SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2023

Southern Lyon county Unified School District Number 252

TABLE OF CONTENTS
June 30, 2023

	Statement	Page
Independent Auditor's Report		1
Financial Statement		
Summary Statement of Receipts, Expenditures and Unencumbered Cash	1	3
Notes to Financial Statements		5
Regulatory Basis Supplementary Information	Schedule	
Summary of Expenditures – Actual and Budget	1	14
General Funds Schedule of Receipts and Expenditures - Actual and Budget	2	16
Special Purpose Funds Schedule of Receipts and Expenditures - Actual and Budget	2	22
Bond and Interest Funds Schedule of Receipts and Expenditures - Actual and Budget	2	57
Agency Funds Schedule of Receipts and Disbursements	3	58
District Activity Funds Schedule of Cash Receipts, Expenditures and Unencumbered Cash	4	60
Related Municipal Entity Schedule of Receipts and Expenditures - Actual and Budget	5	62
Schedule of Expenditures of Federal Awards		63
Notes to Schedule of Expenditures of Federal Awards		64
Special Reports Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*		66
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance		69
Schedule of Findings and Questioned Costs		71

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Education
Southern Lyon County Unified School District Number 252
Hartford, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 of Hartford, Kansas, as of and for the year ended June 30, 2023 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 "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Southern Lyon County Unified School District Number 252 as of June 30, 2023, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Southern Lyon County Unified School District Number 252 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

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 responsibility 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 Southern Lyon County Unified School District Number 252, 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.

Matters Giving Rise for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
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 C to meet the financial reporting requirements of the State of Kansas; 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 Southern Lyon County Unified School District Number 252 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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 one resulting from an 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:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Southern Lyon county Unified School District Number 252's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southern Lyon County Unified School District Number 252 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 control-related matters that we identified during the audit.

Other Matters

Report on 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, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, 3, 4, and 5 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.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statements. 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2023 on our consideration of Southern Lyon County Unified School District Number 252'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 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 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 Southern Lyon County Unified School District Number 252's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated March 6, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2022 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (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 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note C.

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
October 2, 2023

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General	$ 0	$ 143
Supplemental General	110,992	6,994
Special Revenue Funds		
At Risk (4 yr old)	51,161	0
At Risk (K-12)	0	0
Capital Outlay	1,689,249	0
Driver Training	6,041	0
Food Service	67,539	0
Professional Development	106,511	0
Special Education	359,821	0
Career & Postsecondary Education	78,198	0
KPERS Special Retirement Contribution	0	0
Contingency Reserve	309,233	0
Textbook & Student Materials Revolving	198,869	0
Title I	0	0
Title II-A Teacher Quality	0	0
Title IV	62,240	0
Title IV Part A	0	0
KDHE Grant	(202,590)	0
TASN SMHI	9,107	0
ESSER I	0	0
ESSER II	(34,386)	0
ESSER III	0	18,242
ESSER After/Summer School	0	0
Other Grants	227,139	2,161
Early Childhood Daycare	9,797	0
Kansas Health	3,369	0
Mobilizing Literacy	156,453	0
ECKAN HeadStart	33,470	0
District Daycare	396,158	0
Pre-K Pilot Grant	0	0
Family Resource - DCF Grant	0	0
Kindergarten Transitions KHSA	0	0
ESSER II - Special Ed	0	0
EPA Electric Bus	0	0
District Activity Funds	55,564	0
Bond and Interest Funds		
Bond and Interest	1,412,236	0
Total Primary Government	5,106,171	27,540
Related Municipal Entity		
U.S.D. #252 Southern Lyon County Recreation Commission	45,383	0
Total Reporting Entity (Excluding Agency Funds)	$ 5,151,554	$ 27,540

Composition of Ending Cash	
Demand Deposits	
Hartford State Bank, Hartford, Kansas/Petty Cash $750	$ 1,329,165
Citizen State Bank, Olpe, Kansas	2,649,710
Recreation Commission	39,960
Demand Deposits - Activity Funds	
Hartford State Bank, Hartford, Kansas	68,528
Citizen State Bank, Olpe, Kansas	67,479

