UNIFIED SCHOOL DISTRICT NO. 396
DOUGLASS, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 396
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 396
Douglass, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 396, Douglass, Kansas**, as of and for the year ended **June 30, 2022,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 396, Douglass, Kansas,** or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 396, Douglass, Kansas,** as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 396, Douglass, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Unified School District No. 396

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 396, Douglass, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 396, Douglass, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Unified School District No. 396, Douglass, Kansas'** internal control. According, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Unified School District No. 396, Douglass, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Unified School District No. 396

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 396, Douglass, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated September 28, 2021, which contained an unmodified opinion on the basic financial statement.

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

BFR CPA, LLC

BFR CPA, LLC
September 23, 2022

UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 5,333,228	$ 5,333,228	$ 0	$ 17,972	$ 17,972
Special Purpose Funds							
Supplemental General	53,407	0	1,735,231	1,773,869	14,769	4,259	19,028
Preschool-Aged At-Risk	0	0	35,805	35,805	0	0	0
At Risk (K-12)	0	0	475,695	475,695	0	0	0
Bilingual Education	0	0	1,882	1,882	0	0	0
Virtual Education	10,000	0	0	7,399	2,601	354	2,955
Capital Outlay	341,371	0	572,112	660,807	252,676	33,227	285,903
Driver Training	24,108	0	9,228	5,226	28,110	0	28,110
Food Service	23,305	0	446,949	419,231	51,023	0	51,023
Professional Development	4,341	0	35,674	38,760	1,255	1,350	2,605
Special Education	25,000	0	980,821	990,541	15,280	0	15,280
Career and Postsecondary Education	0	0	292,653	291,025	1,628	242	1,870
KPERS Contribution	0	0	630,314	630,314	0	0	0
Recreation Commission	1,953	0	38,015	39,900	68	0	68
Federal Funds	0	0	253,107	274,217	(21,110)	0	(21,110)
Gifts and Grants	11,358	0	12,641	14,810	9,189	1,184	10,373
Contingency Reserve	320,703	23,808	0	0	344,511	0	344,511
Textbook & Student Material Revolving	26,053	0	48,899	58,329	16,623	0	16,623
District Activity Funds	15,033	0	90,341	89,635	15,739	0	15,739
Bond and Interest	1,550,942	0	895,978	772,463	1,674,457	0	1,674,457
	$ 2,407,574	$ 23,808	$ 11,888,573	$ 11,913,136	$ 2,406,819	$ 58,588	$ 2,465,407

Composition of Cash:		
	Checking Accounts	2,531,646
	Agency Funds	(66,239)
		$ 2,465,407

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

UNIFIED SCHOOL DISTRICT NO. 396
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 396 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Douglass, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for payment of general long-term debt.

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2022.

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

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

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

Federal Funds
Contingency Reserve Fund
District Activity Funds
Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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

Note 2 - In Substance Receipt in Transit:

The District received $195,212 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

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

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $630,314 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 $5,123,005. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Compensated Absences:

Vacation
Full time twelve-month employees earn vacation time at the rate of ten days per year. Employees with ten years of service will receive 15 days of vacation. Employees working less than full time and twelve months are not eligible for vacation pay. Requests to use vacation must be made at least two weeks in advance and must be approved by the employee's director and the Superintendent. The maximum vacation carry-over will be limited to 5 days. Upon leaving the District the employee shall be paid for accumulated vacation time at the employee's regular rate of pay.

Sick Leave
Full-time employees will be credited with ten days of sick leave on the first day of employment; thereafter employees will receive ten additional days at the beginning of each fiscal year. Twelve-month employees will be credited with twelve days of paid leave on the first day of employment; thereafter employees will receive twelve days for each fiscal year. Part-time employees will be credited with a proration of ten days on the first day of employment; thereafter employees will receive a proration of ten additional days. Unused sick leave will be allowed to accumulate to 80 days. Upon retirement (at minimum age of 55) the employee shall receive termination pay at the rate of sixty dollars per day for all accumulated sick leave up to a maximum of forty days.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid, since the likelihood of ever having to pay these maximum amounts is not anticipated or a probable event.

