

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2022

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
FINANCIAL STATEMENT
Year Ended June 30, 2022

TABLE OF CONTENTS

	Schedule	Page
Independent Auditors' Report		1 - 3
Financial Statement:		
Summary Statement of Receipts, Expenditures, and Unencumbered Cash		4 - 5
Notes to Financial Statement		6 - 15
Supplementary Information:		
Summary of Expenditures - Budget and Actual	1	16
Schedule of Receipts and Expenditures – Budget and Actual	2	
General Fund		17
Supplemental General Fund		18
Special Education Fund		19
Driver Education Fund		20
Food Service Fund		21
Capital Outlay Fund		22
Vocational Education Fund		23
Professional Development Fund		24
Bilingual Fund		25
At-Risk K-12 Fund		26
At-Risk 4 Year Old Fund		27
Virtual Education Fund		28
KPERS Special Retirement Contribution Fund		29
Bond and Interest Fund		30
Federal Grant Funds		31
Other Gifts and Grants Fund		32
Textbook Rental Fund		33
Contingency Reserve Fund		34
Summary of Receipts and Disbursements Agency Funds	3	35 - 37
Schedule of Receipts, Expenditures, and Unencumbered Cash	4	
Gate Receipts		38
School Projects		39 - 40
District Activity Funds		41 - 43

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
FINANCIAL STATEMENT
Year Ended June 30, 2022

TABLE OF CONTENTS
(Continued)

	Page
Schedule of Expenditures of Federal Awards	44 - 45
Notes to Schedule of Expenditures of Federal Awards	46
Schedule of Findings and Questioned Costs	47 - 48
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*	49 - 50
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance	51 - 53

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INDEPENDENT AUDITORS' REPORT

Board of Education
Shawnee Heights Unified School District No. 450:

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Shawnee Heights Unified School District No. 450 (the District) 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 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 the District 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 the District 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 2.

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 standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*) issued by the Comptroller General of the United States, 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 our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 2 of the financial statement, the financial statement is prepared by the District 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 2 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

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 describe in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis of 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 District's 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgement 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 District's 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's 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 (the basic financial statement) as a whole. The schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statement. 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 used to prepare the basic financial statement and certain additional procedures, including comparing and reconciling such information directly 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 basic financial statement as a whole, on the basis of accounting described in Note 2.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated January 18, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BT&Co., P.A.

January 18, 2023
Topeka, Kansas

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2022

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts
General fund	$ -	$ -	$ 25,576,780
Supplemental general fund	507,230	-	8,587,227
Special purpose funds:			
Special education	1,658,868	590	8,388,372
Driver education	78,067	-	54,244
Food service	413,483	-	3,067,605
Capital outlay	4,120,052	33,483	2,992,157
Vocational education	158,497	-	468,371
Professional development	457,474	-	222,266
Bilingual	73,786	-	64,472
At-risk K-12	378,022	-	2,866,733
At-risk 4 year old	54,136	-	375,000
Virtual education	92,841	-	136,617
KPERS special retirement contribution	-	-	3,795,847
Federal grant funds	(414,776)	-	1,894,415
Other gifts and grants	53,475	36	68,491
Textbook rental	390,982	122	520,861
Contingency reserve	1,459,455	32,191	-
District activity funds - gate receipts	17,510	-	106,565
District activity funds - school projects	73,047	-	62,936
District activity funds	55,917	-	155,781
Bond and interest fund	4,050,789	-	3,817,337
Total reporting entity (excluding agency funds)	$ 13,678,855	$ 66,422	$ 63,222,077

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2022
(Continued)

FUNDS	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General fund	$ 25,576,780	$ -	$ 1,578,802	$ 1,578,802
Supplemental general fund	8,464,090	630,367	-	630,367
Special purpose funds:				
Special education	8,473,801	1,574,029	711,441	2,285,470
Driver education	55,875	76,436	1,467	77,903
Food service	2,240,456	1,240,632	173,023	1,413,655
Capital outlay	2,966,203	4,179,489	1,230,555	5,410,044
Vocational education	452,250	174,618	40,382	215,000
Professional development	116,524	563,216	24,075	587,291
Bilingual	69,724	68,534	2,405	70,939
At-risk K-12	2,792,114	452,641	246,125	698,766
At-risk 4 year old	375,094	54,042	31,275	85,317
Virtual education	137,456	92,002	5,000	97,002
KPERS special retirement contribution	3,795,847	-	-	-
Federal grant funds	1,846,629	(366,990)	131,961	(235,029)
Other gifts and grants	45,879	76,123	3,263	79,386
Textbook rental	457,528	454,437	65,168	519,605
Contingency reserve	-	1,491,646	(29)	1,491,617
District activity funds - gate receipts	97,574	26,501	-	26,501
District activity funds - school projects	64,727	71,256	-	71,256
District activity funds	169,580	42,118	-	42,118
Bond and interest fund	3,516,835	4,351,291	-	4,351,291
Total reporting entity (excluding agency funds)	$ 61,714,966	$ 15,252,388	$ 4,244,913	$ 19,497,301
Composition of cash:				
Checking accounts				$ 19,350,392
Petty cash funds				7,034
Activity funds - checking accounts				347,287
Total cash				19,704,713
Agency funds per schedule 3				(207,412)
Total reporting entity (excluding agency funds)				$ 19,497,301

See accompanying notes to financial statement.

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
NOTES TO FINANCIAL STATEMENT
Year Ended June 30, 2022

1 - Municipal Financial Reporting Entity

Shawnee Heights Unified School District No. 450 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

2 - Summary of Significant Accounting Policies

Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following regulatory basis fund types comprise the financial activities of the District for the year ended June 30, 2022:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all resources except those required to be accounted for in other funds.