The accompanying notes are an integral part of this financial statement

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 4,841,673	$ 4,841,673	$ 143	$ 2,801	$ 2,944
1,688,617	1,615,638	190,965	26,108	217,073
48,460	53,464	46,157	0	46,157
636,283	636,283	0	3,050	3,050
789,784	929,303	1,549,730	55,481	1,605,211
20,071	14,980	11,132	0	11,132
654,981	621,479	101,041	0	101,041
47,552	47,545	106,518	0	106,518
1,041,066	1,057,956	342,931	0	342,931
393,183	349,570	121,811	0	121,811
647,712	647,712	0	0	0
0	0	309,233	0	309,233
60,465	25,087	234,247	437	234,684
68,064	68,064	0	0	0
12,832	12,832	0	0	0
0	7,260	54,980	0	54,980
13,428	13,428	0	0	0
1,073,431	984,917	(114,076)	16,994	(97,082)
4,900	2,150	11,857	0	11,857
0	0	0	0	0
143,137	108,721	30	0	30
206,742	197,882	27,102	0	27,102
100,000	100,000	0	0	0
263,798	363,227	129,871	0	129,871
9,323	0	19,120	0	19,120
0	0	3,369	0	3,369
30,000	3,197	183,256	0	183,256
13,200	10,899	35,771	0	35,771
448,773	393,562	451,369	0	451,369
338,000	338,000	0	0	0
1,415	6,186	(4,771)	0	(4,771)
2,000	0	2,000	0	2,000
1,909	11,140	(9,231)	0	(9,231)
0	1,124,982	(1,124,982)	1,124,982	0
125,006	127,581	52,989	0	52,989
1,063,408	1,018,513	1,457,131	0	1,457,131
14,789,213	15,733,231	4,189,693	1,229,853	5,419,546
55,708	61,131	39,960	0	39,960
$ 14,844,921	$ 15,794,362	$ 4,229,653	$ 1,229,853	$ 5,459,506

Composition of Ending Cash - Continued

Certificate of Deposits	
Hartford State Bank, Hartford, Kansas	$ 700,000
Citizen State Bank, Olpe, Kansas	700,000
Total Cash	5,554,842
Agency Funds per Schedule 3	(95,336)
Total Reporting Entity (Excluding Agency Funds)	$ 5,459,506

NOTES TO FINANCIAL STATEMENT
June 30, 2023

NOTE A. MUNICIPAL REPORTING ENTITY

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entities which follow.

Southern Lyon County Education Foundation - The Foundation provides scholarships to students of the District.

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as 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 District potential could have the following types of funds.

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

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

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

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

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District does not have any trust funds.

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

NOTE C. 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 obligations 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 mentioned above.

NOTE C. BASIS OF ACCOUNTING - continued

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. 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:

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 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

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 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.

Adjustment to Comply with Legal Max – Unified School Sistrict's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 municipality 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.

NOTE D. BUDGETARY INFORMATION - continued

A legal operating budget is not required for capital project funds, trusts funds, and the following special purpose funds:

Contingency Reserve	**ESSER After/Summer School**
Textbook & Student Material Revolving	**Other Grants**
Cares Act/Sparks Funding	**Early Childhood Daycare**
Title I	**Kansas Health**
Title II-A Teacher Quality	**Mobilizing Literacy**
Title IV 21st Century Community Learning Centers	**ECKAN Headstart**
Title IV Part A	**District Daycare**
KDHE Grant	**Pre-K Pilot Grant**
TASN SMHI	**Kansas Resource - DCF Grant**
ESSER I	**Kindergarten Transitions KHSA**
ESSER II	**ESSER II Special Ed**
ESSER III	**EPA Electric Buses**

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 board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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 District or in an adjoining District 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 bank to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

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

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

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%. There were no designated "peak periods" during the year. All bank deposits were legally secured as of June 30, 2023.

On June 30, 2023, the carrying amount of the District's bank deposits was $5,514,882 (which excludes recreation commission) and the bank balance was $6,075,396. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $500,000 was covered by federal depository insurance and $5,575,396 was collateralized with securities held by the pledging financial institution's agents in the District's name.

NOTE E. DEPOSITS AND INVESTMENTS - continued

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 be adequately secured. The District had no such investments at year-end.

On June 30, 2023, the carrying amount of the Recreation Commission's bank deposits was $39,960 and the bank balance was $43,936. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $43,396 was covered by federal depository insurance.

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation Bonds:				
Refunding , Series 2017	3.00-3.75%	08/10/2017	$ 9,250,000	09/01/2031
Refunding , Series 2018	3.00-5.00%	03/01/2018	4,750,000	09/01/2038
Refunding , Series 2021	0.35-2.40%	09/30/2021	4,705,000	09/01/2038

	Balance July 1, 2022	Additions	Reductions/ Payments	Balance June 30, 2023	Interest Paid
General Obligation Bonds:					
Refunding, Series 2017	$ 4,050,000	$ 0	$ 400,000	$ 3,650,000	$ 113,250
Refunding, Series 2018	4,235,000	0	210,000	4,025,000	144,538
Refunding, Series 2021	4,705,000	0	55,000	4,650,000	93,325
Total Long-Term Debt	$ 12,990,000	$ 0	$ 665,000	$ 12,325,000	$ 351,113

Bond Principal	2024	2025	2026	2027	2028
General Obligation Bonds:					
Refunding, Series 2017	$ 410,000	$ 425,000	$ 435,000	$ 450,000	460,000
Refunding, Series 2018	220,000	225,000	230,000	235,000	245,000
Refunding, Series 2021	50,000	50,000	50,000	50,000	50,000
Total	$ 680,000	$ 700,000	$ 715,000	$ 735,000	755,000

Bond Principal	2029-2033	2034-2038	2039	Total
General Obligation Bonds:				
Refunding, Series 2017	$ 1,470,000	$ 0	$ 0	$ 3,650,000
Refunding, Series 2018	1,320,000	1,550,000	0	4,025,000
Refunding, Series 2021	1,310,000	3,090,000	0	4,650,000
Total	$ 4,100,000	$ 4,640,000	$ 0	$ 12,325,000

