

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359  
FINANCIAL REPORTING ENTITY  
ARGONIA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2021**



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359**  
**FINANCIAL REPORTING ENTITY**  
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**JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Argonia Unified School District No. 359  
Argonia, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, 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 to meet the financial reporting requirements of the State of Kansas. 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.

*Auditors' 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 auditors' 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 auditors consider 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.

**Board of Education**  
**Argonia Unified School District No. 359**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Adverse Opinion on 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 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 **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

*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 **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, 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.

*Report on 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 schedule of regulatory basis cash receipts and disbursements, district activity funds schedule of regulatory basis cash receipts, expenditures and unencumbered cash, Recreation Commission schedule of regulatory basis receipts and expenditures-actual and budget (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information 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.

**Board of Education  
Argonia Unified School District No. 359**

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and 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 and budget (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated October 19, 2020. The 2020 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 <http://da.ks.gov/ar/muniserv/>. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

***BFR CPA, LLC***

BFR CPA, LLC  
September 24, 2021

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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	\$ 1,973,524	\$ 1,973,524	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	24,878	0	622,548	576,922	70,504	0	70,504
Preschool-Aged At-Risk	0	0	0	0	0	0	0
At Risk (K-12)	0	0	124,277	124,277	0	0	0
Capital Outlay	388,507	0	98,159	98,591	388,075	0	388,075
Driver Training	1,216	0	1,125	2,341	0	0	0
Food Service	28,000	0	123,855	123,855	28,000	0	28,000
Professional Development	0	0	23,226	23,226	0	0	0
Parent Education Program	0	0	109,533	109,533	0	0	0
Special Education	209,151	0	388,392	418,765	178,778	0	178,778
Career and Postsecondary Education	0	0	138,065	138,065	0	0	0
KPERs Contribution	0	0	193,727	193,727	0	0	0
Federal Funds	0	0	48,762	63,419	(14,657)	0	(14,657)
Gifts and Grants	4,528	0	2,560	5,899	1,189	0	1,189
Contingency Reserve	110,000	0	8,822	43,822	75,000	0	75,000
Textbook and Student Material							
Revolving	59,341	0	25,153	57,030	27,464	0	27,464
District Activity Funds	2,945	0	15,561	15,127	3,379	0	3,379
Related Municipal Entity							
Recreation Commission	119,752	0	46,083	20,167	145,668	0	145,668
	<u>\$ 948,318</u>	<u>\$ 0</u>	<u>\$ 3,943,372</u>	<u>\$ 3,988,290</u>	<u>\$ 903,400</u>	<u>\$ 0</u>	<u>\$ 903,400</u>

Composition of Cash:	Checking Accounts	\$ 363,325
	Money Market Account	415,057
	Savings Account	2,702
	Related Municipal Entity	145,668
		<u>926,752</u>
	Agency Funds	(23,352)
		<u>\$ 903,400</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Argonia Unified School District No. 359** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Argonia, 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. The financial statement presents **Argonia Unified School District No. 359** (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Recreation Commission - Argonia USD No. 359 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

**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-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.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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.

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, 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 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  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook and Student Material Revolving Fund

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 - In Substance Receipt in Transit:**

The District received \$114,179 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 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 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 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 dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2021**

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 \$193,727 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 \$2,140,709. 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 at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 4 - 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, 2021.

At June 30, 2021, the District's carrying amount of deposits, including the related municipal entity was \$926,752 and the bank balance was \$975,581. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$475,581 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 5 - 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 6 - Interfund Transactions:**

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

Transfer from:	Transfer To:									
	At Risk (K-12)	Capital Outlay	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Textbook and Student Material Revolving	Total
General Fund	\$ 0	\$ 35,000	\$ 83	\$ 37,252	\$ 20,139	\$ 381,389	\$ 138,065	\$ 8,822	\$ 0	\$ 620,750
Supplemental General Fund	124,277	0	0	0	0	0	0	0	10,032	134,309
	<u>\$ 124,277</u>	<u>\$ 35,000</u>	<u>\$ 83</u>	<u>\$ 37,252</u>	<u>\$ 20,139</u>	<u>\$ 381,389</u>	<u>\$ 138,065</u>	<u>\$ 8,822</u>	<u>\$ 10,032</u>	<u>\$ 755,059</u>

**Note 7 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**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 carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 9 - 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 10 - Subsequent Events:**

The District has evaluated subsequent events through September 24, 2021, the date which the financial statement was available to be issued.

