UNIFIED SCHOOL DISTRICT NO. 395
LACROSSE, KANSAS

Financial Statements With Independent Auditors' Report

For the Year Ended June 30, 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 395 LaCrosse, Kansas
LaCrosse, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 395 LaCrosse, Kansas**, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Unified School District No. 395 LaCrosse, 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 general accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting

described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 395 LaCrosse, Kansas** as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 395 LaCrosse, Kansas** as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 395 LaCrosse, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 9, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 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 http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

March 21, 2022

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	2,707,133	2,707,133	**-**	57,395	**57,395**
Supplemental General Fund	12,840	9	866,857	839,223	**40,483**	-	**40,483**
Special Purpose Funds							
Capital Outlay Fund	722,346	1,200	231,587	215,215	**739,918**	45,685	**785,603**
Driver Training Fund	38,632	-	9,644	1,007	**47,269**	-	**47,269**
Food Service Fund	74,512	-	235,124	232,227	**77,409**	-	**77,409**
Professional Development Fund	12,700	-	-	2,453	**10,247**	-	**10,247**
Summer School Fund	5,971	-	-	-	**5,971**	-	**5,971**
Special Education Fund	333,444	-	433,024	490,558	**275,910**	11,362	**287,272**
Vocational Education Fund	193,549	37	170,000	178,068	**185,518**	76	**185,594**
KPERS Special Retirement Contribution Fund	-	-	328,560	328,560	**-**	-	**-**
At Risk (K-12) Fund	-	-	258,605	258,605	**-**	20,769	**20,769**
Contingency Reserve Fund	264,910	-	-	-	**264,910**	-	**264,910**
Textbook Rental Fund	74,467	-	19,447	29,300	**64,614**	13,202	**77,816**
Title I Fund	819	-	66,670	65,366	**2,123**	1,885	**4,008**
REAP Fund	(4,832)	18	24,512	25,913	**(6,215)**	5,508	**(707)**
Title II A - Teacher Quality Fund	18	-	14,713	14,713	**18**	-	**18**
Title V Fund	1,538	-	12,273	13,811	**-**	2,418	**2,418**
Gifts and Grants Fund	46,260	-	11,400	27	**57,633**	-	**57,633**
Title II-D Fund	-	-	9,460	9,460	**-**	118	**118**
CARES Fund	(7,147)	-	41,525	34,378	**-**	-	**-**
SPARKS Fund	(1,035)	-	186,779	185,744	**-**	-	**-**
District Activity Funds	18,521	-	48,666	39,543	**27,644**	-	**27,644**
Total Primary Government (Excluding Agency Funds)	$ 1,787,513	1,264	5,675,979	5,671,304	**1,793,452**	158,418	**1,951,870**

Composition of Cash	Checking Accounts	$ **29,922**
	Savings Accounts	**1,443,062**
	Certificates of Deposit	**531,570**
	Total Primary Government	**2,004,554**
	Agency Funds per Schedule 3	**(52,684)**
	Total Primary Government (Excluding Agency Funds)	$ **1,951,870**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 395 LaCrosse, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2021.

Regulatory Basis Fund Types

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

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

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

Basis of Accounting

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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursements

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 KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

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

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, REAP Fund, Title II A – Teacher Quality Fund, Title V Fund, Title II-D Fund, CARES Fund, SPARKS Fund, and 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 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 395 LaCrosse, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $2,004,554 and the bank balance was $2,206,246. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $609,704 was covered by federal depository insurance and $1,596,542 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2021.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 395 LaCrosse, Kansas received $162,393 subsequent to June 30, 2021 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 395 LaCrosse, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2021 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Outlay Fund	K.S.A. 72-5167	$	17,237
General Fund	Food Service Fund	K.S.A. 72-5167		80,207
General Fund	Special Education Fund	K.S.A. 72-5167		411,051
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167		183,881
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		74,724
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		19,342
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		170,000
REAP Fund	Title II-D Fund	Board Approved		9,460

NOTE 6 – LITIGATION

Unified School District No. 395 LaCrosse, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 395 LaCrosse, Kansas 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 has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 113 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services' management.

