CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
CUNNINGHAM, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

BFR

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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INDEPENDENT AUDITORS' REPORT

Board of Education
Cunningham Unified School District No. 332
Cunningham, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of and for the year ended **June 30, 2022,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Cunningham Unified School District No. 332, Cunningham Kansas,** 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Cunningham Unified School District No. 332, Cunningham, Kansas,** as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Cunningham Unified School District No. 332, Cunningham, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Cunningham Unified School District No. 332

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Cunningham Unified School District No. 332, Cunningham, 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.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Cunningham Unified School District No. 332, Cunningham, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Cunningham Unified School District No. 332, Cunningham, Kansas'** internal control. According, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Cunningham Unified School District No. 332, Cunningham, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for purposes of 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 accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Cunningham Unified School District No. 332

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated September 8, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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: https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 7, 2022

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,028,984	$ 2,028,984	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	35,346	488	610,974	589,560	57,248	0	57,248
Preschool-Aged At-Risk	0	0	9,412	9,412	0	0	0
At Risk (K-12)	0	0	139,877	130,000	9,877	0	9,877
Capital Outlay	115,077	0	559,413	399,349	275,141	113,801	388,942
Driver Training	2,016	0	1,220	1,791	1,445	0	1,445
Food Service	24,931	0	167,488	130,210	62,209	0	62,209
Professional Development	0	0	0	0	0	0	0
Special Education	9,979	0	388,996	389,396	9,579	0	9,579
Career and Postsecondary Education	0	0	53,500	53,500	0	0	0
KPERS Contribution	0	0	215,705	215,705	0	0	0
Federal Funds	(7,887)	0	154,283	155,239	(8,843)	0	(8,843)
Gifts and Grants	1,827	0	97,115	69,661	29,281	4,250	33,531
Contingency Reserve	80,193	0	12,470	0	92,663	0	92,663
Textbook and Student Material Revolving	22,032	0	6,126	20,239	7,919	0	7,919
Capital Projects	0	0	264,900	72,889	192,011	0	192,011
District Activity Funds	1,667	0	72,080	72,853	894	0	894
	$ 285,181	$ 488	$ 4,782,543	$ 4,338,788	$ 729,424	$ 118,051	$ 847,475

Composition of Cash:	Checking Accounts	$ 920,260
	Agency Funds	(72,785)
		$ 847,475

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

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Cunningham Unified School District No. 332 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cunningham, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Capital Projects 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.

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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

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

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

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing this year.

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 was one amendment to the budget for the year ended June 30, 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.
A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received $63,637 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 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 paymentsof $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 $215,705 for the year ended June 30, 2022.

Net Pension Liability
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $1,750,656. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Compensated Absences:

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

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

Note 5 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 - Postemployment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) the property and rights of the plan (without being restricted to the provision of benefits under the plan), subject only to the claims of the plan's general creditors. Participants' rights under the plan are equal to those of general creditors of the plan in an amount equal to the fair market value of the deferred account for each participant.

It is the policy of the District to record retirement benefits as expenditures when paid.

During the year, the District paid $9,066 for current employees under the Section 457 plan.

Note 7 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 8 - Deposits:

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $920,260 and the bank balance was $1,069,453. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $323,712 was covered by federal depository insurance and the remaining $745,741 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 9 - Interfund Transactions:

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

	Transfer to:					
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 9,412	$ 106,826	$ 388,696	$ 0	$ 12,470	$ 517,404
Supplemental General Fund	0	33,051	0	53,500	0	86,551
	$ 9,412	$ 139,877	$ 388,696	$ 53,500	$ 12,470	$ 603,955

Note 10 - Subsequent Events:

The District has evaluated subsequent events through September 7, 2022, the date which the financial statement was available to be issued.

On July 1, 2022, the District issued General Obligation Bonds in the amount of $13,095,000 for the purpose of financing school building improvements and construction. The bonds have interest rates of 4.00% and 5.00% and a final maturity on August 1, 2047. Principal payments are due annually on August 1. Interest payments are due semi-annually on February 1 and August 1. Interest payments commence February 1, 2023 and Principal payments on August 1, 2023.

