CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
CEDAR VALE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285

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INDEPENDENT AUDITORS' REPORT

Board of Education
Cedar Vale Unified School District No. 285
Cedar Vale, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Cedar Vale Unified School District No. 285, Cedar Vale, Kansas**, as of and for the year ended **June 30, 2023,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Cedar Vale Unified School District No. 285, Cedar Vale Kansas,** 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 **Cedar Vale Unified School District No. 285, Cedar Vale, Kansas,** as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Cedar Vale Unified School District No. 285, Cedar Vale, 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.

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Board of Education
Cedar Vale Unified School District No. 285

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Cedar Vale Unified School District No. 285, Cedar Vale, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Cedar Vale Unified School District No. 285, Cedar Vale, 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Cedar Vale Unified School District No. 285

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Cedar Vale Unified School District No. 285, Cedar Vale, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated September 8, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
August 9, 2023

UNIFIED SCHOOL DISTRICT NO. 285
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 1,682,416	$ 1,682,416	$ 0	$ 632	$ 632
Special Purpose Funds							
Supplemental General	0	0	469,829	450,000	19,829	0	19,829
Preschool-Aged At-Risk	2,500	0	2,110	4,610	0	0	0
At Risk (K-12)	55,689	0	287,061	342,750	0	463	463
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	793,628	0	195,974	284,159	705,443	55,707	761,150
Driver Training	18,491	0	2,761	2,371	18,881	0	18,881
Food Service	43,571	0	145,057	145,098	43,530	0	43,530
Professional Development	24,377	0	10,623	15,000	20,000	0	20,000
Special Education	379,986	0	232,329	262,896	349,419	0	349,419
Career and Postsecondary Education	46,867	0	15,249	22,115	40,001	0	40,001
KPERS Contribution	0	0	197,894	197,894	0	0	0
Recreation Commission	5,936	0	12,147	13,000	5,083	0	5,083
Federal Funds	(15,725)	0	460,619	482,467	(37,573)	110	(37,463)
Gifts and Grants	(7,076)	0	20,775	13,699	0	0	0
Contingency Reserve	313,734	0	25,000	25,000	313,734	0	313,734
District Activity Funds	7,939	0	36,692	33,398	11,233	0	11,233
	$ 1,669,917	$ 0	$ 3,796,536	$ 3,976,873	$ 1,489,580	$ 56,912	$ 1,546,492

Composition of Cash:	
Checking Accounts	$ 1,630,563
Savings Account	35,095
Certificates of Deposit	12,000
	1,677,658
Agency Funds	(131,166)
	$ 1,546,492

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

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Cedar Vale Unified School District No. 285 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cedar Vale, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2023.

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 the 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 projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve 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.

Note 2 - 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 paymentsof $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 SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill

421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $197,894 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $1,862,737. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Deposits:

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

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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,677,658 and the bank balance was $1,913,269. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,136 was covered by federal depository insurance and the remaining $1,662,133 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 4 - Postemployment Benefits:

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

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

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:									
Transfer from:	Supplemental General	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency	Total
General	$ 0	$ 2,110	$ 236,811	$ 171,603	$ 34,794	$ 8,783	$ 228,634	$ 7,584	$ 25,000	$ 715,319
Supplemental General	0	0	50,000	0	0	0	0	0	0	50,000
Contingency Reserve	25,000	0	0	0	0	0	0	0	0	25,000
	$ 25,000	$ 2,110	$ 286,811	$ 171,603	$ 34,794	$ 8,783	$ 228,634	$ 7,584	$ 25,000	$ 790,319

Note 6 - Compensated Absences:

Vacation
Full-time twelve-month employees receive four days of vacation after one year of service and will gain one day of vacation per years of service not to exceed eight days. Unused vacation days are not carried over to future years.

Discretionary leave and sick leave
Full-time nine- and ten-month employees receive ten days each year (eight days if hired after July 1, 2014), with a maximum accumulation of fifty days. Full-time twelve-month employees receive two discretionary days and seven sick days each year. Teaching staff receive eight days of discretionary leave each year. Unused discretionary leave can be carried over and accumulated up to fifty days. Days accumulated in excess of fifty are paid out to the employee at the end of the school year. Employees who terminate their employment in good standing shall be paid for their unused discretionary or sick days at the rate of $30 per day, for up to 40 days of accumulated discretionary leave with the exception of the Superintendent position, to be paid at a rate of $70 per day.

