UNIFIED SCHOOL DISTRICT NO. 492
ROSALIA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

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UNIFIED SCHOOL DISTRICT NO. 492
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 492
Rosalia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 492, Rosalia, Kansas**, as of and for the year ended **June 30, 2023**, 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. 492, Rosalia, 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. 492, Rosalia, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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. 492, Rosalia, 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.

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Board of Education
Unified School District No. 492

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. 492, Rosalia, 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. 492, Rosalia, 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. 492, Rosalia, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Unified School District No. 492, Rosalia, 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, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary 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. 492

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. 492, Rosalia, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
January 10, 2024

UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 3,014,428	$ 3,014,428	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	34,877	0	1,191,979	1,185,960	40,896	20,874	61,770
Preschool-Aged At-Risk	0	0	19,500	19,500	0	0	0
At Risk (K-12)	0	0	470,000	470,000	0	0	0
Capital Outlay	580,981	0	441,346	494,434	527,893	108,357	636,250
Driver Training	5,150	0	8,950	38	14,062	0	14,062
Food Service	67,706	0	255,557	253,541	69,722	0	69,722
Professional Development	15,000	0	13,906	12,276	16,630	0	16,630
Special Education	75,000	0	581,244	496,244	160,000	0	160,000
Career and Postsecondary Education	15,000	0	114,083	119,389	9,694	5,306	15,000
KPERS Contribution	0	0	322,608	322,608	0	0	0
Federal Funds	(162,087)	0	588,699	444,486	(17,874)	0	(17,874)
Gifts and Grants	36,254	0	35,979	35,438	36,795	0	36,795
Contingency Reserve	250,001	0	0	0	250,001	0	250,001
Textbook & Student Material Revolving	19,114	0	23,369	23,210	19,273	280	19,553
District Activity Funds	8,803	0	15,158	15,651	8,310	0	8,310
Bond & Interest Fund	378,470	0	223,015	273,850	327,635	0	327,635
	$ 1,324,269	$ 0	$ 7,319,821	$ 7,181,053	$ 1,463,037	$ 134,817	$ 1,597,854

Composition of Cash:		
	Checking and Money Market Accounts	$ 1,654,378
	Certificate of Deposit	6,275
		1,660,653
	Agency Funds	(62,799)
		$ 1,597,854

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

UNIFIED SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 492 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Rosalia, 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-used 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 & 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.

Capital Projects Fund-used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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:

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 District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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 amendments for the year ended June 30, 2023.

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

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

Note 2 - 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual 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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $322,608 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,131,833. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - 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 4 - Compensated Absences:

Classified Staff
A maximum of 10 days of sick leave may be granted each year with a total accumulation of 60 days allowed. There is no payment for unused sick leave when an employee ceases employment with the district.

Full-time, 12-month employees shall accrue vacation time at a rate of 10 days per year. Maximum accumulation of vacation leave is 20 days. Vacation time must be used by July 1. Part-time and temporary employees are not eligible for vacation pay.

Certified Staff
Professionally licensed employees, also referred to as teachers, will receive 12 days of personal leave time (PLT) at the beginning of each school year. PLT may be accumulated from year to year to a maximum of 80 days and the accumulated days will be referred to as sick days. Teachers who have accumulated sick leave time over 80 days will be reimbursed at a rate of $50 for each excess day on their June paycheck. The District will grant each educator, at retirement and to the beneficiaries of the educator upon his/her death, $50 per day for unused accumulated leave.

Note 5 - 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)	Capital Outlay	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 19,500	$ 370,000	$ 129,166	$ 5,000	$ 20,000	$ 3,222	$ 494,152	$ 78,242	$ 1,119,282
Supplemental General Fund	0	100,000	0	0	0	8,778	82,317	20,169	211,264
	$ 19,500	$ 470,000	$ 129,166	$ 5,000	$ 20,000	$ 12,000	$ 576,469	$ 98,411	$ 1,330,546

Note 6 - 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,660,653 and the bank balance was $2,159,094. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,909,094 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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 - 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 9 - Subsequent Events:

The District has evaluated subsequent events through January 10, 2024, the date which the financial statement was available to be issued.

