UNIFIED SCHOOL DISTRICT NO. 377

Effingham, Kansas

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
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VARNEY
& ASSOCIATES, CPAs, LLC

December 7, 2021

Board of Education
Unified School District No. 377
Effingham, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash - regulatory basis of Unified School District No. 377 (the District), as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; 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 this 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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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 accordance 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 or cash flows thereof for the year then ended.

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

Report on Regulatory-Required Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, summary of receipts and disbursements - regulatory basis - agency funds and schedule of receipts, expenditures and unencumbered cash - activity funds - regulatory basis 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. Such 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.

Report on Summarized Comparative Information
The June 30, 2020 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2B as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2021 basic financial statement, upon which we rendered an unmodified opinion - regulatory basis, dated December 7, 2021. The June 30, 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Funds:						
General Fund	$ -	$ 4,692,940	$ 4,692,940	$ -	$ 115,903	$ 115,903
Supplemental General Fund	160,073	1,604,776	1,576,912	187,937	156,775	344,712
Special Purpose Funds						
Vocational Education Fund	50,375	104,561	154,786	150	2,149	2,299
Special Education Fund	300,132	1,314,078	1,058,267	555,943	715	556,658
Driver Education Fund	16,155	9,548	7,874	17,829	-	17,829
Food Service Fund	83,621	336,776	301,232	119,165	2,184	121,349
Capital Outlay Fund	928,028	516,192	310,980	1,133,240	95,868	1,229,108
Gifts and Grants Fund	17,484	20,315	12,837	24,962	-	24,962
Professional Development Fund	20,506	1,054	4,305	17,255	1,298	18,553
KPERS Special Contribution Fund	-	464,210	464,210	-	-	-
At Risk (K-12) Fund	80,864	655,009	735,873	-	7,596	7,596
Preschool-Aged At-Risk Fund	-	41,586	41,586	-	1,139	1,139
District Activity Fund	42,835	60,717	71,384	32,168	-	32,168
Textbook Rental Fund	73,671	43,908	72,039	45,540	9,375	54,915
Contingency Reserve Fund	471,354	-	-	471,354	-	471,354
Title I - Low Income Fund	-	82,948	82,948	-	-	-
Small Rural School Achievement Fund	-	30,832	30,832	-	30,832	30,832
A.J. Rice Memorial Fund	-	61	-	61	-	61
Title IIA - Improving Teacher Quality Fund	-	14,667	14,667	-	1,000	1,000
Serve America School Based Fund	531	-	-	531	-	531
Title IVA Fund	-	20,637	20,637	-	5,196	5,196
ESSER Fund	(2,154)	558,638	711,535	(155,051)	1,319	(153,732)
Bilingual Education Fund	-	316	-	316	-	316
Total Reporting Entity	$ 2,243,475	$ 10,573,769	$ 10,365,844	$ 2,451,400	$ 431,349	$ 2,882,749

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2020

Composition of Cash	
Checking	$ 2,142,166
Money Market	552,378
Municipal Investment Pool	306,978
Total Cash	$ 3,001,522
Less: Agency Funds per Schedule 3	118,773
Total Reporting Entity (Excluding Agency Funds)	$ 2,882,749

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 377, Effingham, Kansas (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents the District; there are no related municipal entities presented.

Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Capital Projects Fund is used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Funds are used to report assets held by the District in a purely custodial capacity.

Basis of Presentation

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balances 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 municipality to use the statutory basis of accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement and related schedules meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Stewardship, Compliance and Accountability

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) and bond and interest funds. 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 twelve month period on or before August 1 of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body 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 governing body may amend the budget at that time. There were no such amendments 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 revenues 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:

Textbook Rental Fund	A.J. Rice Memorial Fund
Contingency Reserve Fund	Title IIA - Improving Teacher Quality Fund
Title I - Low Income Fund	Serve America School Based Fund
Small Rural School Achievement Fund	ESSER Fund
Title IVA Fund	

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

Note 2: Stewardship, Compliance and Accountability (Continued)

Compliance with Finance-Related Legal and Contractual Provisions

Management is not aware of any material finance-related legal and/or contractual violations for the period covered by the audit.

Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amount.

Note 3: Deposits and Investments

As of June 30, 2021, the District had the following investments and maturities:

		Investment Maturities (in Years)		
Investment Type	**Fair Value**	**Less Than 1**	**1 - 2**	**Rating U.S.**
Kansas Municipal Investment Pool	$ 306,978	$ 306,978	$ -	N/A

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 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 limits 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. The District's allocation of investments as of June 30, 2021 is as follows:

Investment	**Percentage of Investments**
Kansas Municipal Investment Pool	100%

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. K.S.A. 9-1402 and 9-1405 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%. The District did not utilize peak periods. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $2,694,544 and the bank balance was $2,890,931. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by the federal depository insurance, and the remaining $2,640,931 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

Note 4: Defined Benefit Pension Plan

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Contributions

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $464,210 for the year ended June 30, 2021.

Net Pension Liability

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $4,707,915. 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 these financial statements.

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

Note 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Compensated Absences

Vacation leave is available to all 12 month employees of the District and accrues at the rate of 10 days per year. The District has sick leave available for all employees. Employees working in excess of 30 hours per week accrue 10 days of sick leave per year, can accumulate up to 60 days, and are paid annually for any excess over 50 hours. Employees working less than 30 hours per week accrue five days sick leave per year, can accumulate up to 30 days, and are paid annually for any excess over 25 hours. No payment is received by terminating employees with unused vacation or sick leave.

Note 7: Interfund Transactions

Operating transfers were as follows:

Sending Fund	Receiving Fund	Authorizing Statute	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 974,139
General Fund	At Risk (K-12)	K.S.A. 72-5167	551,021
General Fund	Preschool-Aged At-Risk	K.S.A. 72-5167	41,586
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143	100,476
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	323,190
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	316
Supplemental General Fund	At Risk (K-12)	K.S.A. 72-5143	103,988
			$ 2,094,716

Note 8: 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

The District offers an early retirement incentive program to teachers who have at least 20 years of teaching experience with the District. Retiring teachers shall receive a $2,001 credit annually towards the District's group health insurance plan provided to all current employees. Early retirement benefits will terminate after five years in the program or upon the retiree reaching eligibility for Medicare, whichever comes first. During the year ended June 30, 2021, the District had one retiree qualify for this benefit for a total of $21,163.

Note 9: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statement.

Note 10: Capital Projects

As of June 30, 2021, there were no capital projects in process.

Note 11: In-Substance Receipt in Transit

The District received $243,181 in General State Aid subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d), these cash receipts were recorded as in-substance receipts in transit and included in the reporting for the year ended June 30, 2021.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through December 7, 2021, which is the date of which the financial statement was available to be issued.

Note 13: 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 14: 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 $484,990 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 15: Long-Term Debt

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

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year	Interest Paid
Leases										
Capital Leases										
Energy Performance	0.00%	08/07/15	$ 3,000,000	08/07/32	$ 2,294,116	$ -	$ 176,471	$ (176,471)	$ 2,117,645	$ -

Note 15: Long-Term Debt (Continued)

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
Principal								
Capital Leases	$ 176,471	$ 176,471	$ 176,471	$ 176,471	$ 176,471	$ 882,355	$ 352,935	$ 2,117,645

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Fund	$ 4,921,140	$ (228,200)	$ -	$ 4,692,940	$ 4,692,940	$ -
Supplemental General Fund	1,626,923	(48,128)	-	1,578,795	1,576,912	(1,883)
Special Revenue Funds						
Virtual Education	10,000	-	-	10,000	-	(10,000)
Vocational Education Fund	200,000	-	-	200,000	154,786	(45,214)
Special Education	1,250,000	-	-	1,250,000	1,058,267	(191,733)
Driver Education	10,000	-	-	10,000	7,874	(2,126)
Food Service Fund	350,000	-	-	350,000	301,232	(48,768)
Capital Outlay Fund	750,000	-	-	750,000	310,980	(439,020)
Gift and Grant Fund	50,000	-	-	50,000	12,837	(37,163)
Professional Development Fund	40,000	-	-	40,000	4,305	(35,695)
KPERS Contribution Fund	507,208	-	-	507,208	464,210	(42,998)
At-Risk (K-12) Fund	750,000	-	-	750,000	735,873	(14,127)
Preschool-Aged At-Risk	45,000	-	-	45,000	41,586	(3,414)
TOTALS	$ 10,510,271	$ (276,328)	$ -	$ 10,233,943	$ 9,361,802	$ (872,141)