The District carries commercial insurance for all other risks of loss, including crime, property, general liability, inland marine, automobile, linebacker, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 395 LaCrosse, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 395 LaCrosse, Kansas did not purchase products or services offered by Kansas industries for the blind and severely disabled, which is in violation of K.S.A. 75-3317.

NOTE 10 – OPERATING LEASES

The District entered into a lease agreement for the use of school buses with Durham School Services, LP. Payments of $241,678 were made in fiscal year 2021. This lease expires on June 30, 2024. Future scheduled payments to maturity are as follows:

Year		Amount
2022	$	231,854
2023		238,810
2024		245,974

NOTE 11 – DEFERRED COMPENSATION PLAN

Unified School District No. 395 LaCrosse, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 395 LaCrosse, Kansas 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

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 payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The

District received and remitted amounts equal to the statutory contribution rate, which totaled $328,560 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,293,030. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 395 LaCrosse, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

NOTE 14 – TERMINATION BENEFITS

Unified School District No. 395 LaCrosse, Kansas provides a retirement program for certain eligible employees retiring under the KPERS Plan with at least 15 years of employment with the District. The District covers the cost of participating in the District's group health insurance plan for one year for eligible employees. Payments made on behalf of one certified retired employee under this plan totaled $1,649 for the year ended June 30, 2021. This benefit sunset as of June 30, 2020 and will not be offered by the District in subsequent years.

NOTE 15 – COMPENSATED ABSENCES

Vacation

The District's contracts with various employees permit the employees to accumulate various amounts of vacation and sick leave. The contracts state that accumulated vacation must be taken by the end of the contract date or the time will be lost.

Sick Leave

The District's policy for sick leave is that employees shall be granted leave at the rate of ten (10) days per year until the maximum accumulation of ninety (90) days is reached. The ten days will be granted at the

beginning of the contract year until the maximum accumulation of ninety (90) days will be exceeded at which time a pro rated number of days will be added to bring the total accumulated sick leave days to ninety (90). Under no circumstances can the maximum number of sick leave days exceed ninety (90) at the beginning of any one school year. If a teacher has a minimum sick leave of 30 days, the teacher may exchange three days of sick leave for one personal leave day. The teacher may acquire a maximum of three personal days each year through this exchange.

Teachers that have been employed by the district for 10 or more years will be paid for unused accumulated sick leave at the rate of $50 per day for a maximum of sixty (60) days at the time of retirement, reduction in force, total disability, or death. Teachers new to the district or with less than 10 years of experience will not be paid for unused sick leave.

Sick Leave Bank – The sick leave bank is voluntary and open to all teachers covered by the negotiated agreement approved by the District. The purpose of the sick leave bank is to allow staff members to contribute unused sick leave to a pool and allow participating members, who have exhausted their accumulated sick leave, to draw from the pool and avoid having their pay reduced. The sick leave bank is administered by the District pursuant to the guidelines it has established. At the end of each regular school year, any excess days a teacher has accumulated beyond 90 days will be placed in the sick leave bank. If the sick leave bank is short of 60 days after excess days are placed in the bank, then all teachers shall contribute one day to the District sick leave bank. Teachers in the District may voluntarily contribute three additional days to the bank. Days remaining in the bank at the end of the regular school year shall accumulate from year to year to a maximum of 60 days. Teachers shall not be eligible for the sick leave bank until they have depleted their current and accumulated individual sick leave. Use of the sick leave bank is subject to approval by the District after the teacher becomes eligible.

NOTE 16 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $186,779 during 2020-2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

NOTE 15 – RISKS AND UNCERTAINTIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

NOTE 17 – LONG-TERM DEBT

Unified School District No. 395 LaCrosse, Kansas has the following type of long-term debt.

