UNIFIED SCHOOL DISTRICT NO. 390
HAMILTON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

BFR

UNIFIED SCHOOL DISTRICT NO. 390
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 390
Hamilton, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 390, Hamilton, 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 **Unified School District No. 390, Hamilton, 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 **Unified School District No. 390, Hamilton, 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 **Unified School District No. 390, Hamilton, 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
Unified School District No. 390

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 **Unified School District No. 390, Hamilton, 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 **Unified School District No. 390, Hamilton, 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 **Unified School District No. 390, Hamilton, 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 **Unified School District No. 390, Hamilton, 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, 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
Unified School District No. 390

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 390, Hamilton, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated May 6, 2022, 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 26, 2022

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 1,137	$ 0	$ 859,472	$ 860,609	$ 0	$ 138	$ 138
Special Purpose Funds							
Supplemental General	13,185	0	338,400	262,300	89,285	0	89,285
Preschool-Aged At-Risk	0	0	0	0	0	0	0
At Risk (K-12)	0	0	143,527	143,527	0	0	0
Capital Outlay	176,627	0	102,768	61,660	217,735	0	217,735
Driver Training	17,652	0	5,663	5,131	18,184	0	18,184
Food Service	4,894	0	97,639	94,761	7,772	5	7,777
Professional Development	4,579	0	0	98	4,481	0	4,481
Special Education	8,315	0	163,714	172,029	0	0	0
Career and Postsecondary Education	3,935	0	0	2,279	1,656	0	1,656
KPERS Contribution	0	0	105,199	105,199	0	0	0
Recreation Commission	1,155	0	6,849	7,865	139	0	139
Federal Funds	66	0	135,178	149,468	(14,224)	0	(14,224)
Gifts & Grants	22,436	0	4,000	11,796	14,640	0	14,640
Contingency Reserve	281,556	0	0	0	281,556	0	281,556
District Activity Funds	0	0	4,277	4,277	0	0	0
	$ 535,537	$ 0	$ 1,966,686	$ 1,880,999	$ 621,224	$ 143	$ 621,367

Composition of Cash:		
	Checking and Money Market Accounts	$ 668,976
	Certificates of Deposit	8,000
		676,976
	Agency Funds	(55,609)
		$ 621,367

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

UNIFIED SCHOOL DISTRICT NO. 390
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 390 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Hamilton, 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.

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.

UNIFIED SCHOOL DISTRICT NO. 390
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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

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

Note 2 - In Substance Receipt in Transit:

The District received $19,955 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 $105,199 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 $865,384. 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 - 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 5 - 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 $676,976 and the bank balance was $766,436. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $281,528 was covered by federal depository insurance and the remaining $484,908 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Interfund Transactions:

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

Transfer from:	At Risk (K-12)	Food Service	Special Education	Total
General Fund	$ 113,415	$ 0	$ 114,948	$ 228,363
Supplemental General Fund	30,112	10,000	40,997	81,109
	$ 143,527	$ 10,000	$ 155,945	$ 309,472

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 - 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.

Note 9 - Compensated Absences:

Non-certified employees shall be given one day of sick leave for each month of their contract, plus one day for the school year. Total accumulation for non-certified staff will be limited to six times the yearly amount. At the beginning of each school year each certified staff member shall be credited with ten days of sick leave. The unused potion shall accumulate from year to year to a maximum of six times the yearly amount or 70 days as determined by the employee.

Full time certified personnel will be compensated at the rate of $45.00 per unused sick day over six times the yearly amount or 70 days as chosen by the teacher of sick leave not used. Full time non-certified personnel will be compensated at the rate of $15.00 per day for each day over six times the yearly amount of sick leave not used. These amounts will be added to the employee's September check.

Upon a certified employee's retirement, $45.00 reimbursement per day (60 days maximum) will be granted for unused sick leave days if the employee has been in the district 20 years or more and is eligible for retirement under the KPERS rules.

Vacation is also granted to the following groups of employees: Custodians and the Clerk of the Board receive 11 days of vacation annually and after five years of service receive 16 ½ days of vacation annually and the Superintendent of Schools receives 20 days of vacation annually.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through September 26, 2022, the date which the financial statement was available to be issued.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 390
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	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	$ 1,013,202	$ (187,299)	$ 34,706	$ 860,609	$ 860,609	$ 0
Special Purpose Funds						
Supplemental General	300,000	(37,700)	0	262,300	262,300	0
Preschool-Aged At-Risk	23,530	0	0	23,530	0	(23,530)
At Risk (K-12)	180,000	0	0	180,000	143,527	(36,473)
Capital Outlay	267,243	0	0	267,243	61,660	(205,583)
Driver Training	35,000	0	0	35,000	5,131	(29,869)
Food Service	125,000	0	0	125,000	94,761	(30,239)
Professional Development	10,000	0	0	10,000	98	(9,902)
Special Education	300,000	0	0	300,000	172,029	(127,971)
Career and Postsecondary Education	10,000	0	0	10,000	2,279	(7,721)
KPERS Contribution	135,048	0	0	135,048	105,199	(29,849)
Recreation Commission	8,000	0	0	8,000	7,865	(135)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	149,468	XXXXXXXXXX
Gifts & Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	11,796	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,277	XXXXXXXXXX
	$ 2,407,023	$ (224,999)	$ 34,706	$ 2,216,730	$ 1,880,999	$ (501,272)

