UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas

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

For the Year Ended June 30, 2022

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas

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

For the Year Ended June 30, 2022

Table of Contents

	Page Numbers
Independent Auditor's Report	1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4
Notes to the Financial Statement	6
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	14
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	15
Special Purpose Funds	17
Trust Funds	25
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	27
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	28

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 293
Quinter, Kansas 67752

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 293, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 293 as of June 30, 2022, or changes in the 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 Unified School District No. 293 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 (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 293, 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.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 293 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 Unified School District No. 293's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 293's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 293's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

October 24, 2022

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	$ 0	0	2,720,613	2,720,613	0	72,295	72,295
Supplemental General Fund	79,849	0	926,553	906,840	99,562	36,967	136,529
Special Purpose Funds							
Preschool-Aged At-Risk Fund	0	0	35,000	35,000	0	0	0
At Risk Fund (K - 12)	0	0	152,001	152,001	0	7,994	7,994
Bilingual Education Fund	0	0	12,039	12,039	0	636	636
Capital Outlay Fund	195,616	3,499	377,751	392,476	184,390	7,843	192,233
Driver Training Fund	13,340	0	5,906	5,258	13,988	1,458	15,446
Food Service Fund	72,399	0	284,660	297,137	59,922	3,172	63,094
Professional Development Fund	1,748	0	5,658	4,366	3,040	0	3,040
Special Education Fund	32,034	0	665,324	674,519	22,839	3,440	26,279
KPERS Special Retirement Contribution Fund	0	0	332,104	332,104	0	0	0
Career and Postsecondary Education Fund	11,469	0	135,064	141,372	5,161	9,141	14,302
Gifts and Grants Fund	18,702	0	192,196	149,515	61,383	0	61,383
Contingency Reserve Fund	136,000	14,687	0	0	150,687	0	150,687
Textbook and Student Material Revolving Fund	17,861	0	42,855	43,504	17,212	0	17,212
Federal Funds	(78,058)	0	201,765	372,632	(248,925)	9,112	(239,813)
District Activity Funds (Schedule 4)	8,783	0	73,360	73,514	8,629	0	8,629
Trust Funds:							
Scholarship Funds	148,826	0	6,047	30,439	124,434	0	124,434
Total Reporting Entity (Excluding Agency Funds)	$ 658,569	18,186	6,168,896	6,343,329	502,322	152,058	654,380

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

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Composition of Cash:		
The Bank, Quinter, KS		
NOW Accounts	$	4,325
Money Market Accounts		2,299
Total The Bank		6,624
KansasLand Bank, Quinter, KS		
Checking Accounts		194,393
Money Market Accounts		536,283
Total KansasLand Bank		730,676
Total Cash		737,300
Less: Agency Funds per Schedule 3		(82,920)
Total Reporting Entity (excluding Agency Funds)	$	654,380

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Unified School District No. 293, Quinter, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. This regulatory financial statement presents only Unified School District No. 293, Quinter, Kansas.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2022:

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

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

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

Agency Fund – funds used to report assets held by the District in a purely custodial capacity.

(c) 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.

(d) Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

If the District 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. Starting with the 2022 budget cycle, the District may hold a revenue neutral rate hearing.

The statutes allow for the governing body to increase the originally adopted budget for 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 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, Schedule 2 as listed in the table of contents, for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund Textbook & Student Material Revolving Fund

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

(e) Reimbursements

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

2. Deposits and Investments

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by the 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 $737,300 and the bank balance was $637,191. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $256,624 was covered by federal depository insurance and the balance of $380,567 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2022.

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 at 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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for 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 $332,104 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,566,798. 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 www.kpers.org or can be obtained as described above.