Note 5 - Postemployment Benefits:

The District sponsors an IRC 403(b) defined contribution retirement plan. The plan covers each administrator, teacher, and classified employee. Participants are vested based on years of service and a vested percentage ranging from 0% for 1-5 years of service to 100% after 15 years of service with percentage increase by 10% for each year of service starting with the 6th year of service. The District's contribution is $500 per contract year for each classified employee working a minimum of 3 base hours per day, $1,000 per contract year for those employees with a bachelor's degree in the area in which they are employed, a district director, teacher or administrator. Contributions will be prorated for employees who work less than full-time or less than a full contract year. Eligible employees may voluntarily contribute from their salary an amount of their choosing to their employee paid account. Voluntary contributions may not exceed the amount allowed by Federal and State laws.

The District allows employees to take early retirement and collect annual payments subject to certain eligibility requirements. Eligible employees can retire anytime up to age 65 and collect early retirement benefits. Employees must choose between the Defined Contribution 403(b) Retirement and the Early Retirement plans. The employee must apply for the early phase out option by April 1, 2021.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid $30,373 for postemployment benefits for seven former employees under the early retirement plan and $79,231 for current employees under the Defined Benefit Retirement Plan.

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

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

Note 6 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 7 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 8 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $2,531,646 and the bank balance was $2,824,403. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $267,198 was covered by federal depository insurance and the remaining $2,557,205 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 9 - Interfund Transactions:

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

	Transfer To:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Professional Development	Special Education	Career and Postsecondary Education	Textbook & Student Material	Total
General Fund	$ 14,384	$ 348,083	$ 0	$ 0	$ 788,377	$ 114,754	$ 16,343	$ 1,281,941
Supplemental General Fund	21,421	127,612	1,882	35,674	160,685	174,226	0	521,500
	$ 35,805	$ 475,695	$ 1,882	$ 35,674	$ 949,062	$ 288,980	$ 16,343	$ 1,803,441

Note 10 - Subsequent Events:

The District has evaluated subsequent events through September 23, 2022, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on September 1 and March 1.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2016 Series	2.25 - 3.00	6/1/2016	$ 8,990,000	9/1/2034

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$ 8,990,000	$ 0	$ 535,000	$ 8,455,000	$ 237,462

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2023	$ 550,000	$ 221,188	$ 771,188
2024	565,000	204,463	769,463
2025	580,000	187,287	767,287
2026	595,000	169,662	764,662
2027	610,000	154,638	764,638
2028 - 2032	4,795,000	640,468	5,435,468
2033 - 2035	760,000	11,400	771,400
	$ 8,455,000	$ 1,589,106	$ 10,044,106

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 5,383,239	$ (65,379)	$ 15,368	$ 5,333,228	$ 5,333,228	$ 0
Special Purpose Funds						
Supplemental General	1,776,199	(2,330)	0	1,773,869	1,773,869	0
Preschool-Aged At-Risk	35,805	0	0	35,805	35,805	0
At Risk (K-12)	535,515	0	0	535,515	475,695	(59,820)
Bilingual Education	9,119	0	0	9,119	1,882	(7,237)
Virtual Education	35,635	0	0	35,635	7,399	(28,236)
Capital Outlay	856,119	0	0	856,119	660,807	(195,312)
Driver Training	6,221	0	0	6,221	5,226	(995)
Food Service	510,879	0	0	510,879	419,231	(91,648)
Professional Development	40,668	0	0	40,668	38,760	(1,908)
Special Education	990,564	0	0	990,564	990,541	(23)
Career and Postsecondary Education	291,424	0	0	291,424	291,025	(399)
KPERS Contribution	713,222	0	0	713,222	630,314	(82,908)
Recreation Commission	42,550	0	0	42,550	39,900	(2,650)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	274,217	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	14,810	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	58,329	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	89,635	XXXXXXXXX
Bond and Interest	772,663	0	0	772,663	772,463	(200)
	$ 11,999,822	$ (67,709)	$ 15,368	$ 11,947,481	$ 11,913,136	$ (471,336)