Note 7 - Reimbursed Expenditures:

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

Note 8 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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. The District has been unable to purchase workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District has joined together with other school districts in the state to participate in the KASB Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 112 participating members.

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

The District has purchased commercial insurance for these potential risks for property, inland marine, general liability, automobile, crime/fidelity, umbrella, linebacker, and data compromise. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through August 9, 2023, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 285
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	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 Fund	$ 1,694,216	$ (24,769)	$ 12,969	$ 1,682,416	$ 1,682,416	$ 0
Special Purpose Funds						
Supplemental General	450,000	0	0	450,000	450,000	0
Preschool-Aged At-Risk	5,250	0	0	5,250	4,610	(640)
At Risk (K-12)	342,750	0	0	342,750	342,750	0
Virtual Education	11,200	0	0	11,200	0	(11,200)
Capital Outlay	653,500	0	0	653,500	284,159	(369,341)
Driver Training	4,250	0	0	4,250	2,371	(1,879)
Food Service	171,450	0	0	171,450	145,098	(26,352)
Professional Development	15,000	0	0	15,000	15,000	0
Special Education	354,748	0	0	354,748	262,896	(91,852)
Career and Postsecondary Education	35,400	0	0	35,400	22,115	(13,285)
KPERS Contribution	212,955	0	0	212,955	197,894	(15,061)
Recreation Commission	13,000	0	0	13,000	13,000	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	482,467	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	13,699	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	25,000	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	33,398	XXXXXXXXX
	$ 3,963,719	$ (24,769)	$ 12,969	$ 3,951,919	$ 3,976,873	$ (529,610)

