

UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2022

MAPES & MILLER LLP  
Certified Public Accountants  
Stockton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**For the Year Ended June 30, 2022**

**ADMINISTRATION**

Lisa Gehring - Superintendent

DawnThyfault - Clerk

Jamie Husmann - Treasurer

**BOARD MEMBERS**

Nathan Grebowiec - President

Chris Hansen - Vice President

Donna Brown

Marlene Whitney

Scott Staab

Lenee Horting

Harrison Gilliland

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**For the Year Ended June 30, 2022**

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# MAPES & MILLER LLP

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 270  
Plainville, KS 67663

### Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 270, Plainville, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 270, Plainville, Kansas as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 270, Plainville, Kansas, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for Audit of the Financial Statement section of the report. We are required to be independent of the Unified School District No. 270, Plainville, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 270, Plainville, 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.

## **Responsibility of Management for the Financial Statement**

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District No. 270, Plainville, Kansas's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District No. 270, Plainville, Kansas's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the Unified School District No. 270, Plainville, Kansas's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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 the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement 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 taken as a whole, on the basis of accounting described in Note 1.

## **Mapes & Miller LLP**

Certified Public Accountants

February 13, 2023  
Stockton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**

**Statement 1**  
**Page 1 of 2**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 253	\$ 8	\$ 3,256,142	\$ 3,256,395	\$ 8	\$ 208,813	\$ 208,821
Supplemental General Fund	102,332	25	997,301	1,012,033	87,625	142,917	230,542
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	-	-	10,000	116	9,884	-	9,884
At Risk (K-12) Fund	70,609	-	279,013	287,817	61,805	27,680	89,485
Capital Outlay Fund	443,803	5,450	387,044	267,811	568,486	70,136	638,622
Driver Training Fund	36,846	-	8,398	5,784	39,460	282	39,742
Food Service Fund	69,803	-	237,091	231,453	75,441	4,125	79,566
Professional Development Fund	20,087	-	-	3,291	16,796	678	17,474
Special Education Fund	221,877	-	727,172	726,725	222,324	-	222,324
Career and Postsecondary Education Fund	113,073	-	254,484	276,263	91,294	26,035	117,329
Gifts and Grants Fund	64,130	-	293,454	119,834	237,750	2,574	240,324
KPERs Special Retirement Contribution Fund	-	-	367,790	367,790	-	-	-
Textbook and Student Material Revolving Fund	51,189	-	17,487	38,942	29,734	5,724	35,458
Contingency Reserve Fund	320,672	13,982	-	-	334,654	-	334,654
Student Incentive Fund	19,475	-	6,645	-	26,120	-	26,120
Hrabe Memorial Scholarship Fund	9,313	-	16	-	9,329	-	9,329
Memorial Fund	1,237	-	-	-	1,237	-	1,237
Federal Funds	(93,539) #	-	251,092	223,446	(65,893) #	23,307	(42,586)
District Activity Funds	76,771	-	217,528	195,183	99,116	2,051	101,167
Bond and Interest Funds:							
Bond and Interest Fund	470,581	-	310,395	260,100	520,876	-	520,876
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,998,512</u>	<u>\$ 19,465</u>	<u>\$ 7,621,052</u>	<u>\$ 7,272,983</u>	<u>\$ 2,366,046</u>	<u>\$ 514,322</u>	<u>\$ 2,880,368</u>

# See Note 5(a)

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

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**

**Statement 1**  
**Page 2 of 2**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**COMPOSITION OF CASH**

First State Bank:

Checking Account	\$ 2,155,513
Activity Funds Checking Account	134,846
Savings Account	447,663

Astra Bank:

Checking Account	2,422
Hrabe Savings Account	2,480
Certificates of Deposit	<u>207,600</u>

Total Cash	2,950,524
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Agency Funds per Statement 4	<u>(70,156)</u>
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Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 2,880,368</u></u>
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The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2022**

**Page One**

**1. Summary of Significant Accounting Policies**

**Municipal Financial Reporting Entity**

Unified School District No. 270, Plainville, Kansas is a municipal corporation governed by an elected seven-member board of education. The regulatory financial statement presents Unified School District No. 270 (the District) but does not include its related municipal entity. The related municipal entity is as follows:

Community Recreation Commission --The Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body appointed by the district, but U.S.D. No. 270 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

**Regulatory Basis Fund Types**

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

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

***Bond and Interest Fund***—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

***Capital Project Funds***—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

***Agency Fund***—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 revenues 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.

**1. Summary of Significant Accounting Policies (Cont.)****Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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 1.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

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

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

Gifts and Grants Fund  
 Textbook and Student Material Revolving Fund  
 Contingency Reserve Fund  
 Student Incentive Fund  
 Hrabec Memorial Scholarship Fund  
 Memorial Fund  
 Federal Funds  
 District Activity Funds

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

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

The district received \$114,299 in the General Fund and \$17,793 in the Supplemental General Fund subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipts were recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

### 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, 2022.

At June 30, 2022 the district's carrying amount of the deposits, including certificates of deposit, was \$2,950,525. The bank balance was \$2,969,651. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$462,502 was covered by FDIC insurance and \$2,507,149 was collateralized with securities held by the pledging financial institution's agents in the district's name.