4. Other Long-Term Obligations

(a) Compensated Absences

Certified full-time employees earn ninety-six (96) hours of leave each year, accumulative to a maximum of two hundred eighty-eight (288) hours. Certified full-time employees are paid $9.38 per hour for accumulated leave in excess of one hundred ninety-two (192) hours payable at the end of the contract year. However, as an incentive to minimize leave, the District buys back at a rate of $12.50 per hour any hours in excess of one hundred ninety-two (192) hours for those teachers taking forty or fewer hours of leave in the current school year. Any hours not used in the calendar year will be banked as sick leave hours. Sick leave is taken from banked hours until banked hours are depleted. Accrued leave is not paid upon termination of employment.

Non-certified full-time hourly employees working an eight (8) hour day earn eighty (80) hours of leave per year, accumulative to two hundred forty (240) hours. For non-certified employees working less than an eight (8) hour day, leave is then prorated based on the length of the workday. Non-certified full-time hourly employees are paid $8.00 per hour for accumulated leave in excess of one hundred sixty (160) hours payable on or before June 30. Accrued leave is not paid upon termination of employment.

Non-certified full-time hourly employees earn eighty (80) hours of vacation leave per year. The District buys back any unused vacation leave at $8.00 per hour, payable on or before June 30. Accrued vacation leave is not paid upon termination.

(b) 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 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.

(c) Death and Disability Other Post-Employment Benefits

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

5. 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 for which the District purchased commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

6. In-Substance Receipt in Transit

The District received $103,129 subsequent to June 30, 2022, and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

7. Subsequent Events

On September 12, 2022, the District adopted Resolution 9-12-22 for the sale of general obligation bonds in the amount not to exceed $15,400,000 to pay the costs to construct, furnish and equipment improvements, renovations and additions to the elementary and junior/senior high school facilities.

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

8. COVID-19

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

9. Stewardship, Compliance and Accountability

(a) Substantial Interests

K.S.A. 75-4302a requires an individual who is elected or appointed to a local office to file a written report disclosing substantial interests within the timeframe established by the statute. A board member who was elected by write-in votes did not file the required form within the appropriate timeframe. This is a violation of this statute.

(b) Lease Agreements

K.S.A 10-1116b states that lease agreements should specifically state that the District is only obligated to make payments from funds budgeted and appropriated for that purpose. The lease agreement with Dealer's First for copiers did not have the non-appropriation clause needed to comply with the statute. This is a violation of this statute.

(c) Cash Violation

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of the State of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Federal Funds incurred indebtedness in excess of the available cash balance by $248,925. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds. The deficit is expected to be eliminated when the federal grant proceeds are received.

10. Interfund Transfers

Operating transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	Preschool-Aged At-Risk Fund	$ 35,000	K.S.A.72-5167
General Fund	At Risk Fund (K-12)	86,963	K.S.A.72-5167
General Fund	Bilingual Education Fund	6,992	K.S.A.72-5167
General Fund	Professional Development Fund	1,933	K.S.A.72-5167
General Fund	Special Education Fund	539,402	K.S.A.72-5167
General Fund	Textbook and Student Material Revolving Fund	12,458	K.S.A.72-5167
General Fund	Career and Postsecondary Education Fund	85,952	K.S.A.72-5167
Supplemental General Fund	At Risk Fund (K-12)	65,038	K.S.A.72-5143
Supplemental General Fund	Bilingual Education Fund	5,047	K.S.A.72-5143
Supplemental General Fund	Professional Development Fund	3,725	K.S.A.72-5143
Supplemental General Fund	Special Education Fund	47,748	K.S.A.72-5143
Supplemental General Fund	Career and Postsecondary Education Fund	45,002	K.S.A.72-5143

11. Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
QZAB - 360 Phase II	0.00%	2014	$ 1,000,000	2029	$ 600,004	0	66,666	533,338	0
Phone System	0.00%	2019	65,725	2024	44,360	0	13,308	31,052	0
Activity Bus	3.70%	2019	82,500	2022	50,411	0	24,741	25,670	302
Motor Coach	2.59%	2021	100,000	2023	0	100,000	39,698	60,302	1,891
Sharp Copier Lease	0.00%	2021	54,300	2026	0	54,300	7,240	47,060	0
Total Contractual Indebtedness					$ 694,775	154,300	151,653	697,422	2,193