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources	$ 80,692	$ -	$ -	$ -
State Sources				
State aid	4,634,605	4,692,940	4,921,140	(228,200)
Total Receipts	$ 4,715,297	$ 4,692,940	$ 4,921,140	$ (228,200)
EXPENDITURES				
Instruction	$ 1,612,730	$ 1,601,586	$ 1,837,464	$ (235,878)
Student support services	133,948	115,860	153,387	(37,527)
Instructional support staff	95,513	107,985	66,235	41,750
General administration	248,725	221,495	209,038	12,457
School administration	422,550	417,028	484,432	(67,404)
Central services	75,910	69,207	73,616	(4,409)
Operations and maintenance	294,381	288,990	300,730	(11,740)
Student transportation services	305,009	303,926	284,235	19,691
Other support services	502	117	1,000	(883)
Transfers out	1,526,029	1,566,746	1,511,003	55,743
Adjustment to comply with legal max	-	-	(228,200)	228,200
Legal budget and expenditures	$ 4,715,297	$ 4,692,940	$ 4,692,940	$ -
Adjustment for qualifying budget credits	-	-	-	-
Total Expenditures	$ 4,715,297	$ 4,692,940	$ 4,692,940	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Ad Valorem tax	$ 1,434,846	$ 1,414,739	$ 1,479,628	$ (64,889)
Delinquent tax	3,048	1,039	14,670	(13,631)
County Sources				
Motor vehicle tax	181,124	177,676	163,231	14,445
Recreational vehicle tax	2,567	2,874	2,353	521
Commercial vehicle tax	7,917	8,430	4,220	4,210
Watercraft tax	26	18	-	18
Total Receipts	$ 1,629,528	$ 1,604,776	$ 1,664,102	$ (59,326)
EXPENDITURES				
Instruction	$ 350,798	$ 395,540	$ 278,458	$ 117,082
Student support services	5,205	-	-	-
General administration	7,314	8,470	8,300	170
School administration	4,310	3,276	4,200	(924)
Operations and maintenance	416,107	414,336	403,850	10,486
Student transportation services	214,991	227,320	249,000	(21,680)
Transfers out	582,000	527,970	683,115	(155,145)
Adjustment to comply with legal max	-	-	(48,128)	48,128
Total Expenditures	$ 1,580,725	$ 1,576,912	$ 1,578,795	$ (1,883)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 48,803	$ 27,864		
UNENCUMBERED CASH - BEGINNING	111,270	160,073		
UNENCUMBERED CASH - ENDING	$ 160,073	$ 187,937		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
VIRTUAL 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Transfers in	$ -	$ -	$ 10,000	$ (10,000)
EXPENDITURES				
Instruction	$ -	$ -	$ 10,000	$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
State Sources				
CTE transportation aid	$ 6,148	$ -	$ -	$ -
Federal Sources				
CTE transportation aid	4,299	4,085	-	4,085
Other Sources				
Transfers in	165,000	100,476	170,000	(69,524)
Total Receipts	$ 175,447	$ 104,561	$ 170,000	$ (65,439)
EXPENDITURES				
Instruction	$ 167,029	$ 148,462	$ 200,000	$ (51,538)
Student transportation services	8,867	6,324	-	6,324
Total Expenditures	$ 175,896	$ 154,786	$ 200,000	$ (45,214)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (449)	$ (50,225)		
UNENCUMBERED CASH - BEGINNING	50,824	50,375		
UNENCUMBERED CASH - ENDING	$ 50,375	$ 150		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Other	$ 2,637	$ 2,907	$ 10,000	$ (7,093)
Federal Sources				
Federal aid	-	13,842	-	13,842
Other Sources				
Transfers in	1,077,163	1,297,329	1,204,982	92,347
Total Receipts	$ 1,079,800	$ 1,314,078	$ 1,214,982	$ 99,096
EXPENDITURES				
Instruction	$ 1,038,631	$ 1,009,008	$ 1,150,000	$ (140,992)
Student transportation services	41,935	49,259	100,000	(50,741)
Total Expenditures	$ 1,080,566	$ 1,058,267	$ 1,250,000	$ (191,733)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (766)	$ 255,811		
UNENCUMBERED CASH - BEGINNING	300,898	300,132		
UNENCUMBERED CASH - ENDING	$ 300,132	$ 555,943		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Student fees	$ 5,694	$ 6,284	$ -	$ 6,284
State Sources				
State safety aid	4,420	3,264	-	3,264
Total Receipts	$ 10,114	$ 9,548	$ -	$ 9,548
EXPENDITURES				
Instruction	$ 6,211	$ 7,874	$ 9,165	$ (1,291)
Operations and maintenance	525	-	835	(835)
Total Expenses	$ 6,736	$ 7,874	$ 10,000	$ (2,126)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,378	$ 1,674		
UNENCUMBERED CASH - BEGINNING	12,777	16,155		
UNENCUMBERED CASH - ENDING	$ 16,155	$ 17,829		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Interest income	$ 1,475	$ -	$ 1,500	$ (1,500)
Charges for services	86,074	20,401	77,335	(56,934)
Other	12,501	830	25,000	(24,170)
State Sources				
School food assistance	2,644	3,958	1,499	2,459
Federal Sources				
Child nutrition programs	155,318	311,587	130,862	180,725