*Custodial credit risk - investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

### 4. *Claims and Judgments*

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

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 purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

### 5. *Compliance with Kansas Statutes*

The district had negative unencumbered cash in the Title I, Title IIA, REAP, ESSER II and ESSER III Funds. K.S.A. 12-1664 provides an exception from the cash basis law for federal funds spent with the expectation of monies to be reimbursed to the district under condition for the grant.

The district was not aware of any noncompliance with Kansas statutes.

**6. Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 532,398
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	149,013
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	51,913
General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5167	10,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	174,273
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	190,090
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	130,000
Title IVA Fund	Title I Fund	At Risk Transfer	12,658
Total			<u>\$ 1,250,345</u>

**7. Property Taxes**

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the district and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

**8. Defined Benefit Pension Plan****General Information about the 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 issue 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.

**8. Defined Benefit Pension Plan (Cont.)**

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.19 % and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2052 authorized the delay of \$194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 legislative session provided for additional funding for 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 KPERS School Group. House Substitute for Senate Bill 25 from the 2019 legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired district employees. The district is responsible for the employer's portion of the cost for retired district employees. The district received and remitted amounts to the statutory contribution rate, which totaled \$367,790 for the year ended June 30, 2022.

**Net Pension Liability**

At June 30, 2022, the district's proportionate share of the collective net pension liability reported by KPERS was \$2,805,399. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The district's proportion of the net pension liability was based on the ratio of the district's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the 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.

**9. Other Long-Term Obligations from Operations****Other Post-Employment Benefits**

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

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.

**9. Other Long-Term Obligations from Operations (Cont.)****Death and Disability Other Post-Employment Benefits**

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer rate is set at 1% for the year ended June 30, 2022

**Early Retirement Incentive**

The district provides an early retirement program for certain eligible employees who have been with the district for ten years or more. A single payment in the amount of \$3,000 will be made if the employee had met retirement requirements as outlined by KPERS and given written notice by February 1<sup>st</sup>. During the year ended June 30, 2022 one benefit of \$3,000 was paid out.

Another part of the early retirement program allows for payment of unused sick leave days base on the following schedule:

10-15 Years	25% of a substitutes' pay
16-20 Years	50% of a substitutes' pay
21 Years and over	75% of a substitutes' pay

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the district until the retiree reaches Medicare eligibility age. During the year ended June 30, 2022 unused sick leave of \$1,250 was paid out.

**Other Employee Benefits****Vacation Pay**

A maximum of 12 vacation days are granted during each year during the first 15 years of employment for all 12 month employees. Those employees will earn one vacation day per month up to a maximum of 12 at any one time. New employees will accrue vacation days beginning with the first completed month of employment but cannot use any during the first six months of employment. After 15 consecutive years of consecutive service, non-certified 12 month personnel can earn up to 15 days of vacation per year. Vacation day cannot be accrued beyond the allotted days per year.

**Sick Leave**

Each staff member shall receive one day per month of sick leave benefits according to their work schedule at a maximum of 8 hours per day. An employee who works from August 1 through June 15 will receive 10½ days. Sick leave days may accumulate to 60 days.

**10. Advance Refunding**

On July 15, 2014, the district issued \$2,265,000 of General Obligation Refunding Bonds, Series 2014. The bonds consist of serial bonds bearing various fixed rates ranging from 2.0% to 3.25% with annual maturities from September 1, 2015 to September 1, 2026.

The net proceeds of \$2,335,535 (after issuance costs of \$21,650, plus premium of \$92,185) were used to advance refund General Obligation Bonds, Series 2006-A with a total principal amount of \$2,145,000 with interest rates ranging from 4.05% to 4.5%.

**10. Advance Refunding (Cont.)**

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the bonds has been removed from the districts debt schedule.

The advance refunding was done to take advantage of lower interest rates with an approximate savings to the district of \$77,169.

**11. 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 ending June 30, 2022

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

**12. Subsequent Events**

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

**13. LONG-TERM DEBT**

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Refunding Series 2014	2.00-3.25%	07/15/14	2,265,000	09/01/26	<u>\$ 1,415,000</u>	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ 1,195,000</u>	<u>\$ 40,100</u>

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

	2023	2024	2025	2026	2027	Total
PRINCIPAL						
General Obligation Bonds	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 255,000	\$ 1,195,000
INTEREST						
General Obligation Bonds	33,500	26,750	19,700	12,194	4,144	96,288
Total Principal & Interest	<u>\$ 253,500</u>	<u>\$ 256,750</u>	<u>\$ 259,700</u>	<u>\$ 262,194</u>	<u>\$ 259,144</u>	<u>\$ 1,291,288</u>



**UNIFIED SCHOOL DISTRICT NO. 270**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**UNIFIED SCHOOL DISTRICT NO. 270**

**Plainville, Kansas**

**Schedule 1**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2022**

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	\$ 3,283,847	\$ (72,473)	\$ 45,021	\$ 3,256,395	\$ 3,256,395	\$ -
Supplemental General Fund	1,017,943	(22,461)	16,551	1,012,033	1,012,033	-
Special Purpose Funds:						
Preschool-Aged At-Risk	10,000	-	-	10,000	116	(9,884)
At Risk (K-12) Fund	373,222	-	-	373,222	287,817	(85,405)
Capital Outlay Fund	668,000	-	-	668,000	267,811	(400,189)
Driver Training Fund	14,750	-	-	14,750	5,784	(8,966)
Food Service Fund	273,500	-	-	273,500	231,453	(42,047)
Professional Development Fund	20,000	-	-	20,000	3,291	(16,709)
Special Education Fund	885,100	-	-	885,100	726,725	(158,375)
Career and Postsecondary Education Fund	306,000	-	-	306,000	276,263	(29,737)
KPERs Special Retirement Contribution Fund	400,940	-	-	400,940	367,790	(33,150)
Bond and Interest Funds:						
Bond and Interest Fund	260,100	-	-	260,100	260,100	-