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

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest, principal, and related costs of long-term debt.

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature and do not involve measurements of operations.

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

The Kansas Municipal Audit and Accounting Guide (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 District to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, supplemental general fund, special purpose funds (unless specifically exempted by statute), and bond and interest fund. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 District did not hold a revenue neutral rate hearing for this year.

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 such budget amendments for the fiscal 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 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 the fiduciary funds and the following special purpose funds:

Textbook Rental Fund, Contingency Reserve Fund, Gate Receipts, School Projects, 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 using internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

Annual Personal and Sick Leave Benefits

Under the terms of the District's personnel policy, District employees are granted annual personal and sick leave in varying amounts depending on whether the employee is hourly or contracted.

Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - Deposits and Investments

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; US 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. At June 30, 2022, the District did not have any investments.

Custodial credit risk. Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. Kansas 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. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $ 19,704,713 and the bank balance was $ 19,589,137. 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 the remaining $ 19,339,137 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4 - In-Substance Receipt in Transit

The District received $ 1,263,369 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.

5 - Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2011	2.25-3.10%	09/01/11	$ 9,985,000	09/01/24	$ 5,025,000	$ -	$ 1,160,000	$ 3,865,000	$ 130,192
Series 2012	2.00-3.50%	12/15/12	9,990,000	09/01/33	6,195,000	-	390,000	5,805,000	160,193
Series 2013	2.00-3.50%	03/05/13	9,995,000	09/01/33	7,515,000	-	410,000	7,105,000	233,075
Series 2014	3.00%	09/01/13	8,055,000	09/01/24	4,075,000	-	925,000	3,150,000	108,375
Total general obligation bonds					22,810,000	-	2,885,000	19,925,000	631,835
Finance leases:									
Energy conservation lease	2.35%	03/19/20	4,341,534	03/01/40	4,162,612	-	176,325	3,986,287	97,821
Apple equipment lease	0.00%	04/26/21	695,594	04/26/24	521,694	-	173,898	347,796	-
Apple equipment lease	0.00%	05/16/22	703,180	05/16/25	-	703,180	175,795	527,385	-
Copier lease	0.00%	04/19/22	467,104	08/24/27	-	467,104	-	467,104	-
Total finance leases					4,684,306	1,170,284	526,018	5,328,572	97,821
Early retirement benefits					368,542	-	(92,600)	275,942	-
Total contractual indebtedness					$ 27,862,848	$ 1,170,284	$ 3,318,418	$ 25,529,514	$ 729,656

Maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2041	Total
Principal:									
General obligation bonds	$ 3,025,000	$ 3,190,000	$ 3,365,000	$ 2,045,000	$ 940,000	$ 5,110,000	$ 2,250,000	$ -	$ 19,925,000
Energy conservation lease	180,468	184,709	189,050	193,493	198,040	1,062,234	1,193,052	785,241	3,986,287
Apple equipment leases	349,693	349,693	175,795	-	-	-	-	-	875,181
Copier lease	84,232	91,889	91,889	91,889	91,889	15,316	-	-	467,104
Early retirement benefits	78,900	64,300	50,225	28,975	19,684	33,858	-	-	275,942
	3,718,293	3,880,591	3,871,959	2,359,357	1,249,613	6,221,408	3,443,052	785,241	25,529,514
Interest:									
General obligation bonds	546,166	454,473	354,383	270,318	223,218	708,524	67,778	-	2,624,860
Energy conservation lease	93,678	89,437	85,096	80,653	76,106	308,496	177,678	37,194	948,338
	639,844	543,910	439,479	350,971	299,324	1,017,020	245,456	37,194	3,573,198
Total principal and interest	$ 4,358,137	$ 4,424,501	$ 4,311,438	$ 2,710,328	$ 1,548,937	$ 7,238,428	$ 3,688,508	$ 822,435	$ 29,102,712

6 - Interfund Transfers

The District made the following interfund transfers during the fiscal year 2022. The transfers were approved by the Board of Education.

From	To	Regulatory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 5,151,489
General	Vocational Education	K.S.A. 72-5167	450,000
General	Professional Development	K.S.A. 72-5167	200,000
General	Bilingual	K.S.A. 72-5167	43,312
General	At-Risk K-12	K.S.A. 72-5167	2,237,005
General	At-Risk 4 Year Old	K.S.A. 72-5167	375,000
General	Virtual Education	K.S.A. 72-5167	136,617
Supplemental General	Special Education	K.S.A. 72-5143	1,780,173
Supplemental General	Bilingual	K.S.A. 72-5143	21,160
Supplemental General	At-Risk K-12	K.S.A. 72-5143	629,728

7 - Defined Benefit Pension Plan

General Information about the 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Avenue, 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 was 14.83% and 13.33%, 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.

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 $ 3,526,204 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 $ 28,164,130. 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.

8 - Other Post-Employment 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 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.

9 - Death and Disability Other Post-Employment Benefits

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.

10 - Early Retirement Benefits

The District has a plan that provides early retirement benefits to certain eligible employees. To be eligible for early retirement benefits, employees must have been employed by the District for a minimum of ten years, must not be age sixty-five or older, and must meet one of the following criteria: full retirement qualifications as required by KPERS, have accumulated a minimum of 160 days of sick leave in the District and be at least fifty-nine years of age, or be at least sixty years of age.

Benefits for eligible participants include receiving the longevity payments for which he/she was eligible during the last year of employment and the opportunity to remain in the District's group health insurance plan at his/her own cost. These benefits will continue until the participant reaches age sixty-five.

11 - 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 for which the District carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

12 - Stewardship, Compliance and Accountability

The District exceeded its cash authority by $ 366,990 in the Federal Grants Fund as a result of expenditures incurred prior to federal reimbursements. The District exceeded its budgetary authority in the Special Education Fund by $ 140,698 as a result of additional expenditures in response to COVID-19. Expenditures exceeded the available budget in the Virtual Education Fund by $ 42,456.