F. LONG-TERM DEBT – continued

Bond Interest	2024	2025	2026	2027	2028
General Obligation Bonds:					
Refunding, Series 2017	$ 101,100	$ 88,575	$ 75,675	$ 63,525	51,000
Refunding, Series 2018	133,787	122,663	111,287	102,013	94,813
Refunding, Series 2021	93,142	92,816	92,341	91,792	91,166
Total	$ 328,029	$ 304,054	$ 279,303	$ 257,330	236,979

Bond Interest	2029-2033	2034-2038	2038	Total
General Obligation Bonds:				
Refunding, Series 2017	$ 67,050	$ 0	$ 0	$ 446,925
Refunding, Series 2018	358,763	132,444	0	1,055,769
Refunding, Series 2021	425,815	179,026	0	1,066,098
Total	$ 851,628	$ 311,470	$ 0	$ 2,568,792

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. On June 30, 2023, the statutory limit for the District was $6,000,108. As of June 30, 2023 the District exceed the statutory limit by $5,679,892. The District has received State approval to exceed the limit.

NOTE G. COVID-19

The District continues to receive assistance from State of Kansas and the United States in the form of reimbursements for school lunches and grants such as ESSER I, II and III plus grants for COVID testing, assistance with teachers pay and supplies.

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-6478	$ 20,000
General	Special Education	K.S.A. 72-6478	842,870
General	Career & Postsecondary Ed	K.S.A. 72-6478	57,000
General	At Risk (4 yr old)	K.S.A. 72-6478	37,314
General	At Risk (K-12)	K.S.A. 72-6478	431,000
General	Drivers Ed	K.S.A. 72-6478	6,076
Supplemental General	Special Education	K.S.A. 72-6430	175,000
Supplemental General	Vocational Education	K.S.A. 72-6430	319,310
Supplemental General	At Risk (4 yr old)	K.S.A. 72-6430	61,428
Supplemental General	At Risk (K-12)	K.S.A. 72-6430	155,000
Supplemental General	Food Service	K.S.A. 72-6430	110,000
Supplemental General	Professional Development	K.S.A. 72-6430	40,000
Supplemental General	Drivers Ed	K.S.A. 72-6430	7,500

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Group Health Insurance: As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2023, ten retirees participated in this plan and the District paid $60,846 in premiums for these retirees.

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 of premium regardless of age. However, the cost of this subsidy has not been qualified 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.

Compensated Absences: The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of $50 per day for certified and $34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled $2,340 and for vacation leave the amount was $9,419. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS, sick leave is paid out at $50 per day for certified employees and $34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive $15 per day for certified employees and $10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was $16,975.

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 administrated 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, 2023.

Changes in long-term obligations, other than debt, for the year ended June 30, 2023, are as follows:

	Balance July 1, 2022	Net Change	Balance June 30, 2023
Compensated Absences	$ 168,431	$ (3,388)	$ 165,043

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

NOTE J. DEFINED BENEFIT PENSION PLAN

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 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 provision 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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual 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 KPEPRS 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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $550 million to fund a portion of the school unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to KPERS-School unfunded actuarial. In Fiscal year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $647,712 for the year ended June 30, 2023.

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability – On June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $5,993,713. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. 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 resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations, and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20. The second half is due May 10th and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times throughout the year.

Compliance with Kansas Statutes: The KDHE Grant, Famil Resource – DCF Grant, ESSER II Special Ed Grant and EPA Electric Bus funds have either/or deficit cash and unencumbered cash balance, however these funds have grant funds received after year end to cover these deficits. The District is not aware of any other potential statutory violation during the period covered by the audit.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 3, 2023, the date the financial statements were available to be issued. No subsequent events were identified that require disclosure.

Regulatory Basis
Supplementary Information

Southern Lyon County Unified School District Number 252

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max *
Governmental Type Funds		
General Funds		
General	$ 5,345,138	$ (505,922)
Supplemental General	1,783,788	(168,150)
Special Revenue Funds		
At Risk (4 yr. old)	91,161	0
At Risk (K-12)	732,159	0
Capital Outlay	2,248,225	0
Driver Training	23,941	0
Food Service	645,000	0
Professional Development	147,029	0
Special Education	1,465,250	0
Career & Postsecondary Education	478,954	0
KPERS Special Retirement Contribution	704,734	0
Debt Service Fund		
Bond and Interest	1,050,000	0
Related Municipal Entity		
Recreation Commission	89,639	0

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 2,457	$ 4,841,673	$ 4,841,673	$ 0
0	1,615,638	1,615,638	0
0	91,161	53,464	(37,697)
0	732,159	636,283	(95,876)
0	2,248,225	929,303	(1,318,922)
0	23,941	14,980	(8,961)
0	645,000	621,479	(23,521)
0	147,029	47,545	(99,484)
0	1,465,250	1,057,956	(407,294)
0	478,954	349,570	(129,384)
0	704,734	647,712	(57,022)
0	1,050,000	1,018,513	(31,487)
0	89,639	61,131	(28,508)