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-1**  
**Page 1 of 4**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Mineral Production Tax	\$ 22,878	\$ -	\$ 22,878
Reimbursements	45,021	-	45,021
General State Aid	2,740,845	2,820,466	(79,621)
Special Education Aid	447,398	463,381	(15,983)
		-	
Total Receipts	3,256,142	\$ 3,283,847	\$ (27,705)
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	\$ 1,074,470	\$ 1,064,600	\$ 9,870
Noncertified	55,728	60,000	(4,272)
Employee Benefits			
Insurance	116,746	115,000	1,746
Social Security & Medicare	94,532	93,000	1,532
Other	7,995	5,000	2,995
Purchased Professional & Technical Services	4,000	4,000	-
Supplies			
General	12,513	14,000	(1,487)
Technology Supplies	37,450	3,000	34,450
Equipment & Furnishings	-	7,000	(7,000)
Other	3,775	7,000	(3,225)
Total Instruction	1,407,209	1,372,600	34,609
<b>STUDENT SUPPORT SERVICES</b>			
Salaries			
Certified	51,023	50,000	1,023
Noncertified	20,831	26,500	(5,669)
Employee Benefits			
Social Security & Medicare	5,357	6,000	(643)
Other	192	100	92
Other Purchased Services	135	200	(65)
Supplies	8,034	1,000	7,034
Total Student Support Services	85,572	83,800	1,772
<b>INSTRUCTIONAL SUPPORT STAFF</b>			
Salaries			
Certified	40,796	40,000	796
Noncertified	6,024	6,000	24
Employee Benefits			
Social Security & Medicare	3,526	3,500	26
Other	125	200	(75)
Purchased Property Services	2,571	2,600	(29)
Supplies			
Books & Periodicals	39	500	(461)
Technology Supplies	88	-	88
Miscellaneous Supplies	200	500	(300)
Total Instructional Support Staff	53,369	53,300	69

## UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

## GENERAL FUND

Schedule 2-1

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## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2022

## GENERAL FUND

	Actual	Budget	Variance Over (Under)
GENERAL ADMINISTRATION			
Salaries			
Certified	\$ 113,800	\$ 85,000	\$ 28,800
Noncertified	56,516	59,000	(2,484)
Employee Benefits			
Insurance	8,684	9,000	(316)
Social Security & Medicare	14,393	10,000	4,393
Other	834	1,000	(166)
Purchased Professional & Technical Services	10,000	10,000	-
Other Purchased Services			
Communications	3,258	5,000	(1,742)
Other	15,195	20,000	(4,805)
Supplies	3,523	6,000	(2,477)
Other	650	2,000	(1,350)
Total General Administration	226,853	207,000	19,853
SCHOOL ADMINISTRATION			
Salaries			
Certified	152,158	178,000	(25,842)
Noncertified	79,943	76,500	3,443
Employee Benefits			
Insurance	59,545	50,000	9,545
Social Security & Medicare	16,201	16,000	201
Other	598	500	98
Other Purchased Services			
Communications	9,416	10,000	(584)
Other	136	4,000	(3,864)
Supplies	4,378	6,000	(1,622)
Total School Administration	322,375	341,000	(18,625)
CENTRAL SERVICES			
Salaries			
Noncertified	23,948	25,000	(1,052)
Employee Benefits			
Insurance	-	1,800	(1,800)
Social Security & Medicare	1,753	100	1,653
Other	53	-	53
Purchased Professional & Technical Services	32,050	20,000	12,050
Purchased Property Services	5,890	6,000	(110)
Total Central Services	63,694	52,900	10,794

## UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

## GENERAL FUND

Schedule 2-1

Page 3 of 4

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2022

## GENERAL FUND

	Actual	Budget	Variance Over (Under)
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	\$ 100,658	\$ 67,750	\$ 32,908
Employee Benefits			
Insurance	23,850	25,000	(1,150)
Social Security & Medicare	13,483	14,000	(517)
Other	2,256	2,000	256
Purchased Professional & Technical Services	25,476	18,000	7,476
Purchased Property Services			
Water & Sewer	9,104	10,000	(896)
Cleaning	3,575	4,000	(425)
Repairs & Maintenance	25,000	25,000	-
Supplies			
General	12,000	13,000	(1,000)
Energy			
Heating	10,000	10,000	-
Electricity	53,039	54,000	(961)
Motor Fuel	-	500	(500)
Total Operations & Maintenance	278,441	243,250	35,191
<b>STUDENT TRANSPORTATION SERVICES</b>			
Supervision			
Employee Benefits			
Social Security & Medicare	-	3,400	(3,400)
Other	-	597	(597)
Vehicle Operating Services			
Salaries			
Noncertified	30,232	28,750	1,482
Employee Benefits			
Social Security & Medicare	3,602	-	3,602
Other	201	-	201
Other Purchased Services			
Insurance	476	11,000	(10,524)
Motor Fuel	1,000	2,000	(1,000)
Vehicle Services & Maintenance Services			
Salaries			
Noncertified	19,721	24,750	(5,029)
Employee Benefits			
Insurance	4,672	9,000	(4,328)
Purchased Professional & Tech Services	9,032	4,500	4,532
Other Purchased Services	1,498	1,000	498
Supplies	3,102	5,000	(1,898)
Motor Fuel	2,022	-	2,022
Total Student Transportation Services	75,558	89,997	(14,439)

