USD 322 - ONAGA

Onaga, Kansas

FINANCIAL STATEMENT

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
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October 3, 2025

Board of Education
USD 322 - Onaga
Onaga, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 322 - Onaga (the District), as of and for the year ended June 30, 2022 and the related notes to the financial statement which collectively comprise the District's basic financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal audit and Accounting Guide (KMAAG) 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 KMAAG. 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 audits. 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 the 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 KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and 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 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 receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2, 3, 4 and 5 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ 5	$ -	$ 2,810,817	$ 2,810,815	$ 7	$ -	$ 7
Supplemental General	109,116	-	848,962	887,397	70,681	-	70,681
Special Purpose Funds							
Career and Postsecondary Education	26,856	-	52,498	74,915	4,439	-	4,439
Special Education	35,427	-	377,962	386,545	26,844	-	26,844
Driver Education	15,303	-	6,750	1,119	20,934	-	20,934
Food Service	100,685	-	306,888	285,230	122,343	-	122,343
Capital Outlay	210,959	-	315,113	369,727	156,345	-	156,345
Gifts and Grants	21,225	-	24,311	17,201	28,335	-	28,335
Professional Development	100	-	6,500	6,574	26	-	26
KPERS Special Retirement Contribution	-	-	320,841	320,841	-	-	-
At-Risk (K-12)	7,821	-	246,481	250,085	4,217	-	4,217
Preschool-Aged At-Risk	15,550	-	38,055	37,763	15,842	-	15,842
District Activity	86,825	-	97,431	101,305	82,951	-	82,951
Textbook Rental	30,345	-	23,396	5,947	47,794	-	47,794
Contingency Reserve	232,456	-	-	-	232,456	-	232,456
Title IV	(12,082)	-	24,218	-	12,136	-	12,136
21st Century	(45,000)	-	127,269	86,831	(4,562)	-	(4,562)
Title I	(11,813)	-	51,698	42,393	(2,508)	-	(2,508)
REAP Grant	7,927	-	-	13,498	(5,571)	-	(5,571)
Title IIA - Teacher Quality	(187)	-	7,639	8,395	(943)	-	(943)
Pre K Pilot Fund	1,602	-	83,298	47,486	37,414	-	37,414
ESSER II	(125,841)	-	154,242	28,401	-	-	-
ESSER III	-	-	244,818	136,698	108,120	-	108,120
KDHE Covid Testing Grant	-	-	18,306	16,056	2,250	-	2,250
Virtual Education	-	-	8,700	8,700	-	-	-

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 322 - ONAGA
Onaga, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Expendable Scholarship Funds							
Dale Koelling	$ 13,828	$ -	$ -	$ 528	$ 13,300	$ -	$ 13,300
Barbara Hefty	2,466	-	-	-	2,466	-	2,466
Edna Casey	2,093	-	500	1,480	1,113	-	1,113
Clarence Kroth	43,951	-	-	-	43,951	-	43,951
Ron Martin	5,774	-	124	-	5,898	-	5,898
Nonexpendable Scholarship Funds							
Carl/Elise Lewis	60,913	-	760	988	60,685	-	60,685
Rodney W. Nolte	4,409	-	101	-	4,510	-	4,510
Grover/Margot Eddy	1,357	-	50	-	1,407	-	1,407
Grutzmacher-Gregg	9,186	-	51	-	9,237	-	9,237
Lewis Paulsen	1,383	-	425	-	1,808	-	1,808
Richard Dechant	2,488	-	56	-	2,544	-	2,544
Schane	35,975	-	-	617	35,358	-	35,358
Lucille McGuire	26,666	-	659	500	26,825	-	26,825
Cecil L. Paulsen	54,257	-	-	-	54,257	-	54,257
Bond and Interest Fund	11	-	37	-	48	-	48
Total Reporting Entity (Excluding Agency Funds)	$ 972,036	$ -	$ 6,198,956	$ 5,948,035	$ 1,222,957	$ -	$ 1,222,957
Composition of Cash							
Checking Accounts							$ 1,050,799
Certificates of Deposit							223,600
Total Cash							$ 1,274,399
Less: Agency funds per Schedule 3							(51,442)
Total Reporting Entity (Excluding Agency Funds)							$ 1,222,957

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 322 - ONAGA
Onaga, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 322 - is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

The accounts of the District are organized and operated on the basis of funds. A fund is defined as 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 District could have the following types of funds:

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

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

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

Agency fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of $60,805 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party.