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash Receipts				
State Sources				
General State Aid	$ 3,896,932	$ 2,679,678	$ 4,420,938	$ (1,741,260)
Mineral Production Tax	125	1,635	0	1,635
Special Education Aid	607,849	684,323	924,200	(239,877)
Other State Aid	3,000	1,473,580	0	1,473,580
Reimbursement	0	2,457	0	2,457
Federal Sources				
Federal Funds	0	0	0	0
Total Cash Receipts	4,507,906	4,841,673	$ 5,345,138	$ (503,465)
Expenditures				
Instruction				
Salaries				
Certified	820,842	972,037	$ 1,385,831	$ (413,794)
Employee Benefits				
Insurance	207,986	254,090	225,000	29,090
Social Security	94,819	110,412	121,882	(11,470)
Other	32,735	51,464	100	51,364
Purchased Professional and Technical Services	61,870	69,181	61,869	7,312
Purchased Property Services	0	0	25,000	(25,000)
Supplies				
General Supplemental	62,153	79,747	75,000	4,747
Supplies (Technology Related)	8,756	266	20,000	(19,734)
Miscellaneous	5,360	6,768	0	6,768
Property (Equipment & Furnishings)	20,042	27,980	2,500	25,480
Other	2,497	5,288	25	5,263
Student Support Services				
Salaries				
Certified	26,270	50,956	32,000	18,956
Non-Certified	119,379	124,225	135,000	(10,775)
Employee Benefits				
Insurance	32,215	25,334	35,000	(9,666)
Social Security	11,777	12,395	17,500	(5,105)
Other	12,224	4,257	100	4,157
Other Purchased Services	5,698	7,476	7,796	(320)
Supplies	3,510	8,476	4,000	4,476
Other	2,098	1,225	0	1,225
Instructional Support Staff				
Employee Benefits				
Other	800	0	800	(800)
Supplies	1,467	2,171	1,467	704

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Expenditures - Continued				
General Administration				
Salaries				
Certified	$ 143,448	$ 163,556	$ 148,500	$ 15,056
Non-Certified	16,767	21,167	18,000	3,167
Employee Benefits				
Insurance	10,695	14,429	11,000	3,429
Social Security	11,982	13,262	12,500	762
Other	169	12,810	0	12,810
Purchased Professional and Technical Services	18,738	18,644	15,000	3,644
Other Purchased Services				
Communications	7,476	9,472	7,500	1,972
Supplies	49,906	67,253	2,500	64,753
Other	12,403	15,413	100	15,313
School Administration				
Salaries				
Certified	156,520	180,204	162,000	18,204
Non-Certified	54,321	58,198	60,000	(1,802)
Employee Benefits				
Insurance	14,115	20,520	14,500	6,020
Social Security	18,191	17,643	19,000	(1,357)
Other	437	233	0	233
Other Purchased Services				
Communications	29,159	22,486	29,500	(7,014)
Supplies	5,151	9,586	250	9,336
Other	859	971	859	112
Central Services				
Salaries				
Non-Certified	89,529	59,836	92,500	(32,664)
Employee Benefits				
Insurance	7,019	5,768	7,500	(1,732)
Social Security	8,022	4,877	8,500	(3,623)
Other	104	57	0	57
Operations and Maintenance				
Salaries				
Non-Certified	205,997	195,252	208,000	(12,748)
Employee Benefits				
Insurance	31,565	35,363	32,800	2,563
Social Security	16,889	20,525	20,500	25
Other	2,808	265	0	265
Purchased Property Services				
Water/Sewer	48,019	51,561	48,500	3,061
Repairs and Maintenance	4,740	10,649	2,500	8,149