**Note 11 - Long Term Debt:**

Principal and interest payments on the purchase agreement are due monthly.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Energy Project Financing Agreement	3.642	9/1/17	\$ 643,958	9/1/32

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Energy Project Financing Agreement	<u>\$ 553,563</u>	<u>\$ 0</u>	<u>\$ 36,223</u>	<u>\$ 517,340</u>	<u>\$ 19,560</u>

Maturities of long-term debt and interest are as follows:

	Principal	Interest	Total Principal and Interest
2022	\$ 37,564	\$ 18,219	\$ 55,783
2023	38,956	16,827	55,783
2024	40,398	15,385	55,783
2025	41,894	13,889	55,783
2026-2030	233,926	44,989	278,915
2031-2033	124,602	5,558	130,160
	<u>\$ 517,340</u>	<u>\$ 114,867</u>	<u>\$ 632,207</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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	\$ 2,000,308	\$ (91,380)	\$ 64,596	\$ 1,973,524	\$ 1,973,524	\$ 0
Special Purpose Funds						
Supplemental General	604,391	(27,469)	0	576,922	576,922	0
Preschool-Aged At-Risk	11,500	0	0	11,500	0	(11,500)
At Risk (K-12)	170,000	0	0	170,000	124,277	(45,723)
Capital Outlay	444,985	0	0	444,985	98,591	(346,394)
Driver Training	2,341	0	0	2,341	2,341	0
Food Service	131,699	0	0	131,699	123,855	(7,844)
Professional Development	30,000	0	0	30,000	23,226	(6,774)
Parent Education Program	112,500	0	0	112,500	109,533	(2,967)
Special Education	510,151	0	0	510,151	418,765	(91,386)
Career and Postsecondary Education	140,700	0	0	140,700	138,065	(2,635)
KPERS Contribution	240,109	0	0	240,109	193,727	(46,382)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	63,419	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,899	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	43,822	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	57,030	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	15,127	XXXXXXXXXX
Related Municipal Entity						
Recreation Commission	130,325	0	0	130,325	20,167	(110,158)
	<u>\$ 4,529,009</u>	<u>\$ (118,849)</u>	<u>\$ 64,596</u>	<u>\$ 4,474,756</u>	<u>\$ 3,988,290</u>	<u>\$ (671,763)</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 29,794	\$ 64,596	\$ 0	\$ 64,596
State Sources	1,929,660	1,908,928	2,000,308	(91,380)
	<u>1,959,454</u>	<u>1,973,524</u>	<u>\$ 2,000,308</u>	<u>\$ (26,784)</u>
Expenditures				
Instruction	959,498	986,854	\$ 1,102,889	\$ (116,035)
Student Support Services	4,662	20,472	4,860	15,612
Instructional Support Staff	16,338	22,057	17,120	4,937
General Administration	143,158	135,976	147,600	(11,624)
School Administration	178,372	164,718	185,720	(21,002)
Central Services	22,042	22,380	22,920	(540)
Operations & Maintenance	333	0	0	0
Student Transportation Services	339	317	0	317
Transfers	634,712	620,750	519,199	101,551
Adjustment to Comply With Legal Max	0	0	(91,380)	91,380
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>64,596</u>	<u>(64,596)</u>
	<u>1,959,454</u>	<u>1,973,524</u>	<u>\$ 1,973,524</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Supplemental General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 415,708	\$ 468,096	\$ 418,787	\$ 49,309
County Sources	30,890	31,337	31,749	(412)
State Sources	148,661	123,115	128,977	(5,862)
	<u>595,259</u>	<u>622,548</u>	<u>\$ 579,513</u>	<u>\$ 43,035</u>
Expenditures				
Instruction	9	313,094	\$ 328,591	\$ (15,497)
Operations & Maintenance	302,811	118,434	125,800	(7,366)
Student Transportation Services	111,707	11,085	0	11,085
Transfers	177,985	134,309	150,000	(15,691)
Adjustment to Comply With Legal Max	0	0	(27,469)	27,469
	<u>592,512</u>	<u>576,922</u>	<u>\$ 576,922</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	2,747	45,626		
Unencumbered Cash, Beginning	22,131	24,878		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24,878</u>	<u>\$ 70,504</u>		