All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing at least ten days after publication of notice of hearing.
4. 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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 statements 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 budget expenditure authority lapses at year end.

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

Textbook Rental Fund	Contingency Fund	Title IV-A Fund
21St Century	Title I Fund	REAP
Title IIA Fund	Pre-K Pilot	ESSER II
ESSER III	KDHE Covid Testing Grant	Virtual Education
District Activity Funds		

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

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

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

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2022.

At June 30, 2022, the carrying amount of the District's cash and certificates was $1,274,399. The bank balance was $1,732,245. The bank balance was held by two banks, resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $294,466 was secured by FDIC insurance and the remaining was collateralized by bank pledged securities with a fair market value of $1,489,362.

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.

Note 4: Defined Benefit Pension Plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

Note 4: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual 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 $320,841 for the year ended June 30, 2022.

Net Pension Liability: At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,419,413. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. 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 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the period under examination.

Note 7: Compensated Absences

The District has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non accumulative bereavement leave.

The principles are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5-month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave.

Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

Note 8: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements. 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. There is no cost to the District under this program.

Note 9: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. Any liability for reimbursement which may arise as a result of these audit cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 10: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-5167	$ 118,591
General	Special Education	K.S.A. 72-5167	249,807
General	Career and Postsecondary Education	K.S.A. 72-5167	7,959
General	Professional Development	K.S.A. 72-5167	500
General	Virtual Education	K.S.A. 72-5167	8,700
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	125,000
Supplemental	Professional Development	K.S.A. 72-5143	6,000
Supplemental	Special Education	K.S.A. 72-5143	116,324
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	38,500
Supplemental	Preschool-Aged At-Risk	K.S.A. 72-5143	38,055
	Total Transfers		$ 709,436

Note 11: Other Long-Term Obligations

Termination Benefits

Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a $1,000 or $500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of $100 per discretionary leave days accumulated with a maximum of 30 days eligible.

Fringe Benefits

All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage.

If an employee elects dependent coverage, the district is required to contribute an additional 35% toward the dependent premium cost.

Note 11: Other Long-Term Obligations (Continued)

Fringe Benefits (Continued)

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

A. Group Health Insurance
B. Salary Protection/Disability
C. Group Life Insurance
D. Reimbursement for Out-Of-Pocket Medical Expenses
E. Reimbursement for Out-Of-Pocket Dependent Care Expenses

Note 12: Subsequent Events

The District evaluated subsequent events through October 3, 2025, the date the financial statement is available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 322 - ONAGA
Onaga, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 2,801,482	$ (51,472)	$ 60,805	$ 2,810,815	$ 2,810,815	$ -
Supplemental General	876,321	(11,087)	23,394	888,628	887,397	(1,231)
Special Purpose Funds						
Career and Postsecondary Education	78,500	-	-	78,500	74,915	(3,585)
Special Education	444,916	-	-	444,916	386,545	(58,371)
Driver Education	5,950	-	-	5,950	1,119	(4,831)
Food Service	293,500	-	-	293,500	285,230	(8,270)
Capital Outlay	446,500	-	-	446,500	369,727	(76,773)
Gifts and Grants	111,097	-	-	111,097	17,201	(93,896)
Professional Development	8,150	-	-	8,150	6,574	(1,576)
KPERS Special Retirement Contribution	375,433	-	-	375,433	320,841	(54,592)
At-Risk (K-12)	278,000			278,000	250,085	(27,915)
Preschool-Aged At-Risk	40,000	-	-	40,000	37,763	(2,237)
Total of all Funds	$ 5,759,849	$ (62,559)	$ 84,199	$ 5,781,489	$ 5,448,212	$ (333,277)

