ARGONIA UNIFIED SCHOOL DISTRICT NO. 359
FINANCIAL REPORTING ENTITY
ARGONIA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

BFR

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359
FINANCIAL REPORTING ENTITY
TABLE OF CONTENTS
JUNE 30, 2022

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 11
Regulatory Required Supplementary Information	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Supplemental General Fund	14
Preschool-Aged At-Risk Fund	15
At Risk Fund (K-12)	16
Capital Outlay Fund	17
Driver Training Fund	18
Food Service Fund	19
Professional Development Fund	20
Parent Education Program Fund	21
Special Education Fund	22
Career and Postsecondary Education Fund	23
KPERS Contribution Fund	24
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	25
Gifts and Grants Fund	26
Contingency Reserve Fund	27
Textbook and Student Material Revolving Fund	28
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	29
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	30
Schedule of Cash Receipts and Expenditures - Actual and Budget	
Recreation Commission	31
Federal Award Information	
Schedule of Expenditures of Federal Awards	32

BFR

INDEPENDENT AUDITORS' REPORT

Board of Education
Argonia Unified School District No. 359
Argonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Argonia Unified School District No. 359, Argonia, 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 **Argonia Unified School District No. 359, Argonia, 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 **Argonia Unified School District No. 359, Argonia, 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 **Argonia Unified School District No. 359, Argonia, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Board of Education
Argonia Unified School District No. 359

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 **Argonia Unified School District No. 359, Argonia, 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 **Argonia Unified School District No. 359, Argonia, 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 **Argonia Unified School District No. 359, Argonia, 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 **Argonia Unified School District No. 359, Argonia, 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
Argonia Unified School District No. 359

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Argonia Unified School District No. 359, Argonia, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated September 24, 2021, which contained an unmodified opinion on the basic financial statement.

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

BFR CPA, LLC

BFR CPA, LLC
October 4, 2022

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 1,904,425	$ 1,904,425	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	70,504	0	534,360	585,720	19,144	0	19,144
Preschool-Aged At-Risk	0	0	10,000	10,000	0	0	0
At Risk (K-12)	0	0	171,498	171,498	0	0	0
Capital Outlay	388,075	0	153,555	66,774	474,856	0	474,856
Driver Training	0	0	3,207	3,207	0	0	0
Food Service	28,000	0	135,870	142,641	21,229	0	21,229
Professional Development	0	0	14,670	14,670	0	0	0
Parent Education Program	0	0	109,506	109,413	93	0	93
Special Education	178,778	0	409,646	471,120	117,304	0	117,304
Career and Postsecondary Education	0	0	145,264	144,987	277	0	277
KPERS Contribution	0	0	202,146	202,146	0	0	0
Federal Funds	(14,657)	0	132,550	131,687	(13,794)	0	(13,794)
Gifts and Grants	1,189	0	3,380	4,306	263	0	263
Contingency Reserve	75,000	0	25,000	0	100,000	0	100,000
Textbook and Student Material Revolving	27,464	0	15,732	13,497	29,699	0	29,699
District Activity Funds	3,379	0	14,711	14,570	3,520	0	3,520
Related Municipal Entity							
Recreation Commission	145,668	0	37,307	64,780	118,195	0	118,195
	$ 903,400	$ 0	$ 4,022,827	$ 4,055,441	$ 870,786	$ 0	$ 870,786

Composition of Cash:	
Checking Accounts	$ 360,435
Money Market Account	416,130
Savings Account	2,704
Related Municipal Entity	118,195
	897,464
Agency Funds	(26,678)
	$ 870,786

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

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Argonia Unified School District No. 359 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Argonia, 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. The financial statement presents **Argonia Unified School District No. 359** (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Recreation Commission - Argonia USD No. 359 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

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.

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 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	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and 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 - In Substance Receipt in Transit:

The District received $79,492 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $202,146 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 $1,577,466. 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, including the related municipal entity was $897,464 and the bank balance was $998,217. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $498,217 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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 To:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 10,000	$ 131,200	$ 0	$ 2,627	$ 0	$ 289,849	$ 145,264	$ 25,000	$ 603,940
Supplemental General Fund	0	40,298	1,075	0	14,670	101,615	0	0	157,658
	$ 10,000	$ 171,498	$ 1,075	$ 2,627	$ 14,670	$ 391,464	$ 145,264	$ 25,000	$ 761,598

Note 7 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

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 - 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 10 - Subsequent Events:

The District has evaluated subsequent events through October 4, 2022, the date which the financial statement was available to be issued.