Note 11 - Long-Term Debt:

Lease purchase payments are due annually on September 29th.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase				
53 Passenger Bus	3.96	11/4/2019	$ 59,000	11/4/2023

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase					
53 Passenger Bus	$ 35,544	$ 0	$ 11,390	$ 24,154	$ 1,410

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

	53 Passenger Bus Lease Purchase		
	Principal	Interest	Total Principal and Interest
2023	$ 11,842	$ 958	$ 12,800
2024	12,312	488	12,800
	$ 24,154	$ 1,446	$ 25,600

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 2,052,757	$ (28,236)	$ 4,463	$ 2,028,984	$ 2,028,984	$ 0
Special Purpose Funds						
Supplemental General	622,420	0	0	622,420	589,560	(32,860)
Preschool-Aged At-Risk	9,500	0	0	9,500	9,412	(88)
At Risk (K-12)	130,000	0	0	130,000	130,000	0
Capital Outlay	667,893	0	0	667,893	399,349	(268,544)
Driver Training	5,316	0	0	5,316	1,791	(3,525)
Food Service	130,086	0	124	130,210	130,210	0
Professional Development	0	0	0	0	0	0
Special Education	402,110	0	0	402,110	389,396	(12,714)
Career and Postsecondary Education	53,500	0	0	53,500	53,500	0
KPERS Contribution	249,607	0	0	249,607	215,705	(33,902)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	155,239	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	69,661	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	20,239	XXXXXXXXX
Capital Projects	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	72,889	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	72,853	XXXXXXXXX
	$ 4,323,189	$ (28,236)	$ 4,587	$ 4,299,540	$ 4,338,788	$ (351,633)

