

**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**

Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2021

MAPES & MILLER LLP  
Certified Public Accountants  
Quinter, Kansas

**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**

Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2021

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# Mapes & Miller LLP

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 293  
Quinter, Kansas 67752

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balance of Unified School District No. 293, Quinter, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 293 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 293, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 293, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

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

***Mapes & Miller LLP***

Certified Public Accountants  
Quinter, Kansas

January 4, 2022

## UNIFIED SCHOOL DISTRICT NO. 293

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## Quinter, Kansas

## Summary Statement of Receipts, Expenditures and Unencumbered Cash

## Regulatory Basis

For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General Fund	\$ 0	2,745,419	2,745,419	0	44,641	44,641
Supplemental General Fund	39,252	948,808	908,211	79,849	16,576	96,425
Special Purpose Funds						
At Risk Fund (4 Year Old)	0	35,000	35,000	0	0	0
At Risk Fund (K - 12)	0	179,919	179,919	0	4,720	4,720
Bilingual Education Fund	0	11,496	11,496	0	145	145
Capital Outlay Fund	157,459	310,416	272,259	195,616	16,507	212,123
Driver Training Fund	15,259	7,177	9,096	13,340	274	13,614
Food Service Fund	49,817	245,318	222,736	72,399	4,846	77,245
Professional Development Fund	2,506	7,720	8,478	1,748	0	1,748
Special Education Fund	40,000	673,847	681,813	32,034	0	32,034
KPERs Special Retirement Contribution Fund	0	306,457	306,457	0	2,188	2,188
Career and Postsecondary Education Fund	25,000	122,420	135,951	11,469	5,083	16,552
Gifts and Grants Fund	16,225	162,074	159,597	18,702	0	18,702
Contingency Reserve Fund	135,000	22,184	21,184	136,000	21,184	157,184
Textbook and Student Material Revolving Fund	16,707	27,509	26,355	17,861	0	17,861
Federal Funds	0	443,214	521,272	(78,058)	940	(77,118)
District Activity Funds (Schedule 4)	5,645	51,179	48,041	8,783	0	8,783
Trust Funds:						
Scholarship Funds	161,869	22,132	35,175	148,826	0	148,826
Total Reporting Entity (Excluding Agency Funds)	\$ 664,739	6,322,289	6,328,459	658,569	117,104	775,673

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

## Quinter, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2021

**Composition of Cash:**

The Bank, Quinter, KS	
NOW Accounts	\$ 4,304
Money Market Accounts	<u>2,288</u>
Total The Bank	<u>6,592</u>
 KansasLand Bank, Quinter, KS	
Checking Accounts	317,586
Money Market Accounts	<u>516,139</u>
Total KansasLand Bank	<u>833,725</u>
 Total Cash	840,317
Less: Agency Funds per Schedule 3	<u>(64,644)</u>
 Total Reporting Entity (excluding Agency Funds)	<u>\$ 775,673</u>

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

**UNIFIED SCHOOL DISTRICT NO. 293**

**Quinter, Kansas**

**Notes to the Financial Statement**

**June 30, 2021**

**1. Summary of Significant Accounting Policies**

**(a) Municipal Financial Reporting Entity**

Unified School District No. 293, Quinter, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. This regulatory financial statement presents only Unified School District No. 293, Quinter, Kansas.

**(b) Regulatory Basis Fund Types**

The following types of funds comprise the financial activities of the District for the year ended June 30, 2021:

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

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

**(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 final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for 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 the year ended June 30, 2021.

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, Schedule 2 as listed in the table of contents, 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund

Textbook & Student Material Revolving Fund

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



**(e) Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**2. 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 in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by the federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$840,317 and the bank balance was \$718,782. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$256,592 was covered by federal depository insurance and the balance of \$462,190 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. The District had no investments at June 30, 2021.

**3. Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194 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 \$306,457 for the year ended June 30, 2021.

#### Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,983,767. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**4. Other Long-Term Obligations****(a) Compensated Absences**

Certified full-time employees earn ninety-six (96) hours of leave each year, accumulative to a maximum of two hundred eighty-eight (288) hours. Certified full-time employees are paid \$9.38 per hour for accumulated leave in excess of one hundred ninety-two (192) hours payable at the end of the contract year. However, as an incentive to minimize leave, the District buys back at a rate of \$12.50 per hour any hours in excess of one hundred ninety-two (192) hours for those teachers taking forty or fewer hours of leave in the current school year. Any hours not used in the calendar year will be banked as sick leave hours. Sick leave is taken from banked hours until banked hours are depleted. Accrued leave is not paid upon termination of employment.

Non-certified full-time hourly employees working an eight (8) hour day earn eighty (80) hours of leave per year, accumulative to two hundred forty (240) hours. For non-certified employees working less than an eight (8) hour day, leave is then prorated based on the length of the workday. Non-certified full-time hourly employees are paid \$8.00 per hour for accumulated leave in excess of one hundred sixty (160) hours payable on or before June 30. Accrued leave is not paid upon termination of employment.

Non-certified full-time hourly employees earn eighty (80) hours of vacation leave per year. The District buys back any unused vacation leave at \$8.00 per hour, payable on or before June 30. Accrued vacation leave is not paid upon termination.

**(b) 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.

**(c) Death and Disability Other Post-Employment Benefits**

As provided by K.S.A. 74-4927, disabled members in the Kansas Public 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, 2021.

**5. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District purchased commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**6. In-Substance Receipt in Transit**

The District received \$152,143 subsequent to June 30, 2021, 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, 2021.

**7. Subsequent Events**

Management has evaluated subsequent events through January 4, 2022, which is the date the financial statement is available to be issued.

**8. 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 2021. Based on current conditions, Management is unable to reasonably determine the future potential impacts that the COVID-19 outbreak may have on financial conditions and operations.

**9. CRF and CARES Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local government in the amount of \$400 million. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which include audit requirements, can be found at <https://covid.ks.gov/>. In fiscal year 2021, the District received a total of \$201,000 in CRF from Gove County.

**10. Interfund Transfers**

Operating transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At Risk Fund (4 Year Old)	\$ 35,000	K.S.A.72-5167
General Fund	At Risk Fund (K-12)	108,710	K.S.A.72-5167
General Fund	Bilingual Education Fund	8,625	K.S.A.72-5167
General Fund	Capital Outlay Fund	1,368	K.S.A.72-5167
General Fund	Contingency Reserve Fund	22,184	K.S.A.72-5167
General Fund	Professional Development Fund	4,501	K.S.A.72-5167
General Fund	Special Education Fund	537,184	K.S.A.72-5167
General Fund	Textbook and Student Material Revolving Fund	3,000	K.S.A.72-5167
General Fund	Career and Postsecondary Education Fund	77,190	K.S.A.72-5167
Supplemental General Fund	At Risk Fund (K-12)	71,209	K.S.A.72-5143
Supplemental General Fund	Bilingual Education Fund	2,871	K.S.A.72-5143
Supplemental General Fund	Professional Development Fund	1,508	K.S.A.72-5143
Supplemental General Fund	Special Education Fund	100,806	K.S.A.72-5143
Supplemental General Fund	Career and Postsecondary Education Fund	37,451	K.S.A.72-5143

**11. Long-Term Debt**

Changes in long-term liabilities for the District for the year ended June 30, 2021 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable:									
QZAB - 360 Phase II	0.00%	2014	\$ 1,000,000	2029	\$ 666,670	0	66,666	600,004	0
Phone System	0.00%	2019	65,725	2024	60,528	0	16,168	44,360	0
Activity Bus	3.70%	2019	82,500	2022	74,250	0	23,839	50,411	2,793
Total Contractual Indebtedness					\$ 801,448	0	106,673	694,775	2,793

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

	Year Ended June 30,						
	2022	2023	2024	2025	2026	2027-2031	Total
PRINCIPAL							
Capital Leases Payable	\$ 104,716	105,644	79,976	71,104	66,667	266,668	694,775
INTEREST							
Capital Leases Payable	1,891	963	0	0	0	0	2,854
TOTAL PRINCIPAL AND INTEREST	\$ 106,607	106,607	79,976	71,104	66,667	266,668	697,629

