UNIFIED SCHOOL DISTRICT NO. 395
LACROSSE, KANSAS

Financial Statements With Independent Auditors' Report

For the Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 395 LaCrosse, Kansas**, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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 the District as of June 30, 2023, 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 the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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.

above+beyond
AdamsBrown, LLC

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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis

receipts and expenditures – actual and budget, 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 purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated October 10, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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/accountsreports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

October 16, 2023

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ 770	40	2,977,762	2,978,532	**40**	3,514	**3,554**
Supplemental General Fund	39,926	-	907,630	921,320	**26,236**	-	**26,236**
Special Purpose Funds							
Capital Outlay Fund	648,219	8	659,649	232,993	**1,074,883**	48,791	**1,123,674**
Driver Training Fund	43,223	-	6,820	130	**49,913**	-	**49,913**
Food Service Fund	88,378	-	283,803	279,782	**92,399**	-	**92,399**
Professional Development Fund	8,882	-	-	-	**8,882**	-	**8,882**
Summer School Fund	4,037	-	6,689	76	**10,650**	-	**10,650**
Special Education Fund	271,287	-	561,322	552,089	**280,520**	-	**280,520**
Vocational Education Fund	89,385	-	180,000	182,900	**86,485**	-	**86,485**
KPERS Special Retirement Contribution Fund	-	-	354,654	354,654	**-**	-	**-**
At Risk (K-12) Fund	-	-	421,107	421,107	**-**	-	**-**
Contingency Reserve Fund	264,910	-	-	-	**264,910**	-	**264,910**
Textbook Rental Fund	52,105	-	24,640	10,522	**66,223**	10,224	**76,447**
Title I Fund	-	-	59,778	59,778	**-**	-	**-**
REAP Fund	(2,169)	-	19,223	17,054	**-**	7,624	**7,624**
Title II A - Teacher Quality Fund	-	-	11,198	11,198	**-**	-	**-**
Title V Fund	-	-	13,222	13,222	**-**	-	**-**
Gifts and Grants Fund	77,654	-	18,561	-	**96,215**	-	**96,215**
Federal Funds Fund	(81,876)	-	475,583	393,707	**-**	-	**-**
KDHE Testing Fund	(15,978)	-	69,330	75,623	**(22,271)**	-	**(22,271)**
District Activity Funds	44,244	-	89,044	91,239	**42,049**	-	**42,049**
Total Primary Government (Excluding Agency Funds)	$ 1,532,997	48	7,140,015	6,595,926	**2,077,134**	70,153	**2,147,287**

Composition of Cash		
Checking Accounts	$	**386,839**
Savings Accounts		**1,279,563**
Certificates of Deposit		**530,566**
Total Primary Government		**2,196,968**
Agency Funds per Schedule 3		**(49,681)**
Total Primary Government (Excluding Agency Funds)	$	**2,147,287**

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, 2023.

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.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did 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 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 budget amendments for this year for the General Fund, KPERS Special Retirement Contribution Fund, and At-Risk (K-12) Fund.

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, Federal Funds Fund, KDHE Testing 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $2,196,968 and the bank balance was $2,484,319. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $828,160 was covered by federal depository insurance and $1,656,159 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, 2023.

NOTE 4 – 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, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Summer School Fund	K.S.A. 72-5167	$	3,000
General Fund	Special Education Fund	K.S.A. 72-5167		484,307
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167		329,528
General Fund	Capital Outlay Fund	K.S.A. 72-5167		323,500
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		91,579
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		72,584
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143		80,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		180,000
Supplemental General Fund	Summer School Fund	K.S.A. 72-5143		3,689

NOTE 5 – 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 6 – RISK MANAGEMENT

Unified School District No. 395 LaCrosse, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. 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 116 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 coverage for claims arising from matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – 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 8 – 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 9 – 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 Annual Comprehensive 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School Group unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $354,654 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,242,730. The net pension liability was measured as of June 30, 2022, 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, 2022 . 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, 2022. 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 10 – 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, 2023.

NOTE 11 – 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 12 – LONG-TERM DEBT

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

Finance Lease Obligations
The District has entered into a finance lease agreement for the use of equipment with no option to purchase at the expiration of the lease term.