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 5,727	$ 34,706	$ 0	$ 34,706
State Sources	820,297	824,766	1,012,265	(187,499)
	826,024	859,472	$ 1,012,265	$ (152,793)
Expenditures				
Instruction	261,798	269,057	$ 265,552	$ 3,505
Student Support Services	0	1,773	0	1,773
Instructional Support Staff	0	91	0	91
General Administration	151,682	141,047	146,200	(5,153)
School Administration	135,305	96,485	126,750	(30,265)
Operations & Maintenance	36,256	65,238	55,000	10,238
Student Transportation Services	40,822	58,555	54,700	3,855
Transfers	200,000	228,363	365,000	(136,637)
Adjustment to Comply with Legal Max	0	0	(187,299)	187,299
Adjustment for Qualifying Budget Credits	0	0	34,706	(34,706)
	825,863	860,609	$ 860,609	$ 0
Receipts Over (Under) Expenditures	161	(1,137)		
Unencumbered Cash, Beginning	976	1,137		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,137	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 209,476	$ 319,058	$ 271,908	$ 47,150
County Sources	19,367	19,342	14,908	4,434
	228,843	338,400	$ 286,816	$ 51,584
Expenditures				
Instruction	107,875	181,191	$ 0	$ 181,191
Transfers	144,148	81,109	300,000	(218,891)
Adjustment to Comply with Legal Max	0	0	(37,700)	37,700
	252,023	262,300	$ 262,300	$ 0
Receipts Over (Under) Expenditures	(23,180)	76,100		
Unencumbered Cash, Beginning	36,365	13,185		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 13,185	$ 89,285		

UNIFIED SCHOOL DISTRICT NO. 390
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	2,285	0	$ 23,530	$ (23,530)
	2,285	0	$ 23,530	$ (23,530)
Expenditures				
Instruction	2,285	0	$ 23,530	$ (23,530)
	2,285	0	$ 23,530	$ (23,530)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
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 (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 96,863	$ 143,527	$ 180,000	$ (36,473)
	96,863	143,527	$ 180,000	$ (36,473)
Expenditures				
Instruction	96,863	143,527	$ 180,000	$ (36,473)
	96,863	143,527	$ 180,000	$ (36,473)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 81,888	$ 97,324	$ 93,518	$ 3,806
County Sources	2,328	5,444	7,774	(2,330)
	84,216	102,768	$ 101,292	$ 1,476
Expenditures				
Instruction	76,344	1,111	$ 42,243	$ (41,132)
Student Support Services	43	0	0	0
General Administration	2,359	0	20,000	(20,000)
School Administration	1,858	0	20,000	(20,000)
Operations & Maintenance	72,961	60,549	92,100	(31,551)
Transportation	7,788	0	92,900	(92,900)
	161,353	61,660	$ 267,243	$ (205,583)
Receipts Over (Under) Expenditures	(77,137)	41,108		
Unencumbered Cash, Beginning	253,764	176,627		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 176,627	$ 217,735		

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 42	$ 2,491	$ 12,548	$ (10,057)
State Sources	0	3,172	4,800	(1,628)
	42	5,663	$ 17,348	$ (11,685)
Expenditures				
Instruction	42	5,131	$ 8,760	$ (3,629)
Student Transportation Services	0	0	26,240	(26,240)
	42	5,131	$ 35,000	$ (29,869)
Receipts Over (Under) Expenditures	0	532		
Unencumbered Cash, Beginning	17,652	17,652		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 17,652	$ 18,184		

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 5,511	$ 7,220	$ 13,457	$ (6,237)
State Sources	842	458	0	458
Federal Sources	39,338	79,961	95,179	(15,218)
Transfers	45,000	10,000	11,470	(1,470)
	90,691	97,639	$ 120,106	$ (22,467)
Expenditures				
Food Service Operation	86,573	94,761	$ 125,000	$ (30,239)
	86,573	94,761	$ 125,000	$ (30,239)
Receipts Over (Under) Expenditures	4,118	2,878		
Unencumbered Cash, Beginning	776	4,894		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,894	$ 7,772		

UNIFIED SCHOOL DISTRICT NO. 390
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				
Local Sources	$ 0	$ 0	$ 5,422	$ (5,422)
State Sources	191	0	0	0
	191	0	$ 5,422	$ (5,422)
Expenditures				
Instruction	1,521	98	$ 10,000	$ (9,902)
	1,521	98	$ 10,000	$ (9,902)
Receipts Over (Under) Expenditures	(1,330)	(98)		
Unencumbered Cash, Beginning	5,909	4,579		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,579	$ 4,481		