USD 322 - ONAGA
Onaga, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Mineral tax	$ 7	$ -	$ 7
State aid/grants	2,750,005	2,801,482	(51,477)
Miscellaneous revenues	60,805	-	60,805
Total Cash Receipts	$ 2,810,817	$ 2,801,482	$ 9,335
EXPENDITURES			
Instruction	$ 1,676,778	$ 1,610,432	$ 66,346
Student support services	64,120	37,000	27,120
Instructional support staff	48,501	50,900	(2,399)
General administration	169,323	166,250	3,073
School administration	168,616	181,500	(12,884)
Operations and maintenance	-	54,700	(54,700)
Student transportation	104,352	126,900	(22,548)
Central support services	-	113,800	(113,800)
Other support services	39,782	-	39,782
Food service operations	153,786	-	153,786
Transfers out	385,557	460,000	(74,443)
Adjustment to comply with legal maximum	-	(51,472)	51,472
Adjustments for qualifying budget credits	-	60,805	(60,805)
Total Expenditures	$ 2,810,815	$ 2,810,815	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2		
UNENCUMBERED CASH - BEGINNING	5		
UNENCUMBERED CASH - ENDING	$ 7		

USD 322 - ONAGA
Onaga, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 515,177	$ 13,544	$ 501,633
Delinquent tax	2,280	5,172	(2,892)
Motor vehicle tax	41,245	41,104	141
RV tax	432	881	(449)
Mineral tax	115	-	115
State aid/grants	266,319	269,732	(3,413)
Miscellaneous revenues	23,394	-	23,394
Total Cash Receipts	$ 848,962	$ 330,433	$ 518,529
EXPENDITURES			
Instruction	$ 252,982	$ 239,321	$ 13,661
Student support services	185	8,100	(7,915)
Instructional support staff	4,314	1,500	2,814
General administration	24,927	42,200	(17,273)
School administration	23,292	19,000	4,292
Operations and maintenance	240,851	255,200	(14,349)
Central services	8,088	11,000	(2,912)
Other support services	8,879	8,500	379
Transfers out	323,879	291,500	32,379
Adjustment to comply with legal maximum	-	(11,087)	11,087
Adjustments for qualifying budget credits	-	23,394	(23,394)
Total Expenditures	$ 887,397	$ 888,628	$ (1,231)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (38,435)		
UNENCUMBERED CASH - BEGINNING	109,116		
UNENCUMBERED CASH - ENDING	$ 70,681		

USD 322 - ONAGA
Onaga, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 3,565	$ -	$ 3,565
Miscellaneous revenues	2,474	-	2,474
Transfers in	46,459	60,000	(13,541)
Total Cash Receipts	$ 52,498	$ 60,000	$ (7,502)
EXPENDITURES			
Instruction	$ 74,915	$ 78,500	$ (3,585)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,417)		
UNENCUMBERED CASH - BEGINNING	26,856		
UNENCUMBERED CASH - ENDING	$ 4,439		

USD 322 - ONAGA
Onaga, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ 359	$ 10,000	$ (9,641)
Federal grants	11,472	-	11,472
Transfers in	366,131	405,000	(38,869)
Total Cash Receipts	$ 377,962	$ 415,000	$ (37,038)
EXPENDITURES			
Instruction	$ 359,943	$ 404,166	$ (44,223)
Student transportation	26,602	40,750	(14,148)
Total Expenditures	$ 386,545	$ 444,916	$ (58,371)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,583)		
UNENCUMBERED CASH - BEGINNING	35,427		
UNENCUMBERED CASH - ENDING	$ 26,844		

USD 322 - ONAGA
Onaga, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 6,750	$ 1,440	$ 5,310
EXPENDITURES			
Instruction	$ 119	$ 5,450	$ (5,331)
Operations and maintenance	1,000	500	500
Total Expenditures	$ 1,119	$ 5,950	$ (4,831)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,631		
UNENCUMBERED CASH - BEGINNING	15,303		
UNENCUMBERED CASH - ENDING	$ 20,934		