13 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material negative effect on the financial statement of the District at June 30, 2022.

SUPPLEMENTARY INFORMATION

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2022

FUNDS	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General fund	$ 26,520,837	$(1,035,009)	$ 90,952	$ 25,576,780	$ 25,576,780	$ -
Supplemental general fund	8,707,371	(243,281)	-	8,464,090	8,464,090	-
Special purpose funds:						
Special education	8,168,020	-	165,083	8,333,103	8,473,801	140,698
Driver education	85,320	-	-	85,320	55,875	(29,445)
Food service	1,992,516	-	860,014	2,852,530	2,240,456	(612,074)
Capital outlay	3,485,323	-	-	3,485,323	2,966,203	(519,120)
Vocational education	480,340	-	-	480,340	452,250	(28,090)
Professional development	270,313	-	-	270,313	116,524	(153,789)
Bilingual	118,146	-	-	118,146	69,724	(48,422)
At-risk K-12	3,281,170	-	-	3,281,170	2,792,114	(489,056)
At-risk 4 year old	375,287	-	-	375,287	375,094	(193)
Virtual education	95,000	-	-	95,000	137,456	42,456
KPERS special retirement contribution	4,012,282	-	-	4,012,282	3,795,847	(216,435)
Federal grant funds	1,795,910	-	98,503	1,894,413	1,846,629	(47,784)
Other gifts and grants	89,799	-	-	89,799	45,879	(43,920)
Bond and interest fund	3,516,835	-	-	3,516,835	3,516,835	-
Totals	$ 62,994,469	$(1,278,290)	$ 1,214,552	$ 62,930,731	$ 60,925,557	