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Expenditures - Continued				
Operations and Maintenance - Continued				
Other Purchased Services				
Insurance	$ 81,348	$ 87,290	$ 95,000	$ (7,710)
Supplies				
General Supplies	6,490	2,124	2,500	(376)
Energy				
Heating	60,296	88,576	75,000	13,576
Electricity	122,947	149,604	130,000	19,604
Motor Fuel	3,791	1,934	45,000	(43,066)
Other Energy	18,950	27,347	250	27,097
Miscellaneous Supplies	1,141	5,929	250	5,679
Property	6,477	5,743	500	5,243
Student Transportation Services				
Salaries				
Non-Certified	10,700	10,700	11,500	(800)
Employee Benefits				
Social Security	140	141	150	(9)
Other	2	2	0	2
Vehicle Operating Services				
Salaries				
Non-Certified	117,957	106,787	122,000	(15,213)
Employee Benefits				
Insurance	6,664	14,594	8,000	6,594
Social Security	9,219	8,453	12,500	(4,047)
Other	2,621	123	0	123
Insurance	5,702	7,571	8,500	(929)
Motor Fuel	36,099	43,275	45,000	(1,725)
Other	40,287	43,472	0	43,472
Operating Transfers				
Driver Training	2,505	6,076	5,000	1,076
Food Service	20,000	20,000	20,000	0
Professional Development	0	0	7,500	(7,500)
Special Education	765,045	842,870	924,450	(81,580)
Career & Postsecondary Education	135,000	57,000	142,000	(85,000)
Contingency Reserve	45,028	0	10,000	(10,000)
At Risk (4 yr. old)	14,000	37,314	30,000	7,314
At Risk (K-12)	500,000	431,000	577,159	(146,159)
Adjustment to Comply with Legal Max	0	0	(505,922)	505,922
Legal Fund Budget and Expenditures	4,509,936	4,841,673	4,839,216	2,457
Adjustment for Qualifying Budget Credits	0	0	2,457	(2,457)
Total Expenditures	4,509,936	4,841,673	$ 4,841,673	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	$ (2,030)	$ 0		
Unencumbered Cash, July 1	2,030	0		
Cancelled PO's	0	143		
Unencumbered Cash, June 30	$ 0	$ 143		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 837,174	$ 998,387	$ 927,035	$ 71,352
Delinquent Tax	13,672	12,720	8,683	4,037
County Sources				
Motor Vehicle Tax	66,090	80,650	81,165	(515)
Recreational Vehicle Tax	1,773	2,118	1,954	164
Commercial Vehicle Tax	2,477	2,192	1,349	843
In Lieu of Taxes	2,495	2,357	2,451	(94)
State Sources				
Supplemental State Aid	535,999	590,193	651,618	(61,425)
Total Cash Receipts	1,459,680	1,688,617	$ 1,674,255	$ 14,362
Expenditures				
Instruction				
Salaries				
Certified	$ 566,896	$ 570,131	$ 853,038	$ (282,907)
Noncertified	0	0	38,500	(38,500)
Purchased Professional and Technical Services	95,866	44,415	105,000	(60,585)
Supplies				
Teaching Supplies	64,120	39,526	68,000	(28,474)
Supplies (Technology Related)	259	38,656	25,000	13,656
Property	1,614	3,007	2,500	507
Operations & Maintenance				
Purchased Property Services				
Water/Sewer	741	0	1,250	(1,250)
Repairs and Maintenance	58,544	4,800	5,000	(200)
Supplies				
General Supplies	16,980	40,674	0	40,674
Energy				
Heating	0	0	15,000	(15,000)
Electricity	10,910	0	15,000	(15,000)
Motor Fuel	0		3,000	(3,000)
Vehicle Operating Services				
Equipment	0	6,191	0	6,191
Operating Transfers				
Driver Training	7,500	7,500	7,500	0
Food Service	55,000	110,000	50,000	60,000
Professional Development	33,000	40,000	25,000	15,000
Special Education	197,804	175,000	175,000	0
Career & Postsecondary Education	223,000	319,310	230,000	89,310
At Risk (4 yr. old)	10,000	61,428	10,000	51,428
At Risk (K-12)	145,000	155,000	155,000	0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Adjustment to Comply with Legal Max	$ 0	$ 0	$ (168,150)	$ 168,150
Total Expenditures	1,487,234	1,615,638	$ 1,615,638	$ 0
Receipts Over (Under) Expenditures	(27,554)	72,979		
Unencumbered Cash, July 1	138,546	110,992		
Cancelled PO's	0	6,994		
Unencumbered Cash, June 30	$ 110,992	$ 190,965		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2c

SPECIAL PURPOSE FUNDS
AT RISK (4 YR OLD)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash Receipts				
Other				
Transfer from General	$ 14,000	$ 37,314	$ 30,000	$ 7,314
Transfer from Supplemental General	10,000	11,146	10,000	1,146
Total Cash Receipts	24,000	48,460	$ 40,000	$ 8,460
Expenditures				
Instruction				
Salaries				
Certified	11,776	50,308	$ 43,459	$ 6,849
Uncertified	10,664	0	45,000	(45,000)
Employee Benefits				
Insurance	347	1,795	1,200	595
Social Security	542	1,345	750	595
Other	498	16	2	14
Supplies				
General Supplemental - Teaching	0	0	500	(500)
Supplies - Technology	173	0	250	(250)
Total Expenditures	24,000	53,464	$ 91,161	$ (37,697)
Receipts Over (Under) Expenditures	0	(5,004)		
Unencumbered Cash, July 1	51,161	51,161		
Unencumbered Cash, June 30	$ 51,161	$ 46,157		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2d