Other Sources				
Transfers in	28,000	-	75,000	(75,000)
Total Receipts	$ 286,012	$ 336,776	$ 311,196	$ 25,580
EXPENDITURES				
Food service operations	$ 280,061	$ 301,232	$ 350,000	$ (48,768)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,951	$ 35,544		
UNENCUMBERED CASH - BEGINNING	77,670	83,621		
UNENCUMBERED CASH - ENDING	$ 83,621	$ 119,165		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Ad Valorem tax	$ 355,956	$ 360,510	$ 378,017	$ (17,507)
Delinquent tax	566	174	5,535	(5,361)
Investment interest	41,669	5,556	-	5,556
Miscellaneous	31,730	110,690	-	110,690
County Sources				
Motor vehicle tax	31,611	36,609	50,990	(14,381)
Recreational vehicle tax	458	607	735	(128)
Commercial vehicle tax	1,470	2,041	1,317	724
Water craft tax	5	5	-	5
Total Receipts	$ 463,465	$ 516,192	$ 436,594	$ 79,598
EXPENDITURES				
Instruction	$ 8,200	$ 4,852	$ 25,000	$ (20,148)
Student support services	-	-	10,000	(10,000)
Central services	-	-	2,500	(2,500)
School administration	-	510	-	510
Operations and maintenance	15,943	15,607	10,000	5,607
Student transportation services	97,174	-	250,000	(250,000)
Facility acquisition and construction	197,914	113,540	267,375	(153,835)
Debt service	176,471	176,471	185,125	(8,654)
Total Expenditures	$ 495,702	$ 310,980	$ 750,000	$ (439,020)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (32,237)	$ 205,212		
UNENCUMBERED CASH - BEGINNING	960,265	928,028		
UNENCUMBERED CASH - ENDING	$ 928,028	$ 1,133,240		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
GIFT AND GRANT 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Other	$ 25,288	$ 20,315	$ 31,985	$ (11,670)
EXPENDITURES				
Instruction	$ 17,255	$ 12,837	$ 50,000	$ (37,163)
Operations and maintenance	9,293	-	-	-
Total Expenditures	$ 26,548	$ 12,837	$ 50,000	$ (37,163)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,260)	$ 7,478		
UNENCUMBERED CASH - BEGINNING	18,744	17,484		
UNENCUMBERED CASH - ENDING	$ 17,484	$ 24,962		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Local Sources				
Miscellaneous	$ 1,080	$ 570	$ 1,000	$ (430)
State Sources				
Professional Development Aid	1,952	484	6,000	(5,516)
Other Sources				
Transfers in	10,000	-	20,000	(20,000)
Total Receipts	$ 13,032	$ 1,054	$ 27,000	$ (25,946)
EXPENDITURES				
Instructional support staff	$ 12,658	$ 4,305	$ 40,000	$ (35,695)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 374	$ (3,251)		
UNENCUMBERED CASH - BEGINNING	20,132	20,506		
UNENCUMBERED CASH - ENDING	$ 20,506	$ 17,255		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
KPERS SPECIAL RETIREMENT 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
State Sources				
KPERS State Aid	$ 468,985	$ 464,210	$ 507,208	$ (42,998)
EXPENDITURES				
Instruction	$ 285,135	$ 307,770	$ 333,874	$ (26,104)
Student support services	23,754	21,396	23,469	(2,073)
Instructional support staff	11,556	8,338	5,131	3,207
General administration	25,632	20,619	16,591	4,028
School administration	49,761	43,912	47,239	(3,327)
Central services	6,322	6,032	5,867	165
Operations and maintenance	27,050	21,055	30,637	(9,582)
Student transportation services	34,391	30,040	39,039	(8,999)
Food service operations	5,384	5,048	5,361	(313)
Total Expenditures	$ 468,985	$ 464,210	$ 507,208	$ (42,998)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Other Sources				
Transfers in	$ 726,000	$ 655,009	$ 669,136	$ (14,127)
EXPENDITURES				
Instruction	$ 627,126	$ 661,863	$ 682,400	$ (20,537)
Student support services	68,649	74,010	67,600	6,410
Total Expenditures	$ 695,775	$ 735,873	$ 750,000	$ (14,127)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,225	$ (80,864)		
UNENCUMBERED CASH - BEGINNING	50,639	80,864		
UNENCUMBERED CASH - ENDING	$ 80,864	$ -		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
PRESCHOOL-AGED AT-RISK
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				
Other Sources				
Operating transfers	$ 40,679	$ 41,586	$ 45,000	$ (3,414)
EXPENDITURES				
Instruction	$ 40,679	$ 41,586	$ 45,000	$ (3,414)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
BILINGUAL 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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
RECEIPTS				
Transfers from other funds	$ -	$ 316	$ -	$ 316
EXPENDITURES				
Instruction	$ -	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 316		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 316		

