leave each year. Employees working less than full-time receive sick leave on a pro-rated basis. Classified employees can accumulate up to seventy-five days of sick leave. Any days over seventy-five will be paid by June 30th at a rate of \$10 per day. All accumulated sick leave is lost upon termination of employment. Classified employees receive one day of paid vacation per number of months contracted each year. Employees may accumulate a maximum of twenty days vacation leave and are paid one-half of their unused vacation days upon termination.

Teachers

Teachers receive fifteen days of sick leave each year and can accumulate a total of seventy-five days. Any days over seventy-five will be paid by June 30th at a rate of \$15 per day. Upon retirement, a first-time retiring teacher will be paid for their unused accumulated sick leave at a rate of \$45 per day, not to exceed \$3,375. Teachers receive three days per year of personal leave. Each teacher will be paid \$85 per day for each personal day not used during the school term on their June paycheck or unused personal days can be converted to sick leave and carried over to the next school year.

8. RISK MANAGEMENT

The District participates in federal, state and county 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 disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

Unified School District No. 110 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2022, 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.

9. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$69,715 subsequent to June 30, 2022 and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

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.

As a result of the COVID-19 outbreak, numerous federal and state grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

11. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report and does not believe any events have occurred which effect the financial statement as presented.

12. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 7/1/2021	Additions	Reductions/ Payments	Ending Balance 6/30/2022	Interest/ Service Fees Paid
Finance/Capital Lease: HVAC Lease	1.0-3.0%	3/17/2022	\$ 390,000	4/1/2032	\$ -	\$ 390,000	\$ -	\$ 390,000	\$ -

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

Fiscal Year	Lease		Total	
	Principal	Interest	Principal	Interest
2023	\$ 34,398	\$ 9,990	\$ 34,398	\$ 9,990
2024	35,685	8,703	35,685	8,703
2025	36,587	7,802	36,587	7,802
2026	37,511	6,878	37,511	6,878
2027	38,458	5,930	38,458	5,930
2028-2032	207,361	14,581	207,361	14,581
	<u>\$ 390,000</u>	<u>\$ 53,884</u>	<u>\$ 390,000</u>	<u>\$ 53,884</u>

UNIFIED SCHOOL DISTRICT NO. 110

KENSINGTON, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2022

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

Funds	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)
General Funds						
General Fund	\$ 2,252,292	\$ (82,826)	\$ 16,999	\$ 2,186,465	\$ 2,186,465	\$ -
Supplemental General Fund	717,990	(15,172)	5,356	708,174	708,174	-
Special Purpose Funds						
Preschool-Aged At Risk Fund	20,000	-	-	20,000	19,618	(382)
At Risk Fund (K-12)	273,000	-	-	273,000	168,466	(104,534)
Capital Outlay Fund	795,000	-	-	795,000	705,138	(89,862)
Driver Training Fund	23,500	-	-	23,500	8,147	(15,353)
Food Service Fund	251,000	-	-	251,000	237,883	(13,117)
Professional Development Fund	30,000	-	-	30,000	18,819	(11,181)
Special Education Fund	476,707	-	-	476,707	395,469	(81,238)
Career and Postsecondary Education Fund	132,000	-	-	132,000	124,931	(7,069)
Recreation Commission Fund	25,250	-	-	25,250	16,000	(9,250)
KPERs Special Retirement Contribution Fund	289,672	-	-	289,672	253,340	(36,332)