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,368	$ 4,463	$ 0	$ 4,463
State Sources	1,892,481	2,024,521	2,052,757	(28,236)
	1,893,849	2,028,984	$ 2,052,757	$ (23,773)
Expenditures				
Instruction	1,135,817	1,095,489	$ 1,175,035	$ (79,546)
Student Support Services	10,936	16,231	8,500	7,731
Instructional Support Staff	2,733	2,784	2,860	(76)
General Administration	68,353	69,852	70,300	(448)
School Administration	208,749	204,925	214,250	(9,325)
Central Services	45,812	46,188	47,735	(1,547)
Operations and Maintenance	2,260	1,666	0	1,666
Student Transportation Services	76,218	74,445	79,400	(4,955)
Transfers	342,971	517,404	454,677	62,727
Adjustment to Comply With Legal Max	0	0	(28,236)	28,236
Adjustment for Qualifying Budget Credits	0	0	4,463	(4,463)
	1,893,849	2,028,984	$ 2,028,984	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 523,711	$ 587,975	$ 563,467	$ 24,508
County Sources	26,070	22,999	23,607	(608)
	549,781	610,974	$ 587,074	$ 23,900
Expenditures				
Instruction	96,688	158,856	$ 122,689	$ 36,167
Student Support Services	555	45	0	45
Instructional Support Staff	2,765	15,423	1,500	13,923
General Administration	105,979	128,333	115,200	13,133
School Administration	21,245	24,415	22,600	1,815
Operations & Maintenance	157,908	118,933	142,000	(23,067)
Student Transportation Services	40,130	57,004	42,800	14,204
Transfers	155,356	86,551	175,631	(89,080)
	580,626	589,560	$ 622,420	$ (32,860)
Receipts Over (Under) Expenditures	(30,845)	21,414		
Unencumbered Cash, Beginning	66,107	35,346		
Prior Year Canceled Encumbrances	84	488		
Unencumbered Cash, Ending	$ 35,346	$ 57,248		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 9,138	$ 9,412	$ 9,500	$ (88)
	9,138	9,412	$ 9,500	$ (88)
Expenditures				
Instruction	9,138	9,412	$ 9,500	$ (88)
	9,138	9,412	$ 9,500	$ (88)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk Fund (K-12)		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 86,354	$ 139,877	$ 130,000	$ 9,877
	86,354	139,877	$ 130,000	$ 9,877
Expenditures				
Instruction	86,354	130,000	$ 130,000	$ 0
	86,354	130,000	$ 130,000	$ 0
Receipts Over (Under) Expenditures	0	9,877		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 9,877		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 514,838	$ 537,695	$ 531,230	$ 6,465
County Sources	23,285	21,718	21,586	132
	538,123	559,413	$ 552,816	$ 6,597
Expenditures				
Instruction	42,047	90,318	$ 45,000	$ 45,318
Student Support Services	0	20,243	0	20,243
General Administration	7,223	10,201	10,000	201
School Administration	442	0	0	0
Central Services	0	6,551	0	6,551
Operations & Maintenance	101,340	103,913	109,050	(5,137)
Transportation	61,318	141,321	250,000	(108,679)
Facility Acquisition & Construction Services	4,368	26,802	253,843	(227,041)
Debt Service	276,075	0	0	0
	492,813	399,349	$ 667,893	$ (268,544)
Receipts Over (Under) Expenditures	45,310	160,064		
Unencumbered Cash, Beginning	69,767	115,077		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 115,077	$ 275,141		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,040	$ 0	$ 1,500	$ (1,500)
State Sources	1,224	1,220	1,800	(580)
	2,264	1,220	$ 3,300	$ (2,080)
Expenditures				
Instruction	2,801	1,791	$ 5,116	$ (3,325)
Operations and Maintenance	104	0	200	(200)
	2,905	1,791	$ 5,316	$ (3,525)
Receipts Over (Under) Expenditures	(641)	(571)		
Unencumbered Cash, Beginning	2,657	2,016		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,016	$ 1,445		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 20,259	$ 14,553	$ 9,075	$ 5,478
State Sources	2,755	1,252	800	452
Federal Sources	89,860	151,683	95,280	56,403
Transfers	15,000	0	0	0
	127,874	167,488	$ 105,155	$ 62,333
Expenditures				
Operations & Maintenance	1,289	0	$ 0	$ 0
Food Service Operations	112,373	130,210	130,086	124
Adjustment for Qualifying Budget Credits	0	0	124	(124)
	113,662	130,210	$ 130,210	$ 0
Receipts Over (Under) Expenditures	14,212	37,278		
Unencumbered Cash, Beginning	10,719	24,931		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 24,931	$ 62,209		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,111	$ 0	$ 0	$ 0
	1,111	0	$ 0	$ 0
Expenditures				
Instructional Support Services	1,111	0	$ 0	$ 0
	1,111	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 300	$ 0	$ 300
Federal Sources	3,586	0	0	0
Transfers	339,224	388,696	392,131	(3,435)
	342,810	388,996	$ 392,131	$ (3,135)
Expenditures				
Instruction	341,926	387,698	$ 402,110	$ (14,412)
Student Transportation Services	0	1,698	0	1,698
	341,926	389,396	$ 402,110	$ (12,714)
Receipts Over (Under) Expenditures	884	(400)		
Unencumbered Cash, Beginning	9,095	9,979		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,979	$ 9,579		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 47,500	$ 53,500	$ 53,500	$ 0
	47,500	53,500	$ 53,500	$ 0
Expenditures				
Instruction	47,500	53,500	$ 53,500	$ 0
	47,500	53,500	$ 53,500	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 206,286	$ 215,705	$ 249,607	$ (33,902)
	206,286	215,705	$ 249,607	$ (33,902)
Expenditures				
Instruction	148,732	148,829	$ 179,966	$ (31,137)
Student Support Services	2,318	5,659	2,805	2,854
Instructional Support Staff	3,805	256	4,604	(4,348)
General Administration	7,959	7,315	9,630	(2,315)
School Administration	16,466	24,010	19,924	4,086
Other Supplemental Services	4,389	5,606	5,311	295
Operations and Maintenance	10,261	10,719	12,416	(1,697)
Student Transportation Services	6,377	7,163	7,717	(554)
Food Service	5,979	6,148	7,234	(1,086)
	206,286	215,705	$ 249,607	$ (33,902)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 152,027	$ 154,283
	152,027	154,283
Expenditures		
Instruction	135,297	133,274
Operations & Maintenance	24,617	0
Student Transportation Services	0	2,397
Food Service Operations	0	19,568
	159,914	155,239
Receipts Over (Under) Expenditures	(7,887)	(956)
Unencumbered Cash, Beginning	0	(7,887)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (7,887)	$ (8,843)

