UNIFIED SCHOOL DISTRICT NO. 492
ROSALIA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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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, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 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, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 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. According, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Unified School District No. 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, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 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, 2021, and have issued our report thereon dated November 29, 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 31, 2022

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 2,869,366	$ 2,869,366	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	77,868	0	966,307	1,009,298	34,877	23,100	57,977
Preschool-Aged At-Risk	0	0	11,765	11,765	0	0	0
At Risk (K-12)	25,000	0	432,284	457,284	0	0	0
Capital Outlay	542,150	0	364,167	325,336	580,981	0	580,981
Driver Training	4,780	0	7,483	7,113	5,150	0	5,150
Food Service	55,631	0	242,121	230,046	67,706	0	67,706
Professional Development	15,000	0	15,000	15,000	15,000	0	15,000
Special Education	25,000	0	523,505	473,505	75,000	0	75,000
Career and Postsecondary Education	15,000	0	142,778	142,778	15,000	0	15,000
KPERS Contribution	0	0	322,077	322,077	0	0	0
Federal Funds	(61,548)	0	295,294	395,833	(162,087)	397	(161,690)
Gifts and Grants	32,278	0	150,676	146,700	36,254	0	36,254
Contingency Reserve	250,001	0	0	0	250,001	0	250,001
Textbook and Student Material Revolving Fund	27,023	0	5,060	12,969	19,114	0	19,114
District Activity Funds	8,995	0	12,102	12,294	8,803	0	8,803
Bond and Interest	507,984	0	306,911	436,425	378,470	0	378,470
Capital Projects	97,702	0	32	97,734	0	0	0
	$ 1,622,864	$ 0	$ 6,666,928	$ 6,965,523	$ 1,324,269	$ 23,497	$ 1,347,766

Composition of Cash:	Checking and Money Market Accounts	$ 1,405,596
	Agency Funds	(57,830)
		$ 1,347,766

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

UNIFIED SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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

Capital Project 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 and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the 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, 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 $145,528 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 $320,077 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,478,513. 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 - 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 5 - Compensated Absences:

Classified Staff
A maximum of ten 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, twelve-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 twelve 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 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)	Capital Outlay	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 10,032	$ 349,476	$ 103,898	$ 15,000	$ 523,505	$ 141,326	$ 1,143,237
Supplemental General Fund	1,733	82,808	0	0	0	0	84,541
	$ 11,765	$ 432,284	$ 103,898	$ 15,000	$ 523,505	$ 141,326	$ 1,227,778

Note 7 - Capital Projects:

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
School Renovations and Improvements	$ 4,086,611	$ 4,086,611

Note 8 - Deposits:

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

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

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

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

At June 30, 2022, the District's carrying amount of deposits was $1,405,596 and the bank balance was $1,666,518. 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 $1,416,518 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through October 31, 2022, the date which the financial statement was available to be issued.

Note 10 - Reimbursed Expenditures:

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

Note 11 - 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 12 - 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 capital lease are due semi-annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2016 Series	2.00 - 3.00	6/7/2016	$ 1,450,000	9/1/2021
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, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2016 Series	$ 305,000	$ 0	$ 305,000	$ 0	$ 4,575
2019 Series	3,900,000	0	0	3,900,000	126,850
	4,205,000	0	305,000	3,900,000	131,425
Lease Purchase Agreement					
Energy Equipment	1,612,633	0	154,413	1,458,220	58,725
	$5,817,633	$ 0	$ 459,413	$5,358,220	$ 190,150

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
2023	$ 150,000	$ 166,964	$ 316,964	$ 123,850	$ 52,849	$ 176,699	$ 493,663
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 - 2032	960,000	483,904	1,443,904	395,100	22,832	417,932	1,861,836
2033 - 2037	1,115,000	0	1,115,000	238,575	0	238,575	1,353,575
2038 - 2041	1,020,000	0	1,020,000	62,250	0	62,250	1,082,250
	$3,900,000	$1,458,220	$5,358,220	$1,252,075	$ 218,444	$1,470,519	$ 6,828,739

