

**CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
CEDAR VALE, KANSAS**

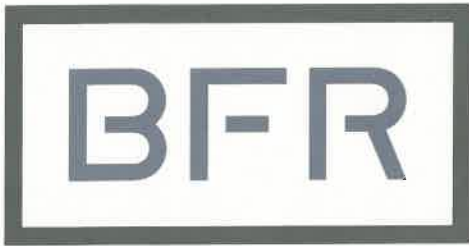
**FINANCIAL STATEMENT
JUNE 30, 2022**



CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285

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INDEPENDENT AUDITORS' REPORT

**Board of Education
Cedar Vale Unified School District No. 285
Cedar Vale, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Cedar Vale Unified School District No. 285, Cedar Vale, 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 **Cedar Vale Unified School District No. 285, Cedar Vale 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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.

**Board of Education
Cedar Vale Unified School District No. 285**

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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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:

**Board of Education
Cedar Vale Unified School District No. 285**

- 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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 **Cedar Vale Unified School District No. 285, Cedar Vale, 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
Cedar Vale Unified School District No. 285**

Cedar Vale Unified School District No. 285, Cedar Vale, Kansas' basic financial statement for the year ended June 30, 2021 (not presented herein), was audited by other auditors whose report dated February 7, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the auditor's report 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 report of the other auditors dated February 7, 2022 stated that the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021, was subjected to the auditing procedures applied in the audit of the June 30, 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 State of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 8, 2022

UNIFIED SCHOOL DISTRICT NO. 285
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 35	\$ 0	\$ 1,603,342	\$ 1,603,377	\$ 0	\$ 8,895	\$ 8,895
Special Purpose Funds							
Supplemental General	20,930	0	419,070	440,000	0	0	0
Preschool-Aged At-Risk	0	0	3,909	1,409	2,500	0	2,500
At Risk (K-12)	70,000	0	300,789	315,100	55,689	2,094	57,783
Capital Outlay	886,057	0	47,933	140,362	793,628	8,460	802,088
Driver Training	18,747	0	2,320	2,576	18,491	0	18,491
Food Service	38,754	0	150,055	145,238	43,571	0	43,571
Professional Development	34,308	0	0	9,931	24,377	0	24,377
Special Education	405,495	0	237,149	262,658	379,986	0	379,986
Career and Postsecondary Education	48,328	0	21,030	22,491	46,867	1,075	47,942
KPERS Contribution	0	0	193,595	193,595	0	0	0
Recreation Commission	5,066	0	11,339	10,469	5,936	0	5,936
Federal Funds	(17,607)	502	171,650	170,270	(15,725)	582	(15,143)
Gifts and Grants	0	0	3,264	10,340	(7,076)	4,060	(3,016)
Contingency Reserve	342,492	0	27,356	56,114	313,734	0	313,734
Textbook and Student Material							
Revolving	7,218	0	0	7,218	0	0	0
District Activity Funds	5,163	0	18,518	15,742	7,939	0	7,939
	<u>\$ 1,864,986</u>	<u>\$ 502</u>	<u>\$ 3,211,319</u>	<u>\$ 3,406,890</u>	<u>\$ 1,669,917</u>	<u>\$ 25,166</u>	<u>\$ 1,695,083</u>

Composition of Cash:	Checking Accounts	\$ 1,767,093
	Savings Account	19,049
	Certificates of Deposit	13,000
		<u>1,799,142</u>
	Agency Funds	<u>(104,059)</u>
		<u>\$ 1,695,083</u>

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

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Cedar Vale Unified School District No. 285 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cedar Vale, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & 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:

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 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 and 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 \$78,141 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.

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
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 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.

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 \$193,595 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 \$1,399,263. 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 - Deposits:

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

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

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

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

At June 30, 2022, the District's carrying amount of deposits was \$1,799,142 and the bank balance was \$2,008,529. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$251,136 was covered by federal depository insurance and the remaining \$1,757,393 was collateralized with securities held by the pledging financial institution's agent in the District's name.