Note 10 - Long-Term Debt:

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

Principal and interest payments on the lease purchase agreement are due semi-annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2019 Series	3.00 - 4.00	12/17/2019	$3,900,000	9/1/2040
Lease Purchase Agreement Energy Equipment	3.73	9/30/2016	$2,117,226	4/1/2029

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2019 Series	$3,900,000	$ 0	$ 150,000	$3,750,000	$ 123,850
Lease Purchase Agreement Energy Equipment	1,458,220	0	166,964	1,291,256	52,849
	$5,358,220	$ 0	$ 316,964	$5,041,256	$ 176,699

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			
	General Obligation Bonds	Lease Purchase Agreement	Total	General Obligation Bonds	Lease Purchase Agreement	Total	Total Principal and Interest
2024	$ 155,000	$ 180,190	$ 335,190	$ 117,750	$ 46,499	$ 164,249	$ 499,439
2025	160,000	194,124	354,124	111,450	39,649	151,099	505,223
2026	165,000	208,796	373,796	104,950	32,273	137,223	511,019
2027	175,000	224,242	399,242	98,150	24,342	122,492	521,734
2028	180,000	235,836	415,836	91,050	15,871	106,921	522,757
2029 - 2033	990,000	248,068	1,238,068	364,950	6,961	371,911	1,609,979
2034 - 2038	1,400,000	0	1,400,000	204,600	0	204,600	1,604,600
2039 - 2041	525,000	0	525,000	35,325	0	35,325	560,325
	$3,750,000	$1,291,256	$5,041,256	$1,128,225	$ 165,595	$1,293,820	$ 6,335,076

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	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	$ 3,090,779	$ (76,459)	$ 108	$ 3,014,428	$ 3,014,428	$ 0
Special Purpose Funds						
Supplemental General	1,032,211	(32,906)	186,655	1,185,960	1,185,960	0
Preschool-Aged At-Risk	19,500	0	0	19,500	19,500	0
At Risk (K-12)	470,000	0	0	470,000	470,000	0
Capital Outlay	881,495	0	0	881,495	494,434	(387,061)
Driver Training	11,850	0	0	11,850	38	(11,812)
Food Service	298,910	0	0	298,910	253,541	(45,369)
Professional Development	20,000	0	0	20,000	12,276	(7,724)
Special Education	500,000	0	0	500,000	496,244	(3,756)
Career and Postsecondary Education	155,000	0	0	155,000	119,389	(35,611)
KPERS Contribution	360,726	0	0	360,726	322,608	(38,118)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	444,486	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	35,438	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	23,210	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	15,651	XXXXXXXXXX
Bond & Interest Fund	273,850	0	0	273,850	273,850	0
	$ 7,114,321	$ (109,365)	$ 186,763	$ 7,191,719	$ 7,181,053	$ (529,451)