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-1**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**GENERAL FUND**

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	\$ 532,398	\$ 550,000	\$ (17,602)
Career and Postsecondary Education Fund	51,913	50,000	1,913
Preschool-Aged At-Risk Fund	10,000	10,000	-
At Risk (K-12) Fund	149,013	230,000	(80,987)
	<u>743,324</u>	<u>840,000</u>	<u>(96,676)</u>
Total Outgoing Transfers			
	<u>-</u>	<u>(72,473)</u>	<u>72,473</u>
Adjustment to Comply With Legal Max			
	3,256,395	3,211,374	45,021
Legal General Fund Budget			
Adjustment for Qualifying Budget Credits			
Reimbursements	<u>-</u>	<u>45,021</u>	<u>(45,021)</u>
	<u>3,256,395</u>	<u>\$ 3,256,395</u>	<u>\$ -</u>
Total Expenditures			
	(253)		
Receipts Over (Under) Expenditures			
UNENCUMBERED CASH, BEGINNING	253		
Prior Year Cancelled Encumbrances	<u>8</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-2**  
**Page 1 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**SUPPLEMENTAL GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes	\$ 624,083	\$ 636,728	\$ (12,645)
Delinquent Tax	20,402	14,651	5,751
Motor Vehicle Tax	45,208	52,992	(7,784)
Recreational Vehicle Tax	1,062	1,105	(43)
16/20M Vehicle Tax	3,187	-	3,187
Escape Tax	6	-	6
Watercraft Tax	858	-	858
Commercial Vehicle Tax	5,026	6,262	(1,236)
Supplemental State Aid	280,825	287,162	(6,337)
Miscellaneous	93	-	93
Reimbursements	16,551	-	16,551
	<hr/>	<hr/>	<hr/>
Total Receipts	997,301	\$ 998,900	\$ (1,599)
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	45,717	\$ 31,743	\$ 13,974
Noncertified	28,130	32,000	(3,870)
Employee Benefits			
Insurance	5,315	5,000	315
Social Security & Medicare	1,643	2,000	(357)
Other	163	100	63
Purchased Professional & Technical Services	36,581	21,000	15,581
Supplies			
General	3,041	15,000	(11,959)
Textbooks	30,380	10,000	20,380
Technology Supplies	7,040	10,000	(2,960)
Miscellaneous	-	10,000	(10,000)
Equipment & Furnishings	-	5,000	(5,000)
Other	28,561	25,000	3,561
	<hr/>	<hr/>	<hr/>
Total Instruction	186,571	166,843	19,728
	<hr/>	<hr/>	<hr/>
<b>GENERAL ADMINISTRATION</b>			
Salaries			
Certified	20,000	20,000	-
Other Purchases Services			
Communications	-	2,000	(2,000)
	<hr/>	<hr/>	<hr/>
Total General Administration	20,000	22,000	(2,000)
	<hr/>	<hr/>	<hr/>
<b>SCHOOL ADMINISTRATION</b>			
Salaries			
Certified	-	10,000	(10,000)
Equipment & Furnishings	-	1,000	(1,000)
	<hr/>	<hr/>	<hr/>
Total School Administration	-	11,000	(11,000)
	<hr/>	<hr/>	<hr/>

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**GENERAL FUND**

**Schedule 2-2**  
**Page 2 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**SUPPLEMENTAL GENERAL FUND**

	Actual	Budget	Variance Over (Under)
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	\$ 86,519	\$ 127,000	\$ (40,481)
Employee Benefits			
Other	185	100	85
Purchased Property Services			
Repairs & Maintenance	22,813	25,000	(2,187)
Other Purchased Services			
Insurance	83,053	63,000	20,053
Supplies			
General	15,403	15,000	403
Energy			
Heating	25,276	35,000	(9,724)
Electricity	53,878	26,000	27,878
Motor Fuel	1,948	2,000	(52)
Total Operations & Maintenance	289,075	293,100	(4,025)
<b>STUDENT TRANSPORTATION SERVICES</b>			
Vehicle Operating Services			
Motor Fuel	-	15,000	(15,000)
Vehicle Services & Maintenance Services			
Supplies	22,024	-	22,024
Total Student Transportation Services	22,024	15,000	7,024
<b>OUTGOING TRANSFERS</b>			
Food Service Fund	-	30,000	(30,000)
Summer School Fund	-	-	-
Special Education Fund	174,273	175,000	(727)
Career and Postsecondary Education Fund	190,090	175,000	15,090
Preschool-Aged At-Risk Fund	-	-	-
At Risk (K-12) Fund	130,000	130,000	-
Total Outgoing Transfers	494,363	510,000	(15,637)
Adjustment to Comply With Legal Max	-	(22,461)	22,461
Legal Supplemental General Fund Budget	1,012,033	995,482	16,551
Adjustment for Qualifying Budget Credits			
Reimbursements	-	16,551	(16,551)
Total Expenditures	1,012,033	\$ 1,012,033	\$ -
Receipts Over (Under) Expenditures	(14,732)		
UNENCUMBERED CASH, BEGINNING	102,332		
Prior Year Cancelled Encumbrances	25		
UNENCUMBERED CASH, ENDING	\$ 87,625		