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General State Aid	\$ 1,895,934	\$ 1,982,292	\$ (86,358)
Special Education Aid	236,287	270,000	(33,713)
Reimbursements	16,999	-	16,999
Federal Impact Aid	37,245	-	37,245
	<u>2,186,465</u>	<u>\$ 2,252,292</u>	<u>\$ (65,827)</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	412,486	\$ 376,059	\$ 36,427
Noncertified	201,444	220,000	(18,556)
Employee Benefits			
Insurance	236,366	250,000	(13,634)
Social Security & Medicare	44,568	43,000	1,568
Other	4,023	-	4,023
Purchased Professional & Technical Services	2,527	2,000	527
Other Purchased Services			
Other	1,812	2,000	(188)
Supplies			
General	7,280	2,500	4,780
Property	34	-	34
Other	10,412	2,000	8,412
	<u>920,952</u>	<u>897,559</u>	<u>23,393</u>
Total Instruction			
Student Support Services			
Salaries			
Noncertified	869	1,500	(631)
Employee Benefits			
Social Security & Medicare	-	500	(500)
	<u>869</u>	<u>2,000</u>	<u>(1,131)</u>
Total Student Support Services			

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

GENERAL FUND (Cont.)			Variance Over (Under)
	Actual	Budget	
EXPENDITURES (Cont.)			
General Administration			
Salaries			
Certified	\$ 52,500	\$ 55,000	\$ (2,500)
Noncertified	28,359	20,000	8,359
Employee Benefits			
Insurance	4,622	5,500	(878)
Social Security & Medicare	8,927	10,000	(1,073)
Purchased Professional & Technical Services	2,227	1,000	1,227
Other Purchased Services			
Insurance	69,181	65,000	4,181
Communications	1,544	1,500	44
Supplies	858	500	358
Other	2,836	500	2,336
Total General Administration	171,054	159,000	12,054
School Administration			
Salaries			
Certified	142,264	145,000	(2,736)
Noncertified	41,093	44,000	(2,907)
Employee Benefits			
Insurance	7,576	17,000	(9,424)
Social Security & Medicare	13,339	12,000	1,339
Other	217	-	217
Purchased Professional & Technical Services	420	1,000	(580)
Other Purchased Services			
Communications	1,158	1,200	(42)
Supplies	153	100	53
Total School Administration	206,220	220,300	(14,080)
Central Services			
Salaries			
Noncertified	21,352	20,000	1,352
Employee Benefits			
Insurance	-	500	(500)
Other	217	-	217
Total Central Services	21,569	20,500	1,069

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Operation & Maintenance			
Purchased Property Services			
Water/Sewer	\$ 3,600	\$ 3,000	\$ 600
Repairs & Maintenance	-	500	(500)
Other Purchased Services			
Other	2,262	1,500	762
Supplies			
General	8,140	4,000	4,140
Energy			
Heating	7,802	15,000	(7,198)
Electricity	28,733	13,000	15,733
Total Operation & Maintenance	50,537	37,000	13,537
Vehicle Operating Services			
Salaries			
Noncertified	103,644	100,000	3,644
Employee Benefits			
Insurance	4,751	6,000	(1,249)
Social Security & Medicare	7,428	6,800	628
Other Purchased Services			
Insurance	33,621	20,000	13,621
Motor Fuel	18,742	3,000	15,742
Other	559	300	259
Total Vehicle Operating Services	168,745	136,100	32,645
Vehicle & Maintenance Services			
Purchase Property Services	71	2,000	(1,929)

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Other Student Transportation Services			
Other	\$ 437	\$ 600	\$ (163)
Outgoing Transfers			
Operating Transfers			
Preschool-Aged At Risk Fund	6,520	20,000	(13,480)
At Risk Fund (K-12)	122,830	203,000	(80,170)
Capital Outlay Fund	-	100,000	(100,000)
Food Service Fund	53,374	60,000	(6,626)
Special Education Fund	373,287	274,233	99,054
Career and Postsecondary Education Fund	90,000	100,000	(10,000)
Textbook Fund	-	20,000	(20,000)
Total Outgoing Transfers	646,011	777,233	(131,222)
Adjustment to Comply with Legal Max	-	(82,826)	82,826
Legal General Fund Budget	2,186,465	2,169,466	16,999
Adjustment for Qualifying Budget Credits			
Reimbursements	-	16,999	(16,999)
Total Expenditures	2,186,465	\$ 2,186,465	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	-		
UNENCUMBERED CASH, June 30, 2022	\$ -		