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease Obligation									
Durham School Services	0.000%	7/21/2019	$ 1,160,285	6/30/2024	$ 484,783	-	(238,810) *	**245,973**	-

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

	YEAR
	2024
Principal	
Lease Obligation	
Durham School Services	$ **245,973**

*Durham School Services estimates the annual required payment for each year at commencement of the lease agreement. The amounts shown in the tables above reflect the estimates provided. The actual amount paid to Durham School Services for the current year was $260,848.

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, 2023

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)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 2,995,797	(18,415)	1,150	2,978,532	**2,978,532**	-
Supplemental General Fund	921,320	-	-	921,320	**921,320**	-
Special Purpose Funds						
Capital Outlay Fund	660,000	-	-	660,000	**232,993**	(427,007)
Driver Training Fund	8,620	-	-	8,620	**130**	(8,490)
Food Service Fund	304,186	-	-	304,186	**279,782**	(24,404)
Professional Development Fund	10,598	-	-	10,598	**-**	(10,598)
Summer School Fund	2,260	-	-	2,260	**76**	(2,184)
Special Education Fund	568,084	-	-	568,084	**552,089**	(15,995)
Vocational Education Fund	182,900	-	-	182,900	**182,900**	-
KPERS Special Retirement Contribution Fund	354,887	-	-	354,887	**354,654**	(233)
At Risk (K-12) Fund	434,303	-	-	434,303	**421,107**	(13,196)
Gifts and Grants Fund	77,653	-	-	77,653	**-**	(77,653)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	$ 3,374	**4,987**	624	4,363
Equalization Aid	2,358,960	**2,618,519**	2,634,304	(15,785)
Special Education Aid	324,476	**353,106**	360,245	(7,139)
State Aid	-	**1,000**	-	1,000
Federal Aid	112	**150**	-	150
Total Receipts	2,686,922	**2,977,762**	2,995,173	(17,411)
Expenditures				
Instruction	921,194	**744,382**	973,541	(229,159)
Student Support Services	45,018	**-**	54,693	(54,693)
Instructional Support Services	13,862	**8,719**	4,000	4,719
General Administration	200,603	**199,141**	200,836	(1,695)
School Administration	198,067	**201,503**	209,295	(7,792)
Central Services	91,468	**59,715**	92,308	(32,593)
Operation and Maintenance	376,763	**390,487**	178,839	211,648
Vehicle Operating Services	216,200	**234,250**	249,500	(15,250)
Transfers Out	623,747	**1,140,335**	1,032,785	107,550
Adjustment to Comply with Legal Max	-	**-**	(18,415)	18,415
Legal General Fund Budget	2,686,922	**2,978,532**	2,977,382	1,150
(a) Adjustments for Qualifying Budget Credits	-	**-**	1,150	(1,150)
Total Expenditures and Legal General Fund Budget	2,686,922	**2,978,532**	2,978,532	-
Receipts Over (Under) Expenditures	-	**(770)**		
Unencumbered Cash - Beginning	1	**770**		
Prior Year Cancelled Encumbrances	769	**40**		
Unencumbered Cash - Ending	$ 770	**40**		