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-3**

**PRESCHOOL-AGED AT-RISK FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 10,000	\$ 10,000	\$ -
EXPENDITURES			
INSTRUCTION			
Supplies			
General	72	\$ 3,000	\$ (2,928)
Textbooks	-	1,000	(1,000)
Technology Supplies	-	1,000	(1,000)
Miscellaneous	-	2,000	(2,000)
Equipment & Furnishings	-	3,000	(3,000)
Other	44	-	44
Total Expenditures	116	\$ 10,000	\$ (9,884)
Receipts Over (Under) Expenditures	9,884		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ 9,884		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-4**

**AT RISK (K-12) FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 149,013	\$ 230,000	\$ (80,987)
Supplemental General Fund	130,000	130,000	-
	<u>279,013</u>	<u>\$ 360,000</u>	<u>\$ (80,987)</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	266,086	\$ 350,000	\$ (83,914)
Noncertified	525	-	525
Employee Benefits			
Insurance	-	15,222	(15,222)
Social Security & Medicare	16,636	-	16,636
Other	546	5,000	(4,454)
Supplies			
General	4,024	3,000	1,024
	<u>287,817</u>	<u>\$ 373,222</u>	<u>\$ (85,405)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(8,804)		
UNENCUMBERED CASH, BEGINNING	<u>70,609</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 61,805</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-5**

**CAPITAL OUTLAY FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes	\$ 252,634	\$ 241,480	\$ 11,154
Delinquent Tax	7,993	4,858	3,135
Motor Vehicle Tax	18,015	21,196	(3,181)
Recreational Vehicle Tax	424	442	(18)
16/20M Vehicle Tax	1,400	-	1,400
Escape Tax	3	-	3
Watercraft Tax	286	-	286
Commercial Vehicle Tax	1,711	2,105	(394)
Capital Outlay State Aid	70,167	71,360	(1,193)
Interest on Idle Funds	5,581	-	5,581
Miscellaneous	28,830	-	28,830
	<u>387,044</u>	<u>\$ 341,441</u>	<u>\$ 45,603</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Supplies-Performance Uniforms	13,282	\$ 30,000	\$ (16,718)
Supplies-Technology Software	13,906	25,000	(11,094)
Equipment & Furnishings	7,957	75,000	(67,043)
<b>STUDENT SUPPORT SERVICES</b>			
Supplies-Technology Software	14,243	15,000	(757)
<b>OPERATIONS &amp; MAINTENANCE</b>			
Salaries			
Noncertified	-	170,000	(170,000)
Employee Benefits			
Insurance	-	20,000	(20,000)
Social Security & Medicare	-	3,000	(3,000)
Other	-	1,000	(1,000)
Purchased Professional & Technical Services	14,042	15,000	(958)
Purchased Property Services			
Repairs & Maintenance	-	20,000	(20,000)
Equipment & Furnishings	17,645	75,000	(57,355)
<b>TRANSPORTATION</b>			
Equipment & Buses	25,558	75,000	(49,442)
<b>FACILITY ACQUISITION &amp; CONSTRUCTION SERVICES</b>			
Building Improvements			
Salaries			
Noncertified	-	50,000	(50,000)
Outside Contractors	155,800	94,000	61,800
Other	5,378	-	5,378
	<u>267,811</u>	<u>\$ 668,000</u>	<u>\$ (400,189)</u>
Receipts Over (Under) Expenditures	119,233		
UNENCUMBERED CASH, BEGINNING	443,803		
Prior Year Cancelled Encumbrances	<u>5,450</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 568,486</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-6**

**DRIVER TRAINING FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Source	\$ 6,202	\$ 5,000	\$ 1,202
State Safety Aid	2,196	4,200	(2,004)
Total Receipts	<u>8,398</u>	<u>\$ 9,200</u>	<u>\$ (802)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	4,960	\$ 8,000	\$ (3,040)
Employee Benefits			
Social Security & Medicare	379	1,000	(621)
Other	6	500	(494)
Purchased Professional & Technical Services	92	250	(158)
Supplies			
General	64	1,000	(936)
Total Instruction	<u>5,501</u>	<u>10,750</u>	<u>(5,249)</u>
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Purchased Professional & Technical Services	-	2,000	(2,000)
Insurance	-	1,000	(1,000)
Motor Fuel	283	1,000	(717)
Total Vehicle Operations, Maintenance Services	<u>283</u>	<u>4,000</u>	<u>(3,717)</u>
Total Expenditures	<u>5,784</u>	<u>\$ 14,750</u>	<u>\$ (8,966)</u>
Receipts Over (Under) Expenditures	2,614		
UNENCUMBERED CASH, BEGINNING	<u>36,846</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 39,460</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-7**

