UNIFIED SCHOOL DISTRICT NO. 285

CEDAR VALE, KS

FINANCIAL STATEMENT

FOR THE YEAR ENDED JUNE 30, 2021

Independent Auditors

Jarrett & Norton CPAs, LLC

1004 Main

Winfield, Kansas

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, KS

FOR THE YEAR ENDED JUNE 30, 2021

BOARD OF EDUCATION

James Rainbolt – President

Cassie Crocker – Vice President

Heather Jones

Tom Everett

Steve Warburton

Kathleen Rock

Joel Haden

ADMINISTRATION

Lance Rhodd – Superintendent

Josie Jarboe – Clerk

Katherine Sweaney – Treasurer

UNIFIED SCHOOL DISTRICT NO. 285
Cedar Vale, Kansas
FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2021

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FINANCIAL SECTION

Jarrett & Norton
CPAs, LLC

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 285, Cedar Vale, KS (the District), as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note - 1 to the financial statement, the financial statement is prepared by the District on the basis of financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is

a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note - 1.

Other Matters

Supplementary Information

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

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 16, 2020, which contained an unmodified opinion on the basic financial statement. 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://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is

presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and related 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 basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note – 1.

Jarrett & Norton CPAs, LLC
Winfield, KS
February 7th, 2022

UNIFIED SCHOOL DISTRICT NO. 285
Cedar Vale, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 34	$ -	$ 1,531,406	$ 1,531,405	$ 35	$ 10,396	$ 10,431
Supplemental General	11,315	-	434,615	425,000	20,930	-	20,930
Special Purpose Funds:							
Capital Outlay	950,110	-	44,795	108,848	886,057	3,723	889,780
Driver Training	18,701	-	1,800	1,754	18,747	-	18,747
Food Service	38,867	-	129,229	129,342	38,754	-	38,754
Professional Development	38,602	-	1,168	5,462	34,308	-	34,308
At Risk (K-12)	71,348	-	299,000	299,000	71,348	6,590	77,938
Special Education	453,492	-	185,460	233,457	405,495	-	405,495
Vocational Education	45,674	-	19,981	17,327	48,328	-	48,328
KPERS Special Contribution	-	-	176,533	176,533	-	-	-
Recreation Commission	3,900	-	11,363	10,197	5,066	-	5,066
Contingency Reserve	342,492	-	70,970	70,970	342,492	-	342,492
Textbook Rental	7,439	-	10	231	7,218	-	7,218
Federal Grants	(18,912)	-	87,136	68,224	-	5,813	5,813
At Risk (4 Year Old)	-	-	-	-	-	-	-
Cares Act-ESSER	-	-	109,686	109,686	-	-	-
ESSER II	-	-	-	17,607	(17,607)	752	(16,855)
District Fund Activities	3,460	-	11,628	9,925	5,163	-	5,163
Trust Funds:							
Scholarship Funds	60,472	-	1,791	1,040	61,223	-	61,223
Total Reporting Entity (Excluding Agency Funds)	**$ 2,026,994**	**$ -**	**$ 3,116,571**	**$ 3,216,008**	**$ 1,927,557**	**$ 27,274**	**$ 1,954,831**

Composition of Cash:	
Checking Account - Operating Account	$ 1,880,845
Checking Account - Activity account	38,923
Scholarship Funds Accounts	61,223
Total Cash	1,980,991
Less: Agency Funds Per Schedule 3	(26,160)
Total Reporting Entity (Excluding Agency Funds)	**$ 1,954,831**

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

UNIFIED SCHOOL DISTRICT NO. 285
Notes to the Financial Statement
For the Year Ended June 30, 2021

NOTE - 1 Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Unified School District No. 285 (the District), located in Cedar Vale, Kansas, was created in about 1965, has an area within the District of approximately 259 square miles, and a full-time equivalency enrollment (FTE) of 134.5 students. The District is operated by a seven member Board, elected by the public at large within the District, and referred to as the Board of Education (the Board). This regulatory financial statement presents the District, a municipality.

Related Municipal Entity

This financial statement includes all funds and account groups relevant to the operations of the Unified School District No. 285, with exception of the Cedar Vale Recreation Commission.