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 5,412	$ 40,478
State Sources	55,744	56,637
	61,156	97,115
Expenditures		
Instruction	4,517	13,024
Student Support Services	55,744	56,637
	60,261	69,661
Receipts Over (Under) Expenditures	895	27,454
Unencumbered Cash, Beginning	932	1,827
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,827	$ 29,281

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 12,470
	0	12,470
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	0	12,470
Unencumbered Cash, Beginning	80,193	80,193
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 80,193	$ 92,663

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 7,320	$ 6,126
	7,320	6,126
Expenditures		
Instruction	3,222	20,239
	3,222	20,239
Receipts Over (Under) Expenditures	4,098	(14,113)
Unencumbered Cash, Beginning	17,934	22,032
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 22,032	$ 7,919

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Good Faith Deposit	$ 0	$ 264,900
	0	264,900
Expenditures		
Cost of Issuance	0	28,089
Facilities Acquisition & Construction	0	44,800
	0	72,889
Receipts Over (Under) Expenditures	0	192,011
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 192,011

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Letterman's Club	$ 7,126	$ 6,451	$ 5,236	$ 8,341
Library	136	0	0	136
Pep Club	614	322	314	622
HS Cheer	263	1,578	835	1,006
KAYS	317	1,762	771	1,308
Stuco	1,531	1,381	1,331	1,581
National Honor Society	527	2,504	925	2,106
Foreign Language Club	4,300	13,816	7,438	10,678
Foreign Language ~ Tickets	5,821	3,615	3,281	6,155
Business Professionals	5	0	0	5
Main Street Singers	1	4,320	3,490	831
Trap Team	2,701	2,120	798	4,023
HS Volleyball	259	392	140	511
Music Club	574	0	267	307
Speech Club	1,779	0	0	1,779
Science Club	293	0	0	293
Class of 2021	16	142	0	158
Class of 2023	1,533	6,264	3,568	4,229
Class of 2020	333	271	0	604
Class of 2022	2,198	296	1,723	771
Special Education Class	1,451	0	0	1,451
Pre-School	105	0	0	105
Grade School Pep Club	4,666	3,516	653	7,529
GS Cheer	958	2,304	1,110	2,152
8th Grade YES Program	169	0	0	169
Concession	4,856	23,875	27,213	1,518
Special Needs	400	0	0	400
VBS Special Needs	334	0	0	334
Stuco Special	647	0	0	647
Scholarships	0	26,771	16,124	10,647
Scholarships	0	1,243	845	398
Scholarships	0	1,991	0	1,991
Total Agency Funds	$ 43,913	$ 104,934	$ 76,062	$ 72,785

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School Activities	$ 396	$ 0	$ 16,485	$ 16,712	$ 169	$ 0	$ 169
Basketball Special	1,269	0	555	1,757	67	0	67
Play Account	302	0	666	310	658	0	658
Fee Account	(300)	0	30,996	30,696	0	0	0
Lunch Money	0	0	12,752	12,752	0	0	0
Book Rent	0	0	8,246	8,246	0	0	0
Yearbook	0	0	2,380	2,380	0	0	0
Total District Activity Funds	$ 1,667	$ 0	$ 72,080	$ 72,853	$ 894	$ 0	$ 894

FEDERAL AWARD INFORMATION

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	$ 0	$ 0	$ 14,937	$ 14,937	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	12,918				
National School Lunch Program	10.555	131,149				
Summer Food Service Program for Children	10.559	7,002				
Pandemic EBT Administrative Costs	10.649	614				
		151,683	0	151,683	130,210	21,473
Department of Education						
Title I Grants to Local Educational Agencies	84.010	27,595	0	27,595	27,595	0
Supporting Effective Instruction State Grants	84.367	5,513	0	5,513	5,513	0
Student Support and Academic Enrichment Program	84.424	11,092	0	11,092	11,092	0
Education Stabilization Fund	84.425	74,137	(7,887)	81,949	74,137	(75)
		118,337	(7,887)	126,149	118,337	(75)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	21,695	0	13,197	21,965	(8,768)
Total Federal Awards		$ 291,715	$ (7,887)	$ 305,966	$ 285,449	$ 12,630