**FOOD SERVICE FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Adult Receipts	\$ 1,424	\$ 3,249	\$ (1,825)
State Aid	1,943	1,684	259
Federal Aid	233,618	202,996	30,622
Miscellaneous	106	-	106
Incoming Transfers			
Supplemental General Fund	-	30,000	(30,000)
	<u>237,091</u>	<u>\$ 237,929</u>	<u>\$ (838)</u>
Total Receipts			
EXPENDITURES			
FOOD SERVICE OPERATION			
Salaries			
Noncertified	84,833	\$ 94,000	\$ (9,167)
Employee Benefits			
Insurance	4,290	10,000	(5,710)
Social Security & Medicare	6,245	8,500	(2,255)
Other	3,839	5,000	(1,161)
Other Purchased Services			
Food Service Management	994	4,000	(3,006)
Other	-	2,000	(2,000)
Supplies			
Food & Milk	121,347	120,000	1,347
Miscellaneous	6,853	15,000	(8,147)
Equipment & Furnishings	3,052	15,000	(11,948)
	<u>231,453</u>	<u>\$ 273,500</u>	<u>\$ (42,047)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	5,638		
UNENCUMBERED CASH, BEGINNING	<u>69,803</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 75,441</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-8**

**PROFESSIONAL DEVELOPMENT FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional & Technical Services	-	\$ 8,000	\$ (8,000)
Purchased Property Services	835	5,000	(4,165)
Other Purchases Services	1,694	5,000	(3,306)
Supplies			
Books & Periodicals	-	1,000	(1,000)
Miscellaneous Supplies	762	1,000	(238)
Total Expenditures	3,291	\$ 20,000	\$ (16,709)
Receipts Over (Under) Expenditures	(3,291)		
UNENCUMBERED CASH, BEGINNING	20,087		
UNENCUMBERED CASH, ENDING	\$ 16,796		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-9**

**SPECIAL EDUCATION FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Other Revenue From Local Source	\$ 20,501	\$ -	\$ 20,501
Incoming Transfers			
General Fund	532,398	550,000	(17,602)
Supplemental General Fund	174,273	175,000	(727)
	<u>727,172</u>	<u>\$ 725,000</u>	<u>\$ 2,172</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Salaries			
Certified	2,700	\$ 12,000	\$ (9,300)
Noncertified	4,068	10,000	(5,932)
Employee Benefits			
Insurance	-	1,000	(1,000)
Social Security & Medicare	504	100	404
Other	17	3,000	(2,983)
Other Purchased Services			
Payments to Interlocal/Coop (Assessments)	272,038	350,000	(77,962)
Payments to Interlocal/Coop (Flowthrough)	447,398	500,000	(52,602)
Supplies			
General	-	2,000	(2,000)
<b>STUDENT SUPPORT SERVICES</b>			
Salaries			
Noncertified	-	7,000	(7,000)
	<u>726,725</u>	<u>\$ 885,100</u>	<u>\$ (158,375)</u>
Receipts Over (Under) Expenditures	447		
UNENCUMBERED CASH, BEGINNING	<u>221,877</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 222,324</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-10**

**CAREER AND POSTSECONDARY EDUCATION FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 7,651	\$ 7,500	\$ 151
Other Federal Aid	4,830	7,000	(2,170)
Incoming Transfers			
General Fund	51,913	50,000	1,913
Supplemental General Fund	190,090	175,000	15,090
	<u>254,484</u>	<u>\$ 239,500</u>	<u>\$ 14,984</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	215,155	\$ 215,000	\$ 155
Employee Benefits			
Insurance	27,000	27,000	-
Social Security & Medicare	14,442	14,000	442
Other	1,150	1,000	150
Purchased Professional & Technical Services	-	1,000	(1,000)
Other Purchased Services			
Tuition	-	2,000	(2,000)
Other	977	3,000	(2,023)
Supplies			
General	13,122	15,000	(1,878)
Technology Supplies	2,905	5,000	(2,095)
Miscellaneous Supplies	1,100	5,000	(3,900)
Equipment & Furnishings	-	18,000	(18,000)
STUDENT SUPPORT SERVICES			
Supplies	412	-	412
	<u>276,263</u>	<u>\$ 306,000</u>	<u>\$ (29,737)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(21,779)		
UNENCUMBERED CASH, BEGINNING	<u>113,073</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 91,294</u>		



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-11**

**GIFTS AND GRANTS FUND**

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
Andreson Trust Grant	\$ 8,700	\$ -	\$ 8,700
Mental Health Grant	-	6,741	(6,741)
School Liason Grant	27,395	20,222	7,173
KDHE K-12 Covid Testing Grant	4,981	-	4,981
Early Learning Kansas (TANF)	33,599	-	33,599
Pre-K Pilot Grant (CIF)	24,750	24,750	-
Carmicheal Scholarship	1,500	-	1,500
Safe & Secure Schools Grant	1,650	-	1,650
Cardinal Creations	14,866	-	14,866
Gifts & Grants	26,013	-	26,013
Hansen Grant	150,000	-	150,000
	<u>293,454</u>	<u>\$ 51,713</u>	<u>\$ 241,741</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	\$ 20,983	\$ 24,750	\$ (3,767)
Noncertified	-	25,000	(25,000)
Supplies			
General	65,595	-	65,595
Miscellaneous Supplies	-	-	-
Equipment & Furnishings	157	-	157
Other	24,750	-	24,750
Community Mental Health Expense	6,849	-	6,849
Scholarships	1,500	-	1,500
STUDENT SUPPORT SERVICES			
Salaries			
Certified	-	20,222	(20,222)
Purchased Professional & Technical Services	-	6,741	(6,741)
Equipment & Furnishings	-	9,210	(9,210)
	<u>119,834</u>	<u>\$ 85,923</u>	<u>\$ 33,911</u>
Total Expenditures			
Receipts Over (Under) Expenditures	173,620		
UNENCUMBERED CASH, BEGINNING	<u>64,130</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 237,750</u>		

\* Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-12**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Contribution	\$ 367,790	\$ 400,940	\$ (33,150)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	256,044	\$ 258,440	\$ (2,396)
STUDENT SUPPORT SERVICES			
Employee Benefits	10,448	12,000	(1,552)
INSTRUCTIONAL SUPPORT STAFF			
Employee Benefits	6,109	7,000	(891)
GENERAL ADMINISTRATION			
Employee Benefits	22,142	30,000	(7,858)
SCHOOL ADMINISTRATION			
Employee Benefits	30,176	35,000	(4,824)
CENTRAL SERVICES			
Employee Benefits	2,849	5,000	(2,151)
OPERATIONS & MAINTENANCE			
Employee Benefits	22,025	32,000	(9,975)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	6,240	6,500	(260)
FOOD SERVICES			
Employee Benefits	11,757	15,000	(3,243)
Total Expenditures	367,790	\$ 400,940	\$ (33,150)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-13**

**TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND**

	<u>Actual</u>
RECEIPTS	
Rental Fees & Books	\$ 16,463
Reimbursements	1,000
Miscellaneous	<u>24</u>
Total Receipts	<u>17,487</u>
EXPENDITURES	
Instruction	
Textbooks	38,915
Other Materials & Supplies	<u>27</u>
Total Expenditures	<u>38,942</u>
Receipts Over (Under) Expenditures	(21,455)
UNENCUMBERED CASH, BEGINNING	<u>51,189</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 29,734</u></u>

**CONTINGENCY RESERVE FUND**

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	320,672
Prior Year Cancelled Encumbrances	<u>13,982</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 334,654</u></u>

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-14**

**STUDENT INCENTIVE FUND**

	<u>Actual</u>
RECEIPTS	
Donations	<u>\$          6,645</u>
EXPENDITURES	
	<u>-</u>
Receipts Over (Under) Expenditures	6,645
UNENCUMBERED CASH, BEGINNING	<u>19,475</u>
UNENCUMBERED CASH, ENDING	<u><u>\$          26,120</u></u>

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-15**

**HRABE MEMORIAL SCHOLARSHIP FUND**

	<u>Actual</u>
RECEIPTS	
Interest	<u>\$          16</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	16
UNENCUMBERED CASH, BEGINNING	<u>9,313</u>
UNENCUMBERED CASH, ENDING	<u><u>\$         9,329</u></u>

**MEMORIAL FUND**

	<u>Actual</u>
RECEIPTS	<u>\$          -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>1,237</u>
UNENCUMBERED CASH, ENDING	<u><u>\$         1,237</u></u>

UNIFIED SCHOOL DISTRICT NO. 270  
Plainville, Kansas  
SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended June 30, 2022

Schedule 2-16

	FEDERAL FUNDS									Total		Variance
	Title I FY 20-21	Title I FY 21-22	Title IIA FY 20-21	Title IIA FY 21-22	REAP FY 20-21	REAP FY 21-22	ESSER EMERGENCY RELIEF	ESSER III	ESSER II	Federal Funds	Budget*	Over (Under)
RECEIPTS												
Federal Aid	\$ 32,693	\$ 68,406	\$ 6,749	\$ 9,000	\$ 12,112	\$ 1,527	\$ -	\$ -	\$ 120,605	\$ 251,092	\$ 678,525	\$ (427,433)
EXPENDITURES												
INSTRUCTION												
Salaries												
Certified	20	66,493	-	-	-	-	200	-	69,428	136,141	68,486	67,655
Employee Benefits												
Insurance	-	-	-	-	-	-	-	-	-	-	4,200	(4,200)
Social Security	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)
Other	-	-	-	-	-	-	-	-	-	-	100	(100)
Purchased Professional & Technical Services	-	-	182	3,659	-	-	-	-	-	3,841	-	3,841
Purchased Property Services	-	-	-	-	-	-	-	-	-	-	10,000	(10,000)
Other Purchased Services												
Tuition	-	-	-	-	-	-	-	-	-	-	2,000	(2,000)
Other	-	-	1,370	6,268	-	-	-	-	-	7,638	3,500	4,138
Supplies												
General	1,398	1,450	78	10	-	-	-	-	6,499	9,435	10,000	(565)
Miscellaneous	-	-	-	-	-	-	-	1,932	-	1,932	-	1,932
Equipment & Furnishings	-	-	-	-	14,478	16,280	-	-	33,701	64,459	-	64,459
STUDENT SUPPORT SERVICES												
Salaries												
Certified	-	-	-	-	-	-	-	-	-	-	60,000	(60,000)
Total Expenditures	1,418	67,943	1,630	9,937	14,478	16,280	200	1,932	109,628	223,446	\$ 161,286	\$ 62,160
Receipts Over (Under) Expenditures	31,275	463	5,119	(937)	(2,366)	(14,753)	(200)	(1,932)	10,977	27,646		
UNENCUMBERED CASH, BEGINNING	(31,265) #	-	(5,119) #	-	2,366	-	200	-	(59,721) #	(93,539)		
UNENCUMBERED CASH, ENDING	\$ 10	\$ 463	\$ -	\$ (937) #	\$ -	\$ (14,753) #	\$ -	\$ (1,932) #	\$ (48,744) #	\$ (65,893)		