USD 322 - ONAGA
Onaga, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 286,834	$ 227,650	$ 59,184
State aid/grants	709	1,632	(923)
Food service	12,406	5,720	6,686
Miscellaneous revenues	6,939	-	6,939
Total Cash Receipts	$ 306,888	$ 235,002	$ 71,886
EXPENDITURES			
Food service operations	$ 285,230	$ 293,500	$ (8,270)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,658		
UNENCUMBERED CASH - BEGINNING	100,685		
UNENCUMBERED CASH - ENDING	$ 122,343		

USD 322 - ONAGA
Onaga, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 246,372	$ 224,614	$ 21,758
Delinquent tax	1,070	2,459	(1,389)
Motor vehicle tax	19,096	16,284	2,812
RV tax	210	415	(205)
Mineral production tax	55	3,050	(2,995)
State aid/grants	5,004	5,039	(35)
Interest income	1,562	1,000	562
Miscellaneous	41,744	-	41,744
Total Cash Receipts	$ 315,113	$ 252,861	$ 62,252
EXPENDITURES			
Instruction	$ 87,179	$ 150,000	$ (62,821)
Operations and maintenance	161,261	131,500	29,761
Student transportation	82,258	120,000	(37,742)
Facility acquisition and construction services	39,029	45,000	(5,971)
Total Expenditures	$ 369,727	$ 446,500	$ (76,773)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (54,614)		
UNENCUMBERED CASH - BEGINNING	210,959		
UNENCUMBERED CASH - ENDING	$ 156,345		

USD 322 - ONAGA
Onaga, Kansas
GIFTS AND GRANTS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ -	$ 39,135	$ (39,135)
Federal aid/grants	-	39,135	(39,135)
Miscellaneous	24,311	-	24,311
Total Cash Receipts	$ 24,311	$ 78,270	$ (53,959)
EXPENDITURES			
Instruction	$ 17,201	$ 111,097	$ (93,896)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,110		
UNENCUMBERED CASH - BEGINNING	21,225		
UNENCUMBERED CASH - ENDING	$ 28,335		

USD 322 - ONAGA
Onaga, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ -	$ 1,700	$ (1,700)
Transfers in	6,500	6,500	-
Total Cash Receipts	$ 6,500	$ 8,200	$ (1,700)
EXPENDITURES			
Instructional support staff	$ 4,773	$ 6,000	$ (1,227)
Other support services	1,801	2,150	(349)
Total Expenditures	$ 6,574	$ 8,150	$ (1,576)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (74)		
UNENCUMBERED CASH - BEGINNING	100		
UNENCUMBERED CASH - ENDING	$ 26		

USD 322 - ONAGA
Onaga, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 320,841	$ 375,433	$ (54,592)
EXPENDITURES			
Instruction	$ 214,963	$ 252,033	$ (37,070)
Student support services	6,418	8,400	(1,982)
Instructional support staff	9,625	11,000	(1,375)
General administration	9,625	11,000	(1,375)
School administration	22,459	20,000	2,459
Operations and maintenance	18,891	25,000	(6,109)
Student transportation	16,042	20,000	(3,958)
Central services	13,193	16,000	(2,807)
Food service operations	9,625	12,000	(2,375)
Total Expenditures	$ 320,841	$ 375,433	$ (54,592)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 322 - ONAGA
Onaga, Kansas
AT RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ 2,890	$ 21,000	$ (18,110)
Transfers in	243,591	275,000	(31,409)
Total Cash Receipts	$ 246,481	$ 296,000	$ (49,519)
EXPENDITURES			
Instruction	$ 250,085	$ 278,000	$ (27,915)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,604)		
UNENCUMBERED CASH - BEGINNING	7,821		
UNENCUMBERED CASH - ENDING	$ 4,217		