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State equalization aid	$ 22,350,950	$ 21,359,489	$ (991,461)
State special education fund	4,169,887	4,126,339	(43,548)
Reimbursed expenses	-	90,952	90,952
Total cash receipts	$ 26,520,837	25,576,780	$ (944,057)
Expenditures, encumbrances, and transfers:			
Instruction	$ 7,970,538	7,518,453	$ (452,085)
Student support services	314,308	315,070	762
Instructional support staff	1,655,993	1,635,877	(20,116)
General administration	659,782	613,909	(45,873)
School administration	1,986,121	1,844,453	(141,668)
Central services	342,870	340,599	(2,271)
Operations and maintenance	3,360,757	3,255,553	(105,204)
Transportation	1,141,974	1,454,737	312,763
Transfers to other funds	9,088,494	8,593,423	(495,071)
Other expense	-	4,706	4,706
Adjustment to comply with legal max	(1,035,009)		1,035,009
Adjustment for qualifying budget credits	90,952		(90,952)
Total expenditures, encumbrances, and transfers	$ 25,576,780	25,576,780	$ -
Cash receipts over expenditures, encumbrances, and transfers		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 38,404	$ 105,147	$ 66,743
Ad valorem current tax	2,701,042	3,161,646	460,604
Ad valorem delinquent tax	41,916	26,745	(15,171)
Motor vehicle tax	444,562	456,735	12,173
Recreational vehicle tax	7,324	8,210	886
Commercial vehicle tax	13,271	13,523	252
Supplemental state aid	4,953,623	4,815,221	(138,402)
Total cash receipts	$ 8,200,142	8,587,227	$ 387,085
Expenditures and transfers:			
Instruction	$ 6,033,029	6,033,029	$ -
Transfers to other funds	2,674,342	2,431,061	(243,281)
Adjustment to comply with legal max	(243,281)		243,281
Total expenditures and transfers	$ 8,464,090	8,464,090	$ -
Cash receipts over expenditures and transfers		123,137	
Unencumbered cash, beginning		507,230	
Unencumbered cash, ending		$ 630,367	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 1,010,095	$ 956,321	$ (53,774)
Medicaid	250,000	335,306	85,306
Local revenues	-	165,083	165,083
Transfer from general fund	5,091,489	5,151,489	60,000
Transfer from supplemental general fund	1,790,690	1,780,173	(10,517)
Total cash receipts and transfers	$ 8,142,274	8,388,372	$ 246,098
Expenditures and encumbrances:			
Instruction	$ 5,939,265	6,055,325	$ 116,060
Student support services	1,559,112	1,678,793	119,681
Instructional support staff	38,262	42,115	3,853
General administration	134,988	139,602	4,614
School administration	8,201	3,545	(4,656)
Transportation	488,192	554,421	66,229
Adjustment for qualifying budget credit	165,083		(165,083)
Total expenditures and encumbrances	$ 8,333,103	8,473,801	$ 140,698
Cash receipts and transfers under expenditures and encumbrances		(85,429)	
Unencumbered cash, beginning		1,658,868	
Prior year canceled encumbrances		590	
Unencumbered cash, ending		$ 1,574,029	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 24,000	$ 23,992	$ (8)
Local revenues	28,038	30,252	2,214
Total cash receipts	$ 52,038	54,244	$ 2,206
Expenditures and encumbrances:			
Instruction	$ 72,820	50,335	$ (22,485)
Operations and maintenance	12,500	5,540	(6,960)
Total expenditures and encumbrances	$ 85,320	55,875	$ (29,445)
Cash receipts under expenditures and encumbrances		(1,631)	
Unencumbered cash, beginning		78,067	
Unencumbered cash, ending		$ 76,436	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 12,025	$ 21,812	$ 9,787
Federal aid	2,050,167	2,910,181	860,014
Local revenues	20,389	135,612	115,223
Total cash receipts	$ 2,082,581	3,067,605	$ 985,024
Expenditures and encumbrances:			
Operations and maintenance	$ 98,119	91,054	$ (7,065)
Food service	1,894,397	2,149,402	255,005
Adjustment for qualifying budget credit	860,014		(860,014)
Total expenditures and encumbrances	$ 2,852,530	2,240,456	$ (612,074)
Cash receipts over expenditures and encumnbrances		827,149	
Unencumbered cash, beginning		413,483	
Unencumbered cash, ending		$ 1,240,632	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 16,754	$ 51,978	$ 35,224
Ad valorem current tax	1,461,965	1,666,274	204,309
Ad valorem delinquent tax	20,838	13,973	(6,865)
Motor vehicle tax	234,203	231,728	(2,475)
Recreational vehicle tax	3,858	4,133	275
Commercial vehicle tax	6,991	6,575	(416)
Interest on idle funds	220,000	43,554	(176,446)
Other	300,000	58,012	(241,988)
State aid	915,930	915,930	-
Total cash receipts	$ 3,180,539	2,992,157	$ (188,382)
Expenditures and encumbrances:			
Instruction	$ 641,398	1,262,905	$ 621,507
General administration	125,000	26,951	(98,049)
Central services	112,900	44,380	(68,520)
Operations and maintenance	546,556	629,642	83,086
Transportation	135,000	16,096	(118,904)
Other support services	45,500	-	(45,500)
Site and building improvements	1,878,969	986,229	(892,740)
Total expenditures and encumbrances	$ 3,485,323	2,966,203	$ (519,120)
Cash receipts over expenditures and encumbrances		25,954	
Unencumbered cash, beginning		4,120,052	
Prior year canceled encumbrances		33,483	
Unencumbered cash, ending		$ 4,179,489	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	$ 18,371	$ 18,371	$ -
Transfer from general fund	450,000	450,000	-
Total cash receipts and transfers	$ 468,371	468,371	$ -
Expenditures and encumbrances:			
Instruction	$ 479,028	449,514	$ (29,514)
Instructional support staff	1,312	2,736	1,424
Total expenditures and encumbrances	$ 480,340	452,250	$ (28,090)
Cash receipts and transfers over expenditures and encumbrances		16,121	
Unencumbered cash, beginning		158,497	
Unencumbered cash, ending		$ 174,618	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Local revenues	$ 24,482	$ 22,266	$ (2,216)
Transfer from general fund	200,000	200,000	-
Total cash receipts and transfers	$ 224,482	222,266	$ (2,216)
Expenditures and encumbrances:			
Instructional support staff	$ 270,313	116,524	$ (153,789)
Cash receipts and transfers over expenditures and encumbrances		105,742	
Unencumbered cash, beginning		457,474	
Unencumbered cash, ending		$ 563,216	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	$ 60,000	$ 43,312	$ (16,688)
Transfer from supplemental general fund	32,217	21,160	(11,057)
Total transfers	$ 92,217	64,472	$ (27,745)
Expenditures and encumbrances:			
Instruction	$ 58,036	26,817	$ (31,219)
Instructional support staff	60,110	42,907	(17,203)
Total expenditures and encumbrances	$ 118,146	69,724	$ (48,422)
Transfers under expenditures and encumbrances		(5,252)	
Unencumbered cash, beginning		73,786	
Unencumbered cash, ending		$ 68,534	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
AT-RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	$ 2,537,005	$ 2,237,005	$ (300,000)
Transfer from supplemental general fund	851,435	629,728	(221,707)
Total transfers	$ 3,388,440	2,866,733	$ (521,707)
Expenditures and encumbrances:			
Instruction	$ 2,473,220	2,037,889	$ (435,331)
Student support services	807,950	754,225	(53,725)
Total expenditures and encumbrances	$ 3,281,170	2,792,114	$ (489,056)
Transfers over expenditures and encumbrances		74,619	
Unencumbered cash, beginning		378,022	
Unencumbered cash, ending		$ 452,641	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
AT-RISK 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	$ 375,000	$ 375,000	$ -
Expenditures and encumbrances:			
Instruction	$ 374,287	374,820	$ 533
Central services	1,000	274	(726)
Total expenditures and encumbrances	$ 375,287	375,094	$ (193)
Transfers under expenditures and encumbrances		(94)	
Unencumbered cash, beginning		54,136	
Unencumbered cash, ending		$ 54,042	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	$ 75,000	$ 136,617	$ 61,617
Expenditures and encumbrances:			
Instruction	$ 95,000	137,456	$ 42,456
Transfers under expenditures and encumbrances		(839)	
Unencumbered cash, beginning		92,841	
Unencumbered cash, ending		$ 92,002	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	$ 4,012,282	$ 3,795,847	$ (216,435)
Expenditures:			
Instruction	$ 2,667,767	2,579,374	$ (88,393)
Student support services	308,622	294,534	(14,088)
Instructional support staff	193,197	170,531	(22,666)
General administration	81,121	72,714	(8,407)
School administration	252,755	223,895	(28,860)
Operations and maintenance	195,934	187,209	(8,725)
Central services	45,420	39,574	(5,846)
Transportation	155,872	129,939	(25,933)
Food service	111,594	98,077	(13,517)
Total expenditures	$ 4,012,282	3,795,847	$ (216,435)
Cash receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	$ 19,346	$ 53,276	$ 33,930
Ad valorem current tax	1,410,848	1,604,203	193,355
Ad valorem delinquent tax	21,058	15,786	(5,272)
Motor vehicle tax	253,492	273,051	19,559
Recreational vehicle tax	4,176	27	(4,149)
Commercial vehicle tax	7,567	7,071	(496)
State aid	1,863,923	1,863,923	-
Total cash receipts	$ 3,580,410	3,817,337	$ 236,927
Expenditures:			
Principal	$ 2,885,000	2,885,000	$ -
Interest expense	631,835	631,835	-
Total expenditures	$ 3,516,835	3,516,835	$ -
Cash receipts over expenditures		300,502	
Unencumbered cash, beginning		4,050,789	
Unencumbered cash, ending		$ 4,351,291	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
FEDERAL GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Title I	Title II	Title IV	CARES Act	Total Actual	Budget	Variance - Over (Under)
Cash receipts:							
Federal aid	$ 393,148	$ 90,282	$ 23,040	$ 1,387,945	$ 1,894,415	$ 2,210,688	$ (316,273)
Expenditures and encumbrances:							
Instruction	145,255	80,165	-	1,143,504	1,368,924	$ 1,608,476	$ (239,552)
Instructional support staff	-	-	34,654	-	34,654	70,871	(36,217)
Student support services	-	-	-	94,843	94,843	17,969	76,874
Operations and maintenance	-	-	-	97,445	97,445	98,594	(1,149)
Other support services	244,812	-	-	5,951	250,763	-	250,763
Adjustment for qualifying budget credits						98,503	(98,503)
Total expenditures and encumbrances	390,067	80,165	34,654	1,341,743	1,846,629	$ 1,894,413	$ (47,784)
Cash receipts over (under) expenditures and encumbrances	3,081	10,117	(11,614)	46,202	47,786		
Unencumbered cash, beginning	(5,777)	(11,829)	(29)	(397,141)	(414,776)		
Unencumbered cash, ending	$ (2,696)	$ (1,712)	$ (11,643)	$ (350,939)	$ (366,990)		