Lease Obligations

The District has entered into a lease agreement with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Lease Obligation									
Track & Field Improvements	2.910%	6/4/2012	$ 500,000	6/1/2022	$ 113,237	-	(54,942)	**58,295**	3,396

Current maturities of long-term debt and interest through maturity are as follows:

	YEAR 2022
Principal	
Lease Obligation	
Track & Field Improvements	$ **58,295**
Interest	
Lease Obligation	
Track & Field Improvements	**1,650**
Total Principal and Interest	$ **59,945**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 2,775,211	(68,078)	-	2,707,133	**2,707,133**	-
Supplemental General Fund	848,392	(11,612)	2,443	839,223	**839,223**	-
Special Purpose Funds						
Capital Outlay Fund	667,050	-	-	667,050	**215,215**	(451,835)
Driver Training Fund	38,500	-	-	38,500	**1,007**	(37,493)
Food Service Fund	281,090	-	-	281,090	**232,227**	(48,863)
Professional Development Fund	14,500	-	-	14,500	**2,453**	(12,047)
Summer School Fund	5,280	-	-	5,280	**-**	(5,280)
Special Education Fund	759,947	-	-	759,947	**490,558**	(269,389)
Vocational Education Fund	234,000	-	-	234,000	**178,068**	(55,932)
KPERS Special Retirement Contribution Fund	358,281	-	-	358,281	**328,560**	(29,721)
At Risk (K-12) Fund	289,218	-	-	289,218	**258,605**	(30,613)
Gifts and Grants Fund	25,000	-	-	25,000	**27**	(24,973)

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	$ 3,476	**2,754**	-	2,754
Equalization Aid	2,383,430	**2,404,713**	2,445,943	(41,230)
Special Education Aid	295,515	**299,666**	329,268	(29,602)
State Aid - Other	702	**-**	-	-
Total Receipts	2,683,123	**2,707,133**	2,775,211	(68,078)
Expenditures				
Instruction	678,107	**930,153**	781,609	148,544
Student Support Services	1,648	**23,042**	1,537	21,505
Instructional Support Services	2,206	**8,524**	2,200	6,324
General Administration	183,084	**196,731**	191,000	5,731
School Administration	201,166	**197,316**	232,900	(35,584)
Central Services	73,419	**109,119**	76,600	32,519
Operation and Maintenance	313,595	**356,424**	319,500	36,924
Vehicle Operating Services	185,273	**193,448**	242,961	(49,513)
Transfers Out	1,044,653	**692,376**	926,904	(234,528)
Adjustment to Comply with Legal Max	-	**-**	(68,078)	68,078
Total Expenditures and Legal General Fund Budget	2,683,151	**2,707,133**	2,707,133	**-**
Receipts Over (Under) Expenditures	(28)	**-**		
Unencumbered Cash - Beginning	28	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 683,400	**723,417**	753,016	(29,599)
Intergovernmental Revenues				
State Aid	2,383	**2,443**	-	2,443
Equalization Aid	140,194	**140,997**	142,954	(1,957)
Total Receipts	825,977	**866,857**	895,970	(29,113)
Expenditures				
Instruction	716,424	**545,449**	701,361	(155,912)
Student Support Services	43,974	**25,930**	66,424	(40,494)
Instructional Support Services	-	**3,637**	349	3,288
Operation and Maintenance	1,598	**141**	-	141
Transfers Out	73,387	**264,066**	80,258	183,808
Adjustment to Comply with Legal Max	-	**-**	(11,612)	11,612
Legal Supplemental General Fund Budget	835,383	**839,223**	836,780	2,443
(a) Adjustments for Qualifying Budget Credit	-	**-**	2,443	(2,443)
Total Expenditures	835,383	**839,223**	839,223	-
Receipts Over (Under) Expenditures	(9,406)	**27,634**		
Unencumbered Cash - Beginning	22,246	**12,840**		
Prior Year Cancelled Encumbrances	-	**9**		
Unencumbered Cash - Ending	$ 12,840	**40,483**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 2,443