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Transfers	\$     11,090	\$           0    \$     11,500	\$    (11,500)
	<u>11,090</u>	<u>0</u> <u>\$    11,500</u>	<u>\$    (11,500)</u>
Expenditures			
Instruction	11,090	0    \$     11,500	\$    (11,500)
	<u>11,090</u>	<u>0</u> <u>\$    11,500</u>	<u>\$    (11,500)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$           0</u>	<u>\$           0</u>	

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 155,260	\$ 124,277	\$ 170,000	\$ (45,723)
	<u>155,260</u>	<u>124,277</u>	<u>\$ 170,000</u>	<u>\$ (45,723)</u>
Expenditures				
Instruction	106,651	75,392	\$ 120,050	\$ (44,658)
Student Support Services	48,609	48,885	49,950	(1,065)
	<u>155,260</u>	<u>124,277</u>	<u>\$ 170,000</u>	<u>\$ (45,723)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Capital Outlay Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 114,374	\$ 60,484	\$ 53,867	\$ 6,617
County Sources	3,373	2,675	2,611	64
State Sources	9,838	0	0	0
Transfers	90,000	35,000	0	35,000
	<u>217,585</u>	<u>98,159</u>	<u>\$ 56,478</u>	<u>\$ 41,681</u>
Expenditures				
Instruction	80,056	10,944	\$ 100,419	\$ (89,475)
Operations & Maintenance	87,783	25,468	0	25,468
Student Transportation Services	0	0	200,000	(200,000)
Facility Acquisition & Construction Services	132,833	62,179	144,566	(82,387)
	<u>300,672</u>	<u>98,591</u>	<u>\$ 444,985</u>	<u>\$ (346,394)</u>
Receipts Over (Under) Expenditures	(83,087)	(432)		
Unencumbered Cash, Beginning	471,594	388,507		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 388,507</u>	<u>\$ 388,075</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 1,042	\$ 0	\$ 1,042
State Sources	0	0	1,125	(1,125)
Transfers	0	83	0	83
	<u>0</u>	<u>1,125</u>	<u>\$ 1,125</u>	<u>\$ 0</u>
Expenditures				
Instruction	<u>0</u>	<u>2,341</u>	<u>\$ 2,341</u>	<u>\$ 0</u>
	<u>0</u>	<u>2,341</u>	<u>\$ 2,341</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	(1,216)		
Unencumbered Cash, Beginning	1,216	1,216		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,216</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Food Service Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Local Sources	\$ 23,536	\$ 4,894    \$ 33,810	\$ (28,916)
State Sources	838	1,800      755	1,045
Federal Sources	50,521	79,909     49,134	30,775
Transfers	20,679	37,252     20,000	17,252
	<u>95,574</u>	<u>123,855</u> <u>\$ 103,699</u>	<u>\$ 20,156</u>
Expenditures			
Operations & Maintenance	1,147	3,750    \$ 1,500	\$ 2,250
Food Service Operations	94,427	120,105    130,199	(10,094)
	<u>95,574</u>	<u>123,855</u> <u>\$ 131,699</u>	<u>\$ (7,844)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	28,000	28,000	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 28,000</u>	<u>\$ 28,000</u>	

