SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Skyline Schools Unified School District No. 438
Pratt, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Skyline Schools Unified School District No. 438, Pratt, 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 **Skyline Schools Unified School District No. 438, Pratt 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 **Skyline Schools Unified School District No. 438, Pratt, 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 **Skyline Schools Unified School District No. 438, Pratt, 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
Skyline Schools Unified School District No. 438

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 **Skyline Schools Unified School District No. 438, Pratt, 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 **Skyline Schools Unified School District No. 438, Pratt, 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 **Skyline Schools Unified School District No. 438, Pratt, 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 **Skyline Schools Unified School District No. 438, Pratt, 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
Skyline Schools Unified School District No. 438

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated September 2, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 8, 2022

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 210	$ 0	$ 3,466,709	$ 3,466,018	$ 901	$ 0	$ 901
Special Purpose Funds							
Supplemental General	24,134	0	1,131,376	1,053,994	101,516	0	101,516
Preschool-Aged At-Risk	10,000	0	22,942	32,942	0	0	0
At Risk (K-12)	25,000	0	281,157	225,037	81,120	0	81,120
Bilingual Education	0	0	6,200	6,200	0	0	0
Capital Outlay	1,875,691	0	435,032	533,240	1,777,483	0	1,777,483
Driver Training	16,091	0	9,010	12,331	12,770	0	12,770
Food Service	59,160	0	310,661	267,874	101,947	0	101,947
Professional Development	14,700	0	50,000	14,700	50,000	0	50,000
Parent Education	0	0	2,415	2,415	0	0	0
Special Education	315,000	0	730,482	730,482	315,000	0	315,000
Career and Postsecondary Education	0	0	285,058	235,058	50,000	0	50,000
KPERS Contribution	0	0	356,659	356,659	0	0	0
Federal Funds	0	0	179,003	218,427	(39,424)	0	(39,424)
Gifts and Grants	1,398	0	51,777	51,777	1,398	0	1,398
Contingency Reserve	490,355	7,018	102,627	0	600,000	0	600,000
Textbook Rental	122,445	0	38,189	30,628	130,006	0	130,006
District Activity Funds	36,948	0	250,501	231,453	55,996	0	55,996
	$ 2,991,132	$ 7,018	$ 7,709,798	$ 7,469,235	$ 3,238,713	$ 0	$ 3,238,713

Composition of Cash:		
	Checking and Money Market Accounts	$ 3,254,782
	Certificates of Deposit	35,025
		3,289,807
	Agency Funds	(51,094)
		$ 3,238,713

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

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Skyline Schools Unified School District No. 438 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, 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.

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2022.

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

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

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook Rental Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received $157,455 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 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 SenateBill 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 $356,659 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 $2,795,877. 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 - Interfund Transactions:

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

	Transfer To:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 15,173	$ 214,123	$ 0	$ 243,547	$ 0	$ 2,415	$ 626,432	$ 206,954	$ 102,627	$ 1,411,271
Supplemental General Fund	7,769	67,034	6,200	0	50,000	0	80,094	78,104	0	289,201
	$ 22,942	$ 281,157	$ 6,200	$ 243,547	$ 50,000	$ 2,415	$ 706,526	$ 285,058	$ 102,627	$ 1,700,472

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 $3,289,807 and the bank balance was $3,268,163. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,500 was covered by federal depository insurance and the remaining $3,016,663 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Compensated Absences:

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

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

Note 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 - 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 10 - Subsequent Events:

The District has evaluated subsequent events through September 8, 2022, the date which the financial statement was available to be issued.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,464,557	$ (64,472)	$ 65,933	$ 3,466,018	$ 3,466,018	$ 0
Special Purpose Funds						
Supplemental General	1,064,775	(10,781)	0	1,053,994	1,053,994	0
Preschool-Aged At-Risk	38,049	0	0	38,049	32,942	(5,107)
At Risk (K-12)	308,984	0	0	308,984	225,037	(83,947)
Bilingual Education	10,913	0	0	10,913	6,200	(4,713)
Capital Outlay	2,042,889	0	0	2,042,889	533,240	(1,509,649)
Driver Training	24,591	0	0	24,591	12,331	(12,260)
Food Service	253,135	0	14,739	267,874	267,874	0
Professional Development	14,700	0	0	14,700	14,700	0
Parent Education	3,000	0	0	3,000	2,415	(585)
Special Education	1,067,787	0	0	1,067,787	730,482	(337,305)
Career and Postsecondary Education	246,973	0	0	246,973	235,058	(11,915)
KPERS Contribution	418,134	0	0	418,134	356,659	(61,475)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	218,427	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	51,777	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	30,628	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	231,453	XXXXXXXXXX
	$ 8,958,487	$ (75,253)	$ 80,672	$ 8,963,906	$ 7,469,235	$ (2,026,956)