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

	Year Ended June 30,						
	2023	2024	2025	2026	2027	2028-2032	Total
PRINCIPAL							
Finance Leases	$ 154,943	112,699	81,963	77,527	70,287	200,003	697,422
INTEREST							
Finance Leases	2,827	2,430	0	0	0	0	5,257
TOTAL PRINCIPAL AND INTEREST	$ 157,770	115,129	81,963	77,527	70,287	200,003	702,679

Regulatory-Required
Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 293 SCHEDULE 1

Quinter, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds							
General Fund	$ 2,901,249	(196,282)	15,646	2,720,613	2,720,613	0	
Supplemental General Fund	957,451	(50,611)	0	906,840	906,840	0	
Special Purpose Funds							
Preschool-Aged At-Risk Fund	40,000	0	0	40,000	35,000	(5,000)	
At Risk Fund (K - 12)	242,964	0	0	242,964	152,001	(90,963)	
Bilingual Education Fund	19,000	0	0	19,000	12,039	(6,961)	
Capital Outlay Fund	565,645	0	0	565,645	392,476	(173,169)	
Driver Training Fund	22,441	0	0	22,441	5,258	(17,183)	
Food Service Fund	316,843	0	0	316,843	297,137	(19,706)	
Professional Development Fund	18,721	0	0	18,721	4,366	(14,355)	
Special Education Fund	687,671	0	0	687,671	674,519	(13,152)	
KPERS Special Retirement Contribution Fund	370,813	0	0	370,813	332,104	(38,709)	
Career and Postsecondary Education Fund	152,040	0	3,932	155,972	141,372	(14,600)	
Gifts and Grants Fund	136,502	0	0	136,502	149,515	13,013	*
Federal Funds	393,856	0	0	393,856	372,632	(21,224)	