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 108	$ 0	$ 108
State Sources	2,869,366	3,014,320	3,090,779	(76,459)
	2,869,366	3,014,428	$ 3,090,779	$ (76,351)
Expenditures				
Instruction	868,074	1,056,655	$ 1,081,200	$ (24,545)
Student Support Services	39,702	0	3,000	(3,000)
Instructional Support Staff	22,425	23,915	24,770	(855)
General Administration	187,949	188,296	182,576	5,720
School Administration	289,517	279,190	279,290	(100)
Operations & Maintenance	212,056	191,735	374,440	(182,705)
Student Transportation Services	106,406	154,445	185,503	(31,058)
Other Support Services	0	910	0	910
Transfers	1,143,237	1,119,282	960,000	159,282
Adjustment to Comply with Legal Max	0	0	(76,459)	76,459
Adjustment for Qualifying Budget Credits	0	0	108	(108)
	2,869,366	3,014,428	$ 3,014,428	$ 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. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 533,206	$ 735,738	$ 521,275	$ 214,463
County Sources	50,778	56,119	62,762	(6,643)
State Sources	382,323	400,122	413,297	(13,175)
	966,307	1,191,979	$ 997,334	$ 194,645
Expenditures				
Instruction	350,673	290,037	$ 263,711	$ 26,326
Student Support Services	81,816	159,476	92,500	66,976
Instructional Support Staff	5,581	11,384	7,500	3,884
General Administration	86,672	99,430	60,000	39,430
School Administration	11,740	6,046	15,000	(8,954)
Operations & Maintenance	291,724	299,592	338,500	(38,908)
Student Transportation Services	96,551	108,731	160,000	(51,269)
Transfers	84,541	211,264	95,000	116,264
Adjustment to Comply with Legal Max	0	0	(32,906)	32,906
Adjustment for Qualifying Budget Credits	0	0	186,655	(186,655)
	1,009,298	1,185,960	$ 1,185,960	$ 0
Receipts Over (Under) Expenditures	(42,991)	6,019		
Unencumbered Cash, Beginning	77,868	34,877		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 34,877	$ 40,896		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 11,765	$ 19,500	$ 19,500	$ 0
	11,765	19,500	$ 19,500	$ 0
Expenditures				
Instruction	11,765	19,500	$ 19,500	$ 0
	11,765	19,500	$ 19,500	$ 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. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 432,284	$ 470,000	$ 470,000	$ 0
	432,284	470,000	$ 470,000	$ 0
Expenditures				
Instruction	409,752	420,608	$ 403,546	$ 17,062
Student Support Services	47,532	49,392	66,454	(17,062)
	457,284	470,000	$ 470,000	$ 0
Receipts Over (Under) Expenditures	(25,000)	0		
Unencumbered Cash, Beginning	25,000	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 193,122	$ 223,390	$ 208,981	$ 14,409
County Sources	20,740	22,009	24,749	(2,740)
State Sources	46,407	66,781	66,784	(3)
Transfers	103,898	129,166	0	129,166
	364,167	441,346	$ 300,514	$ 140,832
Expenditures				
Instruction	112,669	6,820	$ 110,000	$ (103,180)
Instructional Support Staff	0	0	71,495	(71,495)
General Administration	0	5,301	0	5,301
Operations & Maintenance	109,948	29,660	0	29,660
Transportation	102,719	232,840	200,000	32,840
Facility Acquisition & Construction Services	0	219,813	500,000	(280,187)
	325,336	494,434	$ 881,495	$ (387,061)
Receipts Over (Under) Expenditures	38,831	(53,088)		
Unencumbered Cash, Beginning	542,150	580,981		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 580,981	$ 527,893		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,725	$ 1,990	$ 4,000	$ (2,010)
State Sources	4,758	1,960	2,700	(740)
Transfers	0	5,000	0	5,000
	7,483	8,950	$ 6,700	$ 2,250
Expenditures				
Instruction	7,113	38	$ 8,370	$ (8,332)
Vehicle Operations, Maintenance Services	0	0	3,480	(3,480)
	7,113	38	$ 11,850	$ (11,812)
Receipts Over (Under) Expenditures	370	8,912		
Unencumbered Cash, Beginning	4,780	5,150		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,150	$ 14,062		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 18,245	$ 99,143	$ 109,864	$ (10,721)
State Sources	1,531	1,538	1,920	(382)
Federal Sources	222,345	134,876	119,420	15,456
Transfers	0	20,000	0	20,000
	242,121	255,557	$ 231,204	$ 24,353
Expenditures				
Food Service Operation	230,046	253,541	$ 298,910	$ (45,369)
	230,046	253,541	$ 298,910	$ (45,369)
Receipts Over (Under) Expenditures	12,075	2,016		
Unencumbered Cash, Beginning	55,631	67,706		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 67,706	$ 69,722		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 1,906	$ 3,000	$ (1,094)
Transfers	15,000	12,000	2,000	10,000
	15,000	13,906	$ 5,000	$ 8,906
Expenditures				
Instructional Support Staff	15,000	12,276	$ 20,000	$ (7,724)
	15,000	12,276	$ 20,000	$ (7,724)
Receipts Over (Under) Expenditures	0	1,630		
Unencumbered Cash, Beginning	15,000	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 16,630		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 4,775	$ 0	$ 4,775
Transfers	523,505	576,469	425,000	151,469
	523,505	581,244	$ 425,000	$ 156,244
Expenditures				
Instruction	458,845	487,418	$ 485,080	$ 2,338
Student Transportation Services	14,660	8,826	14,920	(6,094)
	473,505	496,244	$ 500,000	$ (3,756)
Receipts Over (Under) Expenditures	50,000	85,000		
Unencumbered Cash, Beginning	25,000	75,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,000	$ 160,000		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,452	$ 0	$ 0	$ 0
Federal Sources	0	15,672	1,500	14,172
Transfers	141,326	98,411	138,500	(40,089)
	142,778	114,083	$ 140,000	$ (25,917)
Expenditures				
Instruction	142,778	119,389	$ 155,000	$ (35,611)
	142,778	119,389	$ 155,000	$ (35,611)
Receipts Over (Under) Expenditures	0	(5,306)		
Unencumbered Cash, Beginning	15,000	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 9,694		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 322,077	$ 322,608	$ 360,726	$ (38,118)
	322,077	322,608	$ 360,726	$ (38,118)
Expenditures				
Instruction	215,792	216,147	$ 241,687	$ (25,540)
Student Support Services	3,621	4,839	4,056	783
Instructional Support Staff	4,428	4,839	4,959	(120)
General Administration	22,545	22,583	25,250	(2,667)
School Administration	35,428	35,487	39,679	(4,192)
Operations & Maintenance	22,545	22,583	25,250	(2,667)
Student Transportation Services	4,835	3,226	5,415	(2,189)
Food Service Operation	12,883	12,904	14,430	(1,526)
	322,077	322,608	$ 360,726	$ (38,118)
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. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 217,276	$ 198,153	$ 188,847	$ 9,306
County Sources	20,665	24,862	27,954	(3,092)
State Sources	68,970	0	0	0
	306,911	223,015	$ 216,801	$ 6,214
Expenditures				
Debt Service	436,425	273,850	$ 273,850	$ 0
	436,425	273,850	$ 273,850	$ 0
Receipts Over (Under) Expenditures	(129,514)	(50,835)		
Unencumbered Cash, Beginning	507,984	378,470		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 378,470	$ 327,635		