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Tax			
Tax in Process	\$ 28,510	\$ 31,930	\$ (3,420)
Current Tax	613,334	645,125	(31,791)
Delinquent Tax	6,791	2,116	4,675
Motor Vehicle Tax	46,480	38,207	8,273
Recreational Vehicle Tax	1,209	797	412
Commercial Vehicle Tax	2,642	2,133	509
Reimbursements	5,356	2,133	3,223
Miscellaneous Receipts	133	-	133
Total Receipts	<u>704,455</u>	<u>\$ 722,441</u>	<u>\$ (17,986)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	312,316	\$ 298,290	\$ 14,026
Employee Benefits			
Social Security & Medicare	23,892	26,000	(2,108)
Purchased Professional & Technical Services	11,394	12,000	(606)
Other Purchased Services			
Other	5,623	6,000	(377)
Supplies			
General	24,009	36,000	(11,991)
Property	1,073	1,500	(427)
Other	40,933	41,000	(67)
Total Instruction	<u>419,240</u>	<u>420,790</u>	<u>(1,550)</u>
Student Support Services			
Supplies	137	100	37
Property	1	100	(99)
Other	43	100	(57)
Total Student Support Services	<u>181</u>	<u>300</u>	<u>(119)</u>
Instructional Support Staff			
Supplies			
Books & Periodicals	-	300	(300)
Miscellaneous Supplies	49	300	(251)
Total Instructional Support Staff	<u>49</u>	<u>600</u>	<u>(551)</u>

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
General Administration			
Purchased Professional & Technical Services	\$ 25,705	\$ 18,000	\$ 7,705
Other Purchased Services			
Insurance	14,819	18,000	(3,181)
Communications	2,887	3,000	(113)
Other	-	500	(500)
Supplies	894	3,000	(2,106)
Property	-	100	(100)
Other	6,960	13,000	(6,040)
Total General Administration	51,265	55,600	(4,335)
School Administration			
Purchased Professional & Technical Services	2,111	3,000	(889)
Other Purchased Services			
Communications	2,018	3,000	(982)
Supplies	4,554	5,000	(446)
Property	180	-	180
Other	-	100	(100)
Total School Administration	8,863	11,100	(2,237)
Operation & Maintenance			
Purchased Property Services			
Water/Sewer	6,947	7,000	(53)
Repairs & Maintenance	518	6,000	(5,482)
Rentals	588	1,000	(412)
Other Purchased Services			
Other	11,292	6,000	5,292
Supplies			
General	28,648	23,000	5,648
Energy			
Heating	19,911	20,000	(89)
Electricity	54,995	50,000	4,995
Other	227	3,000	(2,773)
Total Operation & Maintenance	123,126	116,000	7,126

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UNIFIED SCHOOL DISTRICT NO. 110
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle Operating Services			
Other Purchased Services			
Insurance	\$ 2,076	\$ 10,000	\$ (7,924)
Motor Fuel	25,438	25,000	438
	<u>27,514</u>	<u>35,000</u>	<u>(7,486)</u>
Total Vehicle Operating Services	<u>27,514</u>	<u>35,000</u>	<u>(7,486)</u>
Vehicle & Maintenance Services			
Purchased Property Services	-	5,000	(5,000)
Supplies	529	100	429
Other	364	500	(136)
	<u>893</u>	<u>5,600</u>	<u>(4,707)</u>
Total Vehicle & Maintenance Services	<u>893</u>	<u>5,600</u>	<u>(4,707)</u>
Other Student Transportation Services			
Other	2,249	3,000	(751)
	<u>2,249</u>	<u>3,000</u>	<u>(751)</u>
Outgoing Transfer			
Preschool-Aged At Risk Fund	13,098	-	13,098
At Risk Fund (K-12)	45,636	70,000	(24,364)
Food Service Fund	16,060	-	16,060
	<u>74,794</u>	<u>70,000</u>	<u>4,794</u>
Total Outgoing Transfers	<u>74,794</u>	<u>70,000</u>	<u>4,794</u>
Adjustment to Comply with Legal Max	-	(15,172)	15,172
	<u>-</u>	<u>(15,172)</u>	<u>15,172</u>
Legal Supplemental General Fund Budget	708,174	702,818	5,356
Adjustment for Qualifying Budget Credits			
Reimbursements	-	5,356	(5,356)
	<u>-</u>	<u>5,356</u>	<u>(5,356)</u>
Total Expenditures	<u>708,174</u>	<u>\$ 708,174</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(3,719)		
UNENCUMBERED CASH, July 1, 2021	<u>66,116</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 62,397</u>		