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfer from Supplemental Gener	$ 145,000	$ 205,283	$ 577,159	$ (371,876)
Transfer from General	500,000	431,000	155,000	276,000
Total Cash Receipts	645,000	636,283	$ 732,159	$ (95,876)
Expenditures				
Instruction				
Salaries				
Certified	463,516	432,334	$ 514,158	$ (81,824)
Employee Benefits				
Insurance	78,448	57,967	85,000	(27,033)
Social Security	50,068	30,171	52,000	(21,829)
Other	555	424	1	423
Purchased Professional and Supplies				
General Supplemental (Teaching)	0	81	5,000	(4,919)
Supplies (Technology Related)	0	43,780	15,000	28,780
Property (Equipment & Furnishings	0	0	5,000	(5,000)
Student Support Services				
Salaries				
Non-Certified	42,656	47,331	45,000	2,331
Employee Benefits				
Insurance	7,073	21,213	8,000	13,213
Social Security	2,652	2,945	3,000	(55)
Other	32	37	0	37
Total Expenditures	645,000	636,283	$ 732,159	$ (95,876)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2e

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 348,144	$ 382,582	$ 362,463	$ 20,119
Delinquent Tax	5,578	5,366	3,622	1,744
Interest on Idle Funds	11,889	148,902	0	148,902
Other	69,897	114,586	53,506	61,080
County Sources				
Motor Vehicle Tax	31,317	32,020	32,055	(35)
Recreational Vehicle Tax	819	835	772	63
Commercial Vehicle Tax	971	912	532	380
In Lieu of Taxes	957	982	968	14
State Sources				
Capital Outlay State Aid	75,356	103,599	103,599	0
Capital Outlay Mach & Equip	90	0	0	0
Total Cash Receipts	545,018	789,784	$ 557,517	$ 232,267
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	14,619	$ 20,000	$ (5,381)
Supplies - Technology Software	10,302	23,425	49,737	(26,312)
Property	6,434	39,180	550,000	(510,820)
Student Support Services				
Supplies - Technology Software			25,000	(25,000)
Property	127,270	0	485,000	(485,000)
Instructional Support Services				
Supplies - Technology Software	0	0	25,000	(25,000)
Property	0	0	250,000	(250,000)
General Administration				
Property	0	2,377	2,500	(123)
School Administration				
Supplies - Technology Software	0	0	10,000	(10,000)
Property	0	598	2,500	(1,902)
Central Services				
Property	3,114	0	2,500	(2,500)
Operations and Maintenance				
Salaries- Non-Certified	0	100,000	0	100,000
Property	33,000	14,899	33,000	(18,101)
Transportation				
Property	297,635	13,322	200,463	(187,141)
Facilities Acquisition and Construction Services				
Land & Building Acquisition	0	431,214	27,500	403,714
Architect Services	10,693	(1,013)	15,000	(16,013)
Site and Land Improvement	0	4,840	175,000	(170,160)
Repair/Remodel	0	2,300	0	2,300
Building Improvement				
Outside Contractors	91,321	283,542	375,000	(91,458)
Other	1,693	0	25	(25)
Total Expenditures	581,462	929,303	$ 2,248,225	$ (1,318,922)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2e

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Receipts Over (Under) Expenditures	(36,444)	(139,519)
Unencumbered Cash, July 1	1,725,693	1,689,249
Unencumbered Cash, June 30	$ 1,689,249	$ 1,549,730

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2f

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 315	$ 4,115	$ 0	$ 4,115
State Sources				
State Safety Aid	3,416	2,380	5,400	(3,020)
Other				
Transfer from General	2,505	8,076	5,000	3,076
Transfer from Supplemental General	7,500	5,500	7,500	(2,000)
Total Cash Receipts	13,736	20,071	$ 17,900	$ 2,171
Expenditures				
Instruction				
Salaries				
Certified	7,052	5,542	$ 19,508	$ (13,966)
Employee Benefits				
Insurance	0	0	1,500	(1,500)
Social Security	508	400	508	(108)
Supplies				
General Supplemental	40	8,424	400	8,024
Other	670	614	25	589
Vehicle Operations				
Motor Fuel	0	0	2,000	(2,000)
Total Expenditures	8,270	14,980	$ 23,941	$ (8,961)
Receipts Over (Under) Expenditures	5,466	5,091		
Unencumbered Cash, July 1	575	6,041		
Unencumbered Cash, June 30	$ 6,041	$ 11,132		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2g

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
Cash Receipts	**2022**			**Variance**
Local Sources	**Actual**	**Actual**	**Budget**	**Over (Under)**
Food Service				
Student Sales - Lunch	$ 24,700	$ 179,122	$ 146,180	$ 32,942
Student Sales - Special Milk	132	0	500	(500)
Student Sales - Snacks	5,220	3,465	4,605	(1,140)
Adult and Student - Non-Reimbursable Sales	6,484	8,557	10,962	(2,405)
Miscellaneous Sales	118	0	20,515	(20,515)
Other	27	62	0	62
State Sources				
School Food Assistance	3,144	2,832	2,920	(88)
Federal Sources				
Child Nutrition Programs	487,473	330,943	321,780	9,163
Other				
Transfer from General	20,000	20,000	20,000	0
Transfer from Supplemental General	55,000	110,000	50,000	60,000
Total Cash Receipts	602,298	654,981	$ 577,462	$ 77,519
Expenditures				
Food Service Operation				
Salaries				
Non-Certified	100,049	116,502	$ 145,000	$ (28,498)
Employee Benefits				
Insurance	14,098	14,562	14,500	62
Social Security	6,964	8,259	7,000	1,259
Other	2,685	106	25	81
Other Purchased Services	6,356	2,232	1,500	732
Supplies				
Food and Milk	437,032	427,087	471,000	(43,913)
Miscellaneous Supplies	2,993	5,234	25	5,209
Property	4,631	46,123	5,515	40,608
Other	2,096	1,374	435	939
Total Expenditures	576,904	621,479	$ 645,000	$ (23,521)
Receipts Over (Under) Expenditures	25,394	33,502		
Unencumbered Cash, July 1	42,145	67,539		
Unencumbered Cash, June 30	$ 67,539	$ 101,041		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2h