The Cedar Vale Recreation Commission has five members. Two members are appointed by the District Board, two members are appointed by the City of Cedar Vale commission, and the last member is appointed by the four previously appointed members. The recreation commission oversees recreational activities and operates as a separate governing body. The USD levies taxes for the recreation commission and it has powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift. The recreation commission does not issue separate financial statements. Questions related to the Cedar Vale Recreation Commission may be answered by contacting the District at (620) 758-2791.

B. Regulatory Basis Fund Types

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

1) General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

3) Agency fund - used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, sales tax accounts, etc.).

4) Trust fund – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. scholarship funds).

C. Basis of Accounting

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

The *Kansas Municipal Accounting and Auditing Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and

NOTE - 1 Summary of Significant Accounting Policies (continued)

investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

D. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the Board to increase the originally adopted budget for previously unbudgeted increases in revenue 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 Board may amend the budget at that time. There were no such budget amendments for this year.

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

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

NOTE - 1 Summary of Significant Accounting Policies (continued)

A legal operating budget is not required for Trust and Agency Funds, and the following Special Purpose Funds: Contingency Reserve, Textbook Rental, Federal Grants, Cares Act-ESSER, ESSER II, Scholarship Fund, and District Fund Activities.

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

NOTE - 2 Stewardship, Compliance, and Accountability

A. Deficit Cash/Unencumbered Cash for Individual Funds

The following funds have deficit fund balances as of June 30, 2021:

1) ESSER II – ($17,607)

These are the result of the funds operating on a reimbursement basis. The funds to reimburse these funds will be collected in the next fiscal year and the negative balances are allowable under Kansas statute K.S.A. 10-1116.

NOTE - 3 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or 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 not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,980,991 and the bank balances were $2,119,745. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and $1,869,745 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

NOTE - 4 In-Substance Receipt in Transit

The District received $100,144 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.

NOTE - 5 Related Party Transaction

The District is the taxing authority for the Cedar Vale Recreation Commission. During the current fiscal year, the District levied a total tax of 1.00 mills for the Cedar Vale Recreation Commission Fund, which in turn is appropriated to the Cedar Vale Recreation Commission for its operations. In the current year, the District distributed $10,197 to the Cedar Vale Recreation Commission.

NOTE - 6 Other Long-Term Obligations from Operations

Compensated Absences

1) *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.

2) *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. There are four employees with grandfathered accumulated sick leave. At June 30, 2021, the unused accumulated sick leave amounted to $17,125 down from $17,380 at June 30, 2020.

NOTE - 7 Interfund Transfers

Operating transfers during the year were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (K-12)	K.S.A 72-6428	249,000
General	Special education	K.S.A 72-6428	176,369
General	Vocational education	K.S.A 72-6428	17,500
General	Food service	K.S.A 72-6428	38,947
General	Contingency	K.S.A 72-6428	70,970
General	Capital Outlay	K.S.A 72-6428	5,522
General	Driver Training	K.S.A 72-6428	1,800
Supp. General	At-Risk (K-12)	K.S.A 72-6428	50,000
Contingency	Supp. General	K.S.A 72-6428	22,500
Total transfers			$ 632,608

NOTE - 8 Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, etc. 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 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 419.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million. The State of Kansas is required to contribute to 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 $173,533 for the year ended June 30, 2021.

NOTE 8 - Defined Benefit Pension Plan (continued)

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $1,906,488. 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 or can be obtained as described in the first paragraph above.

NOTE 9 - 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 KASB 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 KASB 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 10 - Claims and Judgments

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

NOTE 11 - Coronavirus ("COVID-19")

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

NOTE – 12 CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $79,532 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Under the CARES Act, the CRF may be used to cover costs that:

1. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
2. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or District. The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for the particular District. A cost meets this requirement if:
    a. The cost cannot lawfully be funded using a line item, allotment or allocation within that budget; OR
    b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund or similar reserve

NOTE -13 Subsequent Events

District management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report February 7, 2022, which is the date at which the financial statement was available to be issued, and there were no material events requiring recognition or disclosure.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