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 5 - Postemployment Benefits:

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

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

Note 6 - Interfund Transactions:

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

Transfer from:	Transfer To:							Total
	Supplemental General	Preschool-Aged At-Risk	At Risk (K-12)	Food Service	Special Education	Career and Postsecondary Education	Contingency Reserve	
General	\$ 0	\$ 3,909	\$ 250,769	\$ 36,969	\$ 229,889	\$ 20,000	\$ 26,808	\$ 568,344
Supplemental								
General	0	0	50,000	0	0	0	0	50,000
Contingency								
Reserve	7,676	0	0	0	0	0	0	7,676
	<u>\$ 7,676</u>	<u>\$ 3,909</u>	<u>\$ 300,769</u>	<u>\$ 36,969</u>	<u>\$ 229,889</u>	<u>\$ 20,000</u>	<u>\$ 26,808</u>	<u>\$ 626,020</u>

Note 7 - Compensated Absences:

Vocation - Full-time twelve-month employees receive four days of vacation after one year of service and will gain one day of vacation per years of service not to exceed eight days. Unused vacation days are not carried over to future years.

Discretionary leave and sick leave - Full-time nine- and ten-month employees receive ten days each year (eight days if hired after July 1, 2014), with a maximum accumulation of fifty days. Full-time twelve-month employees receive two discretionary days and seven sick days each year. Teaching staff receive eight days of discretionary leave each year. Unused discretionary leave can be carried over and accumulated up to fifty days. Days accumulated in excess of fifty are paid out to the employee at the end of the school year. Employees who terminate their employment in good standing shall be paid for their unused discretionary or sick days at the rate of \$30 per day, for up to 40 days of accumulated discretionary leave with the exception of the Superintendent position, to be paid at a rate of \$70 per day.

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 8 - Subsequent Events:

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

Note 9 - Contingencies:

Grant Programs

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

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has been unable to purchase workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District has joined together with other school districts in the state to participate in the KASB Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 112 participating members.

The District pays an annual premium to KASS Workers Compensation Fund, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the KASB Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASS Workers Compensation Fund, Inc. management.

The District has purchased commercial insurance for these potential risks for property, inland marine, general liability, automobile, crime/fidelity, umbrella, linebacker, and data compromise. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - 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.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 285
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 1,591,569	\$ 0	\$ 11,808	\$ 1,603,377	\$ 1,603,377	\$ 0
Special Purpose Funds						
Supplemental General	440,000	0	0	440,000	440,000	0
Preschool-Aged At-Risk	5,000	0	0	5,000	1,409	(3,591)
At Risk (K-12)	315,100	0	0	315,100	315,100	0
Capital Outlay	653,500	0	0	653,500	140,362	(513,138)
Driver Training	4,000	0	0	4,000	2,576	(1,424)
Food Service	155,700	0	0	155,700	145,238	(10,462)
Professional Development	10,000	0	0	10,000	9,931	(69)
Special Education	351,397	0	0	351,397	262,658	(88,739)
Career and Postsecondary Education	35,400	0	0	35,400	22,491	(12,909)
KPERS Contribution	213,605	0	0	213,605	193,595	(20,010)
Recreation Commission	11,500	0	0	11,500	10,469	(1,031)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	170,270	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	10,340	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	56,114	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,218	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	15,742	XXXXXXXXXX
	<u>\$ 3,786,771</u>	<u>\$ 0</u>	<u>\$ 11,808</u>	<u>\$ 3,798,579</u>	<u>\$ 3,406,890</u>	<u>\$ (651,373)</u>