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 18,117	$ 15,368	$ 0	$ 15,368
State Sources	5,378,451	5,317,860	5,383,239	(65,379)
	5,396,568	5,333,228	$ 5,383,239	$ (50,011)
Expenditures				
Instruction	2,386,405	2,258,243	$ 2,354,096	$ (95,853)
Student Support Services	64,560	123,296	66,686	56,610
Instructional Support Staff	170,774	149,137	175,808	(26,671)
General Administration	193,368	207,535	202,238	5,297
School Administration	422,118	436,392	437,692	(1,300)
Central Services	138,569	124,740	140,788	(16,048)
Operations & Maintenance	430,529	531,059	461,805	69,254
Student Transportation Services	189,152	213,478	210,459	3,019
Other Support Services	4,688	1,554	4,450	(2,896)
Community Services Operations	2,934	5,853	3,000	2,853
Transfers	1,393,472	1,281,941	1,326,217	(44,276)
Adjustment to Comply with Legal Max	0	0	(65,379)	65,379
Adjustment for Qualifying Budget Credits	0	0	15,368	(15,368)
	5,396,569	5,333,228	$ 5,333,228	$ 0
Receipts Over (Under) Expenditures	(1)	0		
Unencumbered Cash, Beginning	1	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 562,516	$ 559,666	$ 522,536	$ 37,130
County Sources	78,456	66,365	89,599	(23,234)
State Sources	1,137,431	1,109,200	1,110,657	(1,457)
	1,778,403	1,735,231	$ 1,722,792	$ 12,439
Expenditures				
Instruction	883,124	944,599	$ 873,401	$ 71,198
Student Support Services	22,980	21,710	23,075	(1,365)
Instructional Support Staff	88,340	83,489	86,675	(3,186)
General Administration	8,330	8,430	8,367	63
School Administration	44,793	34,970	33,539	1,431
Central Services	97,950	102,844	100,686	2,158
Operations & Maintenance	93,823	41,106	93,628	(52,522)
Student Transportation Services	13,460	15,221	13,527	1,694
Transfers	530,007	521,500	543,301	(21,801)
Adjustment to Comply with Legal Max	0	0	(2,330)	2,330
	1,782,807	1,773,869	$ 1,773,869	$ 0
Receipts Over (Under) Expenditures	(4,404)	(38,638)		
Unencumbered Cash, Beginning	57,811	53,407		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 53,407	$ 14,769		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 34,091	$ 35,805	$ 35,805	$ 0
	34,091	35,805	$ 35,805	$ 0
Expenditures				
Instruction	34,091	35,805	$ 35,805	$ 0
	34,091	35,805	$ 35,805	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 550,000	$ 475,695	$ 535,515	$ (59,820)
	550,000	475,695	$ 535,515	$ (59,820)
Expenditures				
Instruction	367,413	348,183	$ 407,135	$ (58,952)
Student Support Services	182,587	127,512	128,380	(868)
	550,000	475,695	$ 535,515	$ (59,820)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 8,735	$ 1,882	$ 9,119	$ (7,237)
	8,735	1,882	$ 9,119	$ (7,237)
Expenditures				
Instruction	8,735	1,882	$ 9,119	$ (7,237)
	8,735	1,882	$ 9,119	$ (7,237)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Virtual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 0	$ 7,922	$ (7,922)
Transfers	39,217	0	17,713	$ (17,713)
	39,217	0	$ 25,635	$ (25,635)
Expenditures				
Instruction	29,217	7,399	$ 35,635	$ (28,236)
	29,217	7,399	$ 35,635	$ (28,236)
Receipts Over (Under) Expenditures	10,000	(7,399)		
Unencumbered Cash, Beginning	0	10,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,000	$ 2,601		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 311,122	$ 361,648	$ 291,111	$ 70,537
County Sources	36,665	32,844	44,294	(11,450)
State Sources	149,193	177,620	179,344	(1,724)
Federal Sources	15,000	0	0	0
	511,980	572,112	$ 514,749	$ 57,363
Expenditures				
Instruction	60,129	123,217	$ 50,000	$ 73,217
Operations & Maintenance	376,240	339,986	528,348	(188,362)
Student Transportation Services	24,672	91,894	0	91,894
Facility Acquisition & Construction Services	7,162	105,710	277,771	(172,061)
	468,203	660,807	$ 856,119	$ (195,312)
Receipts Over (Under) Expenditures	43,777	(88,695)		
Unencumbered Cash, Beginning	297,594	341,371		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 341,371	$ 252,676		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,740	$ 5,812	$ 10,000	$ (4,188)
