

# **Unified School District No. 357**

Independent Auditor's Report and Financial Statement  
and Regulatory Required Supplementary Information

June 30, 2021

## Independent Auditor's Report

Board of Education  
Unified School District No. 357  
Belle Plaine, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Unified School District No. 357, Belle Plaine, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in *Note 1* to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 Unified School District No. 357, Belle Plaine, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 357, Belle Plaine, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 357, Belle Plaine, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in *Note 1*.

***Other Matters – Supplementary Information***

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

*BKD, LLP*

Wichita, Kansas  
February 15, 2022

# Unified School District No. 357

June 30, 2021

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**Unified School District No. 357**  
**June 30, 2021**

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**Unified School District No. 357**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2021**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>
General	\$ -	\$ 5,230,495
Special Purpose:		
Supplemental General	53,594	1,771,997
At Risk (4 Year Old)	2,923	82,500
At Risk (K-12)	453	549,000
Virtual Education	22,160	11,136
Capital Outlay	292,196	533,215
Driver Training	43,463	140
Food Service	61,815	381,050
Professional Development	5,108	2,878
Special Education	158,972	1,192,125
Career and Postsecondary Education	968	179,000
KPERS Special Retirement Contribution	-	578,233
Contingency Reserve	246,851	53,150
Textbook and Student Material Revolving	167,489	31,709
Gifts and Grants	42,483	16,746
2021 Bond Refunding	-	11,320,000
Federal Projects:		
Title I	-	78,758
Title II-A, Improving Teacher Quality	932	9,822
Carl Perkins	1,638	3,658
REAP	-	52,072
Title IV	1,500	11,236
RUS*	-	-
SPARK	-	249,475
Bond and Interest	867,620	1,042,294
District Activity:		
Gate Receipts	9,440	32,231
Total reporting entity (excluding Agency Funds)	<u>\$ 1,979,605</u>	<u>\$ 23,412,920</u>

\* The funds are received on a reimbursement basis as such, this is not considered a cash basis violation.

<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ 5,230,495	\$ -	\$ 354	\$ 354
1,801,076	24,515	-	24,515
82,251	3,172	-	3,172
526,994	22,459	-	22,459
11,136	22,160	-	22,160
319,620	505,791	16,431	522,222
23,613	19,990	-	19,990
339,572	103,293	-	103,293
5,225	2,761	-	2,761
1,199,814	151,283	-	151,283
177,486	2,482	-	2,482
578,233	-	-	-
3,400	296,601	-	296,601
29,981	169,217	488	169,705
46,335	12,894	-	12,894
11,320,000	-	-	-
78,758	-	-	-
7,786	2,968	-	2,968
3,737	1,559	-	1,559
52,072	-	2,968	2,968
12,736	-	1,800	1,800
12,805	(12,805)	-	(12,805)
249,475	-	-	-
937,523	972,391	-	972,391
30,347	11,324	-	11,324
<u>\$ 23,080,470</u>	<u>\$ 2,312,055</u>	<u>\$ 22,041</u>	<u>\$ 2,334,096</u>

**Unified School District No. 357**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2021**

Composition of Cash:

Money Market Account - The Valley State Bank	\$ 2,224,495
NOW Account - The Valley State Bank	162,614
Petty Cash	2,974
Flex Account	<u>7,147</u>

Total cash	2,397,230
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Agency Funds per Schedule 3	<u>(63,134)</u>
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Total reporting entity (excluding Agency Funds)	<u><u>\$ 2,334,096</u></u>
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# **Unified School District No. 357**

## **Notes to Financial Statement For the Year Ended June 30, 2021**

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

This summary of significant accounting policies of Unified School District No. 357 (the District) is presented to assist in understanding the District's financial statement. The financial statement and notes are representations of the District's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than generally accepted accounting principles and have been consistently applied in the preparation of the financial statement.

#### ***Reporting Entity***

The District is the municipal corporation governed by an elected seven-member board which has financial accountability and control over all activities related to the public school education in its district. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities.

#### ***Basis of Presentation***

The financial activities of the District are recorded and presented on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established 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 fiscal year ending June 30, 2021:

#### **Government Funds**

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

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific 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.

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.).