Schedule - 1

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Summary Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General funds:						
General	$ 1,570,822	$ (45,846)	$ 6,430	$ 1,531,406	$ 1,531,405	(1)
Supplemental general	425,000	-	-	425,000	425,000	-
Special purpose funds:						
Capital Outlay	718,500	-	-	718,500	108,848	(609,652)
Driver Training	3,750	-	-	3,750	1,754	(1,996)
Food Service	149,150	-	-	149,150	129,342	(19,808)
Professional Development	8,600	-	-	8,600	5,462	(3,138)
At Risk (4 Year Old)	10,000	-	-	10,000	-	(10,000)
At Risk (K-12)	299,000	-	-	299,000	299,000	-
Special Education	337,999	-	-	337,999	233,457	(104,542)
Vocational Education	34,725	-	-	34,725	17,327	(17,398)
KPERS Special Contribution	214,413	-	-	214,413	176,533	(37,880)
Recreation Commission	11,000	-	-	11,000	10,197	(803)
Totals	$ 3,782,959	$ (45,846)	$ 6,430	$ 3,743,543	$ 2,938,325	$ (805,218)

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
General Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral taxes	$ 798	$ 450	$ -	$ 450
State aid				
General state aid	1,424,059	1,372,855	1,412,970	(40,115)
Special education state aid	160,256	151,671	157,847	(6,176)
Reimbursements	9,009	6,430	-	6,430
Total receipts	**1,594,122**	**1,531,406**	**$ 1,570,817**	**$ (39,411)**
Expenditures				
Instruction	297,591	319,330	436,774	(117,444)
Student support	1,367	932	11,400	(10,468)
Instructional staff support	5,122	7,725	100	7,625
General administration	276,133	285,790	233,800	51,990
School administration	85,597	80,468	62,850	17,618
Central services	-	-	27,900	(27,900)
Operations and maintenance	161,550	168,224	248,798	(80,574)
Student transportation	37,992	48,673	35,200	13,473
Other supplemental services	64,420	60,155	12,000	48,155
Operating transfers				
Transfer to capital outlay	45,000	5,522	-	5,522
Transfer to at risk (4 year old)			10,000	(10,000)
Transfer to at-risk (K-12)	281,500	249,000	220,000	29,000
Transfer to driver training	-	1,800	-	1,800
Transfer to food service	48,303	38,947	40,000	(1,053)
Transfer to vocational education	12,162	17,500	25,000	(7,500)
Transfer to professional development	3,000	-	7,000	(7,000)
Transfer to special education	204,385	176,369	200,000	(23,632)
Transfer to contingency	70,000	70,970	-	70,970
Adjust to comply with legal max			(45,846)	45,846
Legal general fund expenditures	**1,594,122**	**1,531,405**	**$ 1,524,976**	**$ 6,429**
Adjustment for qualifying budget credits	-	-	6,430	(6,430)
Total expenditures	**1,594,122**	**1,531,405**	**$ 1,531,406**	**$ (1)**
Receipts over (under) expenditures	**-**	**1**		**$ (39,410)**
Unencumbered cash beginning	34	34		
Unencumbered cash ending	**$ 34**	**$ 35**		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Supplemental General Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad valorem taxes	$ 156,216	$ 185,176	$ 169,296	$ 15,880
Delinquent taxes	6,012	4,860	2,418	2,442
Commercial truck taxes	2,602	2,569	1,560	1,009
Motor vehicle taxes	12,167	13,610	12,102	1,508
RV taxes	182	237	146	91
State aid	230,393	205,913	205,913	-
Operating transfers				
Transfer from Contingency Reserve	25,000	22,250	22,250	-
Total receipts	**432,572**	**434,615**	**$ 413,685**	**$ 20,930**
Expenditures				
Instruction	375,000	375,000	375,000	-
Operating transfers				
Transfer to At Risk (K-12)	50,000	50,000	50,000	-
Total expenditures	**425,000**	**425,000**	**$ 425,000**	**-**
Receipts over (under) expenditures	**7,572**	**9,615**		**$ 20,930**
Unencumbered cash beginning	3,743	11,315		
Unencumbered cash ending	**$ 11,315**	**$ 20,930**		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Capital Outlay Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Interest on idle funds	$ 3,184	$ 2,806	$ -	$ 2,806
Miscellaneous	12,854	36,467	950,110	(913,643)
Operating transfer				
Transfer from general	45,000	5,522	-	5,522
Total receipts	**61,038**	**44,795**	**$ 950,110**	**$ (905,315)**
Expenditures				
Operations and maintenance	-	8,960	593,500	(584,540)
Equipment	76,059	99,888	125,000	(25,112)
Total expenditures	**76,059**	**108,848**	**$ 718,500**	**$ (609,652)**
Receipts over (under) expenditures	**(15,021)**	**(64,053)**		**$ (295,663)**
Unencumbered cash beginning	965,131	950,110		
Unencumbered cash ending	**$ 950,110**	**$ 886,057**		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Driver Training Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State aid	$ 910	$ -	$ 1,050	$ (1,050)
Operating transfer				
Transfer from general	-	1,800	-	1,800
Total receipts	**910**	**1,800**	**$ 1,050**	**$ 750**
Expenditures				
Instruction	-	1,754	3,750	(1,996)
Total expenditures	**-**	**1,754**	**$ 3,750**	**$ (1,996)**
Receipts over (under) expenditures	**910**	**46**		**$ 2,746**
Unencumbered cash beginning	17,791	18,701		
Unencumbered cash ending	**$ 18,701**	**$ 18,747**		