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

PRESCHOOL-AGED AT RISK FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfers			
General Fund	\$ 6,520	\$ 20,000	(13,480)
Supplemental General Fund	<u>13,098</u>	<u>-</u>	<u>13,098</u>
Total Receipts	<u>19,618</u>	<u>\$ 20,000</u>	<u>\$ (382)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	19,490	\$ 19,000	\$ 490
Employee Benefits			
Insurance	-	500	(500)
Social Security & Medicare	<u>128</u>	<u>500</u>	<u>(372)</u>
Total Expenditures	<u>19,618</u>	<u>\$ 20,000</u>	<u>\$ (382)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	<u>-</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ -</u>		

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

AT RISK FUND (K-12)			
	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 122,830	\$ 203,000	\$ (80,170)
Supplemental General Fund	45,636	70,000	(24,364)
Total Receipts	<u>168,466</u>	<u>\$ 273,000</u>	<u>\$ (104,534)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	126,967	\$ 165,000	\$ (38,033)
Noncertified	16,545	45,000	(28,455)
Employee Benefits			
Insurance	14,346	40,000	(25,654)
Social Security & Medicare	10,608	23,000	(12,392)
Total Expenditures	<u>168,466</u>	<u>\$ 273,000</u>	<u>\$ (104,534)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	<u>-</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ -</u>		

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

CAPITAL OUTLAY FUND			
	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Tax			
Tax in Process	\$ 10,889	\$ 11,191	\$ (302)
Current Tax	228,574	215,407	13,167
Delinquent Tax	2,490	806	1,684
Motor Vehicle Tax	10,479	13,994	(3,515)
Recreational Vehicle Tax	258	292	(34)
Commercial Vehicle Tax	-	781	(781)
Other Revenue from Local Sources	129,740	15,000	114,740
Reimbursements	3,846	-	3,846
Interest on Idle Funds	3,979	20,000	(16,021)
Incoming Transfer			
General Fund	-	100,000	(100,000)
Total Receipts	390,255	\$ 377,471	\$ 12,784
EXPENDITURES			
Instruction			
Supplies			
Performance Uniforms	12,912	\$ 10,000	\$ 2,912
Technology Software	72,840	50,000	22,840
Property	36,631	60,000	(23,369)
General Administration			
Supplies			
Technology Software	4,662	10,000	(5,338)
Property	2,435	10,000	(7,565)
School Administration			
Property	265	5,000	(4,735)
Operations & Maintenance			
Salaries			
Noncertified	145,668	170,000	(24,332)
Employee Benefits			
Insurance	42,475	55,000	(12,525)
Social Security & Medicare	10,921	15,000	(4,079)
Other	477	-	477
Purchased Property Services			
Repairs & Maintenance	213,277	100,000	113,277
Property	32,051	50,000	(17,949)
Vehicle & Maintenance Services			
Purchased Property Services	47,991	50,000	(2,009)
Other Support Services			
Property	-	125,000	(125,000)

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

CAPITAL OUTLAY FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Site Improvement	\$ -	\$ 10,000	\$ (10,000)
Building Improvements			
Fringe Benefits			
Other	44,217	25,000	19,217
Outside Contractors	28,447	50,000	(21,553)
Other	<u>9,869</u>	<u>-</u>	<u>9,869</u>
Total Expenditures	<u>705,138</u>	<u>\$ 795,000</u>	<u>\$ (89,862)</u>
Receipts Over (Under) Expenditures	(314,883)		
UNENCUMBERED CASH, July 1, 2021	<u>1,654,649</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 1,339,766</u>		