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

# Unified School District No. 357

## Notes to Financial Statement For the Year Ended June 30, 2021

### **Basis of Accounting**

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

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

### **Note 2: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds, as applicable. 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 5 of the proposed budget and notice of public hearing on the budget.
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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

# Unified School District No. 357

## Notes to Financial Statement For the Year Ended June 30, 2021

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

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

- Contingency Reserve
- Textbook and Student Material Revolving
- Gifts and Grants
- Gate Receipts
- 2021 Refunding Bond
- Federal Projects

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 3: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Outlay	K.S.A. 72-6428	\$ 78,919
General	Professional Development	K.S.A. 72-6428	2,847
General	Special Education	K.S.A. 72-6428	770,079
General	Career and Postsecondary Education	K.S.A. 72-6428	172,000
General	Contingency Reserve	K.S.A. 72-6428	53,000
General	At-Risk (4 year old)	K.S.A. 72-6428	82,500
General	At-Risk (K-12)	K.S.A. 72-6428	408,000
Supplemental General Fund	Special Ed	K.S.A. 72-6428	408,337
Supplemental General Fund	Career and Postsecondary Education	K.S.A. 72-6428	7,000
Supplemental General Fund	At-Risk (K-12)	K.S.A. 72-6428	141,000

# **Unified School District No. 357**

## **Notes to Financial Statement For the Year Ended June 30, 2021**

### **Note 4: Defined Benefit Pension Plan**

#### ***General Information About the Pension Plan***

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1.888.275.5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and 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 statutory contribution rates was 15.59% and 14.23% for fiscal year ended June 30, 2021.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first-year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 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.

# **Unified School District No. 357**

## **Notes to Financial Statement For the Year Ended June 30, 2021**

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 Interlocal employees. The Interlocal is responsible for the employer's portion of the cost for retired Interlocal employees. On behalf of the Interlocal, the state received and remitted amounts equal to the statutory contribution rate, which totaled \$578,233 for the year ended June 30, 2021.

### ***Net Pension Liability***

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,273,808. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## **Note 5: Compensated Absences**

### ***Vacation***

Twelve-month, non-teacher personnel accrue 6.67 hours per month for their first year of employment and then will earn 80 hours until ten years of employment. After ten and twenty years of employment, the employee will earn 120 and 160 hours, respectively. Only 40 hours of vacation time can be carried forward to the next fiscal year.

### ***Sick Leave***

Full-time teachers contracted for 12-month positions start each school year with 80 hours of sick leave with full pay. Teachers may accumulate unused sick leave to a total of 70 days. Classified personnel contracted for 12-month positions start each school year with 10 days of sick leave with full pay and may accumulate an unlimited amount of sick leave. Terminated, resigned, or retiring employees are not compensated for their unused sick leave.

# **Unified School District No. 357**

## **Notes to Financial Statement For the Year Ended June 30, 2021**

### **Note 6: Deposits and Investments**

#### ***Deposits***

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-140.

*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%. The District has no designated "peak periods." All deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's deposits, including certificates of deposit was \$2,334,096. The bank statement balance was \$2,496,103. The difference between the carrying amount and the bank balances is outstanding checks and deposits in transit. Of the bank balances, \$250,000 was covered by FDIC insurance and the remaining amount was collateralized by pledged securities held under joint custody receipts issued by third-party banks in the District's name. The third-party banks holding the pledged securities are independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the District, the pledging bank and the independent third-party bank holding the pledged securities.

### **Note 7: Lease Commitments**

As of June 30, 2021, the District was subject to a copier operating lease with Wells Fargo Financial Leasing. The District leases eight copiers on a 63-month lease. As of June 30, 2021, the monthly payment was \$1,671. The contract allows the ability to raise the lease payment yearly by no more than 15%.

# **Unified School District No. 357**

## **Notes to Financial Statement For the Year Ended June 30, 2021**

### **Note 8: Risk Management**

The District continues to carry commercial insurance for all other risks of loss, including property, liability, crime, inland marine, automobile and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### **Note 9: In-Substance Receipt in Transit**

The District received \$381,789 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

### **Note 10: 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.

### **Note 11: Stewardship, Compliance and Accountability**

The District was not in compliance with K.S.A. 79-2935 which states that expenditures are controlled so that no indebtedness is created in excess of budget limits. The Food Service Fund expenditures were in excess of budget by \$46,742.