Regulatory-Required  
Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 293

SCHEDULE 1

Quinter, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2021

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	\$ 2,861,565	(131,131)	14,985	2,745,419	2,745,419	0
Supplemental General Fund	951,180	(43,444)	475	908,211	908,211	0
Special Purpose Funds						
At Risk Fund (4 Year Old)	40,000	0	0	40,000	35,000	(5,000)
At Risk Fund (K - 12)	241,500	0	0	241,500	179,919	(61,581)
Bilingual Education Fund	19,000	0	0	19,000	11,496	(7,504)
Capital Outlay Fund	516,265	0	0	516,265	272,259	(244,006)
Driver Training Fund	23,009	0	0	23,009	9,096	(13,913)
Food Service Fund	293,457	0	0	293,457	222,736	(70,721)
Professional Development Fund	22,479	0	0	22,479	8,478	(14,001)
Special Education Fund	705,000	0	0	705,000	681,813	(23,187)
KPERs Special Retirement Contribution Fund	352,342	0	0	352,342	306,457	(45,885)
Career and Postsecondary Education Fund	155,000	0	3,347	158,347	135,951	(22,396)
Gifts and Grants Fund	103,225	0	0	103,225	159,597	*
Federal Funds	190,601	0	0	190,601	521,272	**

\* Exempt from budget law per K.S.A. 72-8210

\*\* Exempt from budget law per K.S.A. 12-1663



## UNIFIED SCHOOL DISTRICT NO. 293

SCHEDULE 2

Quinter, Kansas

Page 1

General Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
<b>General Fund</b>			
Receipts:			
General State Aid	\$ 2,351,920	2,400,147	(48,227)
Mineral Production Tax	4,146	13,000	(8,854)
Special Education Aid	374,368	448,418	(74,050)
Reimbursements	6,083	0	6,083
Reimbursements - Student Activities	8,902	0	8,902
Total Receipts	2,745,419	2,861,565	(116,146)
Expenditures:			
Instruction	846,476	953,265	(106,789)
Student Support Services	69,369	66,315	3,054
Instructional Support Staff	33,457	57,025	(23,568)
General Administration	292,625	294,150	(1,525)
School Administration	298,312	290,400	7,912
Operations and Maintenance	200,612	201,640	(1,028)
Operations and Maintenance (Transportation)	46,533	60,770	(14,237)
Vehicle Operating Services	130,765	144,100	(13,335)
Vehicle Services & Maintenance Services	2,876	18,400	(15,524)
Other Student Transportation Services	26,632	0	26,632
Transfer to At Risk Fund (4 Year Old)	35,000	40,000	(5,000)
Transfer to At Risk Fund (K-12)	108,710	151,500	(42,790)
Transfer to Bilingual Education Fund	8,625	9,000	(375)
Transfer to Capital Outlay Fund	1,368	10,000	(8,632)
Transfer to Contingency Reserve Fund	22,184	5,000	17,184
Transfer to Food Service Fund	0	10,000	(10,000)
Transfer to Professional Development Fund	4,501	5,000	(499)
Transfer to Special Education Fund	537,184	480,000	57,184
Transfer to Textbook and Student Material Revolving Fund	3,000	5,000	(2,000)
Transfer to Career and Postsecondary Education Fund	77,190	60,000	17,190
Adjustment to Comply with Legal Max	0	(131,131)	131,131
Legal General Fund Budget	2,745,419	2,730,434	14,985
Adjustment for Qualifying Budget Credits			
Reimbursements	0	6,083	(6,083)
Reimbursements - Student Activities	0	8,902	(8,902)
Total Expenditures	2,745,419	2,745,419	0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## General Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>Supplemental General Fund</b>			
Receipts:			
Ad Valorem Tax:			
Tax in Process	\$ 0	14,408	(14,408)
Current Tax	614,306	555,864	58,442