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 6,430	\$ 12,687	\$ 0	\$ 12,687
State Sources	1,524,976	1,590,655	1,590,655	0
	<u>1,531,406</u>	<u>1,603,342</u>	<u>\$ 1,590,655</u>	<u>\$ 12,687</u>
Expenditures				
Instruction	319,330	505,474	\$ 483,119	\$ 22,355
Student Support Services	932	9,261	10,500	(1,239)
Instructional Support Staff	7,725	15	5,000	(4,985)
General Administration	285,790	236,784	238,000	(1,216)
School Administration	80,468	7,379	57,750	(50,371)
Central Services	0	27,174	27,000	174
Operations & Maintenance	168,224	188,184	235,050	(46,866)
Student Transportation Services	48,673	60,762	52,150	8,612
Other Supplemental Services	60,155	0	0	0
Transfers	560,108	568,344	483,000	85,344
Adjustment for Qualifying Budget Credits	0	0	11,808	(11,808)
	<u>1,531,405</u>	<u>1,603,377</u>	<u>\$ 1,603,377</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1	(35)		
Unencumbered Cash, Beginning	34	35		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35</u>	<u>\$ 0</u>		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Supplemental General Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 190,036	\$ 190,046	\$ 177,261
County Sources	16,416	17,584	17,719
State Sources	205,913	203,764	203,764
Transfers	22,250	7,676	20,325
	<u>434,615</u>	<u>419,070</u>	<u>\$ 419,069</u>
Expenditures			
Instruction	375,000	390,000	\$ 390,000
Transfers	50,000	50,000	50,000
	<u>425,000</u>	<u>440,000</u>	<u>\$ 440,000</u>
Receipts Over (Under) Expenditures	9,615	(20,930)	
Unencumbered Cash, Beginning	11,315	20,930	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 20,930</u>	<u>\$ 0</u>	

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 2,500	\$ (2,500)
Transfers	0	3,909	2,500	1,409
	<u>0</u>	<u>3,909</u>	<u>\$ 5,000</u>	<u>\$ (1,091)</u>
Expenditures				
Instruction	0	1,409	\$ 5,000	\$ (3,591)
	<u>0</u>	<u>1,409</u>	<u>\$ 5,000</u>	<u>\$ (3,591)</u>
Receipts Over (Under) Expenditures	0	2,500		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 2,500</u>		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 20	\$ 0	\$ 20
Transfers	299,000	300,769	285,000	15,769
	<u>299,000</u>	<u>300,789</u>	<u>\$ 285,000</u>	<u>\$ 15,789</u>
Expenditures				
Instruction	299,000	315,100	\$ 315,100	\$ 0
	<u>299,000</u>	<u>315,100</u>	<u>\$ 315,100</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	(14,311)		
Unencumbered Cash, Beginning	70,000	70,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 70,000</u>	<u>\$ 55,689</u>		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Capital Outlay Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 39,273	\$ 47,933	\$ 2,000	\$ 45,933
Transfers	5,522	0	0	0
	<u>44,795</u>	<u>47,933</u>	<u>\$ 2,000</u>	<u>\$ 45,933</u>
Expenditures				
Instruction	73,565	100,393	\$ 125,000	\$ (24,607)
Student Support Services	0	0	25,000	(25,000)
Central Services	0	0	40,000	(40,000)
Operations & Maintenance	0	0	243,500	(243,500)
Student Transportation Services	26,200	0	85,000	(85,000)
Facility Acquisition & Construction Services	9,083	39,969	135,000	(95,031)
	<u>108,848</u>	<u>140,362</u>	<u>\$ 653,500</u>	<u>\$ (513,138)</u>
Receipts Over (Under) Expenditures	(64,053)	(92,429)		
Unencumbered Cash, Beginning	950,110	886,057		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 886,057</u>	<u>\$ 793,628</u>		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Driver Training Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 0	\$ 1,100 \$ 0	\$ 1,100
State Sources	0	1,220 1,200	20
Transfers	1,800	0 0	0
	<u> 1,800</u>	<u> 2,320</u> <u>\$ 1,200</u>	<u>\$ 1,120</u>
Expenditures			
Instruction	1,754	1,917 \$ 3,000	\$ (1,083)
Operations & Maintenance	<u> 0</u>	<u> 659</u> <u> 1,000</u>	<u> (341)</u>
	<u> 1,754</u>	<u> 2,576</u> <u>\$ 4,000</u>	<u>\$ (1,424)</u>
Receipts Over (Under) Expenditures	46	(256)	
Unencumbered Cash, Beginning	18,701	18,747	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u>\$ 18,747</u>	<u>\$ 18,491</u>	