# Unified School District No. 357

## Notes to Financial Statement For the Year Ended June 30, 2021

### Note 12: Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
<b>General Obligation Bonds</b>				
Series 2015	3.00%-5.00%	6/17/2015	\$ 15,895,000	9/1/2029
Series 2021	.3% - 2.35%	4/1/2021	11,320,000	9/1/2036
<b>Capital Leases</b>				
Energy Solutions lease	2.50%	1/21/2014	594,064	5/5/2024
Total long-term debt				

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
<b>Principal</b>				
2015 GO Bond	\$ 405,000	\$ 440,000	\$ 475,000	\$ 510,000
2021 GO Bond	95,000	440,000	425,000	415,000
Capital leases	63,589	65,198	61,212	-
Total principal	563,589	945,198	961,212	925,000
<b>Interest</b>				
2015 GO Bond	169,775	148,650	125,775	103,700
2021 GO Bond	179,411	194,866	193,120	190,710
Capital leases	4,026	2,418	770	-
Total interest	353,212	345,934	319,665	294,410
Total principal and interest	\$ 916,801	\$ 1,291,132	\$ 1,280,877	\$ 1,219,410



# Unified School District No. 357

## Notes to Financial Statement For the Year Ended June 30, 2021

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 14,880,000	\$ -	\$ 10,090,000	\$ 4,790,000	\$ 1,966,029
-	11,320,000	-	11,320,000	-
252,030	-	62,031	189,999	5,585
<u>\$ 15,132,030</u>	<u>\$ 11,320,000</u>	<u>\$ 10,152,031</u>	<u>\$ 16,299,999</u>	<u>\$ 1,971,614</u>

2026	2027-2031	2032-2036	2037-2041	Total
\$ 540,000	\$ 2,420,000	\$ -	\$ -	\$ 4,790,000
410,000	2,665,000	5,665,000	1,205,000	11,320,000
-	-	-	-	189,999
950,000	5,085,000	5,665,000	1,205,000	16,299,999
85,400	162,524	-	-	795,824
187,352	855,116	448,441	14,159	2,263,175
-	-	-	-	7,214
272,752	1,017,640	448,441	14,159	3,066,213
<u>\$ 1,222,752</u>	<u>\$ 6,102,640</u>	<u>\$ 6,113,441</u>	<u>\$ 1,219,159</u>	<u>\$ 19,366,212</u>

## **Regulatory Required Supplementary Information**

**Unified School District No. 357**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

<b>Funds</b>	<b>Certified Budget</b>	<b>Adjustment to Comply with Legal Max</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
<b>General</b>	\$ 5,362,092	\$ (131,597)	\$ -	\$ 5,230,495	\$ 5,230,495	\$ -
<b>Special Purpose</b>						
Supplemental General	1,810,808	(9,732)	-	1,801,076	1,801,076	-
At Risk (4 Year Old)	86,358	-	-	86,358	82,251	(4,107)
At Risk (K-12)	558,453	-	-	558,453	526,994	(31,459)
Virtual Education	42,862	-	-	42,862	11,136	(31,726)
Capital Outlay	666,204	-	-	666,204	319,620	(346,584)
Driver Training	34,595	-	-	34,595	23,613	(10,982)
Food Service	292,830	-	-	292,830	339,572	46,742
Professional Development	32,000	-	-	32,000	5,225	(26,775)
Special Education	1,292,822	-	-	1,292,822	1,199,814	(93,008)
Career and Postsecondary Education	202,805	-	-	202,805	177,486	(25,319)
KPERS Special Retirement Contribution	668,497	-	-	668,497	578,233	(90,264)
<b>Bond and Interest</b>	943,344	-	-	943,344	937,523	(5,821)

