

**UNIFIED SCHOOL DISTRICT NO. 395  
LACROSSE, KANSAS**

Financial Statements With Independent Auditors' Report

For the Year Ended June 30, 2022

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
**Unified School District No. 395 LaCrosse, Kansas**  
LaCrosse, Kansas

### Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 395 LaCrosse, Kansas**, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matters 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. 395 LaCrosse, Kansas** as of June 30, 2022, 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. 395 LaCrosse, 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 (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the **Unified School District No. 395 LaCrosse, 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.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the **Unified School District No. 395 LaCrosse, 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 the **Unified School District No. 395 LaCrosse, 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 auditor's 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 GAAS 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 GAAS, 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. 395 LaCrosse, Kansas'** internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Unified School District No. 395 LaCrosse, 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, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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 information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 395 LaCrosse, Kansas** as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated March 21, 2022, 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, 2022 (Schedule 2 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.



**ADAMSBROWN, LLC**

Certified Public Accountants

Hays, Kansas

October 10, 2022

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ -	769	2,686,922	2,686,922	769	30,869	31,638
Supplemental General Fund	40,483	-	841,018	841,575	39,926	308	40,234
<b>Special Purpose Funds</b>							
Capital Outlay Fund	739,918	332	237,195	329,226	648,219	4,249	652,468
Driver Training Fund	47,269	-	6,674	10,720	43,223	-	43,223
Food Service Fund	77,409	-	266,886	255,917	88,378	1,583	89,961
Professional Development Fund	10,247	-	-	1,365	8,882	-	8,882
Summer School Fund	5,971	-	-	1,934	4,037	-	4,037
Special Education Fund	275,910	-	519,507	524,130	271,287	-	271,287
Vocational Education Fund	185,518	-	82,664	178,797	89,385	1,961	91,346
KPERS Special Retirement Contribution Fund	-	-	337,988	337,988	-	-	-
At Risk (K-12) Fund	-	1,019	266,501	267,520	-	1,687	1,687
Contingency Reserve Fund	264,910	-	-	-	264,910	-	264,910
Textbook Rental Fund	64,614	689	23,097	36,295	52,105	24,616	76,721
Title I Fund	2,123	-	64,865	66,988	-	498	498
REAP Fund	(6,215)	-	6,526	2,480	(2,169)	-	(2,169)
Title II A - Teacher Quality Fund	18	-	11,577	11,595	-	-	-
Title V Fund	-	83	13,163	13,246	-	-	-
Gifts and Grants Fund	57,633	-	20,021	-	77,654	-	77,654
Federal Funds Fund	-	-	-	81,876	(81,876)	21,769	(60,107)
KDHE Testing Fund	-	-	19,129	35,107	(15,978)	-	(15,978)
District Activity Funds	27,640	-	81,641	70,228	39,053	-	39,053
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 1,793,448</b>	<b>2,892</b>	<b>5,485,374</b>	<b>5,753,909</b>	<b>1,527,805</b>	<b>87,540</b>	<b>1,615,345</b>
<b>Composition of Cash</b>				Checking Accounts	\$ 96,414		
				Savings Accounts	1,040,391		
				Certificates of Deposit	532,367		
				Total Primary Government	1,669,172		
				Agency Funds per Schedule 3	(53,827)		
				<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 1,615,345</b>		

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

## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement  
June 30, 2022

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 395 LaCrosse, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Financial Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

#### **Basis of Presentation – Fund Accounting**

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2022.

#### **Regulatory Basis Fund Types**

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

**Special Purpose Fund** - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

#### **Basis of Accounting**

*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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement  
June 30, 2022

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### Reimbursements

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 KMAAG regulatory basis of accounting.

### NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. 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 District did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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 project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, REAP Fund, Title II A – Teacher Quality Fund, Title V Fund, Title II-D Fund, Federal Funds Fund, KDHE Testing Fund, SPARKS Fund, and 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.



## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement  
June 30, 2022

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### NOTE 3 – DEPOSITS AND INVESTMENTS

**Unified School District No. 395 LaCrosse, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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 not 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$1,669,172 and the bank balance was \$1,989,397. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance and \$1,239,397 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

#### Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2022.

### NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

**Unified School District No. 395 LaCrosse, Kansas** received \$108,746 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

### NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 395 LaCrosse, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2022 were as follows:

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**

Notes to Financial Statement  
June 30, 2022

From	To	Regulatory Authority	Amount
General Fund	Vocational Education Fund	K.S.A. 72-5167	\$ 82,626
General Fund	Special Education Fund	K.S.A. 72-5167	338,292
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	202,829
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	63,672
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	163,199
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	50,352
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143	38

**NOTE 6 – LITIGATION**

**Unified School District No. 395 LaCrosse, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 7 – RISK MANAGEMENT**

**Unified School District No. 395 LaCrosse, Kansas** is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 112 participating members.

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

The District carries commercial insurance coverage for claims arising from matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

**NOTE 8 – GRANTS AND SHARED REVENUES**

**Unified School District No. 395 LaCrosse, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Unified School District No. 395 LaCrosse, Kansas** did not purchase products or services offered by Kansas industries for the blind and severely disabled, which is in violation of K.S.A. 75-3317.

## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement  
June 30, 2022

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### NOTE 10 – DEFERRED COMPENSATION PLAN

**Unified School District No. 395 LaCrosse, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

### NOTE 11 – DEFINED BENEFIT PENSION PLAN

#### General Information about the Pension Plan

##### Plan Description

**Unified School District No. 395 LaCrosse, Kansas** 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 Annual Comprehensive Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S 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 at 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2022.

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

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

## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement  
June 30, 2022

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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 \$337,988 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 \$2,620,941. 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](http://www.kpers.org) or can be obtained as described above.

### NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 395 LaCrosse, Kansas** 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 this 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.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

### NOTE 13 – COMPENSATED ABSENCES

#### Vacation

The District's contracts with various employees permit the employees to accumulate various amounts of vacation and sick leave. The contracts state that accumulated vacation must be taken by the end of the contract date or the time will be lost.

#### Sick Leave

The District's policy for sick leave is that employees shall be granted leave at the rate of ten (10) days per year until the maximum accumulation of ninety (90) days is reached. The ten days will be granted at the beginning of the contract year until the maximum accumulation of ninety (90) days will be exceeded at which time a pro rated number of days will be added to bring the total accumulated sick leave days to ninety (90). Under no circumstances can the maximum number of sick leave days exceed ninety (90) at the beginning of

## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement  
June 30, 2022

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any one school year. If a teacher has a minimum sick leave of 30 days, the teacher may exchange three days of sick leave for one personal leave day. The teacher may acquire a maximum of three personal days each year through this exchange.

Teachers that have been employed by the district for 10 or more years will be paid for unused accumulated sick leave at the rate of \$50 per day for a maximum of sixty (60) days at the time of retirement, reduction in force, total disability, or death. Teachers new to the district or with less than 10 years of experience will not be paid for unused sick leave.

**Sick Leave Bank** – The sick leave bank is voluntary and open to all teachers covered by the negotiated agreement approved by the District. The purpose of the sick leave bank is to allow staff members to contribute unused sick leave to a pool and allow participating members, who have exhausted their accumulated sick leave, to draw from the pool and avoid having their pay reduced. The sick leave bank is administered by the District pursuant to the guidelines it has established. At the end of each regular school year, any excess days a teacher has accumulated beyond 90 days will be placed in the sick leave bank. If the sick leave bank is short of 60 days after excess days are placed in the bank, then all teachers shall contribute one day to the District sick leave bank. Teachers in the District may voluntarily contribute three additional days to the bank. Days remaining in the bank at the end of the regular school year shall accumulate from year to year to a maximum of 60 days. Teachers shall not be eligible for the sick leave bank until they have depleted their current and accumulated individual sick leave. Use of the sick leave bank is subject to approval by the District after the teacher becomes eligible.