Delinquent Tax	6,218	5,199	1,019
Motor Vehicle Tax (Includes 16/20M Tax)	34,290	29,975	4,315
Recreational Vehicle Tax	693	556	137
Commercial Vehicle Tax	3,409	2,690	719
Watercraft Tax	31	0	31
Supplemental State Aid	289,386	303,236	(13,850)
Reimbursements	475	0	475
Total Receipts	948,808	911,928	36,880
Expenditures:			
Instruction	569,543	482,587	86,956
General Administration	13,473	12,500	973
School Administration	332	3,510	(3,178)
Operations and Maintenance	111,018	115,610	(4,592)
Transfer to At Risk Fund (K-12)	71,209	90,000	(18,791)
Transfer to Bilingual Education Fund	2,871	10,000	(7,129)
Transfer to Food Service Fund	0	35,000	(35,000)
Transfer to Professional Development Fund	1,508	6,973	(5,465)
Transfer to Special Education Fund	100,806	125,000	(24,194)
Transfer to Career and Postsecondary Education Fund	37,451	70,000	(32,549)
Adjustment to Comply with Legal Max	0	(43,444)	43,444
Legal Supplemental General Fund Budget	908,211	907,736	475
Adjustment for Qualifying Budget Credits			
Reimbursements	0	475	(475)
Total Expenditures	908,211	908,211	0
Receipts Over (Under) Expenditures	40,597		
Unencumbered Cash, Beginning	39,252		
Unencumbered Cash, Ending	\$ 79,849		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>At Risk Fund (4 Year Old)</b>			
Receipts:			
Transfer from General Fund	\$ 35,000	40,000	(5,000)
Expenditures:			
Instruction	35,000	40,000	(5,000)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		
<b>At Risk Fund (K-12)</b>			
Receipts:			
Transfer from General Fund	\$ 108,710	151,500	(42,790)
Transfer from Supplemental General Fund	71,209	90,000	(18,791)
Total Receipts	179,919	241,500	(61,581)
Expenditures:			
Instruction	179,919	241,500	(61,581)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		
<b>Bilingual Education Fund</b>			
Receipts:			
Transfer from General Fund	\$ 8,625	9,000	(375)
Transfer from Supplemental General Fund	2,871	10,000	(7,129)
Total Receipts	11,496	19,000	(7,504)
Expenditures:			
Instruction	11,496	19,000	(7,504)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>Capital Outlay Fund</b>			
Receipts:			
Ad Valorem Tax:			
Tax in Process	\$ 0	5,451	(5,451)
Current Tax	223,985	212,367	11,618
Delinquent Tax	2,623	2,173	450
Motor Vehicle Tax (Includes 16/20M Tax)	15,044	13,165	1,879
Recreational Vehicle Tax	302	244	58
Commercial Vehicle Tax	1,437	1,181	256
Capital Outlay State Aid	22,798	22,835	(37)
Interest on Idle Funds	700	34,265	(33,565)
Other Revenue from Local Source	42,159	57,125	(14,966)
Transfer from General Fund	1,368	10,000	(8,632)
Total Receipts	310,416	358,806	(48,390)
Expenditures:			
Instruction	98,636	43,000	55,636
Student Support Services	3,880	3,000	880
General Administration	3,966	3,000	966
School Administration	5,302	3,000	2,302
Operations and Maintenance	145,687	358,138	(212,451)
Transportation	6,434	100,127	(93,693)
Vehicle Services & Maintenance Services	8,354	6,000	2,354
Total Expenditures	272,259	516,265	(244,006)
Receipts Over (Under) Expenditures	38,157		
Unencumbered Cash, Beginning	157,459		
Unencumbered Cash, Ending	\$ 195,616		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>Driver Training Fund</b>			
Receipts:			
Other Revenue from Local Source	\$ 4,525	5,500	(975)
State Safety Aid	2,652	2,250	402
Total Receipts	7,177	7,750	(573)
Expenditures:			