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Food Service Fund</u>		<u>Current Year</u>		
	Prior Year			Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 4,568	\$ 5,156	\$ 3,956	\$ 1,200
State Sources	823	654	560	94
Federal Sources	84,891	107,276	85,080	22,196
Transfers	<u>38,947</u>	<u>36,969</u>	<u>38,000</u>	<u>(1,031)</u>
	<u>129,229</u>	<u>150,055</u>	<u>\$ 127,596</u>	<u>\$ 22,459</u>
Expenditures				
Food Service Operations	<u>129,342</u>	<u>145,238</u>	<u>\$ 155,700</u>	<u>\$ (10,462)</u>
	<u>129,342</u>	<u>145,238</u>	<u>\$ 155,700</u>	<u>\$ (10,462)</u>
Receipts Over (Under) Expenditures	(113)	4,817		
Unencumbered Cash, Beginning	38,867	38,754		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 38,754	\$ 43,571		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Professional Development Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
State Sources	\$ 1,168	\$ 0	\$ 0	\$ 0
	<u>1,168</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instructional Support Services	<u>5,462</u>	<u>9,931</u>	<u>\$ 10,000</u>	<u>\$ (69)</u>
	<u>5,462</u>	<u>9,931</u>	<u>\$ 10,000</u>	<u>\$ (69)</u>
Receipts Over (Under) Expenditures	(4,294)	(9,931)		
Unencumbered Cash, Beginning	38,602	34,308		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,308</u>	<u>\$ 24,377</u>		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 6,330	\$ 3,565 \$ 0	\$ 3,565
Federal Sources	2,761	3,695 3,695	0
Transfers	<u>176,369</u>	<u>229,889</u> <u>190,000</u>	<u>39,889</u>
	<u>185,460</u>	<u>237,149</u> <u>\$ 193,695</u>	<u>\$ 43,454</u>
Expenditures			
Instruction	224,289	251,625 \$ 264,097	\$ (12,472)
Student Transportation Services	<u>9,168</u>	<u>11,033</u> 87,300	<u>(76,267)</u>
	<u>233,457</u>	<u>262,658</u> <u>\$ 351,397</u>	<u>\$ (88,739)</u>
Receipts Over (Under) Expenditures	(47,997)	(25,509)	
Unencumbered Cash, Beginning	453,492	405,495	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 405,495</u>	<u>\$ 379,986</u>	

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 2,481	\$ 1,030	\$ 0	\$ 1,030
Transfers	17,500	20,000	17,500	2,500
	<u>19,981</u>	<u>21,030</u>	<u>\$ 17,500</u>	<u>\$ 3,530</u>
Expenditures				
Instruction	15,425	22,491	\$ 32,750	\$ (10,259)
Student Transportation Services	1,902	0	2,650	(2,650)
	<u>17,327</u>	<u>22,491</u>	<u>\$ 35,400</u>	<u>\$ (12,909)</u>
Receipts Over (Under) Expenditures	2,654	(1,461)		
Unencumbered Cash, Beginning	45,674	48,328		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 48,328</u>	<u>\$ 46,867</u>		