(a) Adjustment for Qualifying Budget Credits	
State Aid Over Amount Budgeted	$ 1,000
Federal Aid Over Amount Budgeted	150
Total	$ **1,150**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 702,187	**714,613**	740,557	(25,944)
Intergovernmental Revenues				
State Aid	1,575	**-**	-	-
Equalization Aid	137,256	**193,017**	193,017	-
Total Receipts	841,018	**907,630**	933,574	(25,944)
Expenditures				
Instruction	560,947	**490,397**	671,689	(181,292)
Student Support Services	-	**-**	31,620	(31,620)
Instructional Support Services	2,254	**1,778**	-	1,778
Operation and Maintenance	1,113	**1,293**	-	1,293
Transfers Out	277,261	**427,852**	218,011	209,841
Total Expenditures	841,575	**921,320**	921,320	-
Receipts Over (Under) Expenditures	(557)	**(13,690)**		
Unencumbered Cash - Beginning	40,483	**39,926**		
Unencumbered Cash - Ending	$ 39,926	**26,236**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 201,985	**268,158**	261,175	6,983
Intergovernmental Revenues				
Federal Aid	20,625	**23,375**	-	23,375
State Aid	-	**17,672**	17,853	(181)
Other Local Sources				
Interest on Idle Funds	3,710	**18,441**	-	18,441
Miscellaneous	10,875	**8,503**	-	8,503
Transfers In	-	**323,500**	75,000	248,500
Total Receipts	237,195	**659,649**	354,028	305,621
Expenditures				
Instruction	58,048	**125,821**	150,000	(24,179)
General Administration	22,132	**23,920**	150,000	(126,080)
School Administration	17,071	**34,332**	20,000	14,332
Operations and Maintenance	126,426	**7,686**	20,000	(12,314)
Facility Acquisition and Construction	105,549	**41,234**	320,000	(278,766)
Total Expenditures	329,226	**232,993**	660,000	(427,007)
Receipts Over (Under) Expenditures	(92,031)	**426,656**		
Unencumbered Cash - Beginning	739,918	**648,219**		
Prior Year Cancelled Encumbrances	332	**8**		
Unencumbered Cash - Ending	$ 648,219	**1,074,883**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,074	**3,220**	3,645	(425)
Other Local Sources				
Student Fees	4,600	**3,600**	-	3,600
Total Receipts	6,674	**6,820**	3,645	3,175
Expenditures				
Instruction	8,091	**10**	5,120	(5,110)
Vehicle Operating Services	2,629	**120**	3,500	(3,380)
Total Expenditures	10,720	**130**	8,620	(8,490)
Receipts Over (Under) Expenditures	(4,046)	**6,690**		
Unencumbered Cash - Beginning	47,269	**43,223**		
Unencumbered Cash - Ending	$ 43,223	**49,913**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,730	**1,914**	1,489	425
Federal Aid	208,004	**142,548**	93,487	49,061
Other Local Sources				
Lunch Receipts - Students	1,501	**55,260**	64,212	(8,952)
Lunch Receipts - Adults	4,912	**3,622**	5,039	(1,417)
Transfers In	50,352	**80,000**	50,000	30,000
Miscellaneous	387	**459**	-	459
Total Receipts	266,886	**283,803**	214,227	69,576
Expenditures				
Food Service Operation	255,917	**279,782**	304,186	(24,404)
Receipts Over (Under) Expenditures	10,969	**4,021**		
Unencumbered Cash - Beginning	77,409	**88,378**		
Unencumbered Cash - Ending	$ 88,378	**92,399**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts	$	-	**-**	375	(375)
Expenditures					
Instructional Support Services		1,365	**-**	10,598	(10,598)
Receipts Over (Under) Expenditures		(1,365)	**-**		
Unencumbered Cash - Beginning		10,247	**8,882**		
Unencumbered Cash - Ending	$	8,882	**8,882**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Transfers In	$ -	**6,689**	-	6,689
Expenditures				
Instruction	1,934	**76**	2,260	(2,184)
Receipts Over (Under) Expenditures	(1,934)	**6,613**		
Unencumbered Cash - Beginning	5,971	**4,037**		
Unencumbered Cash - Ending	$ 4,037	**10,650**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 13,602	**-**	-	-
Transfers In	501,491	**556,891**	439,403	117,488
Reimbursements	4,414	**4,431**	-	4,431
Total Receipts	519,507	**561,322**	439,403	121,919
Expenditures				
Instruction	450,747	**474,612**	481,434	(6,822)
Vehicle Operating Services	73,383	**77,477**	86,650	(9,173)
Total Expenditures	524,130	**552,089**	568,084	(15,995)
Receipts Over (Under) Expenditures	(4,623)	**9,233**		
Unencumbered Cash - Beginning	275,910	**271,287**		
Unencumbered Cash - Ending	$ 271,287	**280,520**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 82,664	**180,000**	170,000	10,000
Expenditures				
Instruction	178,797	**182,900**	182,900	-
Receipts Over (Under) Expenditures	(96,133)	**(2,900)**		
Unencumbered Cash - Beginning	185,518	**89,385**		
Unencumbered Cash - Ending	$ 89,385	**86,485**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 337,988	**354,654**	354,887	(233)
Expenditures				
Instruction	227,206	**241,164**	239,750	1,414
Student Support Services	5,174	**7,093**	14,060	(6,967)
Instructional Support Services	7,573	**10,640**	7,500	3,140
General Administration	36,547	**17,733**	21,338	(3,605)
School Administration	20,196	**28,372**	26,879	1,493
Employee Benefits - Business	10,073	**10,640**	14,060	(3,420)
Operations and Maintenance	17,347	**21,279**	17,300	3,979
Food Service	13,872	**17,733**	14,000	3,733
Total Expenditures	337,988	**354,654**	354,887	(233)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 266,501	**421,107**	434,303	(13,196)
Expenditures				
Instruction	267,520	**421,107**	434,303	(13,196)
Receipts Over (Under) Expenditures	(1,019)	**-**		
Unencumbered Cash - Beginning	-	**-**		
Prior Year Cancelled Encumbrances	1,019	**-**		
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		264,910	**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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Book Rental Fees	$	23,097	**24,640**
Expenditures			
Instruction		36,295	**10,522**
Receipts Over (Under) Expenditures		(13,198)	**14,118**
Unencumbered Cash - Beginning		64,614	**52,105**
Prior Year Cancelled Encumbrances		689	**-**
Unencumbered Cash - Ending	$	52,105	**66,223**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	64,865	**59,778**
Expenditures			
Instruction		66,988	**59,778**
Receipts Over (Under) Expenditures		(2,123)	**-**
Unencumbered Cash - Beginning		2,123	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
REAP Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	6,526	**19,223**
Expenditures			
Instruction		2,480	**17,054**
Receipts Over (Under) Expenditures		4,046	**2,169**
Unencumbered Cash - Beginning		(6,215)	**(2,169)**
Unencumbered Cash - Ending	$	(2,169)	**-**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	11,577	**11,198**
Expenditures			
Instruction		11,595	**11,198**
Receipts Over (Under) Expenditures		(18)	**-**
Unencumbered Cash - Beginning		18	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title V Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	13,163	**13,222**
Expenditures			
Instruction		13,246	**13,222**
Receipts Over (Under) Expenditures		(83)	**-**
Unencumbered Cash - Beginning		-	**-**
Prior Year Cancelled Encumbrances		83	**-**
Unencumbered Cash - Ending	$	-	**-**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 101	**90**	-	90
Other Local Sources				
Donations	19,920	**18,471**	-	18,471
Total Receipts	20,021	**18,561**	-	18,561
Expenditures				
Operation and Maintenance	-	**-**	77,653	(77,653)
Receipts Over (Under) Expenditures	20,021	**18,561**		
Unencumbered Cash - Beginning	57,633	**77,654**		
Unencumbered Cash - Ending	$ 77,654	**96,215**		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid - ESSER II	$ -	**223,604**
Federal Aid - ESSER III	-	**251,979**
Total Receipts	-	**475,583**
Expenditures		
ESSER II Disbursements	81,876	**141,728**
ESSER III Disbursements	-	**251,979**
Total Expenditures	81,876	**393,707**
Receipts Over (Under) Expenditures	(81,876)	**81,876**
Unencumbered Cash - Beginning	-	**(81,876)**
Unencumbered Cash - Ending	$ (81,876)	**-**