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
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Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	\$ 2,500	\$ 3,000	\$ (500)
State Aid	<u>2,074</u>	<u>2,640</u>	<u>(566)</u>
Total Receipts	<u>4,574</u>	<u>\$ 5,640</u>	<u>\$ (1,066)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	7,550	\$ 15,000	\$ (7,450)
Employee Benefits			
Insurance	-	1,000	(1,000)
Social Security & Medicare	104	1,000	(896)
Other Purchased Services			
Tuition	-	5,000	(5,000)
Supplies			
General	38	-	38
Other	-	500	(500)
Vehicle Operations & Maintenance Services			
Motor Fuel	<u>455</u>	<u>1,000</u>	<u>(545)</u>
Total Expenditures	<u>8,147</u>	<u>\$ 23,500</u>	<u>\$ (15,353)</u>
Receipts Over (Under) Expenditures	(3,573)		
UNENCUMBERED CASH, July 1, 2021	<u>24,160</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 20,587</u>		

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on Idle Funds	\$ 18	\$ 150	\$ (132)
Student Sales			
Lunch & Breakfast	10	-	10
Milk	2,904	2,459	445
Adult Sales	-	20,414	(20,414)
Miscellaneous	4,469	7,000	(2,531)
State Aid	1,073	945	128
Federal Aid	145,441	134,007	11,434
Federal Impact Aid	15,962	16,000	(38)
Incoming Transfers			
General Fund	53,374	60,000	(6,626)
Supplemental General Fund	16,060	-	16,060
	<u>239,311</u>	<u>\$ 240,975</u>	<u>\$ (1,664)</u>
Total Receipts			
EXPENDITURES			
Food Service Operation			
Salaries			
Noncertified	91,508	\$ 100,000	\$ (8,492)
Employee Benefits			
Insurance	15,612	8,000	7,612
Social Security & Medicare	6,354	10,000	(3,646)
Other Purchased Services	2,880	3,000	(120)
Supplies			
Food & Milk	110,640	110,000	640
Miscellaneous	10,849	15,000	(4,151)
Property	40	5,000	(4,960)
	<u>237,883</u>	<u>\$ 251,000</u>	<u>\$ (13,117)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	1,428		
UNENCUMBERED CASH, July 1, 2021	<u>41,184</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 42,612</u>		

THUNDER RIDGE
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Kensington, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	\$ 4,517	\$ 2,000	\$ 2,517
EXPENDITURES			
Instructional Support Staff			
Purchased Professional & Technical Services	10,185	\$ 8,000	\$ 2,185
Other Purchased Services	1,450	4,000	(2,550)
Supplies	4,183	8,000	(3,817)
Other	3,001	10,000	(6,999)
Total Expenditures	18,819	\$ 30,000	\$ (11,181)
Receipts Over (Under) Expenditures	(14,302)		
UNENCUMBERED CASH, July 1, 2021	62,859		
UNENCUMBERED CASH, June 30, 2022	\$ 48,557		

THUNDER RIDGE
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Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
ESSER II - SPED	\$ 13,414	\$ 6,707	\$ 6,707
Incoming Transfer			
General Fund	<u>373,287</u>	<u>274,233</u>	<u>99,054</u>
Total Receipts	<u>386,701</u>	<u>\$ 280,940</u>	<u>\$ 105,761</u>
EXPENDITURES			
Instruction			
Employee Benefits			
Other	2,250	\$ 5,000	\$ (2,750)
Other Purchased Services			
Payment to Special Education Coop			
Assessments	143,518	155,000	(11,482)
Flowthrough	236,287	300,000	(63,713)
Other	13,414	6,707	6,707
Vehicle Operating Services			
Salaries			
Noncertified	-	8,000	(8,000)
Employee Benefits			
Social Security & Medicare	-	1,000	(1,000)
Supplies			
Motor Fuel	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>395,469</u>	<u>\$ 476,707</u>	<u>\$ (81,238)</u>
Receipts Over (Under) Expenditures	(8,768)		
UNENCUMBERED CASH, July 1, 2021	<u>385,827</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 377,059</u>		