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
OTHER GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Local revenues	$ 82,799	$ 68,491	$ (14,308)
Expenditures and encumbrances:			
Instruction	$ 66,799	45,879	$ (20,920)
Student support services	7,500	-	(7,500)
Central services	15,500	-	(15,500)
Total expenditures and encumbrances	$ 89,799	45,879	$ (43,920)
Cash receipts over expenditures and encumbrances		22,612	
Unencumbered cash, beginning		53,475	
Prior year canceled encumbrances		36	
Unencumbered cash, ending		$ 76,123	

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Cash receipts:		
Fees	$	258,080
Other revenue		262,781
Total cash receipts		520,861
Expenditures and encumbrances:		
Instruction		453,691
Student support services		3,837
Total expenditures and encumbrances		457,528
Cash receipts over expenditures and encumbrances		63,333
Unencumbered cash, beginning		390,982
Prior year canceled encumbrances		122
Unencumbered cash, ending	$	454,437

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Unencumbered cash, beginning	$	1,459,455
Prior year canceled encumbrances		32,191
Unencumbered cash, ending	$	1,491,646

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Shawnee Heights High:					
Academic club	$ 52	$ 789	$ 281	$ -	$ 560
Anime club	130	-	-	-	130
Art club	163	760	15	-	908
Baseball club	4,052	2,119	6,103	1,560	1,628
Black student union	53	104	116	-	41
Bowling	2,051	-	467	-	1,584
Boys basketball	11	1,459	-	100	1,570
Boys golf	940	1,710	2,227	330	753
Boys soccer club	720	64	-	-	784
Boys swimming	1,391	540	160	-	1,771
Broadcast journalism	517	-	-	-	517
Cheerleaders	5,962	8,502	6,601	-	7,863
Choraliers	2,634	1,832	1,160	(160)	3,146
Class of 2020	2,177	-	-	(2,177)	-
Class of 2021	2,148	20	1,390	-	778
Class of 2022	3,134	1,145	2,275	-	2,004
Class of 2023	2,446	1,270	2,107	-	1,609
Class of 2024	1,116	1,399	-	-	2,515
Class of 2025	-	1,325	15	-	1,310
Coffee shop	846	-	-	-	846
Concessions	7,031	35,583	539	(17,031)	25,044
Cookie Shack	2,234	851	2,412	(367)	306
Cross country club	5,875	-	113	-	5,762
Debate	1,151	1,569	890	48	1,878
Link crew	-	100	120	20	-
Drum line	17	-	-	-	17
FBLA	343	-	-	-	343
FCA	874	-	-	-	874
FCCLA	2,437	1,873	1,208	(256)	2,846
FFA	4,381	29,285	27,646	(351)	5,669
Football	3,206	12,038	14,055	(448)	741
Garden club	169	-	-	-	169
Girls basketball	518	1,133	900	-	751
Girls golf	919	400	1,368	563	514
Girls soccer club	1,665	4,935	6,535	-	65
Girls swimming	2,618	540	152	-	3,006
Graduated classes	2,684	-	-	-	2,684
GSA	441	699	913	-	227
Subtotal forward	$ 67,106	$ 112,044	$ 79,768	$ (18,169)	$ 81,213