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
State Sources	\$ 176,533	\$ 193,595 \$ 213,605	\$ (20,010)
	<u>176,533</u>	<u>193,595</u> <u>\$ 213,605</u>	<u>\$ (20,010)</u>
Expenditures			
Instruction	124,623	128,898 \$ 147,005	\$ (18,107)
Student Support Services	0	5,702 0	5,702
General Administration	17,539	18,339 20,000	(1,661)
School Administration	9,198	9,461 12,500	(3,039)
Central Services	3,530	3,897 5,500	(1,603)
Operations & Maintenance	10,845	12,778 12,600	178
Student Transportation Serv	2,777	3,943 4,500	(557)
Food Service	8,021	10,577 11,500	(923)
	<u>176,533</u>	<u>193,595</u> <u>\$ 213,605</u>	<u>\$ (20,010)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Recreation Commission Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 10,379	\$ 10,318	\$ 399
County Sources	984	1,021	(18)
	<u>11,363</u>	<u>11,339</u>	<u>\$ 381</u>
Expenditures			
Community Service Operations	<u>10,197</u>	<u>10,469</u>	<u>\$ (1,031)</u>
	<u>10,197</u>	<u>\$ 11,500</u>	<u>\$ (1,031)</u>
Receipts Over (Under) Expenditures	1,166	870	
Unencumbered Cash, Beginning	3,900	5,066	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 5,066</u>	<u>\$ 5,936</u>	

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 196,822	\$ 171,650
	<u>196,822</u>	<u>171,650</u>
Expenditures		
Instruction	90,522	73,916
Student Support Services	15,102	66,004
General Administration	15,039	920
School Administration	0	12,000
Operations & Maintenance	73,334	5,000
Food Service Operation	1,520	12,430
	<u>195,517</u>	<u>170,270</u>
Receipts Over (Under) Expenditures	1,305	1,380
Unencumbered Cash, Beginning	(18,912)	(17,607)
Prior Year Canceled Encumbrances	<u>0</u>	<u>502</u>
Unencumbered Cash, Ending	<u>\$ (17,607)</u>	<u>\$ (15,725)</u>

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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	\$ 1,938	\$ 3,264
	<u>1,938</u>	<u>3,264</u>
Expenditures		
Instruction	1,546	0
Other Support Services	<u>0</u>	<u>10,340</u>
	<u>1,546</u>	<u>10,340</u>
Receipts Over (Under) Expenditures	392	(7,076)
Unencumbered Cash, Beginning	(392)	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ (7,076)</u>

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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)

<u>Contingency Reserve Fund</u>			
	Prior Year	Current Year	
	Actual	Actual	
Cash Receipts			
Local Sources	\$ 0	\$ 548	
Transfers	70,970	26,808	
	<u>70,970</u>	<u>27,356</u>	
Expenditures			
Instruction	48,720	48,438	
Transfers	22,250	7,676	
	<u>70,970</u>	<u>56,114</u>	
Receipts Over (Under) Expenditures	0	(28,758)	
Unencumbered Cash, Beginning	342,492	342,492	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 342,492</u>	<u>\$ 313,734</u>	

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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 and Student Material			
Revolving Fund			
		Prior Year	Current Year
		Actual	Actual
Cash Receipts			
Local Sources		\$ 10	\$ 0
		10	0
Expenditures			
Instruction		231	7,218
		231	7,218
Receipts Over (Under) Expenditures		(221)	(7,218)
Unencumbered Cash, Beginning		7,439	7,218
Prior Year Canceled Encumbrances		0	0
Unencumbered Cash, Ending		\$ 7,218	\$ 0