### **NOTE 14 – LONG-TERM DEBT**

**Unified School District No. 395 LaCrosse, Kansas** has the following type of long-term debt.

#### **Finance Lease Obligations**

The District has entered into a finance lease agreement for improvements with an option to purchase at the expiration of the lease term. The finance lease contains a fiscal funding clause.

The District has entered into a finance lease agreement for the use of equipment with no option to purchase at the expiration of the lease term.

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**

Notes to Financial Statement

June 30, 2022

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Finance Lease Obligation</b>									
Track & Field Improvements	2.910%	6/4/2012	\$ 500,000	6/1/2022	\$ 58,925	-	(58,925)	-	1,650
Durham School Services	0.000%	7/21/2019	1,160,285	6/30/2024	716,637	-	(231,854) *	<b>484,783</b>	-
					<u>\$ 775,562</u>	<u>-</u>	<u>(290,779)</u>	<u><b>484,783</b></u>	<u>1,650</u>

Current maturities of long-term debt through maturity are as follows:

	YEAR		
	2023	2024	Total
<b>Principal</b>			
<b>Lease Obligation</b>			
Durham School Services	\$ <u>238,810</u>	<u>245,973</u>	<u><b>484,783</b></u>

\*Durham School Services estimates the annual required payment for each year at commencement of the lease agreement. The amounts shown in the tables above reflect the estimates provided. The actual amount paid to Durham School Services for the current year was \$243,185.

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**

Regulatory-Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2022

Funds	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)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 2,809,953	(123,768)	737	2,686,922	<b>2,686,922</b>	-
Supplemental General Fund	840,000	-	1,575	841,575	<b>841,575</b>	-
<b>Special Purpose Funds</b>						
Capital Outlay Fund	760,000	-	-	760,000	<b>329,226</b>	(430,774)
Driver Training Fund	38,000	-	-	38,000	<b>10,720</b>	(27,280)
Food Service Fund	332,664	-	-	332,664	<b>255,917</b>	(76,747)
Professional Development Fund	11,588	-	-	11,588	<b>1,365</b>	(10,223)
Summer School Fund	5,280	-	-	5,280	<b>1,934</b>	(3,346)
Special Education Fund	634,488	-	-	634,488	<b>524,130</b>	(110,358)
Vocational Education Fund	195,000	-	-	195,000	<b>178,797</b>	(16,203)
KPERs Special Retirement Contribution Fund	372,258	-	-	372,258	<b>337,988</b>	(34,270)
At Risk (K-12) Fund	307,772	-	-	307,772	<b>267,520</b>	(40,252)
Gifts and Grants Fund	46,259	-	-	46,259	-	(46,259)



**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**General Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Mineral Severance Tax	\$ 2,754	3,374	-	3,374
Equalization Aid	2,404,713	2,358,960	2,493,705	(134,745)
Special Education Aid	299,666	324,476	316,247	8,229
Federal Aid	-	112	-	112
<b>Total Receipts</b>	2,707,133	2,686,922	2,809,952	(123,030)
<b>Expenditures</b>				
Instruction	930,153	921,194	1,265,403	(344,209)
Student Support Services	23,042	45,018	8,152	36,866
Instructional Support Services	8,524	13,862	10,030	3,832
General Administration	196,731	200,603	204,966	(4,363)
School Administration	197,316	198,067	194,290	3,777
Central Services	109,119	91,468	-	91,468
Operation and Maintenance	356,424	376,763	-	376,763
Vehicle Operating Services	193,448	216,200	212,560	3,640
Transfers Out	692,376	623,747	914,552	(290,805)
Adjustment to Comply with Legal Max	-	-	(123,768)	123,768
Legal General Fund Budget	2,707,133	2,686,922	2,686,185	737
(a) Adjustments for Qualifying Budget Credit	-	-	737	(737)
<b>Total Expenditures and Legal General Fund Budget</b>	2,707,133	2,686,922	2,686,922	-
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Prior Year Cancelled Encumbrances</b>	-	769		
<b>Unencumbered Cash - Ending</b>	\$ -	769		
<b>(a) Adjustment for Qualifying Budget Credit</b>				
Special Education Aid Over Amount Budgeted			\$ 737	