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 60	$ 0	$ 0	$ 0
State Sources				
State Aid	0	7,552	8,018	(466)
Other				
Transfer from General	0	0	7,500	(7,500)
Transfer from Supplemental General	33,000	40,000	25,000	15,000
	33,060	$ 47,552	$ 40,518	$ 7,034
Expenditures				
Instructional Support Staff				
Purchased Professional and Technical Services	4,666	$ 15,530	$ 127,029	$ (111,499)
Other Purchased Services	25,151	25,720	20,000	5,720
Misc. Supplies	0	6,295	0	6,295
Total Expenditures	29,817	$ 47,545	$ 147,029	$ (99,484)
Receipts Over (Under) Expenditures	3,243	7		
Unencumbered Cash, July 1	103,268	106,511		
Unencumbered Cash, June 30	$ 106,511	$ 106,518		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 22,689	$ 23,196	$ 5,979	$ 17,217
Other				
Transfer from General	765,045	842,870	924,450	(81,580)
Transfer from Supplemental General	197,804	175,000	175,000	0
Total Cash Receipts	985,538	1,041,066	$ 1,105,429	$ (64,363)
Expenditures				
Instruction				
Salaries				
Certified	0	0	$ 239,991	$ (239,991)
Non-Certified	0	847	75,000	(74,153)
Employee Benefits				
Insurance	0	0	2,500	(2,500)
Social Security	0	0	1,000	(1,000)
Other Purchased Services				
Payment to Special Education Coop				
Assessments	278,734	341,038	355,979	(14,941)
Flow Through	518,151	594,904	625,000	(30,096)
Supplies				
General Supplemental	54	817	0	817
Supplies - Technology Related	0	0	2,500	(2,500)
Student Support Services				
Salaries				
Certified	48,455	49,325	65,000	(15,675)
Employee Benefits				
Insurance	0	0	7,500	(7,500)
Social Security	3,483	3,454	5,500	(2,046)
Other	49	48	252	(204)
Supplies	2,375	0	5,000	(5,000)
General Administration				
Salaries				
Non-Certified	9,793	10,506	9,793	713
Employee Benefits				
Social Security	730	814	731	83
Insurance	1,398	1,446	1,397	49
Unemployment	9	10	9	1
Vehicle Operating Services				
Salaries				
Non-Certified	26,298	22,751	26,299	(3,548)
Employee Benefits				
Insurance	7,015	7,265	7,015	250
Social Security	1,876	1,623	3,401	(1,778)
Other	1,525	22	0	22
Contract Services	2,634	0	2,634	(2,634)
Mileage in Lieu of Transportation	2,603	5,143	4,500	643

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Expenditures - Continued				
Vehicle Operating Services				
Insurance	$ 5,629	$ 7,571	$ 8,000	$ (429)
Other Purchased Services	911	2,005	910	1,095
Supplies				
Motor Fuel	10,104	7,106	15,104	(7,998)
Other	0	163	0	163
Vehicle Services & Maintenance				
Purchased Property Services	0	0	235	(235)
Other	235	1,098	0	1,098
Total Expenditures	922,061	1,057,956	$ 1,465,250	$ (407,294)
Receipts Over (Under) Expenditures	63,477	(16,890)		
Unencumbered Cash, July 1	296,344	359,821		
Unencumbered Cash, June 30	$ 359,821	$ 342,931		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2j

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
Cash Receipts	**2022 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Miscellaneous	$ 0	$ 0	$ 7,005	$ (7,005)
State Sources				
CTE Transportation Aid	0	11,359	21,750	(10,391)
Federal Sources				
Carl Perkins	20,352	5,514	0	5,514
Other				
Transfer from General	135,000	57,000	142,000	(85,000)
Transfer from Supplemental General	223,000	319,310	230,000	89,310
Total Cash Receipts	378,352	393,183	$ 400,755	$ (7,572)
Expenditures				
Instruction				
Salaries				
Certified	281,610	291,785	$ 372,979	$ (81,194)
Employee Benefits				
Insurance	25,370	26,069	30,000	(3,931)
Social Security	19,960	20,641	23,000	(2,359)
Other	240	270	0	270
Purchased Property Services				
Other	3,485	1,715	25	1,690
Supplies				
General Supplemental (Teaching)	812	1,584	15,000	(13,416)
Supplies (Technology Related)	9,366	2,157	25,000	(22,843)
Property	4,074	5,184	5,500	(316)
Other	71	165	0	165
Student Transportation				
Salaries				
Non-Certified	128	0	2,500	(2,500)
Employee Benefits				
Social Security	9	0	450	(450)
Motor Fuel	7	0	4,500	(4,500)
Total Expenditures	345,132	349,570	$ 478,954	$ (129,384)
Receipts Over (Under) Expenditures	33,220	43,613		
Unencumbered Cash, July 1	44,978	78,198		
Unencumbered Cash, June 30	$ 78,198	$ 121,811		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2k