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
KDHE Testing Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 19,129	**69,330**
Expenditures		
Instruction	11,713	**21,871**
Student Support Services	23,394	**53,752**
Total Expenditures	35,107	**75,623**
Receipts Over (Under) Expenditures	(15,978)	**(6,293)**
Unencumbered Cash - Beginning	-	**(15,978)**
Unencumbered Cash - Ending	$ (15,978)	**(22,271)**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High and Middle Schools				
Art Club	$ 887	-	64	**823**
Band	7,739	6,086	3,748	**10,077**
Cheerleaders	5,230	13,927	18,036	**1,121**
Class of 2021	159	-	159	**-**
Class of 2022	204	-	204	**-**
Class of 2023	712	945	1,392	**265**
Class of 2024	4,874	8,659	8,175	**5,358**
Class of 2025	1,457	4,454	2,622	**3,289**
Class of 2026	278	4,148	2,028	**2,398**
Class of 2027	180	220	-	**400**
Class of 2028	-	376	-	**376**
FFA	8,122	21,088	27,219	**1,991**
Industrial Arts Club	657	601	337	**921**
National Honor Society	786	-	-	**786**
SADD	2,392	-	192	**2,200**
Speech/Drama	339	1,460	935	**864**
STUCO	1,302	1,416	1,794	**924**
Yearbook/Media	9,905	6,384	4,129	**12,160**
Cheer (MS)	1,809	1,707	1,341	**2,175**
STUCO (MS)	202	786	866	**122**
Leopard Prints	-	4,081	2,035	**2,046**
Total High and Middle Schools	47,234	76,338	75,276	**48,296**
Grade School				
SPED Grant	218	-	218	**-**
Teacher Fund	478	553	424	**607**
STUCO	706	244	172	**778**
Total Grade School	1,402	797	814	**1,385**
Total	$ 48,636	77,135	76,090	**49,681**