**Unified School District No. 357**  
**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Taxes and shared revenue			
Mineral production tax	\$ 135	\$ 250	\$ (115)
State aid			
Equalization aid	4,460,281	4,545,709	(85,428)
Special education aid	770,079	816,133	(46,054)
	<u>5,230,495</u>	<u>5,362,092</u>	<u>(131,597)</u>
Total receipts			
<b>Expenditures</b>			
Instruction	2,296,168	2,355,669	(59,501)
Student support service	144,770	190,549	(45,779)
Instructional support service	298,588	352,953	(54,365)
General administration	325,340	295,657	29,683
School administration	376,726	386,127	(9,401)
Central services	47,992	51,400	(3,408)
Operations and maintenance	28,449	28,700	(251)
Student transportation service	140,441	177,202	(36,761)
Other support services	4,676	-	4,676
Transfers to			
At Risk (4 Year Old)	82,500	85,000	(2,500)
At Risk (K-12)	408,000	408,000	-
Virtual Education	-	20,702	(20,702)
Special Education	770,079	816,133	(46,054)
Contingency Reserve	53,000	-	53,000
Capital Outlay	78,919	-	78,919
Career and Postsecondary Education	172,000	172,000	-
Professional Development	2,847	22,000	(19,153)
Adjustment to comply with legal max	-	(131,597)	131,597
	<u>5,230,495</u>	<u>5,230,495</u>	<u>\$ -</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	-	131,597	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ 131,597</u>	

**Unified School District No. 357**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 434,180	\$ 423,773	\$ 10,407
Motor vehicle tax	83,758	68,463	15,295
Delinquent tax	1,771	5,920	(4,149)
State aid	1,252,288	1,259,055	(6,767)
	<u>1,771,997</u>	<u>1,757,211</u>	<u>14,786</u>
Total receipts			
<b>Expenditures</b>			
Instruction	441,820	495,718	(53,898)
Instructional support services	2,484	2,500	(16)
General administration	106,759	130,000	(23,241)
Central services	14,842	9,100	5,742
Operations and maintenance	678,834	579,308	99,526
Transfers to			
Special Education	408,337	412,980	(4,643)
Career and Postsecondary Education	7,000	30,000	(23,000)
At Risk (K-12)	141,000	151,202	(10,202)
Adjustment to comply with legal max	-	(9,732)	9,732
	<u>1,801,076</u>	<u>1,801,076</u>	<u>\$ -</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	(29,079)	(43,865)	
<b>Unencumbered Cash, Beginning</b>	<u>53,594</u>	<u>53,597</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 24,515</u>	<u>\$ 9,732</u>	

**Unified School District No. 357**  
**At Risk Fund (4 Year Old)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfers from General	\$ 82,500	\$ 85,000	\$ (2,500)
<b>Expenditures</b>			
Instruction	<u>82,251</u>	<u>86,358</u>	<u>(4,107)</u>
<b>Receipts Over (Under) Expenditures</b>	249	(1,358)	
<b>Unencumbered Cash, Beginning</b>	<u>2,923</u>	<u>2,924</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 3,172</u></u>	<u><u>\$ 1,566</u></u>	

**Unified School District No. 357**  
**At Risk Fund (K-12)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Transfer from General	\$ 408,000	\$ 408,000	\$ -
Transfer from Supplemental General	<u>141,000</u>	<u>151,202</u>	<u>(10,202)</u>
Total receipts	<u>549,000</u>	<u>559,202</u>	<u>(10,202)</u>
<b>Expenditures</b>			
Instruction	437,111	558,453	(121,342)
Student support	58,630	-	58,630
Instructional support	11,804	-	11,804
Operations and maintenance	<u>19,449</u>	<u>-</u>	<u>19,449</u>
Total expenditures	<u>526,994</u>	<u>558,453</u>	<u>\$ (31,459)</u>
<b>Receipts Over (Under) Expenditures</b>	22,006	749	
<b>Unencumbered Cash, Beginning</b>	<u>453</u>	<u>453</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 22,459</u>	<u>\$ 1,202</u>	

**Unified School District No. 357**  
**Virtual Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfer from General	\$ -	\$ 20,702	\$ (20,702)
Virtual Fund	<u>11,136</u>	<u>-</u>	<u>11,136</u>
Total receipts	<u>11,136</u>	<u>20,702</u>	<u>(9,566)</u>
<b>Expenditures</b>			
Instruction	<u>11,136</u>	<u>42,862</u>	<u>(31,726)</u>
<b>Receipts Over (Under) Expenditures</b>	-	(22,160)	
<b>Unencumbered Cash, Beginning</b>	<u>22,160</u>	<u>22,160</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 22,160</u></u>	<u><u>\$ -</u></u>	