* Exempt from budget law per K.S.A. 72-8210

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
General Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
General Fund			
Receipts:			
General State Aid	$ **2,357,866**	2,460,355	(102,489)
Mineral Production Tax	**8,966**	13,000	(4,034)
Special Education Aid	**338,135**	427,894	(89,759)
Reimbursements	**5,896**	0	5,896
Reimbursements - Student Activities	**9,750**	0	9,750
Total Receipts	**2,720,613**	2,901,249	(180,636)
Expenditures:			
Instruction	**938,983**	993,356	(54,373)
Student Support Services	**48,231**	87,951	(39,720)
Instructional Support Staff	**28,819**	25,425	3,394
General Administration	**320,324**	341,650	(21,326)
School Administration	**245,000**	286,250	(41,250)
Operations and Maintenance	**146,480**	219,650	(73,170)
Operations and Maintenance (Transportation)	**48,760**	54,000	(5,240)
Vehicle Operating Services	**162,176**	138,650	23,526
Vehicle Services & Maintenance Services	**13,140**	18,500	(5,360)
Transfer to Preschool-Aged At-Risk Fund	**35,000**	40,000	(5,000)
Transfer to At Risk Fund (K-12)	**86,963**	151,500	(64,537)
Transfer to Bilingual Education Fund	**6,992**	9,000	(2,008)
Transfer to Capital Outlay Fund	**0**	10,000	(10,000)
Transfer to Contingency Reserve Fund	**0**	5,000	(5,000)
Transfer to Professional Development Fund	**1,933**	5,000	(3,067)
Transfer to Special Education Fund	**539,402**	430,317	109,085
Transfer to Textbook and Student Material Revolving Fund	**12,458**	5,000	7,458
Transfer to Career and Postsecondary Education Fund	**85,952**	80,000	5,952
Adjustment to Comply with Legal Max	**0**	(196,282)	196,282
Legal General Fund Budget	**2,720,613**	2,704,967	15,646
Adjustment for Qualifying Budget Credits			
Reimbursements	**0**	5,896	(5,896)
Reimbursements - Student Activities	**0**	9,750	(9,750)
Total Expenditures	**2,720,613**	2,720,613	0
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
General Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Supplemental General Fund			
Receipts:			
Ad Valorem Tax:			
Tax in Process	**$ 15,582**	2,690	12,892
Current Tax	**577,814**	521,396	56,418
Delinquent Tax	**4,455**	11,038	(6,583)
Motor Vehicle Tax (Includes 16/20M Tax)	**34,546**	32,676	1,870
Recreational Vehicle Tax	**717**	710	7
Commercial Vehicle Tax	**4,306**	3,857	449
Watercraft Tax	**32**	0	32
Supplemental State Aid	**289,101**	305,235	(16,134)
Total Receipts	**926,553**	877,602	48,951
Expenditures:			
Instruction	**610,235**	548,451	61,784
Instructional Support Staff	**115**	0	115
General Administration	**14,883**	12,500	2,383
School Administration	**540**	3,510	(2,970)
Operations and Maintenance	**114,507**	115,610	(1,103)
Transfer to At Risk Fund (K-12)	**65,038**	90,000	(24,962)
Transfer to Bilingual Education Fund	**5,047**	10,000	(4,953)
Transfer to Food Service Fund	**0**	10,564	(10,564)
Transfer to Professional Development Fund	**3,725**	6,973	(3,248)
Transfer to Special Education Fund	**47,748**	109,843	(62,095)
Transfer to Career and Postsecondary Education Fund	**45,002**	50,000	(4,998)
Adjustment to Comply with Legal Max	**0**	(50,611)	50,611
Total Expenditures	**906,840**	906,840	0
Receipts Over (Under) Expenditures	**19,713**		
Unencumbered Cash, Beginning	**79,849**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	**$ 99,562**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Preschool-Aged At-Risk Fund			
Receipts:			
Transfer from General Fund	$ **35,000**	40,000	(5,000)
Expenditures:			
Instruction	**35,000**	40,000	(5,000)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
At Risk Fund (K-12)			
Receipts:			
Transfer from General Fund	$ **86,963**	151,500	(64,537)
Transfer from Supplemental General Fund	**65,038**	90,000	(24,962)
Total Receipts	**152,001**	241,500	(89,499)
Expenditures:			
Instruction	**152,001**	242,964	(90,963)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
Bilingual Education Fund			
Receipts:			
Transfer from General Fund	$ **6,992**	9,000	(2,008)
Transfer from Supplemental General Fund	**5,047**	10,000	(4,953)
Total Receipts	**12,039**	19,000	(6,961)
Expenditures:			
Instruction	**12,039**	19,000	(6,961)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Capital Outlay Fund			
Receipts:			
Ad Valorem Tax:			
Tax in Process	**$ 5,669**	1,139	4,530
Current Tax	**217,257**	207,820	9,437
Delinquent Tax	**1,703**	4,019	(2,316)
Motor Vehicle Tax (Includes 16/20M Tax)	**13,648**	13,063	585
Recreational Vehicle Tax	**295**	285	10
Commercial Vehicle Tax	**1,589**	1,542	47
Capital Outlay State Aid	**40,627**	40,660	(33)
Interest on Idle Funds	**1,620**	34,376	(32,756)
Other Revenue from Local Source	**95,343**	57,125	38,218