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 3,096	$ 63,793	$ (60,697)
Federal Sources	2,224	4,673	2,892	1,781
Transfers	200,000	155,945	450,000	(294,055)
	202,224	163,714	$ 516,685	$ (352,971)
Expenditures				
Instruction	187,358	166,053	$ 239,310	$ (73,257)
Student Transportation Services	6,612	5,976	60,690	(54,714)
	193,970	172,029	$ 300,000	$ (127,971)
Receipts Over (Under) Expenditures	8,254	(8,315)		
Unencumbered Cash, Beginning	61	8,315		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 8,315	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
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				
Local Sources	$ 0	$ 0	$ 6,065	$ (6,065)
	0	0	$ 6,065	$ (6,065)
Expenditures				
Student Transportation Services	6,869	2,279	$ 10,000	$ (7,721)
	6,869	2,279	$ 10,000	$ (7,721)
Receipts Over (Under) Expenditures	(6,869)	(2,279)		
Unencumbered Cash, Beginning	10,804	3,935		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,935	$ 1,656		

UNIFIED SCHOOL DISTRICT NO. 390
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	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 102,309	$ 105,199	$ 135,048	$ (29,849)
	102,309	105,199	$ 135,048	$ (29,849)
Expenditures				
Instruction	65,478	75,476	$ 79,000	$ (3,524)
Student Support Services	1,023	0	0	0
Instructional Support Services	1,023	708	100	608
General Administration	8,185	7,077	13,500	(6,423)
School Administration	10,231	9,200	18,000	(8,800)
Operations & Maintenance	10,231	4,246	8,200	(3,954)
Student Transportation Services	4,092	4,954	9,500	(4,546)
Food Service Operation	2,046	3,538	6,748	(3,210)
	102,309	105,199	$ 135,048	$ (29,849)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 390
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)

Recreation Commission Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,560	$ 6,510	$ 5,986	$ 524
County Sources	341	339	325	14
	4,901	6,849	$ 6,311	$ 538
Expenditures				
Community Services Operations	3,885	7,865	$ 8,000	$ (135)
	3,885	7,865	$ 8,000	$ (135)
Receipts Over (Under) Expenditures	1,016	(1,016)		
Unencumbered Cash, Beginning	139	1,155		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,155	$ 139		

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 186,077	$ 135,178
	186,077	135,178
Expenditures		
Instruction	200,817	129,362
Instructional Support Staff	0	10,034
Operations & Maintenance	0	8,572
Student Transportation Services	0	1,500
	200,817	149,468
Receipts Over (Under) Expenditures	(14,740)	(14,290)
Unencumbered Cash, Beginning	14,806	66
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 66	$ (14,224)

UNIFIED SCHOOL DISTRICT NO. 390
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 & Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 27,950	$ 4,000
	27,950	4,000
Expenditures	5,550	11,796
Instruction	5,550	11,796
Receipts Over (Under) Expenditures	22,400	(7,796)
Unencumbered Cash, Beginning	36	22,436
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 22,436	$ 14,640

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 0
	0	0
Expenditures	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	281,556	281,556
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 281,556	$ 281,556

UNIFIED SCHOOL DISTRICT NO. 390
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
Student Organization Funds				
High School				
Class of 2022	$ 14,044	$ 8,397	$ 22,441	$ 0
Class of 2023	3,826	13,212	3,007	14,031
Class of 2024	2,716	3,967	1,945	4,738
Class of 2025	0	2,984	529	2,455
H-Club	2,077	7,551	5,665	3,963
CD Interest	0	15	0	15
Student Council	247	1,161	1,299	109
Safe	21	350	139	232
Ag Club	6,787	29,869	24,559	12,097
Shop	0	430	430	0
	29,718	67,936	60,014	37,640
Elementary School				
Class of 2025	722	0	722	0
Class of 2026	0	2,811	2,049	762
	722	2,811	2,771	762
Scholarships				0
FMH Scholarship	386	0	200	186
Hallren Scholarship	17,513	8	500	17,021
	17,899	8	700	17,207
Total Agency Funds	$ 48,339	$ 70,755	$ 63,485	$ 55,609

UNIFIED SCHOOL DISTRICT NO. 390
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
Gate Receipts							
Athletics							
High School	$ 0	$ 0	$ 2,646	$ 2,646	$ 0	$ 0	$ 0
Elementary School	0	0	1,631	1,631	0	0	0
Total District Activity Funds	$ 0	$ 0	$ 4,277	$ 4,277	$ 0	$ 0	$ 0

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 390
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	$ 3,602	$ 0	$ 0	$ 3,602	$ (3,602)
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	21,867				
National School Lunch Program	10.555	54,119				
Fresh Fruit and Vegetable Program	10.582	798				
Summer Food Service Program	10.559	2,563				
Pandemic EBT Administrative Costs	10.649	614				
		79,961	0	79,961	79,961	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	19,288	66	19,288	19,354	0
Supporting Effective Instruction State Grants	84.367	3,792	0	3,792	3,792	0
Education Stabilization Fund	84.425	70,376	0	59,754	70,376	(10,622)
		93,456	66	82,834	93,522	(10,622)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	57,017	0	57,017	57,017	0
Total Federal Awards		$ 234,036	$ 66	$ 219,812	$ 234,102	$ (14,224)