**Unified School District No. 357**  
**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 213,952	\$ 213,099	\$ 853
Delinquent tax	6,392	2,206	4,186
Motor vehicle tax	29,494	28,104	1,390
Other revenue	55,000	-	55,000
State aid	144,217	144,902	(685)
Interest	5,241	-	5,241
Transfer from General	78,919	-	78,919
	<u>533,215</u>	<u>388,311</u>	<u>144,904</u>
Total receipts			
<b>Expenditures</b>			
Instruction	108,357	203,204	(94,847)
Operations and maintenance	25,417	228,000	(202,583)
Facility acquisition	106,740	-	106,740
Central services	79,106	235,000	(155,894)
	<u>319,620</u>	<u>666,204</u>	<u>\$ (346,584)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	213,595	(277,893)	
<b>Unencumbered Cash, Beginning</b>	<u>292,196</u>	<u>292,196</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 505,791</u>	<u>\$ 14,303</u>	

**Unified School District No. 357**  
**Driver Training Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
State aid	\$ -	\$ 2,250	\$ (2,250)
Miscellaneous	140	-	140
	<u>140</u>	<u>2,250</u>	<u>(2,110)</u>
Total receipts	<u>140</u>	<u>2,250</u>	<u>(2,110)</u>
<b>Expenditures</b>			
Instruction	23,613	33,595	(9,982)
Operations and maintenance	-	1,000	(1,000)
	<u>23,613</u>	<u>34,595</u>	<u>\$ (10,982)</u>
Total expenditures	<u>23,613</u>	<u>34,595</u>	<u>\$ (10,982)</u>
<b>Receipts Over (Under) Expenditures</b>	(23,473)	(32,345)	
<b>Unencumbered Cash, Beginning</b>	<u>43,463</u>	<u>43,463</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 19,990</u>	<u>\$ 11,118</u>	

**Unified School District No. 357**  
**Food Service Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
State aid	\$ 3,528	\$ 1,577	\$ 1,951
Federal aid	44,972	205,201	(160,229)
Charges for services	<u>332,550</u>	<u>73,599</u>	<u>258,951</u>
Total receipts	<u>381,050</u>	<u>280,377</u>	<u>100,673</u>
<b>Expenditures</b>			
Food service operation	<u>339,572</u>	<u>292,830</u>	<u>46,742</u>
<b>Receipts Over (Under) Expenditures</b>	41,478	(12,453)	
<b>Unencumbered Cash, Beginning</b>	<u>61,815</u>	<u>61,816</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 103,293</u></u>	<u><u>\$ 49,363</u></u>	

**Unified School District No. 357**  
**Professional Development Fund**  
**Schedule of Cash Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
State aid	\$       31	\$     5,250	\$     (5,219)
Transfer from General Fund	<u>2,847</u>	<u>22,000</u>	<u>(19,153)</u>
Total receipts	<u>2,878</u>	<u>27,250</u>	<u>(24,372)</u>
<b>Expenditures</b>			
Central services	<u>5,225</u>	<u>32,000</u>	<u>(26,775)</u>
Total expenditures	<u>5,225</u>	<u>32,000</u>	<u>\$   (26,775)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,347)	(4,750)	
<b>Unencumbered Cash, Beginning</b>	<u>5,108</u>	<u>5,108</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$    2,761</u>	<u>\$       358</u>	

**Unified School District No. 357**  
**Special Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Federal aid	\$ 13,709	\$ 13,709	\$ -
Transfers from			
General	770,079	816,133	(46,054)
Supplemental General	<u>408,337</u>	<u>412,980</u>	<u>(4,643)</u>
Total receipts	<u>1,192,125</u>	<u>1,242,822</u>	<u>(50,697)</u>
<b>Expenditures</b>			
Instruction	<u>1,199,814</u>	<u>1,292,822</u>	<u>\$ (93,008)</u>
<b>Receipts Over (Under) Expenditures</b>	(7,689)	(50,000)	
<b>Unencumbered Cash, Beginning</b>	<u>158,972</u>	<u>172,549</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 151,283</u>	<u>\$ 122,549</u>	