Transfer from General Fund	**0**	10,000	(10,000)
Total Receipts	**377,751**	370,029	7,722
Expenditures:			
Instruction	**101,503**	112,380	(10,877)
Student Support Services	**3,462**	3,000	462
General Administration	**2,889**	3,000	(111)
School Administration	**3,597**	3,000	597
Operations and Maintenance	**191,007**	386,000	(194,993)
Transportation	**80,312**	52,265	28,047
Vehicle Services & Maintenance Services	**9,706**	6,000	3,706
Total Expenditures	**392,476**	565,645	(173,169)
Receipts Over (Under) Expenditures	**(14,725)**		
Unencumbered Cash, Beginning	**195,616**		
Prior Year Cancelled Encumbrances	**3,499**		
Unencumbered Cash, Ending	**$ 184,390**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Driver Training Fund				
Receipts:				
Other Revenue from Local Source	$	**3,100**	5,500	(2,400)
State Safety Aid		**2,806**	3,600	(794)
Total Receipts		**5,906**	9,100	(3,194)
Expenditures:				
Instruction		**4,422**	13,267	(8,845)
Vehicle Services & Maintenance Services		**836**	9,174	(8,338)
Total Expenditures		**5,258**	22,441	(17,183)
Receipts Over (Under) Expenditures		**648**		
Unencumbered Cash, Beginning		**13,340**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**13,988**		
Food Service Fund				
Receipts:				
Food Program Receipts	$	**28,374**	0	28,374
State Aid		**1,937**	1,680	257
Federal Aid		**253,920**	232,200	21,720
Miscellaneous		**195**	0	195
Interest on Idle Funds		**234**	0	234
Transfer from Supplemental General Fund		**0**	10,564	(10,564)
Total Receipts		**284,660**	244,444	40,216
Expenditures:				
Operations and Maintenance		**2,245**	0	2,245
Food Service Operation		**294,892**	316,843	(21,951)
Total Expenditures		**297,137**	316,843	(19,706)
Receipts Over (Under) Expenditures		**(12,477)**		
Unencumbered Cash, Beginning		**72,399**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**59,922**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
Professional Development Fund			
Receipts:			
Other Revenue from Local Source	**$ 0**	5,000	(5,000)
Transfer from General Fund	**1,933**	5,000	(3,067)
Transfer from Supplemental General Fund	**3,725**	6,973	(3,248)
Total Receipts	**5,658**	16,973	(11,315)
Expenditures:			
Instructional Support Staff	**4,366**	18,721	(14,355)
Receipts Over (Under) Expenditures	**1,292**		
Unencumbered Cash, Beginning	**1,748**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	**$ 3,040**		
Special Education Fund			
Receipts:			
Interest on Idle Funds	**$ 0**	50,000	(50,000)
Other Revenue from Local Source	**23,435**	32,427	(8,992)
Reimbursements	**35,429**	0	35,429
Federal Aid - ESSER II	**19,310**	9,655	9,655
Transfer from General Fund	**539,402**	430,317	109,085
Transfer from Supplemental General Fund	**47,748**	109,843	(62,095)
Total Receipts	**665,324**	632,242	33,082
Expenditures:			
Instruction	**661,866**	637,642	24,224
Student Support Services	**11,405**	14,000	(2,595)
Instructional Support Staff	**150**	0	150
Student Transportation - Supervision	**0**	600	(600)
Vehicle Operating Services	**1,098**	0	1,098
Adjustment for Qualifying Budget Credits Reimbursements	**0**	35,429	(35,429)
Total Expenditures	**674,519**	687,671	(13,152)
Receipts Over (Under) Expenditures	**(9,195)**		
Unencumbered Cash, Beginning	**32,034**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	**$ 22,839**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund			
Receipts:			
State Aid	**$ 332,104**	370,813	(38,709)
Expenditures:			
Instruction	**214,086**	253,313	(39,227)
Student Support	**4,882**	8,500	(3,618)
Instructional Support	**7,838**	5,000	2,838
General Administration	**25,429**	22,000	3,429
School Administration	**31,823**	35,000	(3,177)
Central Services	**2,998**	0	2,998
Operation and Maintenance	**27,591**	25,000	2,591
Student Transportation Services	**8,014**	12,000	(3,986)
Food Service	**9,443**	10,000	(557)
Total Expenditures	**332,104**	370,813	(38,709)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	**$ 0**		
Career and Postsecondary Education Fund			
Receipts:			
Reimbursements - Student Activities	**$ 3,932**	0	3,932
Other Revenue from Local Source	**178**	0	178
Transfer from General Fund	**85,952**	80,000	5,952
Transfer from Supplemental General fund	**45,002**	50,000	(4,998)
Total Receipts	**135,064**	130,000	5,064
Expenditures:			
Instruction	**141,372**	152,040	(10,668)
Adjustment for Qualifying Budget Credits			
Reimbursements - Student Activities	**0**	3,932	(3,932)
Total Expenditures	**141,372**	155,972	(14,600)
Receipts Over (Under) Expenditures	**(6,308)**		
Unencumbered Cash, Beginning	**11,469**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	**$ 5,161**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