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

	Textbook Rental	Contingency Reserve	Title I Low Income	Small Rural School Achievement	A.J. Rice Memorial
RECEIPTS					
Local Sources					
Miscellaneous	$ 43,908	$ -	$ -	$ -	$ 61
Federal Sources					
Federal grants	-	-	82,948	30,832	-
Other Sources					
Transfers in	-	-	-	-	-
Total Receipts	$ 43,908	$ -	$ 82,948	$ 30,832	$ 61
EXPENDITURES					
Instruction	$ 72,039	$ -	$ 82,948	$ 30,832	$ -
Administration	-	-	-	-	-
Total Expenditures	$ 72,039	$ -	$ 82,948	$ 30,832	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,131)	$ -	$ -	$ -	$ 61
UNENCUMBERED CASH - BEGINNING	73,671	471,354	-	-	-
UNENCUMBERED CASH - ENDING	$ 45,540	$ 471,354	$ -	$ -	$ 61

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2021

	Title IIA Improve Teacher Quality	Serve America School Based	Title IVA	ESSER
RECEIPTS				
Federal Sources				
Federal grants	$ 14,667	$ -	$ 20,637	$ -
County Sources	-	-	-	558,638
Total Receipts	$ 14,667	$ -	$ 20,637	$ 558,638
EXPENDITURES				
Instruction	$ 14,667	$ -	$ -	$ 492,451
Student support services	-	-	20,637	104,095
Student Transportation	-	-	-	675
Operations and maintenance	-	-	-	114,314
Total Expenditures	$ 14,667	$ -	$ 20,637	$ 711,535
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ (152,897)
UNENCUMBERED CASH - BEGINNING	-	531	-	(2,154)
UNENCUMBERED CASH - ENDING	$ -	$ 531	$ -	$ (155,051)