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Professional Development Fund</u>		<u>Current Year</u>		
	Prior Year			Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
State Sources	\$ 3,074	\$ 3,087	\$ 3,001	\$ 86
Transfers	<u>16,313</u>	<u>20,139</u>	<u>26,999</u>	<u>(6,860)</u>
	<u>19,387</u>	<u>23,226</u>	<u>\$ 30,000</u>	<u>\$ (6,774)</u>
Expenditures				
Instructional Support Services	20,000	23,078	\$ 30,000	\$ (6,922)
Central Services	<u>0</u>	<u>148</u>	<u>0</u>	<u>148</u>
	<u>20,000</u>	<u>23,226</u>	<u>\$ 30,000</u>	<u>\$ (6,774)</u>
Receipts Over (Under) Expenditures	(613)	0		
Unencumbered Cash, Beginning	613	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Parent Education Program Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 42,100	\$ 42,000      \$ 42,500	\$ (500)
State Sources	67,939	67,533      70,000	(2,467)
	<u>110,039</u>	<u>109,533</u> <u>\$ 112,500</u>	<u>\$ (2,967)</u>
Expenditures			
Student Support Services	<u>110,039</u>	<u>109,533</u> <u>\$ 112,500</u>	<u>\$ (2,967)</u>
	<u>110,039</u>	<u>109,533</u> <u>\$ 112,500</u>	<u>\$ (2,967)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 987	\$ 2,037	\$ 1,000	\$ 1,037
Federal Sources	0	4,966	0	4,966
Transfers	379,491	381,389	300,000	81,389
	<u>380,478</u>	<u>388,392</u>	<u>\$ 301,000</u>	<u>\$ 87,392</u>
Expenditures				
Instruction	435,163	418,765	\$ 510,151	\$ (91,386)
	<u>435,163</u>	<u>418,765</u>	<u>\$ 510,151</u>	<u>\$ (91,386)</u>
Receipts Over (Under) Expenditures	(54,685)	(30,373)		
Unencumbered Cash, Beginning	263,836	209,151		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 209,151</u>	<u>\$ 178,778</u>		



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 6,053	\$ 0	\$ 0	\$ 0
Transfers	129,864	138,065	140,700	(2,635)
	<u>135,917</u>	<u>138,065</u>	<u>\$ 140,700</u>	<u>\$ (2,635)</u>
Expenditures				
Instruction	135,917	138,065	\$ 140,700	\$ (2,635)
	<u>135,917</u>	<u>138,065</u>	<u>\$ 140,700</u>	<u>\$ (2,635)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>KPERS Contribution Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
State Sources	\$ 208,139	\$ 193,727	\$ 240,109	\$ (46,382)
	<u>208,139</u>	<u>193,727</u>	<u>\$ 240,109</u>	<u>\$ (46,382)</u>
Expenditures				
Instruction	135,290	125,922	\$ 156,070	\$ (30,148)
Student Support Services	6,244	5,812	7,203	(1,391)
Instructional Support Staff	4,163	3,875	4,802	(927)
General Administration	6,764	6,296	7,803	(1,507)
School Administration	23,416	21,794	27,013	(5,219)
Central Services	4,683	4,359	5,402	(1,043)
Operations and Maintenance	13,009	12,108	15,007	(2,899)
Student Transportation Services	8,326	7,749	9,605	(1,856)
Food Service	6,244	5,812	7,204	(1,392)
	<u>208,139</u>	<u>193,727</u>	<u>\$ 240,109</u>	<u>\$ (46,382)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 67,947	\$ 48,762
	<u>67,947</u>	<u>48,762</u>
Expenditures		
Instruction	67,947	59,708
Operations & Maintenance	0	1,079
Food Service Operations	0	2,632
	<u>67,947</u>	<u>63,419</u>
Receipts Over (Under) Expenditures	0	(14,657)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ (14,657)</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 6,599	\$ 2,560
State Sources	3,338	0
	<u>9,937</u>	<u>2,560</u>
 Expenditures		
Instruction	<u>20,706</u>	<u>5,899</u>
	<u>20,706</u>	<u>5,899</u>
 Receipts Over (Under) Expenditures	(10,769)	(3,339)
 Unencumbered Cash, Beginning	15,297	4,528
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 4,528</u>	<u>\$ 1,189</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 8,822
	<u>0</u>	<u>8,822</u>
Expenditures		
Operations & Maintenance	0	43,822
	<u>0</u>	<u>43,822</u>
Receipts Over (Under) Expenditures	0	(35,000)
Unencumbered Cash, Beginning	110,000	110,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 110,000</u>	<u>\$ 75,000</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Textbook and Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 15,145	\$ 15,121
Transfers	10,000	10,032
	<u>25,145</u>	<u>25,153</u>
Expenditures		
Instruction	32,771	57,030
	<u>32,771</u>	<u>57,030</u>
Receipts Over (Under) Expenditures	(7,626)	(31,877)
Unencumbered Cash, Beginning	66,967	59,341
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 59,341</u>	<u>\$ 27,464</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
JH Cheerleaders	\$ 244	\$ 0	\$ 0	\$ 244
Concession Fund	1,993	4,928	5,092	1,829
Yearbook Fund	4,990	3,439	2,430	5,999
Drama	1,435	543	514	1,464
Student Council	36	707	426	317
High School Cheerleader	876	119	58	937
Volleyball Fund	492	326	352	466
Music Fund	420	443	501	362
Football Fund	309	400	394	315
Class of 2018	1,853	4,556	5,455	954
National Honor Society	392	11	46	357
Student Test Fee	390	321	648	63
Kay Club	847	1,308	995	1,160
Math Club	40	0	0	40
Forensics	1,464	0	0	1,464
Basketball	981	0	0	981
Class of 2023	883	102	0	985
Class of 2024	3	4,338	4,210	131
Class of 2021	4,329	1,160	5,487	2
Business Account	230	3,063	2,295	998
FACS	500	0	14	486
HS Track	0	20	0	20
Girls Basketball	1,043	0	0	1,043
6th Grade	33	0	0	33
	<u>23,783</u>	<u>25,784</u>	<u>28,917</u>	<u>20,650</u>
Argonia Community Scholarship	<u>2,698</u>	<u>4</u>	<u>0</u>	<u>2,702</u>
Total Agency Funds	<u>\$ 26,481</u>	<u>\$ 25,788</u>	<u>\$ 28,917</u>	<u>\$ 23,352</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
High School							
Athletics	\$ 1,900	\$ 0	\$ 14,951	\$ 14,474	\$ 2,377	\$ 0	\$ 2,377
JH Athletics	107	0	610	653	64	0	64
	<u>2,007</u>	<u>0</u>	<u>15,561</u>	<u>15,127</u>	<u>2,441</u>	<u>0</u>	<u>2,441</u>
Elementary School							
Stuco	<u>938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>938</u>	<u>0</u>	<u>938</u>
Total	<u>\$ 2,945</u>	<u>\$ 0</u>	<u>\$ 15,561</u>	<u>\$ 15,127</u>	<u>\$ 3,379</u>	<u>\$ 0</u>	<u>\$ 3,379</u>