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 295,294	$ 588,699
	295,294	588,699
Expenditures		
Instruction	320,469	139,440
Student Support Services	57,230	292,117
Instructional Support Staff	15,283	0
Operations & Maintenance	2,851	5,387
Student Transportation Services	0	3,771
Food Service Operation	0	3,771
	395,833	444,486
Receipts Over (Under) Expenditures	(100,539)	144,213
Unencumbered Cash, Beginning	(61,548)	(162,087)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (162,087)	$ (17,874)

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 5,176	$ 5,979
State Sources	15,000	0
Federal Sources	130,500	30,000
	150,676	35,979
Expenditures		
Instruction	146,700	32,094
Student Support Services	0	2,500
General Administration	0	844
	146,700	35,438
Receipts Over (Under) Expenditures	3,976	541
Unencumbered Cash, Beginning	32,278	36,254
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 36,254	$ 36,795

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	250,001	250,001
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 250,001	$ 250,001

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 5,060	$ 23,369
	5,060	23,369
Expenditures		
Instruction	1,681	23,210
Support Services	11,288	0
	12,969	23,210
Receipts Over (Under) Expenditures	(7,909)	159
Unencumbered Cash, Beginning	27,023	19,114
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 19,114	$ 19,273

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 32	$ 0
	32	0
Expenditures		
Facility Acquisition & Construction Services	97,734	0
	97,734	0
Receipts Over (Under) Expenditures	(97,702)	0
Unencumbered Cash, Beginning	97,702	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