USD 322 - ONAGA
Onaga, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Tuition	$ -	$ 25,000	$ (25,000)
Transfers in	38,055	5,000	33,055
Total Cash Receipts	$ 38,055	$ 30,000	$ 8,055
EXPENDITURES			
Instruction	$ 37,763	$ 40,000	$ (2,237)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 292		
UNENCUMBERED CASH - BEGINNING	15,550		
UNENCUMBERED CASH - ENDING	$ 15,842		

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2022

	Textbook Rental	Contingency Reserve	Title IV	21st Century	Title I	REAP Grant	Title IIA
RECEIPTS							
Federal grants	$ -	$ -	$ 12,082	$ 127,269	$ 51,698	$ -	$ 7,639
State aid/grants	-	-	12,136	-	-	-	-
Miscellaneous revenues	23,396	-	-	-	-	-	-
Total Receipts	$ 23,396	$ -	$ 24,218	$ 127,269	$ 51,698	$ -	$ 7,639
EXPENDITURES							
Instruction	$ 5,947	$ -	$ -	$ 62,478	$ 42,393	$ 13,498	$ 8,395
General administration	-	-	-	3,720	-	-	-
Student transportation	-	-	-	20,633	-	-	-
Total Expenditures	$ 5,947	$ -	$ -	$ 86,831	$ 42,393	$ 13,498	$ 8,395
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,449	$ -	$ 24,218	$ 40,438	$ 9,305	$ (13,498)	$ (756)
UNENCUMBERED CASH - BEGINNING	30,345	232,456	(12,082)	(45,000)	(11,813)	7,927	(187)
UNENCUMBERED CASH - ENDING	$ 47,794	$ 232,456	$ 12,136	$ (4,562)	$ (2,508)	$ (5,571)	$ (943)

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2022

	Pre K Pilot	ESSER II	ESSER III	KDHE Covid Testing Grant	Virtual Education	Dale Koelling	Barbara Hefty
RECEIPTS							
Federal grants	$ -	$ 150,992	$ 244,818	$ 18,306	$ -	$ -	$ -
State aid/grants	83,298	-	-	-	-	-	-
Miscellaneous revenues	-	3,250	-	-	-	-	-
Transfers in	-	-	-	-	8,700	-	-
Total Receipts	$ 83,298	$ 154,242	$ 244,818	$ 18,306	$ 8,700	$ -	$ -
EXPENDITURES							
Instruction	$ 47,486	$ 28,401	$ 89,713	$ 2,434	$ -	$ -	$ -
Student support services	-	-	34,752	12,070	8,700	-	-
General administration	-	-	12,000	-	-	-	-
Student transportation	-	-	233	-	-	-	-
Operations and maintenance	-	-	-	1,552	-	-	-
Scholarships	-	-	-	-	-	528	-
Total Expenditures	$ 47,486	$ 28,401	$ 136,698	$ 16,056	$ 8,700	$ 528	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 35,812	$ 125,841	$ 108,120	$ 2,250	$ -	$ (528)	$ -
UNENCUMBERED CASH - BEGINNING	1,602	(125,841)	-	-	-	13,828	2,466
UNENCUMBERED CASH - ENDING	$ 37,414	$ -	$ 108,120	$ 2,250	$ -	$ 13,300	$ 2,466

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2022

	Edna Casey	Clarence Kroth	Ron Martin	Carl/Elise Lewis	Rodney W. Nolte	Grover/ Margot Eddy	Grutzmacher-Gregg
RECEIPTS							
Trust receipts	$ 500	$ -	$ 124	$ 760	$ 101	$ 50	$ 51
EXPENDITURES							
Scholarships	$ 1,480	$ -	$ -	$ 988	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (980)	$ -	$ 124	$ (228)	$ 101	$ 50	$ 51
UNENCUMBERED CASH - BEGINNING	2,093	43,951	5,774	60,913	4,409	1,357	9,186
UNENCUMBERED CASH - ENDING	$ 1,113	$ 43,951	$ 5,898	$ 60,685	$ 4,510	$ 1,407	$ 9,237