**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY  
RELATED MUNICIPAL ENTITY  
RECREATION COMMISSION  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 59,727	\$ 42,802	\$ 53,137	\$ (10,335)
County Sources	2,770	3,281	3,062	219
	<u>62,497</u>	<u>46,083</u>	<u>\$ 56,199</u>	<u>\$ (10,116)</u>
Expenditures				
Community Service Operations	25,267	20,167	\$ 130,325	\$ (110,158)
	<u>25,267</u>	<u>20,167</u>	<u>\$ 130,325</u>	<u>\$ (110,158)</u>
Receipts Over (Under) Expenditures	37,230	25,916		
Unencumbered Cash, Beginning	82,522	119,752		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 119,752</u>	<u>\$ 145,668</u>		

## FEDERAL AWARD INFORMATION

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Rural Education	84.358	\$ 16,235	\$ 0	\$ 16,235	\$ 16,235	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	23,084				
National School Lunch Program	10.555	56,825				
		<u>79,909</u>	<u>0</u>	<u>79,909</u>	<u>79,909</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	25,970	0	19,649	25,970	(6,321)
Supporting Effective Instruction State Grants	84.367	3,970	0	3,970	3,970	0
Student Support and Academic Enrichment Program	84.424	11,201	0	2,865	11,201	(8,336)
Education Stabilization Fund	84.425	10,239	0	10,239	10,239	0
		<u>51,380</u>	<u>0</u>	<u>36,723</u>	<u>51,380</u>	<u>(14,657)</u>
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	770	0	770	770	0
Total Federal Awards		<u>\$ 148,294</u>	<u>\$ 0</u>	<u>\$ 133,637</u>	<u>\$ 148,294</u>	<u>\$ (14,657)</u>