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Supplemental General Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 723,417	<b>702,187</b>	711,998	(9,811)
Intergovernmental Revenues				
State Aid	2,443	<b>1,575</b>	-	1,575
Equalization Aid	140,997	<b>137,256</b>	137,256	-
<b>Total Receipts</b>	866,857	<b>841,018</b>	<u>849,254</u>	<u>(8,236)</u>
<b>Expenditures</b>				
Instruction	545,449	<b>560,947</b>	733,180	(172,233)
Student Support Services	25,930	-	-	-
Instructional Support Services	3,637	<b>2,254</b>	2,500	(246)
Operation and Maintenance	141	<b>1,113</b>	-	1,113
Transfers Out	264,066	<b>277,261</b>	104,320	172,941
Legal Supplemental General Fund Budget	839,223	<b>841,575</b>	840,000	1,575
(a) Adjustments for Qualifying Budget Credit	-	-	1,575	(1,575)
<b>Total Expenditures</b>	839,223	<b>841,575</b>	<u>841,575</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	27,634	<b>(557)</b>		
<b>Unencumbered Cash - Beginning</b>	12,840	<b>40,483</b>		
<b>Prior Year Cancelled Encumbrances</b>	9	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>40,483</u>	<u><b>39,926</b></u>		
<b>(a) Adjustment for Qualifying Budget Credit</b>				
State Aid Over Amount Budgeted			\$ 1,575	

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Capital Outlay Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 202,114	<b>201,985</b>	192,461	9,524
Intergovernmental Revenues				
Federal Aid	-	<b>20,625</b>	-	20,625
Other Local Sources				
Interest on Idle Funds	12,019	<b>3,710</b>	-	3,710
Miscellaneous	217	<b>10,875</b>	-	10,875
Transfers In	17,237	-	15,000	(15,000)
<b>Total Receipts</b>	<u>231,587</u>	<u><b>237,195</b></u>	<u>207,461</u>	<u>29,734</u>
<b>Expenditures</b>				
Instruction	14,559	<b>58,048</b>	760,000	(701,952)
General Administration	348	<b>22,132</b>	-	22,132
School Administration	280	<b>17,071</b>	-	17,071
Operations and Maintenance	6,967	<b>126,426</b>	-	126,426
Facility Acquisition and Construction	193,061	<b>105,549</b>	-	105,549
<b>Total Expenditures</b>	<u>215,215</u>	<u><b>329,226</b></u>	<u>760,000</u>	<u>(430,774)</u>
<b>Receipts Over (Under) Expenditures</b>	16,372	<b>(92,031)</b>		
<b>Unencumbered Cash - Beginning</b>	722,346	<b>739,918</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>1,200</u>	<u><b>332</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 739,918</u>	<u><b>648,219</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Driver Training Fund**  
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 2,244	<b>2,074</b>	2,160	(86)
Other Local Sources				
Student Fees	7,400	<b>4,600</b>	-	4,600
<b>Total Receipts</b>	9,644	<b>6,674</b>	2,160	4,514
<b>Expenditures</b>				
Instruction	307	<b>8,091</b>	35,500	(27,409)
Vehicle Operating Services	700	<b>2,629</b>	2,500	129
<b>Total Expenditures</b>	1,007	<b>10,720</b>	38,000	(27,280)
<b>Receipts Over (Under) Expenditures</b>	8,637	<b>(4,046)</b>		
<b>Unencumbered Cash - Beginning</b>	38,632	<b>47,269</b>		
<b>Unencumbered Cash - Ending</b>	\$ 47,269	<b>43,223</b>		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Food Service Fund**  
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 3,735	1,730	1,401	329
Federal Aid	127,959	208,004	169,563	38,441
Other Local Sources				
Lunch Receipts - Students	16,961	1,501	-	1,501
Lunch Receipts - Adults	3,439	4,912	3,792	1,120
Interest on Idle Funds	1,172	-	500	(500)
Transfers In	80,207	50,352	80,000	(29,648)
Miscellaneous	1,651	387	-	387
<b>Total Receipts</b>	235,124	266,886	255,256	11,630
<b>Expenditures</b>				
Food Service Operation	232,227	255,917	332,664	(76,747)
<b>Receipts Over (Under) Expenditures</b>	2,897	10,969		
<b>Unencumbered Cash - Beginning</b>	74,512	77,409		
<b>Unencumbered Cash - Ending</b>	\$ 77,409	88,378		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Professional Development Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instructional Support Services	2,453	1,365	11,588	(10,223)
<b>Receipts Over (Under) Expenditures</b>	(2,453)	(1,365)		
<b>Unencumbered Cash - Beginning</b>	12,700	10,247		
<b>Unencumbered Cash - Ending</b>	\$ 10,247	8,882		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Summer School Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instruction	-	<b>1,934</b>	5,280	(3,346)
<b>Receipts Over (Under) Expenditures</b>	-	<b>(1,934)</b>		
<b>Unencumbered Cash - Beginning</b>	5,971	<b>5,971</b>		
<b>Unencumbered Cash - Ending</b>	\$ 5,971	<b>4,037</b>		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Special Education Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Federal Aid	\$ -	<b>13,602</b>	-	13,602
Transfers In	430,393	<b>501,491</b>	358,780	142,711
Reimbursements	2,631	<b>4,414</b>	-	4,414
<b>Total Receipts</b>	433,024	<b>519,507</b>	358,780	160,727
<b>Expenditures</b>				
Instruction	419,977	<b>450,747</b>	501,038	(50,291)
Vehicle Operating Services	70,581	<b>73,383</b>	133,450	(60,067)
<b>Total Expenditures</b>	490,558	<b>524,130</b>	634,488	(110,358)
<b>Receipts Over (Under) Expenditures</b>	(57,534)	<b>(4,623)</b>		
<b>Unencumbered Cash - Beginning</b>	333,444	<b>275,910</b>		
<b>Unencumbered Cash - Ending</b>	\$ 275,910	<b>271,287</b>		