**Unified School District No. 357**  
**Career and Postsecondary Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Transfers from			
General	\$ 172,000	\$ 172,000	\$ -
Supplemental General	7,000	30,000	(23,000)
	<u>179,000</u>	<u>202,000</u>	<u>(23,000)</u>
Total receipts			
	<u>179,000</u>	<u>202,000</u>	<u>(23,000)</u>
<b>Expenditures</b>			
Instruction	177,486	202,805	\$ (25,319)
	<u>177,486</u>	<u>202,805</u>	<u>\$ (25,319)</u>
<b>Receipts Over (Under) Expenditures</b>	1,514	(805)	
<b>Unencumbered Cash, Beginning</b>	968	968	
	<u>968</u>	<u>968</u>	
<b>Unencumbered Cash, Ending</b>	\$ 2,482	\$ 163	
	<u>\$ 2,482</u>	<u>\$ 163</u>	

**Unified School District No. 357**  
**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
State aid	\$ 578,233	\$ 668,497	\$ (90,264)
<b>Expenditures</b>			
Instruction	398,866	450,000	(51,134)
Student support	24,971	28,000	(3,029)
Instructional support	21,641	26,497	(4,856)
General administration	29,433	41,000	(11,567)
School administration	47,814	54,000	(6,186)
Central services	5,918	9,000	(3,082)
Operations and maintenance	37,688	45,000	(7,312)
Student transportation services	11,902	15,000	(3,098)
Total expenditures	<u>578,233</u>	<u>668,497</u>	<u>\$ (90,264)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	

**Unified School District No. 357**  
**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>
<b>Receipts</b>	
Transfer from General	\$ 53,000
Miscellaneous	<u>150</u>
Total receipts	53,150
<b>Expenditures</b>	
Instruction	<u>3,400</u>
<b>Receipts Over (Under) Expenditures</b>	49,750
<b>Unencumbered Cash, Beginning</b>	<u>246,851</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 296,601</u></u>



**Unified School District No. 357**  
**Textbook and Student Material Revolving Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>
<b>Receipts</b>	
Fees and rentals	\$ 31,709
<b>Expenditures</b>	
Instruction	<u>29,981</u>
<b>Receipts Over (Under) Expenditures</b>	1,728
<b>Unencumbered Cash, Beginning</b>	<u>167,489</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 169,217</u></u>

**Unified School District No. 357**  
**Gifts and Grants Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>
<b>Receipts</b>	
Grants	\$ 16,746
<b>Expenditures</b>	
Grant expenses	<u>46,335</u>
<b>Receipts Over (Under) Expenditures</b>	(29,589)
<b>Unencumbered Cash, Beginning</b>	<u>42,483</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 12,894</u></u>

**Unified School District No. 357**  
**2021 Refunding Bond Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>
<b>Receipts</b>	
Bond proceeds	\$ 11,320,000
<b>Expenditures</b>	
2015 Bond Principal	9,715,000
2015 Bond Interest	1,405,185
Issuance costs	65,561
Underwriter discount	113,200
Bond insurance premium	21,054
	<u>11,320,000</u>
<b>Receipts Over (Under) Expenditures</b>	-
<b>Unencumbered Cash, Beginning</b>	<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>

**Unified School District No. 357**  
**Federal Projects Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<b>Title I</b>	<b>Title II-A Improving Teacher Quality</b>	<b>Carl Perkins</b>	<b>REAP Programs</b>	<b>RUS</b>	<b>SPARK</b>	<b>Title IV</b>
<b>Receipts</b>							
Federal aid	\$ 78,758	\$ 9,822	\$ 3,658	\$ 52,072	\$ -	\$ 249,475	\$ 11,236
<b>Expenditures</b>							
Instruction and supplies	<u>78,758</u>	<u>7,786</u>	<u>3,737</u>	<u>52,072</u>	<u>12,805</u>	<u>249,475</u>	<u>12,736</u>
<b>Receipts Over (Under) Expenditures</b>	-	2,036	(79)	-	(12,805)	-	(1,500)
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>932</u>	<u>1,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ 2,968</u>	<u>\$ 1,559</u>	<u>\$ -</u>	<u>\$ (12,805) *</u>	<u>\$ -</u>	<u>\$ -</u>

\* The funds are received on a reimbursement basis as such, this is not considered a cash basis violation.