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Shawnee Heights High:					
Subtotal forward	$ 67,106	$ 112,044	$ 79,768	$ (18,169)	$ 81,213
Hall of fame	2,235	-	-	-	2,235
Halo	423	-	-	-	423
International club	1,957	-	-	-	1,957
iPad insurance	662	3,235	3,902	5	-
J.A.G.	16	-	-	-	16
Junior civitan club	1,411	3,198	898	(411)	3,300
Junior/senior prom	635	5,741	3,281	841	3,936
Key club	1,114	19	-	-	1,133
Math club	125	465	348	-	242
Metals	344	155	167	-	332
Model U.N.	185	180	200	-	165
National honor society	1,648	4,742	5,105	120	1,405
Newspaper	20,347	38,496	48,258	-	10,585
NJROTC unit maintenance	5,073	-	555	555	5,073
Orchestra	43,577	127,437	153,036	(108)	17,870
Parent teacher organization	149	300	-	-	449
Parking	3,269	2,620	1,978	-	3,911
Project account	1,458	3,000	2,572	494	2,380
Random drug testing	19,932	18,690	60	(23,452)	15,110
Regional music	163	8,634	5,288	(784)	2,725
Renaissance	18	-	-	-	18
Royals ticket vouchers	7	-	-	-	7
SADD	841	-	-	-	841
S.A.E.	585	-	-	-	585
Softball	3,048	3,639	6,648	-	39
Spirit club	405	1,635	1,130	-	910
Stage band	587	-	-	-	587
Student council	601	4,102	3,161	(71)	1,471
Teen topics	500	-	-	-	500
Tennis	169	169	268	-	70
Testing funds	2,267	256	270	-	2,253
Thunderettes	967	10,592	7,206	-	4,353
TMH classroom	147	-	-	-	147
Track club	2,849	3,430	-	(166)	6,113
Volleyball	3,029	-	1,506	-	1,523
Weights	7,845	7,520	8,205	-	7,160
Wrestling	4,819	-	164	-	4,655
Wood project	208	215	231	-	192
Subtotal Shawnee Heights High	$ 200,721	$ 360,514	$ 334,205	$ (41,146)	$ 185,884

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Shawnee Heights Middle:					
Blue team 7th	$ 11	$ -	$ 49	$ 155	$ 117
Blue team 8th	400	-	97	(303)	-
Dance	619	-	46	46	619
Outdoor club	331	-	88	(55)	188
Performing arts	2,162	451	34	(352)	2,227
Red team 7th	131	-	280	149	-
Red team 8th	235	-	226	20	29
Special education fund	384	-	-	-	384
Spirit club	937	-	-	-	937
Student agenda	14	411	425	-	-
Student council	5,217	-	80	(454)	4,683
T-Birds pride	7,330	7,461	3,449	(4,855)	6,487
White team 7th	1	-	280	350	71
White team 8th	332	-	-	(274)	58
Subtotal Shawnee Heights Middle	18,104	8,323	5,054	(5,573)	15,800
Tecumseh South Elementary:					
Student council	7,379	5,369	7,020	-	5,728
Total agency funds	$ 226,204	$ 374,206	$ 346,279	$ (46,719)	$ 207,412

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
GATE RECEIPTS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate receipts:							
Shawnee Heights High	$ 7,819	$ -	$ 79,911	$ 75,836	$ 11,894	$ -	$ 11,894
Shawnee Heights Middle	9,691	-	26,654	21,738	14,607	-	14,607
Total gate receipts	$ 17,510	$ -	$ 106,565	$ 97,574	$ 26,501	$ -	$ 26,501

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SCHOOL PROJECTS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Shawnee Heights High projects:							
Counselor assistance fund	$ 39	$ -	$ -	$ -	$ 39	$ -	$ 39
Faculty activities	2,798	-	2,434	2,119	3,113	-	3,113
Foundation grant	-	-	1,406	-	1,406	-	1,406
Gym pop	301	-	2,608	2,017	892	-	892
Interest	4,264	-	840	151	4,953	-	4,953
Memorial contributions	2,764	-	-	-	2,764	-	2,764
Miscellaneous	332	-	-	-	332	-	332
Sales tax account	851	-	10,044	10,033	862	-	862
SHHS scholarship	2,158	-	1,000	1,000	2,158	-	2,158
Student activity	59	-	-	-	59	-	59
Technology fee	1,306	-	9,184	10,490	-	-	-
Total Shawnee Heights High projects	14,872	-	27,516	25,810	16,578	-	16,578
Shawnee Heights Middle projects:							
Counseling	61	-	-	-	61	-	61
Faculty activities	336	-	4	9	331	-	331
Foundation grant	-	-	575	548	27	-	27
Interest	3,645	-	160	139	3,666	-	3,666
Miscellaneous	15,032	-	3,315	1,731	16,616	-	16,616
Sales tax account	941	-	1,969	1,869	1,041	-	1,041
Student pop	3,762	-	728	74	4,416	-	4,416
X-tech fund	-	-	2,479	2,479	-	-	-
Total Shawnee Heights Middle projects	23,777	-	9,230	6,849	26,158	-	26,158
Berryton Elementary projects:							
Contributions	945	-	-	-	945	-	945
Educational funding group	9,704	-	2,370	3,442	8,632	-	8,632
Foundation grant	-	-	2,000	1,000	1,000	-	1,000
Miscellaneous	2,941	-	1,963	1,802	3,102	-	3,102
POP	72	-	-	-	72	-	72
Sales tax account	(28)	-	11	18	(35)	-	(35)
Technology fee	233	-	1,220	1,220	233	-	233
Total Berryton Elementary projects	$ 13,867	$ -	$ 7,564	$ 7,482	$ 13,949	$ -	$ 13,949

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SCHOOL PROJECTS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Shawnee Heights Elementary projects:							
Donations	$ 1,208	$ -	$ 207	$ 393	$ 1,022	$ -	$ 1,022
EFG	1,785	-	2,511	3,235	1,061	-	1,061
Memorial	3,099	-	3,291	4,690	1,700	-	1,700
Miscellaneous	220	-	1,585	1,805	-	-	-
POP	238	-	190	278	150	-	150
Sales tax account	-	-	45	45	-	-	-
Technology fee	-	-	801	801	-	-	-
Total Shawnee Heights Elementary projects	6,550	-	8,630	11,247	3,933	-	3,933
Tecumseh North projects:							
Donations	1,267	-	100	1,012	355	-	355
EFG	4,093	-	855	1,198	3,750	-	3,750
Intramural grant - BCBS	-	-	1,000	-	1,000	-	1,000
Miscellaneous	1,149	-	561	551	1,159	-	1,159
POP	943	-	185	380	748	-	748
Ryan Cochran memorial	533	-	-	29	504	-	504
Sales tax account	-	-	13	13	-	-	-
SH Foundation grant	-	-	2,000	2,000	-	-	-
Technology fee	-	-	3,175	3,175	-	-	-
Total Tecumseh North projects	7,985	-	7,889	8,358	7,516	-	7,516
Tecumseh South projects:							
Donations	1,730	-	435	1,147	1,018	-	1,018
Library at school	-	-	324	324	-	-	-
Martin family garden grant	4,000	-	-	2,162	1,838	-	1,838
Sales tax account	-	-	30	30	-	-	-
Stahel memorial	266	-	-	-	266	-	266
Technology fee	-	-	1,318	1,318	-	-	-
Total Tecumseh South projects	5,996	-	2,107	4,981	3,122	-	3,122
Total school projects	$ 73,047	$ -	$ 62,936	$ 64,727	$ 71,256	$ -	$ 71,256