**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Vocational Education Fund**  
 Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 170,000	<b>82,664</b>	<u>175,000</u>	<u>(92,336)</u>
<b>Expenditures</b>				
Instruction	<u>178,068</u>	<u><b>178,797</b></u>	<u>195,000</u>	<u>(16,203)</u>
<b>Receipts Over (Under) Expenditures</b>	(8,068)	<b>(96,133)</b>		
<b>Unencumbered Cash - Beginning</b>	193,549	<b>185,518</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>37</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>185,518</u>	<u><b>89,385</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**KPERS Special Retirement Contribution Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 328,560	<b>337,988</b>	372,258	(34,270)
<b>Expenditures</b>				
Instruction	225,820	<b>227,206</b>	231,000	(3,794)
Student Support Services	6,631	<b>5,174</b>	40,758	(35,584)
Instructional Support Services	4,936	<b>7,573</b>	4,500	3,073
General Administration	16,428	<b>36,547</b>	16,400	20,147
School Administration	28,745	<b>20,196</b>	33,000	(12,804)
Employee Benefits - Business	9,858	<b>10,073</b>	9,600	473
Operations and Maintenance	19,714	<b>17,347</b>	20,000	(2,653)
Food Service	16,428	<b>13,872</b>	17,000	(3,128)
<b>Total Expenditures</b>	328,560	<b>337,988</b>	372,258	(34,270)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**At Risk (K-12) Fund**  
Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 258,605	<b>266,501</b>	<u>390,092</u>	<u>(123,591)</u>
<b>Expenditures</b>				
Instruction	<u>258,605</u>	<u><b>267,520</b></u>	<u>307,772</u>	<u>(40,252)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(1,019)</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Prior Year Cancelled Encumbrances</b>	<u>-</u>	<u><b>1,019</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	264,910	<b>264,910</b>
<b>Unencumbered Cash - Ending</b>	\$ 264,910	<b>264,910</b>