THUNDER RIDGE
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Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 731	\$ 1,000	\$ (269)
Incoming Transfer			
General Fund	<u>90,000</u>	<u>100,000</u>	<u>(10,000)</u>
Total Receipts	<u>90,731</u>	<u>\$ 101,000</u>	<u>\$ (10,269)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	98,281	\$ 100,000	\$ (1,719)
Employee Benefits			
Insurance	8,998	12,000	(3,002)
Social Security & Medicare	7,424	8,000	(576)
Purchased Professional & Technical Services	-	1,000	(1,000)
Supplies			
General	9,576	10,000	(424)
Other	<u>652</u>	<u>1,000</u>	<u>(348)</u>
Total Expenditures	<u>124,931</u>	<u>\$ 132,000</u>	<u>\$ (7,069)</u>
Receipts Over (Under) Expenditures	(34,200)		
UNENCUMBERED CASH, July 1, 2021	<u>142,986</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 108,786</u>		

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Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL & BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

RECREATION COMMISSION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 360	\$ 4,806	\$ (4,446)
Current Tax	9,159	8,538	621
Delinquent Tax	100	47	53
Motor Vehicle Tax	6,527	653	5,874
Recreational Vehicle Tax	199	14	185
Commercial Vehicle Tax	547	36	511
	<u>16,892</u>	<u>\$ 14,094</u>	<u>\$ 2,798</u>
Total Receipts			
EXPENDITURES			
Community Service Operations	16,000	\$ 25,250	\$ (9,250)
	<u>16,000</u>	<u>\$ 25,250</u>	<u>\$ (9,250)</u>
Receipts Over (Under) Expenditures	892		
UNENCUMBERED CASH, July 1, 2021	<u>20,895</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 21,787</u>		

THUNDER RIDGE
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Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2021	326,269
Prior Year Cancelled Encumbrances	<u>6,266</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 332,535</u></u>

THUNDER RIDGE
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Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

TEXTBOOK FUND

	<u>Actual</u>
RECEIPTS	
User Charges	<u>\$ 1,395</u>
EXPENDITURES	
Instruction	
Textbooks	<u>31,095</u>
Receipts Over (Under) Expenditures	(29,700)
UNENCUMBERED CASH, July 1, 2021	<u>77,796</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 48,096</u></u>

THUNDER RIDGE
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Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
KPERS Contribution	\$ 253,340	\$ 289,672	\$ (36,332)
EXPENDITURES			
Instruction			
Employee Benefits	169,863	\$ 180,000	\$ (10,137)
General Administration			
Employee Benefits	10,797	10,000	797
School Administration			
Employee Benefits	24,451	30,000	(5,549)
Central Services			
Employee Benefits	2,851	10,000	(7,149)
Operations & Maintenance			
Employee Benefits	19,452	23,000	(3,548)
Student Transportation Services			
Employee Benefits	13,739	21,672	(7,933)
Food Service			
Employee Benefits	12,187	15,000	(2,813)
Total Expenditures	253,340	\$ 289,672	\$ (36,332)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	1		
UNENCUMBERED CASH, June 30, 2022	\$ 1		

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Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