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2022

	Lewis Paulsen	Richard Dechant	Schane	Lucille McGuire	Cecil L. Paulsen	Bond and Interest
RECEIPTS						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 37
Trust receipts	425	56	-	659	-	-
Total Receipts	$ 425	$ 56	$ -	$ 659	$ -	$ 37
EXPENDITURES						
Scholarships	$ -	$ -	$ 617	$ 500	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 425	$ 56	$ (617)	$ 159	$ -	$ 37
UNENCUMBERED CASH - BEGINNING	1,383	2,488	35,975	26,666	54,257	11
UNENCUMBERED CASH - ENDING	$ 1,808	$ 2,544	$ 35,358	$ 26,825	$ 54,257	$ 48

USD 322 - ONAGA
Onaga, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
High School				
IRC	$ 513	$ -	$ -	$ 513
Chess Club	610	10	44	576
FBLA	643	154	194	603
FFA	15,467	31,529	29,819	17,177
Kays	3,311	3,252	2,565	3,998
National Honor Society	696	1,557	1,667	586
R-Squad	-	6	-	6
SADD	-	10	-	10
Spanish Club	3,104	1,308	451	3,961
Spanish Club Trip	2,129	494	2,000	623
Student Council	1,328	2,385	3,526	187
Concessions	5,728	5,262	7,318	3,672
FFA - Conc	2,531	8,094	6,252	4,373
Football	3,914	-	1,457	2,457
Class of 2024	2,646	8,476	4,591	6,531
Class of 2025	366	1,110	70	1,406
Class of 2026	3,839	-	1,738	2,101
Class of 2027	5,429	1,663	4,430	2,662
Total Agency Funds	$ 52,254	$ 65,310	$ 66,122	$ 51,442

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
Gate Receipts						
High School						
Athletics	$ 26,279	$ 15,083	$ 23,647	$ 17,715	$ -	$ 17,715
School Projects						
High School						
Enrollment	$ -	$ -	$ -	$ -	$ -	$ -
Library	130	-	-	130	-	130
Student activity	7,392	4,348	4,269	7,471	-	7,471
Teacher/Student need	2,594	2,769	2,146	3,217	-	3,217
Technology fee	-	4,785	4,785	-	-	-
Ag Tech Revolving	192	13,088	12,927	353	-	353
Art	4,385	181	-	4,566	-	4,566
Play/Music	5,634	9,869	9,320	6,183	-	6,183
Media	500	-	-	500	-	500
Band supplies	2,683	1,000	533	3,150	-	3,150
Band trip	9,783	8,245	7,192	10,836	-	10,836
Faculty	534	-	106	428	-	428
Yearbook	8,230	3,410	1,962	9,678	-	9,678
RevTrak	226	2	400	(172)	-	(172)
Booster Club	584	190	33	741	-	741
Forensics	1,895	-	-	1,895	-	1,895
O Club	1,014	1,804	672	2,146	-	2,146
Scholars bowl	847	-	-	847	-	847
Spirit Squad	3,896	2,560	2,947	3,509	-	3,509

(Continued)

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
School Projects (Continued)						
Grade School						
Enrollment	$ -	$ -	$ -	$ -	$ -	$ -
Pre-School Tuition	709	21,450	22,159	-	-	-
Teacher Reserve	4,443	1,410	289	5,564	-	5,564
Meals & Milk	-	4,845	4,845	-	-	-
Book Fair	1,050	-	-	1,050	-	1,050
Pictures	1,711	174	295	1,590	-	1,590
Pop	1,036	944	1,058	922	-	922
Faculty	193	-	-	193	-	193
Yearbook	544	1,274	1,379	439	-	439
Locks	341	-	341	-	-	-
Subtotal School Projects	$ 60,546	$ 82,348	$ 77,658	$ 65,236	$ -	$ 65,236
Total District Activity Funds	$ 86,825	$ 97,431	$ 101,305	$ 82,951	$ -	$ 82,951