State Sources	3,264	3,416	4,800	(1,384)
	9,004	9,228	$ 14,800	$ (5,572)
Expenditures				
Instruction	7,448	4,689	$ 5,335	$ (646)
Vehicle Operations, Maintenance Services	481	537	886	(349)
	7,929	5,226	$ 6,221	$ (995)
Receipts Over (Under) Expenditures	1,075	4,002		
Unencumbered Cash, Beginning	23,033	24,108		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 24,108	$ 28,110		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,965	$ 19,410	$ 5,300	$ 14,110
State Sources	3,750	3,021	4,032	(1,011)
Federal Sources	431,281	424,518	696,403	(271,885)
Transfers	403	0	0	0
	458,399	446,949	$ 705,735	$ (258,786)
Expenditures				
Food Service Operation	451,387	419,231	$ 510,879	$ (91,648)
	451,387	419,231	$ 510,879	$ (91,648)
Receipts Over (Under) Expenditures	7,012	27,718		
Unencumbered Cash, Beginning	16,293	23,305		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,305	$ 51,023		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 5,586	$ 0	$ 0	$ 0
Transfers	24,591	35,674	36,328	(654)
	30,177	35,674	$ 36,328	$ (654)
Expenditures				
Instructional Support Staff	30,935	38,760	$ 40,668	$ (1,908)
	30,935	38,760	$ 40,668	$ (1,908)
Receipts Over (Under) Expenditures	(758)	(3,086)		
Unencumbered Cash, Beginning	5,099	4,341		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,341	$ 1,255		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 9,121	$ 14,022	$ 12,000	$ 2,022
Federal Sources	12,317	17,737	17,872	(135)
Transfers	996,607	949,062	949,428	(366)
	1,018,045	980,821	$ 979,300	$ 1,521
Expenditures				
Instruction	973,855	918,926	$ 943,980	$ (25,054)
Student Transportation Services	43,454	71,615	46,584	25,031
	1,017,309	990,541	$ 990,564	$ (23)
Receipts Over (Under) Expenditures	736	(9,720)		
Unencumbered Cash, Beginning	24,264	25,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,000	$ 15,280		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 2,551	$ 3,673	$ 5,814	$ (2,141)
Transfers	269,835	288,980	285,610	3,370
	272,386	292,653	$ 291,424	$ 1,229
Expenditures				
Instruction	271,806	289,531	$ 288,924	$ 607
Instructional Support Staff	580	1,494	2,500	(1,006)
	272,386	291,025	$ 291,424	$ (399)
Receipts Over (Under) Expenditures	0	1,628		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 1,628		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 623,445	$ 630,314	$ 713,222	$ (82,908)
	623,445	630,314	$ 713,222	$ (82,908)
Expenditures				
Instruction	403,993	408,443	$ 479,066	$ (70,623)
Student Support Services	29,302	29,625	23,632	5,993
Instructional Support Staff	28,678	28,994	30,771	(1,777)
General Administration	17,456	17,649	19,283	(1,634)
School Administration	51,746	52,316	57,019	(4,703)
Central Services	23,691	23,952	26,114	(2,162)
Operations & Maintenance	43,018	43,492	49,245	(5,753)
Student Transportation Services	19,950	20,170	22,328	(2,158)
Food Service Operation	5,611	5,673	5,764	(91)
	623,445	630,314	$ 713,222	$ (82,908)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 34,520	$ 33,909	$ 36,066	$ (2,157)
County Sources	4,583	4,106	5,546	(1,440)
	39,103	38,015	$ 41,612	$ (3,597)
Expenditures				
Community Services Operations	39,380	39,900	$ 42,550	$ (2,650)
	39,380	39,900	$ 42,550	$ (2,650)
Receipts Over (Under) Expenditures	(277)	(1,885)		
Unencumbered Cash, Beginning	2,230	1,953		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,953	$ 68		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 556,248	$ 667,186	$ 635,054	$ 32,132
County Sources	70,085	66,575	89,703	(23,128)
State Sources	470,310	162,217	162,217	0
	1,096,643	895,978	$ 886,974	$ 9,004
Expenditures				
Debt Service	997,938	772,463	$ 772,663	$ (200)
	997,938	772,463	$ 772,663	$ (200)
Receipts Over (Under) Expenditures	98,705	123,515		
Unencumbered Cash, Beginning	1,452,237	1,550,942		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,550,942	$ 1,674,457		