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 12,687	$ 12,970	$ 0	$ 12,970
State Sources	1,590,655	1,669,446	1,693,805	(24,359)
	1,603,342	1,682,416	$ 1,693,805	$ (11,389)
Expenditures				
Instruction	505,474	477,055	$ 611,116	$ (134,061)
Student Support Services	9,261	8,871	11,500	(2,629)
Instructional Support Staff	15	0	1,000	(1,000)
General Administration	236,784	221,848	243,350	(21,502)
School Administration	7,379	41,772	7,850	33,922
Central Services	27,174	2,188	28,500	(26,312)
Operations & Maintenance	188,184	155,501	208,750	(53,249)
Student Transportation Services	60,762	59,862	67,300	(7,438)
Transfers	568,344	715,319	514,850	200,469
Adjustment for Final Enrollment	0	0	(24,769)	24,769
Adjustment for Qualifying Budget Credits	0	0	12,969	(12,969)
	1,603,377	1,682,416	$ 1,682,416	$ 0
Receipts Over (Under) Expenditures	(35)	0		
Unencumbered Cash, Beginning	35	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 190,046	$ 225,439	$ 204,071	$ 21,368
County Sources	17,584	18,870	20,409	(1,539)
State Sources	203,764	200,520	200,520	0
Transfers	7,676	25,000	25,000	0
	419,070	469,829	$ 450,000	$ 19,829
Expenditures				
Instruction	390,000	400,000	$ 400,000	$ 0
Transfers	50,000	50,000	50,000	0
	440,000	450,000	$ 450,000	$ 0
Receipts Over (Under) Expenditures	(20,930)	19,829		
Unencumbered Cash, Beginning	20,930	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 19,829		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,909	$ 2,110	$ 2,750	$ (640)
	3,909	2,110	$ 2,750	$ (640)
Expenditures				
Instruction	1,409	4,610	$ 5,250	$ (640)
	1,409	4,610	$ 5,250	$ (640)
Receipts Over (Under) Expenditures	2,500	(2,500)		
Unencumbered Cash, Beginning	0	2,500		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,500	$ 0		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 20	$ 250	$ 0	$ 250
Transfers	300,769	286,811	300,000	(13,189)
	300,789	287,061	$ 300,000	$ (12,939)
Expenditures				
Instruction	315,100	342,750	$ 342,750	$ 0
	315,100	342,750	$ 342,750	$ 0
Receipts Over (Under) Expenditures	(14,311)	(55,689)		
Unencumbered Cash, Beginning	70,000	55,689		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 55,689	$ 0		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 5,600	$ (5,600)
Transfers	0	0	5,600	(5,600)
	0	0	$ 11,200	$ (11,200)
Expenditures				
Instruction	0	0	$ 11,200	$ (11,200)
	0	0	$ 11,200	$ (11,200)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 47,933	$ 20,617	$ 11,492	$ 9,125
State Sources	0	3,754	3,754	0
Transfers	0	171,603	0	171,603
	47,933	195,974	$ 15,246	$ 180,728
Expenditures				
Instruction	100,393	85,045	$ 125,000	$ (39,955)
Student Support Services	0	0	25,000	(25,000)
Central Services	0	0	40,000	(40,000)
Operations & Maintenance	0	0	218,500	(218,500)
Student Transportation Services	0	29,114	50,000	(20,886)
Facility Acquisition & Construction Services	39,969	170,000	195,000	(25,000)
	140,362	284,159	$ 653,500	$ (369,341)
Receipts Over (Under) Expenditures	(92,429)	(88,185)		
Unencumbered Cash, Beginning	886,057	793,628		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 793,628	$ 705,443		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,100	$ 1,221	$ 0	$ 1,221
State Sources	1,220	1,540	1,485	55
	2,320	2,761	$ 1,485	$ 1,276
Expenditures				
Instruction	1,917	1,721	$ 3,000	$ (1,279)
Operations & Maintenance	659	650	1,250	(600)
	2,576	2,371	$ 4,250	$ (1,879)
Receipts Over (Under) Expenditures	(256)	390		
Unencumbered Cash, Beginning	18,747	18,491		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 18,491	$ 18,881		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,156	$ 24,325	$ 25,924	$ (1,599)
State Sources	654	712	594	118
Federal Sources	107,276	85,226	67,315	17,911
Transfers	36,969	34,794	37,000	(2,206)
	150,055	145,057	$ 130,833	$ 14,224
Expenditures				
Food Service Operations	145,238	145,098	$ 171,450	$ (26,352)
	145,238	145,098	$ 171,450	$ (26,352)
Receipts Over (Under) Expenditures	4,817	(41)		
Unencumbered Cash, Beginning	38,754	43,571		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 43,571	$ 43,530		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 1,840	$ 1,500	$ 340
Transfers	0	8,783	0	8,783
	0	10,623	$ 1,500	$ 9,123
Expenditures				
Instructional Support Services	9,931	15,000	$ 15,000	$ 0
	9,931	15,000	$ 15,000	$ 0
Receipts Over (Under) Expenditures	(9,931)	(4,377)		
Unencumbered Cash, Beginning	34,308	24,377		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 24,377	$ 20,000		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,565	$ 0	$ 0	$ 0
Federal Sources	3,695	3,695	0	3,695
Transfers	229,889	228,634	202,000	26,634
	237,149	232,329	$ 202,000	$ 30,329
Expenditures				
Instruction	251,625	244,403	$ 264,998	$ (20,595)
Student Transportation Services	11,033	18,493	89,750	(71,257)
	262,658	262,896	$ 354,748	$ (91,852)
Receipts Over (Under) Expenditures	(25,509)	(30,567)		
Unencumbered Cash, Beginning	405,495	379,986		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 379,986	$ 349,419		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,030	$ 1,079	$ 0	$ 1,079
State Sources	0	6,586	9,900	(3,314)
Transfers	20,000	7,584	17,500	(9,916)
	21,030	15,249	$ 27,400	$ (12,151)
Expenditures				
Instruction	22,491	22,115	$ 32,750	$ (10,635)
Student Transportation Services	0	0	2,650	(2,650)
	22,491	22,115	$ 35,400	$ (13,285)
Receipts Over (Under) Expenditures	(1,461)	(6,866)		
Unencumbered Cash, Beginning	48,328	46,867		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 46,867	$ 40,001		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 193,595	$ 197,894	$ 212,955	$ (15,061)
	193,595	197,894	$ 212,955	$ (15,061)
Expenditures				
Instruction	128,898	121,653	$ 141,788	$ (20,135)
Student Support Services	5,702	10,861	6,272	4,589
General Administration	18,339	20,851	20,173	678
School Administration	9,461	10,348	10,407	(59)
Central Services	3,897	4,076	4,287	(211)
Operations & Maintenance	12,778	13,902	14,056	(154)
Student Transportation Serv	3,943	4,651	4,337	314
Food Service	10,577	11,552	11,635	(83)
	193,595	197,894	$ 212,955	$ (15,061)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,318	$ 11,123	$ 10,391	$ 732
County Sources	1,021	1,024	1,106	(82)
	11,339	12,147	$ 11,497	$ 650
Expenditures				
Community Service Operations	10,469	13,000	$ 13,000	$ 0
	10,469	13,000	$ 13,000	$ 0
Receipts Over (Under) Expenditures	870	(853)		
Unencumbered Cash, Beginning	5,066	5,936		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,936	$ 5,083		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 171,650	$ 460,619
	171,650	460,619
Expenditures		
Instruction	73,916	113,873
Student Support Services	66,004	104,781
General Administration	920	5,257
School Administration	12,000	0
Operations & Maintenance	5,000	2,711
Food Service Operation	12,430	17,508
Facility Acquisition & Construction Services	0	238,337
	170,270	482,467
Receipts Over (Under) Expenditures	1,380	(21,848)
Unencumbered Cash, Beginning	(17,607)	(15,725)
Prior Year Canceled Encumbrances	502	0
Unencumbered Cash, Ending	$ (15,725)	$ (37,573)