Instruction	8,155	13,835	(5,680)
Vehicle Services & Maintenance Services	941	9,174	(8,233)
Total Expenditures	9,096	23,009	(13,913)
Receipts Over (Under) Expenditures	(1,919)		
Unencumbered Cash, Beginning	15,259		
Unencumbered Cash, Ending	\$ 13,340		
<b>Food Service Fund</b>			
Receipts:			
Food Program Receipts	\$ 31,140	111,022	(79,882)
State Aid	2,399	1,780	619
Federal Aid	211,494	85,138	126,356
Other State Aid	239	0	239
Interest on Idle Funds	46	700	(654)
Transfer from General Fund	0	10,000	(10,000)
Transfer from Supplemental General Fund	0	35,000	(35,000)
Total Receipts	245,318	243,640	1,678
Expenditures:			
Operations and Maintenance	552	0	552
Food Service Operation	222,184	293,457	(71,273)
Total Expenditures	222,736	293,457	(70,721)
Receipts Over (Under) Expenditures	22,582		
Unencumbered Cash, Beginning	49,817		
Unencumbered Cash, Ending	\$ 72,399		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>Professional Development Fund</b>			
Receipts:			
Other Revenue from Local Source	\$ 41	5,000	(4,959)
State Aid	1,670	3,000	(1,330)
Transfer from General Fund	4,501	5,000	(499)
Transfer from Supplemental General Fund	1,508	6,973	(5,465)
Total Receipts	7,720	19,973	(12,253)
Expenditures:			
Instructional Support Staff	8,478	22,479	(14,001)
Receipts Over (Under) Expenditures	(758)		
Unencumbered Cash, Beginning	2,506		
Unencumbered Cash, Ending	\$ 1,748		
<b>Special Education Fund</b>			
Receipts:			
Other Revenue from Local Source	\$ 29,416	60,000	(30,584)
Federal Aid - CARES Act	6,441	0	6,441
Transfer from General Fund	537,184	480,000	57,184
Transfer from Supplemental General Fund	100,806	125,000	(24,194)
Total Receipts	673,847	665,000	8,847
Expenditures:			
Instruction	662,211	690,400	(28,189)
Student Support Services	19,033	14,000	5,033
Instructional Support Staff	150	0	150
Student Transportation - Supervision	375	600	(225)
Vehicle Operating Services	44	0	44
Total Expenditures	681,813	705,000	(23,187)
Receipts Over (Under) Expenditures	(7,966)		
Unencumbered Cash, Beginning	40,000		
Unencumbered Cash, Ending	\$ 32,034		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>KPERS Special Retirement Contribution Fund</b>			
Receipts:			
State Aid	\$ 306,457	352,342	(45,885)
Expenditures:			
Instruction	195,685	263,342	(67,657)
Student Support	7,980	5,000	2,980
Instructional Support	2,914	5,000	(2,086)
General Administration	20,687	10,000	10,687
School Administration	34,659	22,000	12,659
Central Services	0	5,000	(5,000)
Operation and Maintenance	24,399	20,000	4,399
Student Transportation Services	11,971	12,000	(29)
Food Service	8,162	10,000	(1,838)
Total Expenditures	306,457	352,342	(45,885)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		
<b>Career and Postsecondary Education Fund</b>			
Receipts:			
Reimbursements	\$ 3,347	0	3,347
Other Revenue from Local Source	4,432	0	4,432
Transfer from General Fund	77,190	60,000	17,190
Transfer from Supplemental General fund	37,451	70,000	(32,549)
Total Receipts	122,420	130,000	(7,580)
Expenditures:			
Instruction	135,951	155,000	(19,049)
Adjustment for Qualifying Budget Credits			
Reimbursements	0	3,347	(3,347)
Total Expenditures	135,951	158,347	(22,396)
Receipts Over (Under) Expenditures	(13,531)		
Unencumbered Cash, Beginning	25,000		
Unencumbered Cash, Ending	\$ 11,469		