		Actual	Budget	Variance Over (Under)
Gifts and Grants Fund				
Receipts:				
State Grant - Mental Health (School Liaison)	**$**	**49,808**	60,000	(10,192)
State Grant - Mental Health (Community Mental Health)		**34,847**	0	34,847
Other State Grant		**4,902**	0	4,902
Other Revenue from Local Source		**102,639**	57,800	44,839
Total Receipts		**192,196**	117,800	74,396
Expenditures:				
Instruction		**33,393**	63,584	(30,191)
Student Support Services		**105,818**	24,992	80,826
Instructional Support Staff		**3,818**	0	3,818
School Administration		**948**	1,200	(252)
Operations & Maintenance		**5,538**	46,726	(41,188)
Total Expenditures		**149,515**	136,502	13,013
Receipts Over (Under) Expenditures		**42,681**		
Unencumbered Cash, Beginning		**18,702**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	**$**	**61,383**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

		Actual
Contingency Reserve Fund		
Receipts	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**136,000**
Prior Year Cancelled Encumbrances		**14,687**
Unencumbered Cash, Ending	$	**150,687**
Textbook and Student Material Revolving Fund		
Receipts:		
Textbook Fees	$	**11,888**
Miscellaneous Fees		**18,509**
Transfer from General Fund		**12,458**
Total Receipts		**42,855**
Expenditures:		
Instruction		**39,897**
Instructional Support Staff		**3,607**
Total Expenditures		**43,504**
Receipts Over (Under) Expenditures		**(649)**
Unencumbered Cash, Beginning		**17,861**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**17,212**

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Special Purpose Funds
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Title I	ESSER II	ESSER III	REAP	Title II	Title IV	ELC	Total	Budget	Variance Over (Under)
Receipts:										
Federal Aid	$ **45,473**	**28,730**	**0**	**11,015**	**10,692**	**12,170**	**93,685**	**201,765**	471,914	(270,149)
Expenditures:										
Instruction	**45,473**	**0**	**102,254**	**11,015**	**10,692**	**0**	**0**	**169,434**	293,808	(124,374)
Student Support Services	**0**	**0**	**0**	**0**	**0**	**12,170**	**0**	**12,170**	30,048	(17,878)
Instructional Support Staff	**0**	**0**	**75,164**	**0**	**0**	**0**	**0**	**75,164**	60,000	15,164
General Administration	**0**	**0**	**0**	**0**	**0**	**0**	**10,276**	**10,276**	0	10,276
School Administration	**0**	**0**	**0**	**0**	**0**	**0**	**12,719**	**12,719**	0	12,719
Operations & Maintenance	**0**	**0**	**0**	**0**	**0**	**0**	**2,199**	**2,199**	10,000	(7,801)
Vehicle Operating Services	**0**	**0**	**0**	**0**	**0**	**0**	**40,000**	**40,000**	0	40,000
Other Support Services	**0**	**0**	**0**	**0**	**0**	**0**	**50,670**	**50,670**	0	50,670
Total Expenditures	**45,473**	**0**	**177,418**	**11,015**	**10,692**	**12,170**	**115,864**	**372,632**	393,856	(21,224)
Receipts Over (Under) Expenditures	**0**	**28,730**	**(177,418)**	**0**	**0**	**0**	**(22,179)**	**(170,867)**		
Unencumbered Cash, Beginning	**0**	**(28,730)**	**(49,328)**	**0**	**0**	**0**	**0**	**(78,058)**		
Prior Year Cancelled Encumbrances	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
Unencumbered Cash, Ending	$ **0**	**0**	**(226,746)**	**0**	**0**	**0**	**(22,179)**	**(248,925)**		