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Cheerleaders - HS	$ 4,099	$ 2,255	$ 1,727	$ 4,627
Dance Team	1,063	-	740	323
A-V Club	709	-	709	-
Tiger Nation	58	-	58	-
Forensics	1,223	835	570	1,488
Student Activities	333	155	75	413
Drama	3,419	-	1,857	1,562
Soundmasters	6,475	11,681	12,306	5,850
Band	6,462	5,017	1,881	9,598
Stuco - HS	258	1,717	1,687	288
Stuco - JH	207	-	-	207
KAYS	487	456	362	581
FFA	6,223	4,979	6,491	4,711
FBLA	1,044	310	111	1,243
Honor Society	356	12	281	87
Science Club	823	-	-	823
Math Club	281	225	306	200
Scholars Bowl - HS	449	21	41	429
Student Ambassadors	1,041	600	755	886
Prom Banquet	675	-	-	675
Band Resale	-	236	236	-
Food Service	-	7,691	7,691	-
Textbooks	-	9,499	9,499	-
Technology Fee	-	3,635	3,635	-
Drivers Education	-	3,044	3,044	-
Revtrak - Service Charges	2	53	55	-
Other - Central Office	-	204	204	-
Other	1,029	2,791	2,570	1,250
Seniors	-	250	250	-
Juniors	2,605	2,600	4,238	967
Total High School	$ 39,321	$ 58,266	$ 61,379	$ 36,208
Other agency funds				
Payroll Liabilities	$ 122,514	$ 1,089,925	$ 1,129,874	$ 82,565
Total	$ 161,835	$ 1,148,191	$ 1,191,253	$ 118,773

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Unencumbered and Accounts Payable	Ending Cash Balance
Gate Receipts						
High school athletics						
Football	$ 4,828	$ 6,058	$ 4,400	$ 6,486	$ -	$ 6,486
Wrestling	4,097	7,541	6,434	5,204	-	5,204
Girls basketball - HS	2,742	-	1,914	828	-	828
Girls basketball - JH	27	582	582	27	-	27
Boys basketball - HS	1,097	-	-	1,097	-	1,097
Baseball	2,462	420	-	2,882	-	2,882
Softball	852	3,510	340	4,022	-	4,022
Volleyball	95	4,977	3,253	1,819	-	1,819
Track	22	-	-	22	-	22
Cross country	300	-	-	300	-	300
Subtotal Gate Receipts	$ 16,522	$ 23,088	$ 16,923	$ 22,687	$ -	$ 22,687
School Projects Funds						
Junior/Senior High School						
Activities	$ 2,892	21,725	32,911	$ (8,294)	$ -	$ (8,294)
Pepsi	356	1,444	1,301	499	-	499
Graduation	117	1,120	1,046	191	-	191
General	17	144	161	-	-	-
Yearbook - HS	6,453	5,475	8,952	2,976	-	2,976
Library book replacement	83	20	62	41	-	41
Interest	456	63	-	519	-	519

(continued)

UNIFIED SCHOOL DISTRICT NO. 377
Effingham, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Unencumbered and Accounts Payable	Ending Cash Balance
Elementary School						
Activities	8,004	-	1,831	6,173	-	6,173
Accelerated reader	1,551	136	477	1,210	-	1,210
Book fair	3,978	4,532	4,762	3,748	-	3,748
Lost books	695	220	40	875	-	875
Rachel's challenge	40	-	40	-	-	-
Sports - Sloop	7	-	7	-	-	-
In/out	64	1,237	1,220	81	-	81
Stuco	283	-	-	283	-	283
Faculty fund	1,317	1,513	1,651	1,179	-	1,179
Subtotal School Project Funds	$ 26,313	$ 37,629	$ 54,461	$ 9,481	$ -	$ 9,481
Total District Activity Funds	$ 42,835	$ 60,717	$ 71,384	$ 32,168	$ -	$ 32,168