Note 11 - Long Term Debt:

Principal and interest payments on the purchase agreement are due monthly.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Energy Project Financing Agreement	3.642	10/1/2017	$ 643,958	9/1/2032

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Energy Project Financing Agreement	$ 517,340	$ 0	$ 37,564	$ 479,776	$ 18,219

Maturities of long-term debt and interest are as follows:

	Principal	Interest	Total Principal and Interest
2023	$ 38,956	$ 16,827	$ 55,783
2024	40,398	15,385	55,783
2025	41,894	13,889	55,783
2026	43,446	12,337	55,783
2027	45,055	10,728	55,783
2028-2032	251,573	27,342	278,915
2033	18,454	140	18,594
	$ 479,776	$ 96,648	$ 576,424

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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	$ 1,926,166	$ (39,148)	$ 17,407	$ 1,904,425	$ 1,904,425	$ 0
Special Purpose Funds						
Supplemental General	597,182	(11,462)	0	585,720	585,720	0
Preschool-Aged At-Risk	10,000	0	0	10,000	10,000	0
At Risk (K-12)	188,000	0	0	188,000	171,498	(16,502)
Capital Outlay	574,497	0	0	574,497	66,774	(507,723)
Driver Training	3,700	0	0	3,700	3,207	(493)
Food Service	126,280	0	16,361	142,641	142,641	0
Professional Development	25,000	0	0	25,000	14,670	(10,330)
Parent Education Program	115,000	0	0	115,000	109,413	(5,587)
Special Education	578,778	0	0	578,778	471,120	(107,658)
Career and Postsecondary Education	145,000	0	0	145,000	144,987	(13)
KPERS Contribution	229,083	0	0	229,083	202,146	(26,937)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	131,687	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,306	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,497	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	14,570	XXXXXXXXXX
Related Municipal Entity						
Recreation Commission	150,000	0	0	150,000	64,780	(85,220)
	$ 4,668,686	$ (50,610)	$ 33,768	$ 4,651,844	$ 4,055,441	$ (760,463)

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 64,596	$ 17,422	$ 0	$ 17,422
State Sources	1,908,928	1,887,003	1,926,151	(39,148)
	1,973,524	1,904,425	$ 1,926,151	$ (21,726)
Expenditures				
Instruction	986,854	940,465	$ 917,936	$ 22,529
Student Support Services	20,472	7,017	21,280	(14,263)
Instructional Support Staff	22,057	18,227	23,200	(4,973)
General Administration	135,976	133,709	144,020	(10,311)
School Administration	164,718	178,355	172,910	5,445
Central Services	22,380	22,658	23,820	(1,162)
Student Transportation Services	317	54	0	54
Transfers	620,750	603,940	623,000	(19,060)
Adjustment to Comply With Legal Max	0	0	(39,148)	39,148
Adjustment for Qualifying Budget Credits	0	0	17,407	(17,407)
	1,973,524	1,904,425	$ 1,904,425	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 468,096	$ 362,023	$ 349,830	$ 12,193
County Sources	31,337	28,718	30,419	(1,701)
State Sources	123,115	143,619	146,429	(2,810)
	622,548	534,360	$ 526,678	$ 7,682
Expenditures				
Instruction	313,094	23,384	$ 0	$ 23,384
Operations & Maintenance	118,434	285,998	313,142	(27,144)
Student Transportation Services	11,085	118,513	127,300	(8,787)
Other Support Services	0	167	11,740	(11,573)
Transfers	134,309	157,658	145,000	12,658
Adjustment to Comply With Legal Max	0	0	(11,462)	11,462
	576,922	585,720	$ 585,720	$ 0
Receipts Over (Under) Expenditures	45,626	(51,360)		
Unencumbered Cash, Beginning	24,878	70,504		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 70,504	$ 19,144		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 11,090	$ 10,000	$ 10,000	$ 0
	11,090	10,000	$ 10,000	$ 0
Expenditures				
Instruction	11,090	10,000	$ 10,000	$ 0
	11,090	10,000	$ 10,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk Fund (K-12)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 124,277	$ 171,498	$ 188,000	$ (16,502)
	124,277	171,498	$ 188,000	$ (16,502)
Expenditures				
Instruction	75,392	120,836	$ 134,100	$ (13,264)
Student Support Services	48,885	50,662	53,900	(3,238)
	124,277	171,498	$ 188,000	$ (16,502)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 60,484	$ 137,052	$ 169,731	$ (32,679)
County Sources	2,675	4,534	4,575	(41)
State Sources	0	11,969	12,116	(147)
Transfers	35,000	0	0	0
	98,159	153,555	$ 186,422	$ (32,867)
Expenditures				
Instruction	10,944	10,991	$ 90,000	$ (79,009)
Operations & Maintenance	25,468	0	50,000	(50,000)
Student Transportation Services	0	0	200,000	(200,000)
Facility Acquisition & Construction Services	62,179	55,783	234,497	(178,714)
	98,591	66,774	$ 574,497	$ (507,723)
Receipts Over (Under) Expenditures	(432)	86,781		
Unencumbered Cash, Beginning	388,507	388,075		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 388,075	$ 474,856		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,042	$ 1,400	$ 2,500	$ (1,100)
State Sources	0	732	1,200	(468)
Transfers	83	1,075	0	1,075
	1,125	3,207	$ 3,700	$ (493)
Expenditures				
Instruction	2,341	3,091	$ 3,700	$ (609)
Vehicle Operations & Maintenance	0	116	0	116
	2,341	3,207	$ 3,700	$ (493)
Receipts Over (Under) Expenditures	(1,216)	0		
Unencumbered Cash, Beginning	1,216	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,894	$ 1,994	$ 3,750	$ (1,756)
State Sources	1,800	797	780	17
Federal Sources	79,909	130,452	93,750	36,702
Transfers	37,252	2,627	0	2,627
	123,855	135,870	$ 98,280	$ 37,590
Expenditures				
Operations & Maintenance	3,750	131	$ 1,750	$ (1,619)
Food Service Operations	120,105	142,510	124,530	17,980
Adjustment for Qualifying Budget Credits	0	0	16,361	(16,361)
	123,855	142,641	$ 142,641	$ 0
Receipts Over (Under) Expenditures	0	(6,771)		
Unencumbered Cash, Beginning	28,000	28,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 28,000	$ 21,229		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 3,087	$ 0	$ 0	$ 0
Transfers	20,139	14,670	25,000	(10,330)
	23,226	14,670	$ 25,000	$ (10,330)
Expenditures				
Instructional Support Services	23,078	14,605	$ 25,000	$ (10,395)
Central Services	148	65	0	65
	23,226	14,670	$ 25,000	$ (10,330)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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)