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 234,300	**202,114**	197,328	4,786
Other Local Sources				
Interest on Idle Funds	25,132	**12,019**	-	12,019
Miscellaneous	101,328	**217**	-	217
Transfers In	75,048	**17,237**	5,892	11,345
Total Receipts	435,808	**231,587**	203,220	28,367
Expenditures				
Instruction	43,033	**14,559**	150,000	(135,441)
General Administration	95,204	**348**	150,000	(149,652)
School Administration	875	**280**	1,000	(720)
Operations and Maintenance	14,338	**6,967**	103,000	(96,033)
Facility Acquisition and Construction	191,775	**193,061**	263,050	(69,989)
Total Expenditures	345,225	**215,215**	667,050	(451,835)
Receipts Over (Under) Expenditures	90,583	**16,372**		
Unencumbered Cash - Beginning	631,763	**722,346**		
Prior Year Cancelled Encumbrances	-	**1,200**		
Unencumbered Cash - Ending	$ 722,346	**739,918**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,210	**2,244**	1,500	744
Other Local Sources				
Student Fees	800	**7,400**	-	7,400
Total Receipts	3,010	**9,644**	1,500	8,144
Expenditures				
Instruction	4,233	**307**	7,800	(7,493)
Vehicle Operating Services	750	**700**	30,700	(30,000)
Total Expenditures	4,983	**1,007**	38,500	(37,493)
Receipts Over (Under) Expenditures	(1,973)	**8,637**		
Unencumbered Cash - Beginning	40,605	**38,632**		
Unencumbered Cash - Ending	$ 38,632	**47,269**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,000	**3,735**	1,370	2,365
Federal Aid	87,370	**127,959**	76,650	51,309
Other Local Sources				
Lunch Receipts - Students	45,463	**16,961**	50,042	(33,081)
Lunch Receipts - Adults	2,874	**3,439**	3,017	422
Interest on Idle Funds	371	**1,172**	-	1,172
Transfers In	74,512	**80,207**	73,000	7,207
Miscellaneous	1,160	**1,651**	2,500	(849)
Total Receipts	213,750	**235,124**	206,579	28,545
Expenditures				
Food Service Operation	211,532	**232,227**	281,090	(48,863)
Receipts Over (Under) Expenditures	2,218	**2,897**		
Unencumbered Cash - Beginning	72,294	**74,512**		
Unencumbered Cash - Ending	$ 74,512	**77,409**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ -	-	1,800	(1,800)
Other Local Sources				
Transfers In	12,000	**-**	-	-
Total Receipts	12,000	**-**	1,800	(1,800)
Expenditures				
Instructional Support Services	4,130	**2,453**	14,500	(12,047)
Receipts Over (Under) Expenditures	7,870	**(2,453)**		
Unencumbered Cash - Beginning	4,830	**12,700**		
Unencumbered Cash - Ending	$ 12,700	**10,247**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Transfers In	$	4,000	-	-	-
Expenditures					
Instruction		1,948	-	5,280	(5,280)
Receipts Over (Under) Expenditures		2,052	-		
Unencumbered Cash - Beginning		3,919	**5,971**		
Unencumbered Cash - Ending	$	5,971	**5,971**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 463,515	**430,393**	441,128	(10,735)
Reimbursements	1,832	**2,631**	-	2,631
Total Receipts	465,347	**433,024**	441,128	(8,104)
Expenditures				
Instruction	388,382	**419,977**	607,597	(187,620)
Vehicle Operating Services	58,249	**70,581**	152,350	(81,769)
Total Expenditures	446,631	**490,558**	759,947	(269,389)
Receipts Over (Under) Expenditures	18,716	**(57,534)**		
Unencumbered Cash - Beginning	314,728	**333,444**		
Unencumbered Cash - Ending	$ 333,444	**275,910**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 173,000	**170,000**	172,924	(2,924)
Expenditures				
Instruction	172,783	**178,068**	234,000	(55,932)
Receipts Over (Under) Expenditures	217	**(8,068)**		
Unencumbered Cash - Beginning	193,332	**193,549**		
Prior Year Cancelled Encumbrances	-	**37**		