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Shawnee Heights High:								
AP funds	$ 20,608	$ -	$ 23,227	$ 38,022	$ (246)	$ 5,567	$ -	$ 5,567
Class fees	487	-	7,423	8,005	95	-	-	-
Driver education	20,918	-	4,250	-	-	25,168	-	25,168
Equipment replacement	257	-	755	1,012	-	-	-	-
Instrument rental	70	-	627	697	-	-	-	-
Justice Mitchell scholarship	383	-	-	-	-	383	-	383
Library book replacement	-	-	68	68	-	-	-	-
Lunch account	300	-	19,501	19,501	-	300	-	300
Petty cash #1	1,500	-	4,772	4,670	(102)	1,500	-	1,500
Petty cash #2	1,500	-	2,515	2,386	(129)	1,500	-	1,500
Sports participation fees	165	-	3,250	3,415	-	-	-	-
Textbook rental	1,269	-	6,575	7,914	70	-	-	-
Yearbook	1,687	-	4,961	6,648	-	-	-	-
Subtotal Shawnee Heights High	49,144	-	77,924	92,338	(312)	34,418	-	34,418
Shawnee Heights Middle:								
Bowling	2,786	-	9,513	8,390	(838)	3,071	-	3,071
Class fees	261	-	4,749	5,010	-	-	-	-
Instrument rental	-	-	372	372	-	-	-	-
Ipad protection plan	75	-	3,280	3,355	-	-	-	-
Library book replacement	-	-	51	51	-	-	-	-
Lunch account	200	-	-	-	-	200	-	200
PE uniforms	13	-	674	641	(46)	-	-	-
Petty cash	1,500	-	9,313	1,282	(8,031)	1,500	-	1,500
Sports participation fees	-	-	1,485	1,440	(45)	-	-	-
Technology fee	40	-	836	876	-	-	-	-
Textbook rental	140	-	2,647	2,787	-	-	-	-
Yearbook	-	-	1,889	1,889	-	-	-	-
Subtotal Shawnee Heights Middle	$ 5,015	$ -	$ 34,809	$ 26,093	$ (8,960)	$ 4,771	$ -	$ 4,771

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Berryton Elementary:								
Band/orchestra	$ (68)	$ -	$ 259	$ 259	$ -	$ (68)	$ -	$ (68)
Class fees	-	-	3,101	3,101	-	-	-	-
Intramurals	-	-	575	575	-	-	-	-
Ipad protection plan	-	-	1,450	1,450	-	-	-	-
Library book replacement	(47)	-	51	51	-	(47)	-	(47)
Lunch account	-	-	6,153	6,178	-	(25)	-	(25)
Petty cash	300	-	183	183	-	300	-	300
Textbook rental	-	-	1,556	1,556	-	-	-	-
Yearbook	1	-	-	-	-	1	-	1
Subtotal Berryton Elementary	186	-	13,328	13,353	-	161	-	161
Shawnee Heights Elementary:								
Band/orchestra	-	-	280	280	-	-	-	-
Class fees	-	-	3,208	3,208	-	-	-	-
Ipad protection plan	-	-	976	976	-	-	-	-
Library book replacement	-	-	59	59	-	-	-	-
Lunch account	-	-	5,655	5,655	-	-	-	-
Petty cash	300	-	256	256	-	300	-	300
Textbook fees	-	-	873	873	-	-	-	-
Yearbook	-	-	585	585	-	-	-	-
Subtotal Shawnee Heights Elementary	300	-	11,892	11,892	-	300	-	300
Tecumseh North:								
Band/orchestra	-	-	260	260	-	-	-	-
Class fees	-	-	3,544	3,544	-	-	-	-
Intramurals	-	-	870	870	-	-	-	-
Ipad protection program	-	-	2,039	2,039	-	-	-	-
Library book replacement	-	-	176	176	-	-	-	-
Lunch account	-	-	3,918	3,918	-	-	-	-
Petty cash	300	-	322	322	-	300	-	300
Textbook rental	-	-	1,313	1,313	-	-	-	-
Yearbook	-	-	167	167	-	-	-	-
Subtotal Tecumseh North	$ 300	$ -	$ 12,609	$ 12,609	$ -	$ 300	$ -	$ 300

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
(Continued)
Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Tecumseh South:								
Band/orchestra	$ -	$ -	$ 160	$ 160	$ -	$ -	$ -	$ -
Class fees	-	-	4,534	4,534	-	-	-	-
Instrument rental	-	-	70	70	-	-	-	-
Intramural fees	-	-	1,100	1,100	-	-	-	-
Ipad protection plan	-	-	1,569	1,569	-	-	-	-
Lunch account	-	-	1,543	1,543	-	-	-	-
Miscellaneous	672	-	3,181	1,985	-	1,868	-	1,868
Petty cash	300	-	802	802	-	300	-	300
Textbook fees	-	-	1,216	1,216	-	-	-	-
Yearbook	-	-	316	316	-	-	-	-
Subtotal Tecumseh South	972	-	14,491	13,295	-	2,168	-	2,168
Total District funds	$ 55,917	$ -	$ 165,053	$ 169,580	$ (9,272)	$ 42,118	$ -	$ 42,118