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

Food Service Fund

Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal aid	$ 66,034	$ 84,891	$ 55,579	$ 29,312
State aid	841	823	592	231
Lunch and breakfast sales	17,893	4,568	25,963	(21,395)
Operating transfer				
Transfer from general	48,303	38,947	40,000	(1,053)
Total receipts	**133,071**	**129,229**	**$ 122,134**	**$ 7,095**
Expenditures				
Food service operations	129,362	129,342	149,150	$ (19,808)
Total expenditures	**129,362**	**129,342**	**$ 149,150**	**(19,808)**
Receipts over (under) expenditures	**3,709**	**(113)**		**$ 26,903**
Unencumbered cash beginning	35,158	38,867		
Unencumbered cash ending	**$ 38,867**	**$ 38,754**		

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

Professional Development Fund

Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Miscellaneous receipts	$ 740	$ 1,168	$ -	$ 1,168
State Aid	-	-	450	(450)
Operating transfer				
Transfer from general	3,000	-	7,000	(7,000)
Total receipts	**3,740**	**1,168**	**$ 7,450**	**$ (6,282)**
Expenditures				
Instructional support services	3,949	5,462	8,600	$ (3,138)
Total expenditures	**3,949**	**5,462**	**$ 8,600**	**(3,138)**
Receipts over (under) expenditures	**(209)**	**(4,294)**		**$ (3,144)**
Unencumbered cash beginning	38,811	38,602		
Unencumbered cash ending	**$ 38,602**	**$ 34,308**		

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

At Risk (K-12) Fund

Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Miscellaneous Reimbursements	$ 500	$ -	$ -	$ -
Operating transfer				
Transfer from general	281,500	249,000	220,000	29,000
Transfer from supp. general	50,000	50,000	50,000	-
Total receipts	**332,000**	**299,000**	**$ 270,000**	**$ 29,000**
Expenditures				
Instruction	252,700	268,500	299,000	(30,500)
Services	8,000	9,000	-	9,000
Supplies	19,210	21,500	-	21,500
Total expenditures	**279,910**	**299,000**	**$ 299,000**	**$ -**
Receipts over (under) expenditures	**52,090**	**-**		**$ 29,000**
Unencumbered cash beginning	19,258	71,348		
Unencumbered cash ending	**$ 71,348**	**$ 71,348**		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Special Education Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Miscellaneous receipts	$ 3,083	$ 6,330	$ -	$ 6,330
ESSER Emergency Relief	-	2,761	2,761	-
Operating transfer				
Transfer from general	204,385	176,369	200,000	(23,632)
Total receipts	**207,468**	**185,460**	**$ 202,761**	**$ (17,301)**
Expenditures				
Transportation	3,196	9,168	20,000	(10,832)
Support Services	-	-	88,600	(88,600)
Payments to Cooperative	240,592	224,289	229,399	(5,110)
Total expenditures	**243,788**	**233,457**	**$ 337,999**	**$ (104,542)**
Receipts over (under) expenditures	**(36,320)**	**(47,997)**		**$ 87,241**
Unencumbered cash beginning	489,812	453,492		
Unencumbered cash ending	**$ 453,492**	**$ 405,495**		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