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 66,076	$ 65,933	$ 0	$ 65,933
State Sources	3,447,642	3,400,776	3,434,699	(33,923)
	3,513,718	3,466,709	$ 3,434,699	$ 32,010
Expenditures				
Instruction	1,101,284	865,047	$ 922,997	$ (57,950)
Student Support Services	45,450	54,319	51,306	3,013
Instructional Support Staff	26,705	52,284	39,987	12,297
General Administration	189,526	211,445	206,558	4,887
School Administration	269,999	289,379	299,786	(10,407)
Central Services	79,749	84,149	84,688	(539)
Operations & Maintenance	289,560	276,580	348,333	(71,753)
Student Transportation Services	310,400	221,544	263,616	(42,072)
Transfers	1,201,170	1,411,271	1,247,286	163,985
Adjustment to Comply With Legal Max	0	0	(64,472)	64,472
Adjustment for Qualifying Budget Credits	0	0	65,933	(65,933)
	3,513,843	3,466,018	$ 3,466,018	$ 0
Receipts Over (Under) Expenditures	(125)	691		
Unencumbered Cash, Beginning	335	210		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 210	$ 901		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 712,522	$ 821,719	$ 762,202	$ 59,517
County Sources	35,028	34,038	0	34,038
State Sources	318,392	275,619	278,439	(2,820)
	1,065,942	1,131,376	$ 1,040,641	$ 90,735
Expenditures				
Instruction	708,050	764,793	$ 986,355	$ (221,562)
Transfers	368,691	289,201	78,420	210,781
Adjustment to Comply With Legal Max	0	0	(10,781)	10,781
	1,076,741	1,053,994	$ 1,053,994	$ 0
Receipts Over (Under) Expenditures	(10,799)	77,382		
Unencumbered Cash, Beginning	34,933	24,134		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 24,134	$ 101,516		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 33,390	$ 22,942	$ 28,049	$ (5,107)
	33,390	22,942	$ 28,049	$ (5,107)
Expenditures				
Instruction	23,390	32,942	$ 38,049	$ (5,107)
	23,390	32,942	$ 38,049	$ (5,107)
Receipts Over (Under) Expenditures	10,000	(10,000)		
Unencumbered Cash, Beginning	0	10,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,000	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 168,255	$ 281,157	$ 283,984	$ (2,827)
	168,255	281,157	$ 283,984	$ (2,827)
Expenditures				
Instruction	169,790	212,238	$ 308,984	$ (96,746)
Student Support Services	0	12,799	0	12,799
	169,790	225,037	$ 308,984	$ (83,947)
Receipts Over (Under) Expenditures	(1,535)	56,120		
Unencumbered Cash, Beginning	26,535	25,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,000	$ 81,120		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 5,875	$ 6,200	$ 10,913	$ (4,713)
	5,875	6,200	$ 10,913	$ (4,713)
Expenditures				
Instruction	6,037	6,200	$ 10,913	$ (4,713)
	6,037	6,200	$ 10,913	$ (4,713)
Receipts Over (Under) Expenditures	(162)	0		
Unencumbered Cash, Beginning	162	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 297,182	$ 173,711	$ 163,715	$ 9,996
County Sources	14,691	14,398	0	14,398
State Sources	14,476	3,376	3,483	(107)
Transfers	378,624	243,547	0	243,547
	704,973	435,032	$ 167,198	$ 267,834
Expenditures				
Instruction	27,149	87,932	$ 190,000	$ (102,068)
Instructional Support Staff	0	0	110,000	(110,000)
General Administration	237	0	0	0
School Administration	0	0	125,000	(125,000)
Central Services	0	0	155,000	(155,000)
Operations & Maintenance	30,516	123,006	100,000	23,006
Transportation	39,060	27,956	400,000	(372,044)
Facility Acquisition & Construction Services	30,077	294,346	962,889	(668,543)
	127,039	533,240	$ 2,042,889	$ (1,509,649)
Receipts Over (Under) Expenditures	577,934	(98,208)		
Unencumbered Cash, Beginning	1,297,757	1,875,691		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,875,691	$ 1,777,483		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 5,256	$ 3,398	$ 5,500	$ (2,102)
State Sources	2,856	5,612	3,000	2,612
	8,112	9,010	$ 8,500	$ 510