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Trust Funds
Scholarship Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

	Vera Beaver Memorial	R.W. Jamison Memorial	Sylvan Kesler Vocational	Porter Foundation	Randall Turner Memorial	Quinter Community	Quinter Community Club
Receipts:							
Interest on Idle Funds	$ 9	1	21	297	18	0	0
Donations	0	0	0	0	0	5,150	500
Total Receipts	9	1	21	297	18	5,150	500
Expenditures:							
Scholarships	200	200	0	6,112	0	5,025	1,100
Receipts Over (Under) Expenditures	(191)	(199)	21	(5,815)	18	125	(600)
Unencumbered Cash, Beginning	3,046	500	6,452	94,407	5,661	4,925	600
Unencumbered Cash, Ending	$ 2,855	301	6,473	88,592	5,679	5,050	0

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
Trust Funds
Scholarship Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

	Patsy Bolen Memorial	Ocie McConkey Memorial	Theresa Custer Memorial	Collyer Community Alliance	Philip G. Martin Memorial	**Total**
Receipts:						
Interest on Idle Funds	$ **0**	**15**	**0**	**36**	**0**	**397**
Donations	**0**	**0**	**0**	**0**	**0**	**5,650**
Total Receipts	**0**	**15**	**0**	**36**	**0**	**6,047**
Expenditures:						
Scholarships	**552**	**750**	**15,000**	**1,000**	**500**	**30,439**
Receipts Over (Under) Expenditures	**(552)**	**(735)**	**(15,000)**	**(964)**	**(500)**	**(24,392)**
Unencumbered Cash, Beginning	**552**	**5,304**	**15,000**	**11,879**	**500**	**148,826**
Prior Year Cancelled Encumbrances	**0**	**0**	**0**	**0**	**0**	**0**
Unencumbered Cash, Ending	$ **0**	**4,569**	**0**	**10,915**	**0**	**124,434**

UNIFIED SCHOOL DISTRICT NO. 293 SCHEDULE 3

Quinter, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Junior High and High School				
Cheerleaders - Senior High	$ 3,752	9,262	8,216	4,798
Class of 2021	1,489	296	1,785	0
Class of 2022	14,402	10,189	22,922	1,669
Class of 2023	4,932	46,537	35,334	16,135
Class of 2024	3,165	1,266	1,559	2,872
Class of 2025	4,322	603	681	4,244
Class of 2026	4,376	7,331	4,086	7,621
Class of 2027	0	3,625	1,246	2,379
FCA	849	0	0	849
FFA	5,097	55,029	46,778	13,348
Quinter Network Club	2,688	348	522	2,514
National Honor Society	209	2,320	1,794	735
Q-Club	5,033	10,604	11,464	4,173
Student Council	5,359	8,676	4,591	9,444
Literary Club	543	0	0	543
SADD	1,835	358	50	2,143
Science Club	313	90	160	243
KAYS	1,512	6,469	3,994	3,987
QHS Band Club	1,168	1,947	2,510	605
QHS Choir Club	1,817	2,418	3,609	626
QHS TRAP TEAM	1,769	10,916	8,790	3,895
NWKL	0	1,145	1,145	0
Sales Tax Clearing	14	9,529	9,446	97
Total Agency Funds	$ 64,644	188,958	170,682	82,920

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 293
Quinter, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Unencumbered Beginning Cash Balance	Receipts	Expenditures	Unencumbered Ending Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	$ 8,783	73,360	73,514	8,629	0	8,629
Total District Activity Funds	$ 8,783	73,360	73,514	8,629	0	8,629