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 276,817	$ 253,107
	276,817	253,107
Expenditures		
Instruction	228,441	274,217
Student Support Services	12,681	0
School Administration	12,199	0
Operations & Maintenance	7,994	0
	261,315	274,217
Receipts Over (Under) Expenditures	15,502	(21,110)
Unencumbered Cash, Beginning	(15,502)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (21,110)

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 19,405	$ 12,641
	19,405	12,641
Expenditures		
Instruction	10,866	7,957
Student Support Services	5,597	325
Instructional Support Services	995	244
Operations & Maintenance	80	4,694
Donations	1,892	1,525
Food Service Operations	0	65
	19,430	14,810
Receipts Over (Under) Expenditures	(25)	(2,169)
Unencumbered Cash, Beginning	11,383	11,358
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 11,358	$ 9,189

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	10,911	0
Operations & Maintenance	95,540	0
	106,451	0
Receipts Over (Under) Expenditures	(106,451)	0
Unencumbered Cash, Beginning	427,154	320,703
Prior Year Canceled Encumbrances	0	23,808
Unencumbered Cash, Ending	$ 320,703	$ 344,511

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 35,409	$ 32,556
Transfers	0	16,343
	35,409	48,899
Expenditures		
Instruction	12,184	58,053
Instructional Support Staff	677	276
	12,861	58,329
Receipts Over (Under) Expenditures	22,548	(9,430)
Unencumbered Cash, Beginning	3,505	26,053
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 26,053	$ 16,623

UNIFIED SCHOOL DISTRICT NO. 396
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Douglass Schools				
Band Fundraising	$ 1,751	$ 2,822	$ 2,441	$ 2,132
Weightlifting	446	421	0	867
Yearbook Fundraising	0	107	107	0
Boys Basketball Fundraising	246	2,287	2,211	322
Cheer-Football	157	2,761	2,506	412
Cheer-Basketball	95	0	76	19
Softball Fundraising	294	652	327	619
HS Cheerleading	673	2,248	1,690	1,231
Football Fundraising	2,661	4,808	3,957	3,512
Chorus Fundraising	5,099	6,865	6,304	5,660
Musical	10,870	5,938	2,518	14,290
Madrigals	1,280	2,159	1,565	1,874
Spirit Club	558	100	0	658
Clay Target Shooting Club	4,038	3,101	3,742	3,397
Stem Club	105	25	0	130
Art Club	499	230	110	619
Forensics Fundraising	579	0	0	579
Entrepreneur Class	343	0	0	343
Baseball Fundraising	105	1,036	86	1,055
BASS Club	18	720	558	180
FCCLA	710	1,216	1,462	464
Students For The Cure	88	4,040	4,128	0
SADD	249	1,579	1,460	368
Tennis-Boys	461	0	0	461
Tennis-Girls	74	0	0	74
Track Fundraising	249	72	188	133
Cross Country Fundraising	643	1,367	291	1,719
	32,291	44,554	35,727	41,118