Expenditures				
Instruction	4,956	11,848	$ 9,010	$ 2,838
Vehicle Operations, Maintenance	469	483	15,581	(15,098)
	5,425	12,331	$ 24,591	$ (12,260)
Receipts Over (Under) Expenditures	2,687	(3,321)		
Unencumbered Cash, Beginning	13,404	16,091		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 16,091	$ 12,770		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 15,425	$ 13,827	$ 11,075	$ 2,752
State Sources	1,961	1,879	1,400	479
Federal Sources	174,132	294,955	181,500	113,455
Transfers	20,000	0	0	0
	211,518	310,661	$ 193,975	$ 116,686
Expenditures				
Operations and Maintenance	3,750	3,350	$ 4,300	$ (950)
Food Service Operation	215,472	264,524	248,835	15,689
Adjustment for Qualifying Budget Credits	0	0	14,739	(14,739)
	219,222	267,874	$ 267,874	$ 0
Receipts Over (Under) Expenditures	(7,704)	42,787		
Unencumbered Cash, Beginning	66,864	59,160		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 59,160	$ 101,947		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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				
State Sources	$ 1,382	$ 0	$ 0	$ 0
Transfers	0	50,000	0	50,000
	1,382	50,000	$ 0	$ 50,000
Expenditures				
Instructional Support Staff	16,827	14,700	$ 14,700	$ 0
	16,827	14,700	$ 14,700	$ 0
Receipts Over (Under) Expenditures	(15,445)	35,300		
Unencumbered Cash, Beginning	30,145	14,700		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 14,700	$ 50,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,415	$ 2,415	$ 3,000	$ (585)
	2,415	2,415	$ 3,000	$ (585)
Expenditures				
Student Support Services	2,415	2,415	$ 3,000	$ (585)
	2,415	2,415	$ 3,000	$ (585)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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				
Federal Sources	$ 8,410	$ 23,956	$ 0	$ 23,956
Transfers	710,851	706,526	752,787	(46,261)
	719,261	730,482	$ 752,787	$ (22,305)
Expenditures				
Instruction	718,440	730,482	$ 1,067,787	$ (337,305)
Student Transportation Services	931	0	0	0
	719,371	730,482	$ 1,067,787	$ (337,305)
Receipts Over (Under) Expenditures	(110)	0		
Unencumbered Cash, Beginning	315,110	315,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 315,000	$ 315,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 250,451	$ 285,058	$ 246,973	$ 38,085
	250,451	285,058	$ 246,973	$ 38,085
Expenditures				
Instruction	264,314	235,058	$ 246,973	$ (11,915)
	264,314	235,058	$ 246,973	$ (11,915)
Receipts Over (Under) Expenditures	(13,863)	50,000		
Unencumbered Cash, Beginning	13,863	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 50,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 353,602	$ 356,659	$ 418,134	$ (61,475)
	353,602	356,659	$ 418,134	$ (61,475)
Expenditures				
Instruction	234,047	229,552	$ 276,761	$ (47,209)
Student Support Services	10,084	11,617	11,924	(307)
Instructional Support Staff	8,250	10,177	9,756	421
General Administration	22,981	23,227	27,175	(3,948)
School Administration	30,697	32,555	36,299	(3,744)
Other Supplemental Services	9,975	10,005	11,795	(1,790)
Operations & Maintenance	15,090	15,871	17,844	(1,973)
Student Transportation Services	13,733	14,189	16,239	(2,050)
Food Service Operation	8,745	9,466	10,341	(875)
	353,602	356,659	$ 418,134	$ (61,475)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 179,131	$ 179,003
	179,131	179,003
Expenditures		
Instruction	57,678	171,128
Student Support Services	22,664	12,313
Instructional Support Services	43,193	33,195
General Administration	240	1,791
Operations & Maintenance	44,995	0
Student Transportation Services	39	0
Facility Acquisition & Construction Services	10,322	0
	179,131	218,427
Receipts Over (Under) Expenditures	0	(39,424)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (39,424)