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 3,264	$ 18,442
State Sources	0	2,333
	3,264	20,775
Expenditures		
Other Support Services	10,340	13,699
	10,340	13,699
Receipts Over (Under) Expenditures	(7,076)	7,076
Unencumbered Cash, Beginning	0	(7,076)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (7,076)	$ 0

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 548	$ 0
Transfers	26,808	25,000
	27,356	25,000
Expenditures		
Instruction	48,438	0
Transfers	7,676	25,000
	56,114	25,000
Receipts Over (Under) Expenditures	(28,758)	0
Unencumbered Cash, Beginning	342,492	313,734
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 313,734	$ 313,734

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
Instruction	7,218	0
	7,218	0
Receipts Over (Under) Expenditures	(7,218)	0
Unencumbered Cash, Beginning	7,218	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
Graduates 2023	$ 3,153	$ 4,335	$ 7,488	$ 0
Seniors 2024	3,009	12,596	11,480	4,125
Juniors 2025	2,563	7,004	3,016	6,551
Sophomores 2026	18	6,707	3,080	3,645
Freshmen 2027	0	272	268	4
8th Grade 2028	21	8	0	29
7th Grade 2029	72	2	0	74
Coke Vending Machine	842	125	0	967
Band	3,475	2,113	5,548	40
High School cheerleaders	749	1,142	1,286	605
Junior high cheerleaders	235	0	0	235
Drama	5	0	0	5
FCCLA	6	0	0	6
NHS	514	3	0	517
Student Council	6,185	4,304	6,081	4,408
High school faculty	412	0	37	375
Grade school faculty	399	0	37	362
High School Football	234	50	0	284
High School Boys Basketball	125	50	50	125
High School Volleyball	42	0	0	42
High School Track	13	0	0	13
Weight Room	5	0	0	5
Softball	596	0	50	546
Middle School Boys Basketball	42	70	20	92
Middle School Football	20	0	0	20
High School Girls Basketball	153	50	0	203
Baseball	702	192	0	894
Middle School Volleyball	133	50	0	183
Middle School Girls Basketball	138	0	0	138
Middle School Track	131	0	0	131
Cedar Vale RC (Flying Club)	274	0	0	274
Library	1,114	2,438	2,743	809
Purple Card	896	323	719	500
Elementary purple card	502	473	475	500
Scholarships	52	0	0	52
Reb ribbon week	150	0	0	150
Shop	5,601	2,848	2,845	5,604
Sales Tax	13	4,512	4,519	6
Interest Groups	0	10,719	1,719	9,000
	32,594	60,386	51,461	41,519

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Miscellaneous Scholarships	4,580	9	1,282	3,307
Class of 2023 Scholarship	2,283	216	250	2,249
Scholarship Fund	37,499	154	1,000	36,653
Foster Scholarship	13,095	64	529	12,630
Robert J Radcliff Scholarship	1,136	0	0	1,136
Farmers Cooperative Scholarship	353	0	353	0
Lemert Scholarship	12,519	14,733	8,600	18,652
Cleo Wallace Scholarship	4,858	6	100	4,764
Fulsom Scholarship	1,010	2	200	812
Tammy Randel Scholarship	0	9,444	0	9,444
	77,333	24,628	12,314	89,647
Total Agency Funds	$ 109,927	$ 85,014	$ 63,775	$ 131,166

UNIFIED SCHOOL DISTRICT NO. 285
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Concessions	$ 1,080	$ 0	$ 21,297	$ 20,079	$ 2,298	$ 0	$ 2,298
Gate	103	0	11,444	10,566	981	0	981
	1,183	0	32,741	30,645	3,279	0	3,279
School Projects							
Yearbook	6,756	0	3,951	2,753	7,954	0	7,954
Total	$ 7,939	$ 0	$ 36,692	$ 33,398	$ 11,233	$ 0	$ 11,233