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Textbook Rental Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Book Rental Fees	\$ 19,447	23,097
<b>Expenditures</b>		
Instruction	29,300	36,295
<b>Receipts Over (Under) Expenditures</b>	(9,853)	(13,198)
<b>Unencumbered Cash - Beginning</b>	74,467	64,614
<b>Prior Year Cancelled Encumbrances</b>	-	689
<b>Unencumbered Cash - Ending</b>	\$ 64,614	52,105

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Title I Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 66,670	64,865
<b>Expenditures</b>		
Instruction	65,366	66,988
<b>Receipts Over (Under) Expenditures</b>	1,304	(2,123)
<b>Unencumbered Cash - Beginning</b>	819	2,123
<b>Unencumbered Cash - Ending</b>	\$ 2,123	-

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**REAP Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 24,512	6,526
<b>Expenditures</b>		
Instruction	16,453	2,480
Transfers Out	9,460	-
<b>Total Expenditures</b>	25,913	2,480
<b>Receipts Over (Under) Expenditures</b>	(1,401)	4,046
<b>Unencumbered Cash - Beginning</b>	(4,832)	(6,215)
<b>Prior Year Cancelled Encumbrances</b>	18	-
<b>Unencumbered Cash - Ending</b>	\$ (6,215)	(2,169)

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Title II A - Teacher Quality Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 14,713	11,577
<b>Expenditures</b>		
Instruction	14,713	11,595
<b>Receipts Over (Under) Expenditures</b>	-	(18)
<b>Unencumbered Cash - Beginning</b>	18	18
<b>Unencumbered Cash - Ending</b>	\$ 18	-



**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Title V Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 12,273	13,163
<b>Expenditures</b>		
Instruction	13,811	13,246
<b>Receipts Over (Under) Expenditures</b>	(1,538)	(83)
<b>Unencumbered Cash - Beginning</b>	1,538	-
<b>Prior Year Cancelled Encumbrances</b>	-	83
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Gifts and Grants Fund**

Schedule of 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Other Local Sources				
State Aid	\$ -	101	-	101
Donations	11,400	19,920	-	19,920
<b>Total Receipts</b>	11,400	20,021	-	20,021
<b>Expenditures</b>				
Operation and Maintenance	27	-	46,259	(46,259)
<b>Receipts Over (Under) Expenditures</b>	11,373	20,021		
<b>Unencumbered Cash - Beginning</b>	46,260	57,633		
<b>Unencumbered Cash - Ending</b>	\$ 57,633	77,654		

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Title II-D Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Transfers In	\$ 9,460	-
<b>Expenditures</b>		
Instruction	9,460	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**Federal Funds Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid - ESSER I	\$ 41,525	-
<b>Expenditures</b>		
ESSER I Disbursements	34,378	-
ESSER II Disbursements	-	81,876
<b>Total Expenditures</b>	34,378	81,876
<b>Receipts Over (Under) Expenditures</b>	7,147	(81,876)
<b>Unencumbered Cash - Beginning</b>	(7,147)	-
<b>Unencumbered Cash - Ending</b>	\$ -	(81,876)

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**KDHE Testing Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ -	19,129
<b>Expenditures</b>		
Instruction	-	11,713
Student Support Services	-	23,394
<b>Total Expenditures</b>	-	35,107
<b>Receipts Over (Under) Expenditures</b>	-	(15,978)
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	(15,978)

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**SPARKS Fund**  
 Schedule of Receipts and Expenditures  
 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
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 186,779	-
<b>Expenditures</b>		
SPARKS Expenditures	185,744	-
<b>Receipts Over (Under) Expenditures</b>	1,035	-
<b>Unencumbered Cash - Beginning</b>	(1,035)	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

## UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High and Middle Schools</b>				
Art Club	\$ 601	500	214	887
Band	7,270	7,236	6,767	7,739
Cheerleaders	1,110	9,695	5,575	5,230
Class of 2021	281	-	122	159
Class of 2022	1,411	398	1,605	204
Class of 2023	1,286	4,474	5,048	712
Class of 2024	1,817	6,435	3,378	4,874
Class of 2025	139	3,038	1,720	1,457
Class of 2026	100	253	75	278
Class of 2027	-	255	75	180
FFA	9,925	23,413	25,216	8,122
Industrial Arts Club	2,626	815	2,784	657
National Honor Society	786	-	-	786
SADD	2,215	243	66	2,392
Speech/Drama	357	1,342	1,360	339
STUCO	1,224	2,393	2,315	1,302
Weight Lifting	7,116	5,128	7,053	5,191
Yearbook/Media	8,847	4,863	3,805	9,905
Cheer (MS)	4,270	-	2,461	1,809
STUCO (MS)	461	471	730	202
<b>Total High and Middle Schools</b>	<b>51,842</b>	<b>70,952</b>	<b>70,369</b>	<b>52,425</b>
<b>Grade School</b>				
SPED Grant	-	1,640	1,422	218
Teacher Fund	-	556	78	478
STUCO	842	102	238	706
<b>Total Grade School</b>	<b>842</b>	<b>2,298</b>	<b>1,738</b>	<b>1,402</b>
<b>Total</b>	<b>\$ 52,684</b>	<b>73,250</b>	<b>72,107</b>	<b>53,827</b>

**UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
<b>High and Middle Schools</b>							
Athletics	\$ 3,836	-	27,197	28,469	2,564	-	2,564
<b>School Projects</b>							
<b>High and Middle Schools</b>							
Boys BB	636	-	3,102	1,813	1,925	-	1,925
Book Fair	1,346	-	375	322	1,399	-	1,399
Prom Party	50	-	-	-	50	-	50
Camp Crouch	167	-	-	-	167	-	167
Camp Delimont	2	-	-	-	2	-	2
Camp Dierksen	93	-	-	-	93	-	93
Camp Hedding	17	-	-	-	17	-	17
Camp Herrman	83	-	250	174	159	-	159
Camp Holopirek	16	-	-	-	16	-	16
Camp Klozenbucher	150	-	-	-	150	-	150
Camp Long	30	-	-	-	30	-	30
Camp Parton	346	-	-	-	346	-	346
Camp Renfrow	408	-	-	-	408	-	408
Camp Shetlar	380	-	-	-	380	-	380
Camp T. Delimont	4	-	-	-	4	-	4
Camp Weigel	144	-	-	-	144	-	144
Concessions	1,416	-	24,993	22,998	3,411	-	3,411
Engineering and Design	987	-	-	-	987	-	987
Golden Belt Grant	87	-	-	-	87	-	87
Girls BB	235	-	1,667	1,009	893	-	893
Healthy Habit Grant	858	-	1,000	172	1,686	-	1,686
KS Hlth Fdn. - Stu. N	479	-	499	333	645	-	645
LMS/LHS Camps	22	-	-	-	22	-	22
VB Girls	4,413	-	100	567	3,946	-	3,946
Dr. Wilson Scholarship	325	-	-	-	325	-	325
Scott Family-STEM	-	-	10,000	-	10,000	-	10,000
Cross Country	169	-	4,098	1,647	2,620	-	2,620
Track	535	-	1,755	1,829	461	-	461
<b>Total High and Middle Schools</b>	13,398	-	47,839	30,864	30,373	-	30,373
<b>Grade School</b>							
Book Fair/Accelerated Reader	3,016	-	375	445	2,946	-	2,946
Mile Club	342	-	-	-	342	-	342
Student Needs	1,088	-	700	112	1,676	-	1,676
Science Curriculum	5,000	-	5,000	10,000	-	-	-
Concessions	960	-	530	338	1,152	-	1,152
<b>Total Grade School</b>	10,406	-	6,605	10,895	6,116	-	6,116
<b>Total School Projects</b>	23,804	-	54,444	41,759	36,489	-	36,489
<b>Total District Activity Funds</b>	\$ 27,640	-	81,641	70,228	39,053	-	39,053