	FEDERAL FUNDS					Total	Budget**	Variance Over (Under)
	Title I	Title II A	Title IV A	Rural Education Achievement Program	ESSER			
RECEIPTS								
Federal Aid	\$ 55,164	\$ 9,487	\$ 12,690	\$ 12,420	\$ 66,750	\$ 156,511	\$ 367,504	\$ (210,993)
EXPENDITURES								
Instruction								
Salaries								
Certified	39,924	8,813	11,788	-	31,034	91,559	\$ 60,000	\$ 31,559
Noncertified	-	-	-	-	8,678	8,678	-	8,678
Employee Benefits								
Insurance	41	-	-	-	-	41	1,000	(959)
Social Security & Medicare	2,868	674	902	-	3,038	7,482	5,000	2,482
Supplies	8,992	-	-	-	-	8,992	40,000	(31,008)
Property	3,294	-	-	12,420	-	15,714	178,504	(162,790)
Other	45	-	-	-	-	45	20,000	(19,955)
Operations & Maintenance								
Supplies								
General	-	-	-	-	-	-	50,000	(50,000)
Purchased Professional & Technical Services	-	-	-	-	24,000	24,000	-	24,000
Property	-	-	-	-	-	-	3,000	(3,000)
Food Service Operation								
Property	-	-	-	-	508,043	508,043	10,000	498,043
Total Expenditures	55,164	9,487	12,690	12,420	574,793	664,554	\$ 367,504	\$ 297,050
Receipts Over (Under) Expenditures	-	-	-	-	(508,043)	(508,043)		
UNENCUMBERED CASH, July 1, 2021	-	-	-	-	-	-		
UNENCUMBERED CASH, June 30, 2022	\$ -	\$ -	\$ -	\$ -	\$ (508,043)	\$ (508,043)		

** Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
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Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

	GIFTS & GRANTS FUND								
	TRHS Media Donations	Violet Norton Trust	Gifts & Bequests	Playground Donations	Milk Donations	BCBS of Kansas Foundation	Total	Budget**	Variance Over (Under)
RECEIPTS									
Donations	\$ -	\$ 25,164	\$ 15,007	\$ -	\$ 418	\$ -	\$ 40,589	\$ 50,000	\$ (9,411)
EXPENDITURES									
Instruction									
Salaries									
Certified	-	18,990	-	-	-	-	18,990	\$ 25,000	\$ (6,010)
Employee Benefits									
Insurance	-	27	-	-	-	-	27	500	(473)
Social Security & Medicare	-	1,426	-	-	-	-	1,426	3,000	(1,574)
Supplies	-	-	539	-	-	-	539	3,000	(2,461)
Property	-	-	-	-	-	-	-	3,000	(3,000)
Other	-	-	11,116	-	22	-	11,138	50,000	(38,862)
Total Expenditures	-	20,443	11,655	-	22	-	32,120	\$ 84,500	\$ (52,380)
Receipts Over (Under) Expenditures	-	4,721	3,352	-	396	-	8,469		
UNENCUMBERED CASH, July 1, 2021	248	17,590	17,756	718	1,341	85	37,738		
UNENCUMBERED CASH, June 30, 2022	\$ 248	\$ 22,311	\$ 21,108	\$ 718	\$ 1,737	\$ 85	\$ 46,207		

**Gifts & Grants funds are not required by statute to be budgeted, this budget is for informational purposes only.

THUNDER RIDGE
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Kensington, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGUALTORY BASIS
For the Year Ended June 30, 2022

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 56,538</u>
EXPENDITURES	<u>56,019</u>
Receipts Over (Under) Expenditures	519
UNENCUMBERED CASH, July 1, 2021	<u>21,113</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 21,632</u></u>

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

KILMER-MILLER TRUST FUND

	<u>Actual</u>
RECEIPTS	
Dividends	<u>\$ 110</u>
EXPENDITURES	
Instruction	
Other	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	110
UNENCUMBERED CASH, July 1, 2021	<u>10,000</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 10,110</u></u>

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

KILMER-MILLER SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	\$ 393
Dividends	116,673
Short-Term Gain	54,013
Long-Term Gain	186,061
Refunds	<u>7,776</u>
Total Receipts	<u>364,916</u>
EXPENDITURES	
General Administration	
Purchased Professional & Technical Services	969
Scholarships	<u>171,898</u>
Scholarships	<u>172,867</u>
Receipts Over (Under) Expenditures	192,049
UNENCUMBERED CASH, July 1, 2021	<u>3,750,829</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 3,942,878</u></u>