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

# See Note 5

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 2-17**

**BOND AND INTEREST FUND**

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes	\$ 217,580	\$ 207,336	\$ 10,244
Delinquent Tax	7,307	4,654	2,653
Motor Vehicle Tax	16,879	19,916	(3,037)
Recreational Vehicle Tax	397	415	(18)
16/20M Vehicle Tax	1,297	-	1,297
Escape Tax	3	-	3
Watercraft Tax	273	-	273
Commercial Vehicle Tax	1,634	1,978	(344)
State Aid	65,025	65,025	-
	<u>310,395</u>	<u>\$ 299,324</u>	<u>\$ 11,071</u>
<b>EXPENDITURES</b>			
Debt Service			
Principal	220,000	\$ 220,000	\$ -
Interest	40,100	40,100	-
	<u>260,100</u>	<u>\$ 260,100</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	50,295		
UNENCUMBERED CASH, BEGINNING	<u>470,581</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 520,876</u>		

**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**Schedule 3**

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2021	\$ 5,345	\$ -	\$ 5,345	\$ -
Class of 2022	4,302	510	2,998	1,814
Class of 2023	3,225	8,628	7,892	3,961
Class of 2024	3,080	5,565	2,424	6,221
Class of 2025	-	2,936	-	2,936
Drama Club	1,785	3,954	3,169	2,570
FFA	17,077	24,677	25,755	15,999
FCCLA	17,419	5,417	3,799	19,037
Stuco	5,632	3,664	4,780	4,516
Drill Team	90	-	-	90
National Honor Society	1,453	-	-	1,453
Pep Club	1,112	220	-	1,332
Student Leaders	449	-	-	449
Forensics	1,998	289	57	2,230
Cheerleader	2,921	15,102	14,360	3,663
	<u>65,888</u>	<u>70,962</u>	<u>70,579</u>	<u>66,271</u>
Total High School				
Middle School				
Pep Club	3,825	1,164	3,400	1,589
Promotion	1,580	275	-	1,855
Stuco	366	125	50	441
	<u>5,771</u>	<u>1,564</u>	<u>3,450</u>	<u>3,885</u>
Total Middle School				
Total Agency Funds	<u>\$ 71,659</u>	<u>\$ 72,526</u>	<u>\$ 74,029</u>	<u>\$ 70,156</u>



**UNIFIED SCHOOL DISTRICT NO. 270**  
**Plainville, Kansas**

**Schedule 4**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For The Year Ended June 30, 2022**

**DISTRICT ACTIVITY FUNDS**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	\$ 21,473	\$ -	\$ 37,513	\$ 24,561	\$ 34,425	\$ 1,146	\$ 35,571
Concessions	8,295	-	23,856	22,136	10,015	-	10,015
Clearing Fund	-	-	126,222	126,222	-	905	905
Total	<u>29,768</u>	<u>-</u>	<u>187,591</u>	<u>172,919</u>	<u>44,440</u>	<u>2,051</u>	<u>46,491</u>
School Projects							
High School							
Football Fundraisers	10,166	-	7,063	5,316	11,913	-	11,913
Boys Basketball	1,668	-	1,708	51	3,325	-	3,325
Girls Basketball	1,099	-	1,379	-	2,478	-	2,478
Cross Country	1,701	-	1,566	468	2,799	-	2,799
Track	1,376	-	1,158	1,042	1,492	-	1,492
Wrestling	2,567	-	840	-	3,407	-	3,407
Golf	1,504	-	293	900	897	-	897
Volleyball	3,488	-	784	-	4,272	-	4,272
Student Recognition	4,208	-	216	999	3,425	-	3,425
Cardinals Woods	2,859	-	-	-	2,859	-	2,859
Mascot	57	-	-	-	57	-	57
Library	317	-	-	-	317	-	317
Scholars Bowl	100	-	-	-	100	-	100
Band	-	-	1,359	701	658	-	658
Softball	292	-	-	-	292	-	292
Choir/Vocal	1,365	-	409	-	1,774	-	1,774
Year Book	7,568	-	8,511	7,422	8,657	-	8,657
Total High School	<u>40,335</u>	<u>-</u>	<u>25,286</u>	<u>16,899</u>	<u>48,722</u>	<u>-</u>	<u>48,722</u>
Middle School							
Track	200	-	-	-	200	-	200
Basketball	1	-	-	-	1	-	1
T-Shirts	483	-	-	-	483	-	483
Faculty	1,081	-	-	-	1,081	-	1,081
Library	186	-	10	-	196	-	196
Year Book	862	-	922	663	1,121	-	1,121
Box Tops	3,855	-	3,719	4,702	2,872	-	2,872
Total Middle School	<u>6,668</u>	<u>-</u>	<u>4,651</u>	<u>5,365</u>	<u>5,954</u>	<u>-</u>	<u>5,954</u>
Total School Projects	<u>47,003</u>	<u>-</u>	<u>29,937</u>	<u>22,264</u>	<u>54,676</u>	<u>-</u>	<u>54,676</u>
Total District Activity Funds	<u>\$ 76,771</u>	<u>\$ -</u>	<u>\$ 217,528</u>	<u>\$ 195,183</u>	<u>\$ 99,116</u>	<u>\$ 2,051</u>	<u>\$ 101,167</u>