Unencumbered Cash - Ending	$ 193,549	**185,518**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 331,282	**328,560**	358,281	(29,721)
Expenditures				
Instruction	225,303	**225,820**	266,182	(40,362)
Student Support Services	9,939	**6,631**	9,900	(3,269)
Instructional Support Services	3,312	**4,936**	3,500	1,436
General Administration	16,564	**16,428**	17,000	(572)
School Administration	29,815	**28,745**	24,000	4,745
Employee Benefits - Business	9,908	**9,858**	9,000	858
Operations and Maintenance	19,877	**19,714**	14,699	5,015
Food Service	16,564	**16,428**	14,000	2,428
Total Expenditures	331,282	**328,560**	358,281	(29,721)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Transfers In	$	254,183	**258,605**	289,218	(30,613)
Expenditures					
Instruction		254,183	**258,605**	289,218	(30,613)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		-	**-**		
Unencumbered Cash - Ending	$	-	**-**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	26,782	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		26,782	**-**
Unencumbered Cash - Beginning		238,128	**264,910**
Unencumbered Cash - Ending	$	264,910	**264,910**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Book Rental Fees	$	10,582	**19,447**
Transfers In		35,000	**-**
Total Receipts		45,582	**19,447**
Expenditures			
Instruction		23,749	**29,300**
Receipts Over (Under) Expenditures		21,833	**(9,853)**
Unencumbered Cash - Beginning		52,587	**74,467**
Prior Year Cancelled Encumbrances		47	**-**
Unencumbered Cash - Ending	$	74,467	**64,614**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 49,576	**66,670**
Expenditures		
Instruction	50,282	**65,366**
Receipts Over (Under) Expenditures	(706)	**1,304**
Unencumbered Cash - Beginning	1,525	**819**
Unencumbered Cash - Ending	$ 819	**2,123**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
REAP Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 14,267	**24,512**
Expenditures		
Instruction	19,099	**16,453**
Transfers Out	-	**9,460**
Total Expenditures	19,099	**25,913**
Receipts Over (Under) Expenditures	(4,832)	**(1,401)**
Unencumbered Cash - Beginning	-	**(4,832)**
Prior Year Cancelled Encumbrances	-	**18**
Unencumbered Cash - Ending	$ (4,832)	**(6,215)**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title II A - Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 9,757	**14,713**
Expenditures		
Instruction	9,757	**14,713**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	18	**18**
Unencumbered Cash - Ending	$ 18	**18**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title V Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 11,964	**12,273**
Expenditures		
Instruction	10,426	**13,811**
Receipts Over (Under) Expenditures	1,538	**(1,538)**
Unencumbered Cash - Beginning	-	**1,538**
Unencumbered Cash - Ending	$ 1,538	**-**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Donations	$ 10,812	**11,400**	7,000	4,400
Expenditures				
Operation and Maintenance	-	**27**	25,000	(24,973)
Receipts Over (Under) Expenditures	10,812	**11,373**		
Unencumbered Cash - Beginning	35,448	**46,260**		
Unencumbered Cash - Ending	$ 46,260	**57,633**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title II-D Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**9,460**
Expenditures		
Instruction	-	**9,460**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
CARES Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 4,000	**41,525**
Expenditures		
Payroll Reimbursement	11,147	**-**