Vocational Education Fund

Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Miscellaneous receipts	$ 7,286	$ 2,481	$ -	$ 2,481
Operating transfer				
Transfer from general	12,162	17,500	25,000	(7,500)
Total receipts	**19,448**	**19,981**	**$ 25,000**	**$ (5,019)**
Expenditures				
Instruction	8,445	6,371	14,725	(8,354)
Transportation	1,201	1,902	2,000	(98)
Supplies	10,121	9,054	18,000	(8,946)
Total expenditures	**19,767**	**17,327**	**$ 34,725**	**$ (17,398)**
Receipts over (under) expenditures	**(319)**	**2,654**		**$ 12,379**
Unencumbered cash beginning	45,993	45,674		
Unencumbered cash ending	**$ 45,674**	**$ 48,328**		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
KPERS Special Contribution Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 193,645	$ 176,533	$ 214,413	$ (37,880)
Total receipts	**193,645**	**176,533**	**$ 214,413**	**$ (37,880)**
Expenditures				
Instruction	128,772	124,623	138,963	(14,340)
Instructional staff support	1,637	-	2,500	(2,500)
General administration	25,090	21,069	31,750	(10,681)
School administration	10,671	9,198	9,000	198
Food service operations	9,418	8,021	10,700	(2,679)
Operations and maintenance	15,032	10,845	17,000	(6,155)
Student transportation	3,025	2,777	4,500	(1,723)
Total expenditures	**193,645**	**176,533**	**$ 214,413**	**$ (37,880)**
Receipts over (under) expenditures	-	-		$ -
Unencumbered cash beginning	-	-		
Unencumbered cash ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Recreation Commission Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad valorem taxes	$ 9,497	$ 10,086	$ 9,512	$ 574
Delinquent taxes	351	293	147	146
Motor vehicle taxes	888	970	734	236
Commercial vehicle taxes			95	(95)
RV taxes	11	14	9	5
Total receipts	**10,747**	**11,363**	**$ 10,497**	**$ 866**
Expenditures				
Recreation commission	9,797	10,197	11,000	(803)
Total expenditures	**9,797**	**10,197**	**$ 11,000**	**$ (803)**
Receipts over (under) expenditures	**950**	**1,166**		**$ 1,669**
Unencumbered cash beginning	2,950	3,900		
Unencumbered cash ending	**$ 3,900**	**$ 5,066**		

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

Contingency Reserve Fund

Schedule of 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)

	Prior Year Actual	Current Year Actual
Receipts		
Operating transfer		
Transfer from general	$ 70,000	$ 70,970
Total receipts	**70,000**	**70,970**
Expenditures		
Board Paid Benefits	42,940	48,720
Operating transfer		
Transfer to supp. general	25,000	22,250
Total expenditures	**67,940**	**70,970**
Receipts over (under) expenditures	**2,060**	**-**
Unencumbered cash beginning	340,432	342,492
Unencumbered cash ending	**$ 342,492**	**$ 342,492**

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Textbook Rental Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual
Receipts		
Rental fees	$ -	$ 10
Total receipts	-	**10**
Expenditures		
Textbooks	-	231
Total expenditures	-	**231**
Receipts over (under) expenditures	-	**(221)**
Unencumbered cash beginning	7,439	7,439
Unencumbered cash ending	**$ 7,439**	**$ 7,218**

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

Federal Grants Fund

Schedule of 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid - Title I	$ 54,555	$ 50,039
Federal aid - Title II-A	5,440	-
REAP - Rural Education Achievement Program	11,775	24,596
Safe schools grant	12,077	12,501
Total receipts	**$ 83,847**	**$ 87,136**
Expenditures		
Title I teacher salaries and benefits	46,100	42,039
Title I supplies and other	8,455	8,000
Title II-A teacher salaries and benefits	5,440	-
REAP - supplies	21,023	5,684
Safe schools supplies	12,077	12,501
Total expenditures	**93,095**	**68,224**
Receipts over (under) expenditures	**(9,248)**	**18,912**
Unencumbered cash beginning	(9,664)	(18,912)
Unencumbered cash ending	**$ (18,912)**	**$ -**

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Scholarship Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual
Receipts		
Misc Revenue	$ 2,103	$ 1,555
Interest	282	236
Total receipts	**$ 2,385**	**$ 1,791**
Expenditures		
Scholarships	3,615	1,040
Total expenditures	**3,615**	**1,040**
Receipts over (under) expenditures	**(1,230)**	**751**
Unencumbered cash beginning	61,702	60,472
Unencumbered cash ending	**$ 60,472**	**$ 61,223**