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 492
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 2,922,897	$ (53,531)	$ 0	$ 2,869,366	$ 2,869,366	$ 0
Special Purpose Funds						
Supplemental General	964,596	(21,054)	65,756	1,009,298	1,009,298	0
Preschool-Aged At-Risk	24,000	0	0	24,000	11,765	(12,235)
At Risk (K-12)	457,284	0	0	457,284	457,284	0
Capital Outlay	800,545	0	0	800,545	325,336	(475,209)
Driver Training	14,680	0	0	14,680	7,113	(7,567)
Food Service	300,000	0	0	300,000	230,046	(69,954)
Professional Development	15,000	0	0	15,000	15,000	0
Special Education	525,000	0	0	525,000	473,505	(51,495)
Career and Postsecondary Education	142,778	0	0	142,778	142,778	0
KPERS Contribution	355,279	0	0	355,279	322,077	(33,202)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	395,833	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	146,700	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	12,969	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	12,294	XXXXXXXXX
Bond and Interest	436,425	0	0	436,425	436,425	0
Capital Projects	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	97,734	XXXXXXXXX
	$ 6,958,484	$ (74,585)	$ 65,756	$ 6,949,655	$ 6,965,523	$ (649,662)

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 24	$ 0	$ 0	$ 0
State Sources	2,788,435	2,869,366	2,922,897	(53,531)
	2,788,459	2,869,366	$ 2,922,897	$ (53,531)
Expenditures				
Instruction	1,230,055	$ 868,074	$ 1,077,082	$ (209,008)
Student Support Services	2,810	39,702	66,530	(26,828)
Instructional Support Staff	23,800	22,425	27,670	(5,245)
General Administration	164,914	187,949	177,325	10,624
School Administration	263,838	289,517	280,853	8,664
Operations & Maintenance	228,956	212,056	230,078	(18,022)
Student Transportation Services	69,062	106,406	103,297	3,109
Community Services	177	0	0	0
Transfers	804,847	1,143,237	960,062	183,175
Adjustment to Comply with Legal Max	0	0	(53,531)	53,531
Adjustment for Qualifying Budget Credits	0	0	0	0
	2,788,459	2,869,366	$ 2,869,366	$ 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, 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	$ 557,162	$ 533,206	$ 429,817	$ 103,389
County Sources	51,176	50,778	66,057	(15,279)
State Sources	389,781	382,323	390,854	(8,531)
	998,119	966,307	$ 886,728	$ 79,579
Expenditures				
Instruction	179,410	350,673	$ 205,096	$ 145,577
Student Support Services	84,685	81,816	65,000	16,816
Instructional Support Staff	5,259	5,581	0	5,581
General Administration	55,150	86,672	83,000	3,672
School Administration	6,890	11,740	7,000	4,740
Operations & Maintenance	217,058	291,724	340,500	(48,776)
Student Transportation Services	101,926	96,551	140,000	(43,449)
Transfers	332,028	84,541	124,000	(39,459)
Adjustment to Comply with Legal Max	0	0	(21,054)	21,054
Adjustment for Qualifying Budget Credits	0	0	65,756	(65,756)
	982,406	1,009,298	$ 1,009,298	$ 0
Receipts Over (Under) Expenditures	15,713	(42,991)		
Unencumbered Cash, Beginning	62,155	77,868		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 77,868	$ 34,877		

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 18,500	$ 11,765	$ 24,000	$ (12,235)
	18,500	11,765	$ 24,000	$ (12,235)
Expenditures				
Instruction	18,500	11,765	$ 24,000	$ (12,235)
	18,500	11,765	$ 24,000	$ (12,235)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 306,912	$ 432,284	$ 432,284	$ 0
	306,912	432,284	$ 432,284	$ 0
Expenditures				
Instruction	281,912	409,752	$ 457,284	$ (47,532)
Student Support Services	0	47,532	0	47,532
	281,912	457,284	$ 457,284	$ 0
Receipts Over (Under) Expenditures	25,000	(25,000)		
Unencumbered Cash, Beginning	0	25,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,000	$ 0		