Payment to Coop	**-**	**4,327**
CARES Disbursements	**-**	**30,051**
Total Expenditures	11,147	**34,378**
Receipts Over (Under) Expenditures	(7,147)	**7,147**
Unencumbered Cash - Beginning	**-**	**(7,147)**
Unencumbered Cash - Ending	$ (7,147)	**-**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
SPARKS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**186,779**
Expenditures		
SPARKS Expenditures	1,035	**185,744**
Receipts Over (Under) Expenditures	(1,035)	**1,035**
Unencumbered Cash - Beginning	-	**(1,035)**
Unencumbered Cash - Ending	$ (1,035)	**-**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High and Middle Schools				
Art Club	$ 601	-	-	**601**
Band	6,027	1,827	584	**7,270**
Cheerleaders	2,667	2,358	3,915	**1,110**
Class of 2020	619	-	619	**-**
Class of 2021	2,441	207	2,367	**281**
Class of 2022	3,156	169	1,914	**1,411**
Class of 2023	705	2,128	1,547	**1,286**
Class of 2024	571	3,068	1,822	**1,817**
Class of 2025	139	-	-	**139**
Class of 2026	-	100	-	**100**
FFA	11,152	14,530	15,757	**9,925**
Industrial Arts Club	3,155	74	603	**2,626**
National Honor Society	786	-	-	**786**
SADD	2,157	1,817	1,759	**2,215**
Speech/Drama	136	367	146	**357**
STUCO	802	1,058	636	**1,224**
Weight Lifting	4,058	8,383	5,325	**7,116**
Yearbook/Media	9,922	4,821	5,896	**8,847**
Cheer (MS)	3,228	5,147	4,105	**4,270**
STUCO (MS)	701	-	240	**461**
Total High and Middle Schools	53,023	46,054	47,235	**51,842**
Grade School				
STUCO	792	203	153	**842**
Total	$ 53,815	46,257	47,388	**52,684**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High and Middle Schools							
Athletics	$ 5,130	-	19,810	21,101	**3,839**	-	**3,839**
School Projects							
High and Middle Schools							
Book Fair	916	-	618	188	**1,346**	-	**1,346**
Boys BB	1,770	-	-	1,134	**636**	-	**636**
Camp Crouch	166	-	1	-	**167**	-	**167**
Camp Delimont	2	-	-	-	**2**	-	**2**
Camp Dierksen	142	-	-	48	**94**	-	**94**
Camp Hedding	17	-	-	-	**17**	-	**17**
Camp Holopirek	16	-	-	-	**16**	-	**16**
Camp Parton	414	-	-	68	**346**	-	**346**
Camp Herrman	202	-	-	119	**83**	-	**83**
Camp Shetlar	379	-	1	-	**380**	-	**380**
Camp T. Delimont	4	-	-	-	**4**	-	**4**
Camp Long	30	-	-	-	**30**	-	**30**
Camp Weigel	144	-	-	-	**144**	-	**144**
Camp Renfrow	408	-	-	-	**408**	-	**408**
Concessions	934	-	10,886	10,404	**1,416**	-	**1,416**
Engineering and Design	1,105	-	-	118	**987**	-	**987**
Girls BB	242	-	93	100	**235**	-	**235**
Golden Belt Grant	87	-	-	-	**87**	-	**87**
KS Hlth Fdn. - Stu. N	517	-	-	38	**479**	-	**479**
LMS/LHS Camps	190	-	7	175	**22**	-	**22**
Prom Party	50	-	-	-	**50**	-	**50**
Camp Smith	150	-	-	-	**150**	-	**150**
VB Girls	2,629	-	4,031	2,247	**4,413**	-	**4,413**
Healthy Habit Grant	915	-	-	57	**858**	-	**858**
Site Council	236	-	-	236	**-**	-	**-**
Dr. Wilson Scholarship	-	-	325	-	**325**	-	**325**
CKLS Grant	-	-	2,100	2,100	**-**	-	**-**
Cross Country	-	-	249	80	**169**	-	**169**
Track	-	-	1,281	746	**535**	-	**535**
		-					
Total High and Middle Schools	11,665	-	19,592	17,858	**13,399**	-	**13,399**
Grade School							
Book Fair/Accelerated Reader	206	-	3,000	190	**3,016**	-	**3,016**
Mile Club	342	-	-	-	**342**	-	**342**
Student Needs	-	-	1,088	-	**1,088**	-	**1,088**
Science Curriculum	-	-	5,000	-	**5,000**	-	**5,000**
Concessions	1,178	-	176	394	**960**	-	**960**
Total Grade School	1,726	-	9,264	584	**10,406**	-	**10,406**
Total School Projects	13,391	-	28,856	18,442	**23,805**	-	**23,805**
Total District Activity Funds	$ 18,521	-	48,666	39,543	**27,644**	-	**27,644**