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Award	Unencumbered Cash Balance July 1, 2021	Amount Received	Disbursements, Accounts Payable, Encumbrances, and Transfers	Prior Year Canceled Encumbrances	Unencumbered Cash Balance June 30, 2022
United States Department of Agriculture:							
Passed through Kansas State Department of Education:							
Child Nutrition Cluster:							
School Breakfast Program	10.553	$ 557,374	$ -	$ 557,374	$ 557,374	$ -	$ -
COVID-19 National School Lunch Program	10.555	21,093	-	21,093	21,093	-	-
Section 4 - National School Lunch Program	10.555	2,084,387	-	2,084,387	2,084,387	-	-
NSLP - National School Lunch Program	10.555	68,279	-	68,279	68,279	-	-
Summer Food Service Program for Children	10.559	167,084	-	167,084	167,084	-	-
Total Child Nutrition Cluster			-	2,898,217	2,898,217	-	-
Grants not clustered:							
Child and Adult Care Food Program	10.558	8,902	-	8,902	8,902	-	-
COVID-19 Pandemic EBT Administrative Costs	10.649	3,063	-	3,063	3,063	-	-
Total grants not clustered			-	11,965	11,965	-	-
Total United States Department of Agriculture			-	2,910,182	2,910,182	-	-
United States Department of Education:							
Passed through Kansas State Department of Education:							
Special Education Cluster (IDEA):							
Grants to States	84.027	968,484	-	820,746	820,746	-	-
Preschool Grants	84.173	48,877	-	48,877	48,877	-	-
Total Special Education Cluster (IDEA)			$ -	$ 869,623	$ 869,623	$ -	$ -

(Continued)

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Award	Unencumbered Cash Balance July 1, 2021	Amount Received	Disbursements, Accounts Payable, Encumbrances, and Transfers	Prior Year Canceled Encumbrances	Unencumbered Cash Balance June 30, 2022
Grants not clustered:							
Title I, Grants to Local Educational Agencies - FY21	84.010	$ 370,944	$ (5,777)	$ 54,525	$ 48,748	$ -	$ -
Title I, Grants to Local Educational Agencies - FY22	84.010	366,231	-	338,623	341,319	-	(2,696)
Career and Technical Education Basic Grants to States	84.048	18,371	-	18,371	18,371	-	-
Supporting Effective Instruction	84.367	129,301	(11,829)	90,282	80,165	-	(1,712)
Student Support and Academic Enrichment	84.424	52,939	(29)	23,040	34,654	-	(11,643)
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER I SPED	84.425D	57,452	(5,848)	5,848	-	-	-
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER II SPED	84.425D	182,848	-	80,850	107,828	-	(26,978)
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER III SPED	84.425D	185,239	-	-	68,094	-	(68,094)
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER I	84.425D	278,062	(98,801)	98,801	-	-	-
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER II	84.425D	1,244,108	(298,340)	1,178,050	945,768	-	(66,058)
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER III	84.425D	2,796,059	-	-	284,881	-	(284,881)
Total grants not clustered			(420,624)	1,888,390	1,929,828	-	(462,062)
Total United States Department of Education			(420,624)	2,758,013	2,799,451	-	(462,062)
United States Department of Health and Human Services:							
Passed through Kansas State Department of Education:							
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	111,094	-	111,094	111,094	-	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Supplies	93.323	326,540	-	326,540	326,540	-	-
Youth Risk Behavior Survey	93.079	480	-	480	480	-	-
Total United States Department of Health and Human Services			-	438,114	438,114	-	-
Total expenditures of federal awards			$ (420,624)	$ 6,106,309	$ 6,147,747	$ -	$ (462,062)

See accompanying notes to Schedule of Expenditures of Federal Awards

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
Year Ended June 30, 2022

1 - General

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Shawnee Heights Unified School District No. 450 (the District) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statement. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

2 - Basis of Accounting

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in Note 2 to the District's financial statement. The expenditures on the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

3 - Noncash Assistance

The District is a recipient of federal financial assistance programs that do not result in cash receipts or disbursements. Noncash amounts received by the District are included in the SEFA for the Epidemiology and Laboratory Capacity for Infection Diseases (ELC) grant (ALN 93.323) in a total amount of $ 326,540, as valued by the grantor.

SHAWNEE HEIGHTS UNIFIED SCHOOL DISTRICT NO. 450
TECUMSEH, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditors' report issued on the basis of accounting used by the District:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None noted
Noncompliance material to financial statements noted	None

Federal Awards

Type of auditors' report issued on compliance for major program	Unmodified
Internal control over major program:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None noted
Audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)	None

Identification of major programs:

Assistance Listing Number	Name of Federal Program
10.553/10.555/10.559	Child Nutrition Cluster
84.425D	Elementary and Secondary School Emergency Relief Fund

Dollar threshold used to distinguish between type A and type B programs	$ 750,000
Auditee qualified as a low-risk auditee	No

(Continued)

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Shawnee Heights Unified School District No. 450:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Shawnee Heights Unified School District No. 450 (the District) which comprises the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash as of and for the year ended June 30, 2022 and the related notes to the financial statement and have issued our report thereon dated January 18, 2023. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BT&Co., P.A.

January 18, 2023
Topeka, Kansas

BT & Co. P.A.
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Shawnee Heights Unified School District No. 450:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Shawnee Heights Unified School District No. 450's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BT&Co., P.A.

January 18, 2023
Topeka, Kansas