## UNIFIED SCHOOL DISTRICT NO. 293

## Quinter, Kansas

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2021

SCHEDULE 2

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	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Gifts and Grants Fund</b>			
Receipts:			
State Grant - Mental Health (School Liaison)	\$ 67,155	0	67,155
State Grant - Mental Health (Community Mental Health)	21,164	0	21,164
Other Revenue from Local Source	73,755	87,000	(13,245)
	<u>162,074</u>	<u>87,000</u>	<u>75,074</u>
Total Receipts			
	<u>162,074</u>	<u>87,000</u>	<u>75,074</u>
Expenditures:			
Instruction	22,891	77,025	(54,134)
Student Support Services	88,319	0	88,319
School Administration	1,003	1,200	(197)
Operations & Maintenance	47,384	25,000	22,384
	<u>159,597</u>	<u>103,225</u>	<u>56,372</u>
Total Expenditures			
	<u>159,597</u>	<u>103,225</u>	<u>56,372</u>
Receipts Over (Under) Expenditures	2,477		
Unencumbered Cash, Beginning	16,225		
	<u>18,702</u>		
Unencumbered Cash, Ending	\$ 18,702		



**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**  
Special Purpose Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

SCHEDULE 2  
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	<u>Actual</u>
<b>Contingency Reserve Fund</b>	
Receipts	
Transfer from General Fund	\$ <u>22,184</u>
Expenditures	
Operations & Maintenance	<u>21,184</u>
Receipts Over (Under) Expenditures	1,000
Unencumbered Cash, Beginning	<u>135,000</u>
Unencumbered Cash, Ending	\$ <u><u>136,000</u></u>

<b>Textbook and Student Material Revolving Fund</b>	
Receipts:	
Textbook Fees	\$ 8,229
Miscellaneous Fees	16,280
Transfer from General Fund	<u>3,000</u>
Total Receipts	<u>27,509</u>
Expenditures:	
Instruction	21,512
Instructional Support Staff	<u>4,843</u>
Total Expenditures	<u>26,355</u>
Receipts Over (Under) Expenditures	1,154
Unencumbered Cash, Beginning	<u>16,707</u>
Unencumbered Cash, Ending	\$ <u><u>17,861</u></u>

**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**  
Special Purpose Funds  
Federal Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021

SCHEDULE 2  
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	<u>Title I</u>	<u>ESSER I</u>	<u>ESSER II</u>	<u>ESSER III</u>	<u>SPARK</u>	<u>REAP</u>	<u>Title II-A</u>	<u>Title IV-A</u>	<u>Total</u>	<u>Budget</u>	Variance Over (Under)
Receipts:											
Federal Aid	<u>\$ 45,737</u>	<u>20,126</u>	<u>124,667</u>	<u>0</u>	<u>204,430</u>	<u>26,405</u>	<u>10,231</u>	<u>11,618</u>	<u>443,214</u>	<u>190,601</u>	<u>252,613</u>
Expenditures:											
Instruction	45,737	20,126	127,804	40,941	148,512	26,405	10,231	0	419,756	170,233	249,523
Student Support Services	0	0	0	0	18,543	0	0	11,618	30,161	11,168	18,993
Instructional Support Staff	0	0	0	8,387	0	0	0	0	8,387	0	8,387
General Administration	0	0	6,581	0	0	0	0	0	6,581	0	6,581
Operations & Maintenance	0	0	2,014	0	22,163	0	0	0	24,177	0	24,177
Vehicle Operating Services	0	0	4,519	0	0	0	0	0	4,519	0	4,519
Food Service	<u>0</u>	<u>0</u>	<u>12,479</u>	<u>0</u>	<u>15,212</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,691</u>	<u>9,200</u>	<u>18,491</u>
Total Expenditures	<u>45,737</u>	<u>20,126</u>	<u>153,397</u>	<u>49,328</u>	<u>204,430</u>	<u>26,405</u>	<u>10,231</u>	<u>11,618</u>	<u>521,272</u>	<u>190,601</u>	<u>330,671</u>
Receipts Over (Under) Expenditures	0	0	(28,730)	(49,328)	0	0	0	0	(78,058)		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>0</u>	<u>(28,730)</u>	<u>(49,328)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(78,058)</u>		

**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**  
Trust Funds  
Scholarship Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