UNIFIED SCHOOL DISTRICT NO. 396
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Douglass Schools				
Class of 2022	2,264	5,201	6,927	538
Class of 2021	436	4	440	0
Class of 2025	20	5,487	2,768	2,739
Class of 2020	709	0	709	0
Class of 2024	1,821	1,830	242	3,409
Class of 2023	1,630	5,108	5,431	1,307
Honor Society	288	319	413	194
FBLA	556	35	126	465
Gifted Classes	180	0	0	180
Scholars Bowl Fund	194	0	0	194
Kay	418	444	521	341
Student Council	241	2,422	2,178	485
Student Lounge	747	6,913	7,054	606
Student Activity	228	795	430	593
Creative Writing	49	0	0	49
Wrestling Fundraising	662	131	786	7
Volleyball Fundraising	3,565	2,662	1,148	5,079
Girls Basketball	806	699	727	778
Elm 5th Grade	181	0	0	181
MS Activity	183	199	71	311
MS Honor Society	3,490	2,560	3,154	2,896
MS Wrestling Fundraiser	0	134	27	107
MS Girls Basketball	1,485	0	0	1,485
MS Boys Basketball	0	65	0	65
MS Cheerleaders	334	200	297	237
CPL/HOA Basketball	60	0	0	60
	52,838	79,762	69,176	63,424
District Memorial	2,215	2,600	2,000	2,815
Total Agency Funds	$ 55,053	$ 82,362	$ 71,176	$ 66,239

UNIFIED SCHOOL DISTRICT NO. 396
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
HS Petty Cash	$ 0	$ 0	$ 4,185	$ 4,185	$ 0	$ 0	$ 0
General Athletic	121	0	887	1,008	0	0	0
HS Athletics	0	0	32,764	32,764	0	0	0
HS Athletic Fundraising	3,406	0	10,114	8,883	4,637	0	4,637
Concessions	135	0	20,493	20,224	404	0	404
Special Education	1,070	0	0	0	1,070	0	1,070
Elem Activity	898	0	29	0	927	0	927
Elem Courtesy Fund	1,894	0	1,249	624	2,519	0	2,519
Elem Staff Pop Fund	62	0	176	161	77	0	77
Elem Staff Activity	74	0	1	0	75	0	75
Elem Library	2,870	0	2,607	2,351	3,126	0	3,126
HS Coffee Sales	70	0	92	126	36	0	36
MS District	0	0	1,963	1,963	0	0	0
MS Courtesy	912	0	20	113	819	0	819
MS Athletics	621	0	9,049	9,670	0	0	0
MS Library	35	0	0	0	35	0	35
Vending	1,158	0	338	792	704	0	704
Interest	57	0	11	0	68	0	68
Staff Courtesy Fund	540	0	40	327	253	0	253
Student Courtesy Fund	1,071	0	50	194	927	0	927
Sales Tax	39	0	6,273	6,250	62	0	62
Total District Activity Funds	$ 15,033	$ 0	$ 90,341	$ 89,635	$ 15,739	$ 0	$ 15,739

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	$ 98,203				
National School Lunch Program	10.555	311,854				
Summer Food Service Program for Children	10.559	13,847				
Pandemic EBT Administrative Costs	10.649	614				
		424,518	$ 0	$ 424,518	$ 419,231	$ 5,287
Department of Education						
Title I Grants to Local Educational Agencies	84.010	75,171	0	75,171	75,171	0
Supporting Effective Instruction State Grants	84.367	14,412	0	14,412	14,412	0
Student Support and Academic Enrichment Program	84.424	13,613	0	13,613	13,613	0
Education Stabilization Fund	84.425	188,758	0	167,648	188,758	(21,110)
		291,954	0	270,844	291,954	(21,110)
(Passes Through South Central Kansas Education Service Center (Orion))						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	3,673	0	3,673	3,673	0
Total Federal Awards		$ 720,145	$ 0	$ 699,035	$ 714,858	$ (15,823)