**Unified School District No. 357**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 377,279	\$ 375,794	\$ 1,485
Delinquent tax	11,282	2,491	8,791
Motor vehicle tax	45,434	43,327	2,107
State aid	608,299	608,299	-
	<u>1,042,294</u>	<u>1,029,911</u>	<u>12,383</u>
Total receipts			
	<u>1,042,294</u>	<u>1,029,911</u>	<u>12,383</u>
<b>Expenditures</b>			
Principal	375,000	375,000	-
Interest	560,844	560,844	-
Bond Fees	-	7,500	(7,500)
Cost of Issuance	1,679	-	1,679
	<u>937,523</u>	<u>943,344</u>	<u>\$ (5,821)</u>
Total expenditures			
	<u>937,523</u>	<u>943,344</u>	<u>\$ (5,821)</u>
<b>Receipts Over (Under) Expenditures</b>	104,771	86,567	
<b>Unencumbered Cash, Beginning</b>	<u>867,620</u>	<u>867,620</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 972,391</u>	<u>\$ 954,187</u>	

**Unified School District No. 357**  
**Agency Funds – Student Activity Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

<b>Funds</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Student Organization Funds</b>				
High School				
Band Club	\$ 312	\$ 789	\$ 617	\$ 484
Cross Country	39	-	1	38
Pep Club	171	1	-	172
Musical	124	636	460	300
Art Club	875	130	210	795
Junior Class Prom	196	3,469	3,582	83
Career and Postsecondary				
Education	15,459	26,785	24,152	18,092
Dragon Prints	3,314	9,922	8,835	4,401
Letter Club	640	-	-	640
National Honor Society	98	-	86	12
Yearbook	-	7,721	6,473	1,248
SADD	334	2,838	2,419	753
Language Club	586	-	-	586
Cheerleaders	269	4,876	5,124	21
Scholars Bowl	1,307	-	25	1,282
Stuco	847	2,368	1,960	1,255
Dance Team	37	-	-	37
Softball	1,172	598	1,021	749
Boys Basketball	2,953	-	1,369	1,584
Girls Basketball	1,047	939	740	1,246
Football	4,978	4,300	3,059	6,219
Baseball	2,847	1,589	2,397	2,039
Volleyball	5,606	3,947	3,923	5,630
Track	212	429	430	211
Foundation Scholarship	1,487	167	800	854
FCCLA	4,423	1,003	1,460	3,966
Beverage	15	576	266	325
Bad Co	1,248	3,937	4,387	798

**Unified School District No. 357**  
**Agency Funds – Student Activity Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

<b>Funds</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Student Organization Funds (Continued):</b>				
Middle School				
Cheerleaders	\$ 3	\$ -	\$ -	\$ 3
Library Club	755	151	13	893
PTO	48	500	526	22
Student Council	951	-	-	951
Yearbook Club	730	1,354	508	1,576
Special Donation	257	-	-	257
Staff Activities	260	4	236	28
AAA	-	3,217	2,756	461
Top Dogs	531	188	227	492
Elementary School				
Lounge	319	-	318	1
Sunshine	838	136	448	526
Building	626	5,597	3,700	2,523
Library Club	1,060	80	92	1,048
Accelerated Reader	1,124	-	845	279
Yearbook	1,093	923	2,016	-
Field trip	24	-	-	24
Supplies	5	-	-	5
	<u>59,220</u>	<u>89,170</u>	<u>85,481</u>	<u>62,909</u>
Sales tax	<u>177</u>	<u>2,397</u>	<u>2,349</u>	<u>225</u>
	<u>\$ 59,397</u>	<u>\$ 91,567</u>	<u>\$ 87,830</u>	<u>\$ 63,134</u>

**Unified School District No. 357**  
**District Activity Funds**  
**Schedule of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**Year Ended June 30, 2021**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>
<b>Gate Receipts</b>				
High School				
Athletics and Concession	\$ 4,394	\$ 23,678	\$ 22,911	\$ 5,161
Middle School				
Athletics and Concession	<u>5,046</u>	<u>8,553</u>	<u>7,436</u>	<u>6,163</u>
Total Gate Receipts	<u>\$ 9,440</u>	<u>\$ 32,231</u>	<u>\$ 30,347</u>	<u>\$ 11,324</u>