Parent Education Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 42,000	$ 42,100	$ 45,000	$ (2,900)
State Sources	67,533	67,406	70,000	(2,594)
	109,533	109,506	$ 115,000	$ (5,494)
Expenditures				
Student Support Services	109,533	109,413	$ 115,000	$ (5,587)
	109,533	109,413	$ 115,000	$ (5,587)
Receipts Over (Under) Expenditures	0	93		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 93		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,037	$ 4,414	$ 0	$ 4,414
Federal Sources	4,966	13,768	0	13,768
Transfers	381,389	391,464	400,000	(8,536)
	388,392	409,646	$ 400,000	$ 9,646
Expenditures				
Instruction	418,765	471,120	$ 578,778	$ (107,658)
	418,765	471,120	$ 578,778	$ (107,658)
Receipts Over (Under) Expenditures	(30,373)	(61,474)		
Unencumbered Cash, Beginning	209,151	178,778		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 178,778	$ 117,304		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 138,065	$ 145,264	$ 145,000	$ 264
	138,065	145,264	$ 145,000	$ 264
Expenditures				
Instruction	138,065	144,987	$ 145,000	$ (13)
	138,065	144,987	$ 145,000	$ (13)
Receipts Over (Under) Expenditures	0	277		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 277		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 193,727	$ 202,146	$ 229,083	$ (26,937)
	193,727	202,146	$ 229,083	$ (26,937)
Expenditures				
Instruction	125,922	131,395	$ 148,903	$ (17,508)
Student Support Services	5,812	6,064	6,873	(809)
Instructional Support Staff	3,875	4,043	4,582	(539)
General Administration	6,296	6,570	7,445	(875)
School Administration	21,794	22,742	25,771	(3,029)
Central Services	4,359	4,548	5,155	(607)
Operations and Maintenance	12,108	12,634	14,318	(1,684)
Student Transportation Services	7,749	8,086	9,163	(1,077)
Food Service	5,812	6,064	6,873	(809)
	193,727	202,146	$ 229,083	$ (26,937)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 48,762	$ 132,550
	48,762	132,550
Expenditures		
Instruction	59,708	90,613
General Administration	0	18,876
Operations & Maintenance	0	1,673
General Administration	0	20,525
Operations & Maintenance	1,079	0
Food Service Operations	2,632	0
	63,419	131,687
Receipts Over (Under) Expenditures	(14,657)	863
Unencumbered Cash, Beginning	0	(14,657)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (14,657)	$ (13,794)