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

At Risk (4 Year Old)

Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
Transfer from General	$ -	$ -	$ 10,000	$ (10,000)
Total receipts	-	-	$ 10,000	$ (10,000)
Expenditures				
Instructions	-	-	10,000	(10,000)
Total expenditures	-	-	$ 10,000	$ (10,000)
Receipts over (under) expenditures	-	-		$ -
Unencumbered cash beginning	-	-		
Unencumbered cash ending	$ -	$ -		

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

Cares Act - ESSER

Schedule of 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)

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ -	$ 109,686
Total receipts	-	109,686
Expenditures		
Salaries and benefits	-	12,609
Supplies and services		96,322
Miscellaneous expenses		755
Total expenditures	-	109,686
Receipts over (under) expenditures	-	-
Unencumbered cash beginning	-	-
Unencumbered cash ending	$ -	$ -

Schedule - 2

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas

ESSER II

Schedule of 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)

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ -	$ -
Total receipts	-	-
Expenditures		
Salaries and benefits	-	11,001
Supplies and services		6,606
Total expenditures	-	**17,607**
Receipts over (under) expenditures	-	**(17,607)**
Unencumbered cash beginning	-	-
Unencumbered cash ending	$ -	$ **(17,607)**

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
Agency Funds
Summary of Receipts and Disbursements - Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds				
Class of 2015	$ 21	$ -	$ -	$ 21
Class of 2016	72	-	-	72
Class of 2018	541	112	-	653
Class of 2019	1	60	-	60
Class of 2020	-	336	-	336
Class of 2021 - Seniors	6,687	572	7,228	31
Class of 2022 - Juniors	1,763	10,123	9,268	2,619
Class of 2023 - Sophomores	1,137	2,025	834	2,328
Class of 2024 - Freshmen	69	3,858	2,775	1,152
Class of 2025 - 8th Grade	62	6	-	68
Class of 2026 - 7th Grade	16	2	-	18
Coke vending machine	893	158	111	940
Band	953	3,490	1,724	2,719
High school cheerleaders	593	800	947	446
Junior high cheerleaders	235	113	113	235
Drama	5	-	-	5
FCCLA	6	-	-	6
NHS	254	-	39	214
Student council	4,945	4,920	5,529	4,336
High school faculty	492	-	80	412
Grade school faculty	439	-	-	439
High School Football	284	-	-	284
High School Boys Basketball	225	-	-	225
High School Volleyball	42	-	-	42
High School Track	13	-	-	13
Weight room	5	-	-	5
Softball	595	-	-	595
Middle School Boys Basketball	92	-	-	92
Middle School Football	70	-	-	70
High School Girls Basketball	198	-	-	198
Baseball	697	472	567	602
Middle School Volleyball	133	116	116	133
Middle School Girls Basketball	138	-	-	138
Middle School Track	150	440	459	131
Cedar Vale RC (Flying Club	274	-	-	274
KICC	-	-	-	-
Library	638	-	-	638
Purple card	583	417	108	892
Elementary purple card	774	232	938	67
Scholarships	52	-	-	52
Red ribbon week	250	-	100	150
Shop	5,033	2,955	3,547	4,441
Total Student Activity Funds	$ 29,430	$ 31,207	$ 34,483	$ 26,154
Sales tax	$ -	$ 2,717	$ 2,711	$ 6
Total Agency Funds	$ 29,430	$ 33,924	$ 37,195	**$ 26,160**

UNIFIED SCHOOL DISTRICT NO. 285

Cedar Vale, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash - Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Concessions	$ 617	$ 5,196	$ 4,962	$ 851	$ -	$ 851
Gate	510	2,778	2,881	407	-	407
Total gate receipts	**1,127**	**7,974**	**7,843**	**1,258**	**-**	**1,258**
School Projects						
Yearbook	2,333	3,653	2,081	3,905	-	3,905
Total school projects	**2,333**	**3,653**	**2,081**	**3,905**	**-**	**3,905**
Total District Activity Funds	**$ 3,460**	**$ 11,627**	**$ 9,924**	**$ 5,163**	**$ -**	**$ 5,163**