THUNDER RIDGE
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Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

CROWN SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	<u>\$ 5</u>
EXPENDITURES	
Scholarship	<u>-</u>
Receipts Over (Under) Expenditures	5
UNENCUMBERED CASH, July 1, 2021	<u>10,481</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 10,486</u></u>

THUNDER RIDGE
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Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

DORIS HAGMAN SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	<u>\$ 3</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	3
UNENCUMBERED CASH, July 1, 2021	<u>5,268</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 5,271</u></u>

THUNDER RIDGE
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Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022

RATHERT SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2021	<u>1,000</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 1,000</u></u>

THUNDER RIDGE
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Kensington, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2022

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Activity Funds	\$ 36,319	\$ 63,745	\$ 66,203	\$ 33,861
Sales Tax	<u>-</u>	<u>4,593</u>	<u>4,593</u>	<u>-</u>
Total Agency Funds	<u>\$ 36,319</u>	<u>\$ 68,338</u>	<u>\$ 70,796</u>	<u>\$ 33,861</u>

THUNDER RIDGE
UNIFIED SCHOOL DISTRICT NO. 110
Kensington, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2022

	DISTRICT ACTIVITY FUNDS					
	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
ATHLETIC GATE RECEIPTS						
High School	\$ 801	\$ 17,611	\$ 16,396	\$ 2,016	\$ -	\$ 2,016
Middle School	5,082	4,673	4,809	4,946	-	4,946
OTHER DISTRICT ACTIVITY FUNDS						
Music	80	235	66	249	-	249
Speech/Drama	511	415	561	365	-	365
Book Fair	403	2,179	2,259	323	-	323
Yearbook	500	8,949	8,060	1,389	-	1,389
SAFE	1,088	40	276	852	-	852
Concessions - HS	1,328	13,544	12,671	2,201	-	2,201
Concessions - MS	2,091	6,701	6,986	1,806	-	1,806
Longhorn Leader	3,059	664	1,259	2,464	-	2,464
Middle School Projects	4,502	54	97	4,459	-	4,459
Pre-K	298	-	145	153	-	153
Library	380	1,218	1,189	409	-	409
District	990	255	1,245	-	-	-
Total District Activity Funds	<u>\$ 21,113</u>	<u>\$ 56,538</u>	<u>\$ 56,019</u>	<u>\$ 21,632</u>	<u>\$ -</u>	<u>\$ 21,632</u>

THUNDER RIDGE
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Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2022

STUDENT ACTIVITY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
STUDENT ACTIVITY FUNDS				
High School				
Student Council	\$ 2,512	\$ 2,158	\$ 2,766	\$ 1,904
FFA	9,635	22,409	22,438	9,606
Class of 2025	580	270	38	812
Class of 2024	1,827	468	32	2,263
Class of 2023	1,517	4,133	2,453	3,197
Class of 2022	2,690	11,102	13,381	411
Class of 2021	20	-	-	20
Class of 2020	240	-	-	240
Class of 2018	3	-	-	3
Letter Club	217	-	-	217
KAYS	912	4,117	4,275	754
Chess Club	528	-	-	528
Cheerleaders	5,716	9,057	12,636	2,137
Dance Squad	2,813	2,604	2,600	2,817
National Honor Society	1,310	-	202	1,108
Scholar's Bowl	293	-	283	10
Total High School	<u>30,813</u>	<u>56,318</u>	<u>61,104</u>	<u>26,027</u>
Middle School				
Class of 2028	-	400	-	400
Class of 2027	214	400	-	614
Class of 2026	696	400	400	696
Cheerleaders	4,589	6,227	4,699	6,117
Art	7	-	-	7
Total Middle School	<u>5,506</u>	<u>7,427</u>	<u>5,099</u>	<u>7,834</u>
Total Student Activity Funds	<u>\$ 36,319</u>	<u>\$ 63,745</u>	<u>\$ 66,203</u>	<u>\$ 33,861</u>