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, 2023

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	$ 2,564	-	30,850	29,312	**4,102**	-	**4,102**
School Projects							
High and Middle Schools							
Boys BB	1,925	-	2,517	3,512	**930**	-	**930**
Book Fair	1,399	-	41	200	**1,240**	-	**1,240**
Prom Party	50	-	-	-	**50**	-	**50**
Camp Crouch	167	-	-	-	**167**	-	**167**
Camp Delimont	2	-	-	-	**2**	-	**2**
Camp Dierksen	93	-	-	-	**93**	-	**93**
Camp Hedding	17	-	-	-	**17**	-	**17**
Camp Herrman	159	-	400	283	**276**	-	**276**
Camp Holopirek	16	-	-	-	**16**	-	**16**
Camp Klozenbucher	150	-	-	-	**150**	-	**150**
Camp Long	30	-	-	-	**30**	-	**30**
Camp Parton	346	-	200	174	**372**	-	**372**
Camp Renfrow	408	-	-	-	**408**	-	**408**
Camp Shetlar	380	-	-	-	**380**	-	**380**
Camp T. Delimont	4	-	-	-	**4**	-	**4**
Camp Weigel	144	-	-	-	**144**	-	**144**
Concessions	3,411	-	33,130	34,189	**2,352**	-	**2,352**
Engineering and Design	987	-	-	-	**987**	-	**987**
Golden Belt Grant	87	-	-	-	**87**	-	**87**
Girls BB	893	-	1,795	-	**2,688**	-	**2,688**
Healthy Habit Grant	1,686	-	-	335	**1,351**	-	**1,351**
KS Hlth Fdn. - Stu. N	645	-	339	311	**673**	-	**673**
LMS/LHS Camps	22	-	-	22	**-**	-	**-**
VB Girls	3,946	-	1,814	2,015	**3,745**	-	**3,745**
Dr. Wilson Scholarship	325	-	100	-	**425**	-	**425**
Scott Family-STEM	10,000	-	-	4,998	**5,002**	-	**5,002**
Cross Country	2,620	-	193	679	**2,134**	-	**2,134**
Track	461	-	6,726	2,248	**4,939**	-	**4,939**
Football	5,191	-	9,590	11,116	**3,665**	-	**3,665**
Total High and Middle Schools	35,564	-	56,845	60,082	**32,327**	-	**32,327**
Grade School							
Book Fair/Accelerated Reader	2,946	-	106	511	**2,541**	-	**2,541**
Mile Club	342	-	-	342	**-**	-	**-**
Student Needs	1,676	-	302	347	**1,631**	-	**1,631**
Concessions	1,152	-	941	645	**1,448**	-	**1,448**
Total Grade School	6,116	-	1,349	1,845	**5,620**	-	**5,620**
Total School Projects	41,680	-	58,194	61,927	**37,947**	-	**37,947**
Total District Activity Funds	$ 44,244	-	89,044	91,239	**42,049**	-	**42,049**