UNIFIED SCHOOL DISTRICT NO. 492
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School				
Athletics	$ 700	$ 0	$ 11	$ 689
FHS - Uniforms	61	0	0	61
FMS - Girls Basketball Fundraiser	137	0	0	137
FMS - Boy Basketball Fundraiser	85	0	10	75
FHS - Girls Basketball Fundraiser	2,319	126	510	1,935
FHS - Baseball Fundraiser	1,279	1,149	2	2,426
FMS - Track Fundraiser	254	0	0	254
FHS - Wrestling Fundraiser	751	0	0	751
FHS - Boys Basketball Fundraiser	654	1,332	1,681	305
FHS - Football Fundraiser	1,545	1,478	1,620	1,403
FHS - Football	0	3,136	3,136	0
FHS - Volleyball	0	4,455	4,455	0
FHS - Basketball	0	4,510	4,510	0
FHS - Wrestling	0	2,143	2,143	0
FHS - Baseball/Softball	0	5,271	5,271	0
FHS - Track	0	1,070	1,070	0
FMS - Football/Volleyball	0	2,124	2,124	0
FMS - Basketball	0	2,217	2,217	0
FMS - Wrestling	0	100	100	0
FMS - Track	0	1,316	1,316	0
Scholars Bowl/High Q/Forensics	0	885	885	0
FHS - Cheerleading	854	3,958	2,778	2,034
FHS - Cross Country Fundraising	1	0	0	1
	8,640	35,270	33,839	10,071

UNIFIED SCHOOL DISTRICT NO. 492
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School (Continued)				
FHS - Softball Fundraiser	639	2,888	2,115	1,412
FHS - Volleyball Fundraiser	627	477	1,042	62
Flinthills Middle School	761	0	0	761
FMS - Concessions	3,267	0	0	3,267
FMS - Cheerleaders	2,815	289	211	2,893
Seniors	4,585	1,679	1,408	4,856
Juniors	1,629	2,623	3,251	1,001
Sophomores	1,315	377	0	1,692
Freshmen	900	575	0	1,475
8th Grade	975	325	525	775
7th Grade	450	275	125	600
6th Grade	325	375	325	375
Graphic Art	2,430	1,340	777	2,993
Concessions	0	35,762	35,762	0
Letter Club	1,925	0	0	1,925
Skills USA	2,289	0	0	2,289
Robotics	787	1,000	37	1,750
SADD	630	0	0	630
TSA	1,271	469	639	1,101
Tri-M	821	228	100	949
Stuco	2,283	8,404	8,442	2,245
Band	5,095	2,083	1,947	5,231
Outdoor Classroom	3	0	0	3
FCA	325	1,119	168	1,276
Flinthills Gen. Scholarship	2,255	0	200	2,055
Dixie Spencer Scholarship Fund	1,736	1	0	1,737
Dixie Spencer Scholarship - CD	6,269	7	1	6,275
National Honor Society	158	680	438	400
Physics	83	0	0	83
Kitchen	0	1,429	1,295	134
FFA	2,362	19,313	19,684	1,991
SAFE	180	1,400	1,088	492
Vending Machine	0	654	654	0
Total Agency Funds	$ 57,830	$ 119,042	$ 114,073	$ 62,799

UNIFIED SCHOOL DISTRICT NO. 492
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Flinthills Jr/Sr High School							
Yearbook	$ 0	$ 0	$ 422	$ 422	$ 0	$ 0	$ 0
Newspaper	192	0	0	164	28	0	28
Drama / Play	3,413	0	13,173	13,074	3,512	0	3,512
Stomping Grounds	1,727	0	1,121	887	1,961	0	1,961
Banner Fund	29	0	0	0	29	0	29
Miscellaneous-Interest	1,247	0	42	0	1,289	0	1,289
Miscellaneous	2,195	0	400	1,104	1,491	0	1,491
Total District Activity Funds	$ 8,803	$ 0	$ 15,158	$ 15,651	$ 8,310	$ 0	$ 8,310