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 193,581	$ 193,122	$ 186,664	$ 6,458
County Sources	20,018	20,740	25,324	(4,584)
State Sources	49,359	46,407	46,408	(1)
Transfers	80,392	103,898	0	103,898
	343,350	364,167	$ 258,396	$ 105,771
Expenditures				
Instruction	34,901	112,669	$ 140,000	$ (27,331)
Student Support Services	14,488	0	15,000	(15,000)
General Administration	19,772	0	20,000	(20,000)
Operations & Maintenance	0	109,948	120,000	(10,052)
Student Transportation Services	0	102,719	110,000	(7,281)
Facility Acquisition & Construction Services	206,410	0	395,545	(395,545)
	275,571	325,336	$ 800,545	$ (475,209)
Receipts Over (Under) Expenditures	67,779	38,831		
Unencumbered Cash, Beginning	474,371	542,150		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 542,150	$ 580,981		

UNIFIED SCHOOL DISTRICT NO. 492
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,550	$ 2,725	$ 7,500	$ (4,775)
State Sources	2,142	4,758	2,400	2,358
	5,692	7,483	$ 9,900	$ (2,417)
Expenditures				
Instruction	12,208	7,113	$ 14,680	$ (7,567)
	12,208	7,113	$ 14,680	$ (7,567)
Receipts Over (Under) Expenditures	(6,516)	370		
Unencumbered Cash, Beginning	11,296	4,780		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,780	$ 5,150		

UNIFIED SCHOOL DISTRICT NO. 492
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,576	$ 18,245	$ 11,269	$ 6,976
State Sources	2,026	1,531	1,800	(269)
Federal Sources	221,596	222,345	231,300	(8,955)
Transfers	59,542	0	0	0
	305,740	242,121	$ 244,369	$ (2,248)
Expenditures				
Food Service Operation	258,408	230,046	$ 300,000	$ (69,954)
Adjustment for Qualifying Budget Credits	0	0	0	0
	258,408	230,046	$ 300,000	$ (69,954)
Receipts Over (Under) Expenditures	47,332	12,075		
Unencumbered Cash, Beginning	8,299	55,631		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 55,631	$ 67,706		

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 3,877	$ 0	$ 0	$ 0
Transfers	18,238	15,000	0	15,000
	22,115	15,000	$ 0	$ 15,000
Expenditures				
Instructional Support Staff	19,552	15,000	$ 15,000	$ 0
	19,552	15,000	$ 15,000	$ 0
Receipts Over (Under) Expenditures	2,563	0		
Unencumbered Cash, Beginning	12,437	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 15,000		

UNIFIED SCHOOL DISTRICT NO. 492
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				
Federal Sources	$ 5,625	$ 0	$ 0	$ 0
Transfers	473,499	523,505	500,000	23,505
	479,124	523,505	$ 500,000	$ 23,505
Expenditures				
Instruction	461,380	458,845	$ 508,980	$ (50,135)
Student Transportation Services	5,360	14,660	16,020	(1,360)
	466,740	473,505	$ 525,000	$ (51,495)
Receipts Over (Under) Expenditures	12,384	50,000		
Unencumbered Cash, Beginning	12,616	25,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,000	$ 75,000		

UNIFIED SCHOOL DISTRICT NO. 492
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				
Local Sources	$ 0	$ 1,452	$ 0	$ 1,452
Federal Sources	1,258	0	0	0
Transfers	114,198	141,326	127,778	13,548
	115,456	142,778	$ 127,778	$ 15,000
Expenditures				
Instruction	100,456	142,778	$ 142,778	$ 0
	100,456	142,778	$ 142,778	$ 0
Receipts Over (Under) Expenditures	15,000	0		
Unencumbered Cash, Beginning	0	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 15,000		