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 25
State Sources	50,936	51,752
	50,936	51,777
Expenditures		
Student Support Services	50,936	51,777
	50,936	51,777
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,398	1,398
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,398	$ 1,398

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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	$ 102,627
	0	102,627
Expenditures		
Operations & Maintenance	9,645	0
	9,645	0
Receipts Over (Under) Expenditures	(9,645)	102,627
Unencumbered Cash, Beginning	500,000	490,355
Prior Year Canceled Encumbrances	0	7,018
Unencumbered Cash, Ending	$ 490,355	$ 600,000

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 34,861	$ 38,189
	34,861	38,189
Expenditures		
Instruction	46,446	30,628
	46,446	30,628
Receipts Over (Under) Expenditures	(11,585)	7,561
Unencumbered Cash, Beginning	134,030	122,445
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 122,445	$ 130,006

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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
Scholarships				
Gary Cromer	$ 4,344	$ 9	$ 300	$ 4,053
Bob & Nancy Howell	14,126	28	500	13,654
Alice & Norma Kennedy	2,720	6	250	2,476
Mike Lykins	6,569	1,013	1,000	6,582
Cora Bell Novotny	373	0	0	373
Wanda Reed	7,783	65	1,000	6,848
Mike Venters	1,287	3	250	1,040
	37,202	1,124	3,300	35,026
Student Organizations				
Student Med	4,257	1,315	765	4,807
HS Football Meals	1,850	2,312	1,901	2,261
Senior Class	2,652	34	34	2,652
CE Industries	3,186	513	486	3,213
K Kids	570	0	0	570
Leadership	524	0	0	524
HS Pep Club	5,156	2,813	4,349	3,620
Teachers	0	270	270	0
HS Band Trip	4,786	18,728	18,176	5,338
HS Cheerleaders	482	14,428	12,029	2,881
MS Activities	3,263	6,285	7,892	1,656
FCCLA	1,210	0	0	1,210
Musical	0	1,430	1,430	0
Junior Class	1,852	3,490	3,936	1,406
Drama	1,928	2	0	1,930
FCA	466	0	0	466
NHS	282	0	160	122
HS Forensics	130	0	0	130
Lego Team	1,540	881	1,379	1,042
T-Bird Club	0	200	200	0
E-Sports	0	360	360	0
	34,134	53,061	53,367	33,828
Section 125 Reimb. Plan	(9,900)	69,430	77,290	(17,760)
Total Agency Funds	$ 61,436	$ 123,615	$ 133,957	$ 51,094

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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
School Project Account							
Athletics	$ 17	$ 0	$ 47,181	$ 47,196	$ 2	$ 0	$ 2
Girls Basketball	356	0	5,002	4,814	544	0	544
Volleyball	1,693	0	3,411	2,170	2,934	0	2,934
Football	2,864	0	1,520	3,091	1,293	0	1,293
Basketball	370	0	3,760	3,608	522	0	522
Cross Country	2,740	0	351	623	2,468	0	2,468
HS Track	217	0	0	0	217	0	217
HS Softball	503	0	0	0	503	0	503
HS Baseball	338	0	6,227	2,886	3,679	0	3,679
MS Volleyball	711	0	0	101	610	0	610
MS G BBall	0	0	387	368	19	0	19
MS B BBall	163	0	0	0	163	0	163
MS FBall	513	0	10	385	138	0	138
General Fund	276	0	66,025	66,173	128	0	128
Sara Lewton	450	0	3,250	1,000	2,700	0	2,700
Vending Machines	329	0	3,212	3,535	6	0	6
Office Activity	99	0	791	612	278	0	278
Hospitality Room	22	0	0	0	22	0	22
MS Track Uniforms	253	0	0	0	253	0	253
Instrument Repair	0	0	1,604	1,574	30	0	30
Tech Projects	10	0	3,014	2,483	541	0	541
HE STD Projects	11	0	0	0	11	0	11
Target	824	0	502	300	1,026	0	1,026
Concessions	1,096	0	26,434	23,402	4,128	0	4,128
Flowers Toy	72	0	0	0	72	0	72
Vocal Music	751	0	460	119	1,092	0	1,092
TSA	6,292	0	59,721	44,950	21,063	0	21,063
EF Trips	1,108	0	225	1,333	0	0	0
Carnival	280	0	0	0	280	0	280
Book Fair	1,220	0	3,762	3,799	1,183	0	1,183
Yearbook	1,707	0	8,093	9,520	280	0	280
Journalism Class	450	0	0	257	193	0	193
Rain Water Conservation	184	0	0	184	0	0	0
Weather Station	20	0	0	19	1	0	1
MS Social	348	0	131	479	0	0	0
Classroom Funds	10,661	0	5,428	6,472	9,617	0	9,617
Total District Activity Funds	$ 36,948	$ 0	$ 250,501	$ 231,453	$ 55,996	$ 0	$ 55,996

FEDERAL AWARD INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	$ 0	$ 0	$ 33,195	$ 33,195	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	60,588				
National School Lunch Program	10.555	194,929				
Summer Food Service Program for Children	10.559	25,228				
Pandemic EBT Administrative Costs	10.649	614				
Fresh Fruit and Vegetable Program	10.582	13,596				
		294,955	0	294,955	267,873	27,082
Department of Education						
Title I Grants to Local Educational Agencies	84.010	42,638	0	42,638	42,638	0
Career and Technical Education - Basic Grants to States	84.048	650	0	650	650	0
Supporting Effective Instruction State Grants	84.367	8,747	0	8,747	8,747	0
Student Support and Academic Enrichment Program	84.424	11,839	0	11,839	11,839	0
Education Stabilization Fund	84.425	450,713	0	104,247	143,671	(39,424)
		514,587	0	168,121	207,545	(39,424)
Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	1,643	0	1,643	1,643	0
Total Federal Awards		$ 811,185	$ 0	$ 497,914	$ 510,256	$ (12,342)