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
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
Student Activity Funds				
Class of 2018	\$ 653	\$ 0	\$ 653	\$ 0
Class of 2019	60	0	60	0
Class of 2020	336	0	336	0
Class of 2021	31	0	31	0
Graduates 2022	2,619	1,222	3,841	0
Class of 2023-Seniors	2,328	12,741	11,916	3,153
Class of 2024-Juniors	1,152	3,179	1,322	3,009
Class of 2025-Sophmores	68	6,421	3,926	2,563
Class of 2026-Freshman	18	0	0	18
Class of 2027-7th Grade	21	0	0	21
Class of 2028-6th Grade	72	0	0	72
Coke vending machine	940	106	204	842
Band	2,719	2,222	1,466	3,475
High School cheerleaders	446	2,019	1,716	749
Junior high cheerleaders	235	0	0	235
Drama	5	0	0	5
FCCIA	6	0	0	6
NHS	215	299	0	514
Student council	4,336	5,381	3,532	6,185
High school faculty	412	0	0	412
Grade school faculty	439	0	40	399
High School Football	284	0	50	234
High School Boys Basketball	225	0	100	125
High School Volleyball	42	0	0	42
High School Track	13	0	0	13
Weight Room	5	0	0	5
Softball	595	1	0	596
Middle School Boys Basketball	92	0	50	42
Middle School Football	70	0	50	20
High School Girls Basketball	198	0	45	153
Baseball	602	100	0	702
Middle School Volleyball	133	0	0	133
Middle School Girls Basketball	138	0	0	138
Middle School Track	131	0	0	131
Cedar Vale RC (Flying Club)	274	0	0	274
Library	638	2,557	2,081	1,114
Purple Card	892	780	776	896
Elementary Purple Card	68	542	108	502
Scholarships	52	0	0	52
Red Ribbon Week	150	0	0	150
Shop	4,441	3,377	2,217	5,601
Sales Tax	6	3,554	3,547	13
	<u>26,160</u>	<u>44,501</u>	<u>38,067</u>	<u>32,594</u>

CEDAR VALE UNIFIED SCHOOL DISTRICT NO. 285
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Miscellaneous Scholarship	5,600	8	1,028	4,580
Class of 2022 Scholarship	2,102	431	250	2,283
Scholarship Fund	38,403	96	1,000	37,499
Foster Scholarship	13,280	65	250	13,095
Robert J Radcliff	1,486	0	350	1,136
Farmers Cooperative	352	1	0	353
Lement Scholarship	0	17,019	4,500	12,519
	<u>61,223</u>	<u>17,620</u>	<u>7,378</u>	<u>71,465</u>
 Total Agency Funds	 <u>\$ 87,383</u>	 <u>\$ 62,121</u>	 <u>\$ 45,445</u>	 <u>\$ 104,059</u>

**UNIFIED SCHOOL DISTRICT NO. 285
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
Gate Receipts							
Concessions	\$ 851	\$ 0	\$ 12,218	\$ 11,989	\$ 1,080	\$ 0	\$ 1,080
Gate Receipts	407	0	3,371	3,675	103	0	103
	<u>1,258</u>	<u>0</u>	<u>15,589</u>	<u>15,664</u>	<u>1,183</u>	<u>0</u>	<u>1,183</u>
School Projects							
Yearbook	3,905	0	2,929	78	6,756	0	6,756
	<u>3,905</u>	<u>0</u>	<u>2,929</u>	<u>78</u>	<u>6,756</u>	<u>0</u>	<u>6,756</u>
Total	<u>\$ 5,163</u>	<u>\$ 0</u>	<u>\$ 18,518</u>	<u>\$ 15,742</u>	<u>\$ 7,939</u>	<u>\$ 0</u>	<u>\$ 7,939</u>

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 285
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
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	\$ 27,670				
National School Lunch Program	10.555	71,409				
Summer Food Service Program for Children	10.559	3,659				
Fresh Fruit and Vegetable Program	10.582	3,924				
Pandemic EBT Administrative Costs	10.649	614				
		<u>107,276</u>	<u>\$ 0</u>	<u>\$ 107,276</u>	<u>\$ 107,276</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	45,035	0	45,035	45,035	0
Supporting Effective Instruction State Grants	84.367	4,677	0	4,677	4,677	0
Student Support and Academic Enrichment Program	84.424	12,374	0	12,374	12,374	0
Education Stabilization Fund	84.425	590,075	(17,105)	81,189	64,488	(404)
		<u>652,161</u>	<u>(17,105)</u>	<u>143,275</u>	<u>126,574</u>	<u>(404)</u>
Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	32,070	0	32,070	47,391	(15,321)
Total Federal Awards		<u>\$ 791,507</u>	<u>\$ (17,105)</u>	<u>\$ 282,621</u>	<u>\$ 281,241</u>	<u>\$ (15,725)</u>