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 300,447	$ 322,077	$ 355,279	$ (33,202)
	300,447	322,077	$ 355,279	$ (33,202)
Expenditures				
Instruction	201,300	215,792	$ 238,038	$ (22,246)
Student Support Services	2,262	3,621	2,675	946
Instructional Support Staff	9,791	4,428	11,578	(7,150)
General Administration	30,079	22,545	35,568	(13,023)
School Administration	24,001	35,428	28,381	7,047
Operations & Maintenance	21,031	22,545	24,869	(2,324)
Student Transportation Services	9,013	4,835	10,658	(5,823)
Food Service Operation	2,970	12,883	3,512	9,371
	300,447	322,077	$ 355,279	$ (33,202)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 217,714	$ 217,276	$ 208,558	$ 8,718
County Sources	24,855	20,665	28,545	(7,880)
State Sources	85,315	68,970	74,298	(5,328)
	327,884	306,911	$ 311,401	$ (4,490)
Expenditures				
Debt Service	456,500	436,425	$ 436,425	$ 0
	456,500	436,425	$ 436,425	$ 0
Receipts Over (Under) Expenditures	(128,616)	(129,514)		
Unencumbered Cash, Beginning	636,600	507,984		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 507,984	$ 378,470		

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 112,925	$ 295,294
	112,925	295,294
Expenditures		
Instruction	110,744	320,469
Student Support Services	0	57,230
Instruction Support Staff	0	15,283
School Administration	5,517	0
Operations & Maintenance	50,997	2,851
Student Transportation Services	2,071	0
Food Service Operation	0	0
	169,329	395,833
Receipts Over (Under) Expenditures	(56,404)	(100,539)
Unencumbered Cash, Beginning	(5,144)	(61,548)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (61,548)	$ (162,087)

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 14,228	$ 5,176
State Sources	15,000	15,000
Federal Sources	420,843	130,500
	450,071	150,676
Expenditures		
Instruction	112,234	146,700
Instructional Support Staff	7,022	0
General Administration	5,489	0
School Administration	0	0
Operations & Maintenance	219,915	0
Student Transportation Services	76,641	0
Food Service Operation	16,920	0
	438,221	146,700
Receipts Over (Under) Expenditures	11,850	3,976
Unencumbered Cash, Beginning	20,428	32,278
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 32,278	$ 36,254

UNIFIED SCHOOL DISTRICT NO. 492
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	$ 41,594	$ 0
	41,594	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	41,594	0
Unencumbered Cash, Beginning	208,407	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, 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	$ 17,972	$ 5,060
Transfers	24,000	0
	41,972	5,060
Expenditures		
Instruction	2,536	1,681
Instructional Support Services	12,413	11,288
	14,949	12,969
Receipts Over (Under) Expenditures	27,023	(7,909)
Unencumbered Cash, Beginning	0	27,023
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 27,023	$ 19,114

UNIFIED SCHOOL DISTRICT NO. 492
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	$ 239	$ 32
	239	32
Expenditures		
Construction and Other Costs	1,905,359	97,734
	1,905,359	97,734
Receipts Over (Under) Expenditures	(1,905,120)	(97,702)
Unencumbered Cash, Beginning	2,002,822	97,702
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 97,702	$ 0

UNIFIED SCHOOL DISTRICT NO. 492
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
Flinthills Jr/Sr High School				
Athletics	$ 700	$ 0	$ 0	$ 700
FHS - Uniforms	61	0	0	61
FMS - Girls Basketball Fundraiser	137	0	0	137
FMS - Boy Basketball Fundraiser	123	315	353	85
FHS - Girls Basketball Fundraiser	2,410	458	549	2,319
FHS - Baseball Fundraiser	1,417	2,260	2,398	1,279
FMS - Track Fundraiser	238	559	543	254
FHS - Wrestling Fundraiser	751	0	0	751
FHS - Boys Basketball Fundraiser	800	180	326	654
FHS - Football Fundraiser	1,759	490	704	1,545
FHS - Football	0	2,623	2,623	0
FHS - Volleyball	0	6,318	6,318	0
FHS - Basketball	0	5,340	5,340	0
FHS - Wrestling	0	1,977	1,977	0
FHS - Baseball/Softball	0	2,295	2,295	0
FHS - Track	0	390	390	0
FMS - Football/Volleyball	0	2,366	2,366	0
FMS - Basketball	0	2,125	2,125	0
FMS - Wrestling	0	70	70	0
FMS - Track	0	940	940	0
Scholars Bowl/High Q/Forensics	0	1,110	1,110	0
FHS - Cheerleading	553	1,552	1,251	854
FHS - Cross Country Fundraising	1	0	0	1
	8,950	31,368	31,678	8,640