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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	$ 2,560	$ 3,380
	2,560	3,380
Expenditures		
Instruction	5,899	4,306
	5,899	4,306
Receipts Over (Under) Expenditures	(3,339)	(926)
Unencumbered Cash, Beginning	4,528	1,189
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,189	$ 263

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 8,822	$ 25,000
	8,822	25,000
Expenditures		
Operations & Maintenance	43,822	0
	43,822	0
Receipts Over (Under) Expenditures	(35,000)	25,000
Unencumbered Cash, Beginning	110,000	75,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 75,000	$ 100,000

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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 Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 15,121	$ 15,732
Transfers	10,032	0
	25,153	15,732
Expenditures		
Instruction	57,030	13,497
	57,030	13,497
Receipts Over (Under) Expenditures	(31,877)	2,235
Unencumbered Cash, Beginning	59,341	27,464
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 27,464	$ 29,699

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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
High School				
JH Cheerleaders	$ 244	$ 0	$ 0	$ 244
Concession Fund	1,829	10,750	9,875	2,704
Yearbook Fund	5,999	3,178	1,995	7,182
Drama	1,464	765	601	1,628
Student Council	317	1,687	1,558	446
High School Cheerleader	937	769	429	1,277
Volleyball Fund	466	1,820	1,729	557
Music Fund	362	191	149	404
Football Fund	315	1,524	1,679	160
National Honor Society	357	0	0	357
Student Test Fee	63	255	126	192
Kay Club	1,160	1,157	980	1,337
Math Club	40	0	0	40
Forensics	1,464	200	692	972
Basketball	981	142	143	980
Class of 2022	954	6,336	7,264	26
Class of 2023	985	5,294	5,082	1,197
Class of 2024	131	1,471	0	1,602
Class of 2025	2	744	0	746
Business Account	998	0	0	998
FACS	486	75	486	75
HS Track	20	80	6	94
Girls Basketball	1,043	260	704	599
6th Grade	33	0	0	33
JH Volleyball	0	31	0	31
JH Basketball	0	31	0	31
JH Football	0	31	0	31
JH Track	0	31	0	31
	20,650	36,822	33,498	23,974
Argonia Community Scholarship	2,702	2	0	2,704
Total Agency Funds	$ 23,352	$ 36,824	$ 33,498	$ 26,678

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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
High School							
Athletics	$ 2,377	$ 0	$ 12,270	$ 11,959	$ 2,688	$ 0	$ 2,688
JH Athletics	64	0	1,170	1,234	0	0	0
	2,441	0	13,440	13,193	2,688	0	2,688
Elementary School							
Stuco	938	0	1,271	1,377	832	0	832
Total	$ 3,379	$ 0	$ 14,711	$ 14,570	$ 3,520	$ 0	$ 3,520

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
RELATED MUNICIPAL ENTITY
RECREATION COMMISSION
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 42,802	$ 34,198	$ 49,631	$ (15,433)
County Sources	3,281	3,109	3,062	47
	46,083	37,307	$ 52,693	$ (15,386)
Expenditures				
Community Service Operations	20,167	64,780	$ 150,000	$ (85,220)
	20,167	64,780	$ 150,000	$ (85,220)
Receipts Over (Under) Expenditures	25,916	(27,473)		
Unencumbered Cash, Beginning	119,752	145,668		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 145,668	$ 118,195		

FEDERAL AWARD INFORMATION

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
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
Department of Education						
Rural Education	84.358	$ 16,176	$ 0	$ 16,176	$ 16,176	$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	38,256				
National School Lunch Program	10.555	86,925				
Summer Food Service Program for Children	10.559	4,657				
Pandemic EBT Administrative Costs	10.649	614				
		130,452	0	130,452	130,452	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	26,712	(6,321)	26,355	26,712	(6,678)
Supporting Effective Instruction State Grants	84.367	2,197	0	2,197	2,197	0
Student Support and Academic Enrichment Program	84.424	9,608	(8,336)	17,944	9,608	0
Education Stabilization Fund	84.425	84,493	0	77,377	84,493	(7,116)
		123,010	(14,657)	123,873	123,010	(13,794)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	5,180	0	5,180	5,180	0
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	1,089	0	1,089	1,089	0
Total Federal Awards		$ 275,907	$ (14,657)	$ 276,770	$ 275,907	$ (13,794)