SCHEDULE 2  
Page 11

	Vera Beaver Memorial	R.W. Jamison Memorial	Sylvan Kesler Vocational	Porter Foundation	Randall Turner Memorial	Quinter Community	Quinter Community Club
Receipts:							
Interest on Idle Funds	\$ 3	0	5	78	5	0	0
Donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,925</u>	<u>1,600</u>
Total Receipts	<u>3</u>	<u>0</u>	<u>5</u>	<u>78</u>	<u>5</u>	<u>4,925</u>	<u>1,600</u>
Expenditures:							
Scholarships	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>3,525</u>	<u>1,500</u>
Receipts Over (Under) Expenditures	(197)	0	(195)	78	5	1,400	100
Unencumbered Cash, Beginning	<u>3,243</u>	<u>500</u>	<u>6,647</u>	<u>94,329</u>	<u>5,656</u>	<u>3,525</u>	<u>500</u>
Unencumbered Cash, Ending	<u>\$ 3,046</u>	<u>500</u>	<u>6,452</u>	<u>94,407</u>	<u>5,661</u>	<u>4,925</u>	<u>600</u>

**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**  
Trust Funds  
Scholarship Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

SCHEDULE 2  
Page 12

	<u>Patsy Bolen Memorial</u>	<u>Ocie McConkey Memorial</u>	<u>Theresa Custer Memorial</u>	<u>Collyer Community Alliance</u>	<u>Philip G. Martin Memorial</u>	<u><b>Total</b></u>
Receipts:						
Interest on Idle Funds	\$ 1	5	0	10	0	107
Donations	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>500</u>	<u>22,025</u>
Total Receipts	<u>1</u>	<u>5</u>	<u>15,000</u>	<u>10</u>	<u>500</u>	<u>22,132</u>
Expenditures:						
Scholarships	<u>500</u>	<u>750</u>	<u>27,500</u>	<u>1,000</u>	<u>0</u>	<u>35,175</u>
Receipts Over (Under) Expenditures	(499)	(745)	(12,500)	(990)	500	(13,043)
Unencumbered Cash, Beginning	<u>1,051</u>	<u>6,049</u>	<u>27,500</u>	<u>12,869</u>	<u>0</u>	<u>161,869</u>
Unencumbered Cash, Ending	<u>\$ 552</u>	<u>5,304</u>	<u>15,000</u>	<u>11,879</u>	<u>500</u>	<u>148,826</u>

**UNIFIED SCHOOL DISTRICT NO. 293**  
**Quinter, Kansas**  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2021

SCHEDULE 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Junior High and High School				
Cheerleaders - Senior High	\$ 4,169	3,973	4,390	3,752
Class of 2017	7	0	7	0
Class of 2018	528	0	528	0
Class of 2019	772	0	772	0
Class of 2020	1,263	0	1,263	0
Class of 2021	17,760	4,892	21,163	1,489
Class of 2022	3,075	34,505	23,178	14,402
Class of 2023	3,232	2,364	664	4,932
Class of 2024	3,291	658	784	3,165
Class of 2025	2,666	6,006	4,350	4,322
Class of 2026	0	7,448	3,072	4,376
FCA	1,434	813	1,398	849
FFA	4,930	33,000	32,833	5,097
Quinter Network Club	2,691	192	195	2,688
National Honor Society	92	1,733	1,616	209
Q-Club	5,696	275	938	5,033
Student Council	6,737	1,669	3,047	5,359
Literary Club	543	0	0	543
SADD	1,701	184	50	1,835
Science Club	316	15	18	313
KAYS	3,795	9,894	12,177	1,512
QHS Band Club	1,198	454	484	1,168
QHS Choir Club	764	1,732	679	1,817
QHS TRAP TEAM	0	2,001	232	1,769
Sales Tax Clearing	15	5,803	5,804	14
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	\$ 66,675	117,611	119,642	64,644
	<hr/>	<hr/>	<hr/>	<hr/>

## UNIFIED SCHOOL DISTRICT NO. 293

SCHEDULE 4

Quinter, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2021

<u>Funds</u>	<u>Unencumbered Beginning Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Ending Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>Gate Receipts</b>						
High School:						
Athletics	\$ 5,645	51,179	48,041	8,783	0	8,783
<b>Total District Activity Funds</b>	<u>\$ 5,645</u>	<u>51,179</u>	<u>48,041</u>	<u>8,783</u>	<u>0</u>	<u>8,783</u>