UNIFIED SCHOOL DISTRICT NO. 492
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
Flinthills Jr/Sr High School (Continued)				
FHS - Softball Fundraiser	0	3,066	2,427	639
FHS - Volleyball Fundraiser	0	676	49	627
Flinthills Middle School	787	260	286	761
FMS - Concessions	3,267	0	0	3,267
FMS - Cheerleaders	2,322	524	31	2,815
Seniors	4,330	495	240	4,585
Juniors	440	3,450	2,261	1,629
Sophomores	665	739	89	1,315
Freshmen	705	425	230	900
8th Grade	475	500	0	975
7th Grade	475	300	325	450
6th Grade	150	325	150	325
Graphic Art	689	2,145	404	2,430
Concessions	0	28,756	28,756	0
Letter Club	1,925	0	0	1,925
Skills USA	1,986	2,663	2,360	2,289
Robotics	648	1,079	940	787
SADD	630	0	0	630
TSA	1,212	1,557	1,498	1,271
Tri-M	685	167	31	821
Stuco	1,012	9,633	8,362	2,283
Band	4,532	2,216	1,653	5,095
Outdoor Classroom	3	0	0	3
FCA	325	0	0	325
Flinthills Gen. Scholarship	2,454	1	200	2,255
Dixie Spencer Scholarship Fund	1,736	0	0	1,736
Dixie Spencer Scholarship - CD	6,263	6	0	6,269
National Honor Society	158	0	0	158
Physics	83	0	0	83
Kitchen	0	1,879	1,879	0
FFA	2,888	2,847	3,373	2,362
SAFE	632	2,150	2,602	180
Vending Machine	0	1,288	1,288	0
Total Agency Funds	$ 50,427	$ 98,515	$ 91,112	$ 57,830

UNIFIED SCHOOL DISTRICT NO. 492
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
Flinthills Jr/Sr High School							
Yearbook	$ 0	$ 0	$ 320	$ 320	$ 0	$ 0	$ 0
Newspaper	192	0	0	0	192	0	192
Drama / Play	3,504	0	10,499	10,590	3,413	0	3,413
Stomping Grounds	1,743	0	476	492	1,727	0	1,727
Banner Fund	29	0	0	0	29	0	29
Miscellaneous-Interest	1,215	0	32	0	1,247	0	1,247
Miscellaneous	2,312	0	775	892	2,195	0	2,195
Total District Activity Funds	$ 8,995	$ 0	$ 12,102	$ 12,294	$ 8,803	$ 0	$ 8,803

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 492
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
Federal Communication Commission						
Emergency Connectivity Fund Program	32.009	$ 115,500	$ 0	$ 115,500	$ 115,500	$ 0
Department of Education						
Rural Education	84.358	37,154	(11,624)	48,778	37,154	0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	51,445				
National School Lunch Program	10.555	164,314				
Summer Food Service Program for Children	10.559	5,972				
Pandemic EBT Administrative Costs	10.649	614				
		222,345	0	222,345	222,345	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	36,870	0	36,870	36,870	0
Supporting Effective Instruction State Grants	84.367	5,860	0	5,860	5,860	0
Student Support and Academic Enrichment Program	84.424	11,711	0	11,711	11,711	0
Education Stabilization Fund	84.425	247,008	(49,924)	134,845	247,008	(162,087)
		301,449	(49,924)	189,286	301,449	(162,087)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	57,230	0	57,230	57,230	0
Temporary Assistance for Needy Families	93.558	15,000	0	15,000	15,000	0
		72,230	0	72,230	72,230	0
Total Federal Awards		$ 748,678	$ (61,548)	$ 648,139	$ 748,678	$ (162,087)