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 587,278	$ 647,712	$ 704,734	$ (57,022)
Expenditures				
Instruction				
Employee Benefits	422,807	473,482	$ 517,734	$ (44,252)
Student Support				
Employee Benefits	35,692	35,928	50,000	(14,072)
General Administration				
Employee Benefits	24,314	26,734	26,000	734
School Administration				
Employee Benefits	32,985	32,336	33,500	(1,164)
Central Services				
Employee Benefits	10,253	10,953	12,000	(1,047)
Operations and Maintenance				
Employee Benefits	28,574	35,523	30,000	5,523
Student Transportation Services				
Employee Benefits	19,084	19,108	21,000	(1,892)
Food Service				
Employee Benefits	13,569	13,648	14,500	(852)
Total Expenditures	587,278	647,712	$ 704,734	$ (57,022)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2I

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Other		
Transfer from General	$ 45,028	$ 0
Expenditures		
Instruction	0	0
Receipts Over (Under) Expenditures	45,028	0
Unencumbered Cash, July 1	264,205	309,233
Unencumbered Cash, June 30	$ 309,233	$ 309,233

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2m

SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIAL REVOLVING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Book Rental Fees	$ 53,363	$ 40,842
Miscellaneous	21,477	19,623
Total Cash Receipts	74,840	60,465
Expenditures		
Instruction		
Supplies		
Textbook Purchases	3,168	2,167
Other Material/Supplies	10,335	350
Tech Supplies	7,463	22,570
Other Support Services		
Other	4,158	0
Total Expenditures	25,124	25,087
Receipts Over (Under) Expenditures	49,716	35,378
Unencumbered Cash, July 1	149,153	198,869
Unencumbered Cash, June 30	$ 198,869	$ 234,247

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2n

SPECIAL PURPOSE FUNDS
CARES ACT/SPARKS FUNDING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 0
Expenditures		
Instruction		
Salaries		
Certified	11,603	0
General Supplemental - Teaching	404	0
Total Expenditures	12,007	0
Receipts Over (Under) Expenditures	(12,007)	0
Unencumbered Cash, July 1	12,007	0
Unencumbered Cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2o

SPECIAL PURPOSE FUNDS
TITLE I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 69,011	$ 68,064
Expenditures		
Instruction		
Salaries		
Certified	56,076	62,850
Employee Benefit		
Insurance	4,545	111
Social Security	5,768	5,011
Supplies	372	92
School Administration		
Other	2,250	0
Total Expenditures	69,011	68,064
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2p

SPECIAL PURPOSE FUNDS
TITLE II-A TEACHER QUALITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 13,543	$ 12,832
Expenditures		
Instruction		
Salaries		
Certified	12,933	12,832
Employee Benefits		
Other	240	0
General Administration		
Other	370	0
Total Expenditures	13,543	12,832
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2q

SPECIAL PURPOSE FUNDS
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Instruction		
Salaries		
Certified	285	0
Employee Benefits		
Social Security	36	0
Other Employee Benefits	31	0
Supplies	3,711	0
Other	2,617	0
Student Transportation Services		
Salaries		
Non-Certified	228	7,260
Employee Benefits		
Social Security	11	0
Other Employee Benefits	5	0
Total Expenditures	6,924	7,260
Receipts Over (Under) Expenditures	(6,924)	(7,260)
Unencumbered Cash, July 1	69,164	62,240
Unencumbered Cash, June 30	$ 62,240	$ 54,980

Southern Lyon County Unified School District Number 252

Schedule 2r

SPECIAL PURPOSE FUNDS
TITLE IV PART A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 13,316	$ 13,428
Total Cash Receipts	13,316	13,428
Expenditures		
Instruction		
Salaries		
Certified	13,316	13,428
Total Expenditures	13,316	13,428
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2s

SPECIAL PURPOSE FUNDS
KDHE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 144,764	$ 1,073,431
Local Sources		
Refunds	225	0
Total Cash Receipts	144,989	1,073,431
Expenditures		
Instruction		
Salaries		
Certified	244,365	230,118
Employee Benefits		
Social Security	9,896	14,987
Other Employee Benefits	23,948	27,351
Purchased Professional and Tech Services	727	2,216
Other Purchased Services	0	16,274
Supplies	66,718	5,388
Property	1,925	688,583
Total Expenditures	347,579	984,917
Receipts Over (Under) Expenditures	(202,590)	88,514
Unencumbered Cash, July 1	0	(202,590)
Unencumbered Cash, June 30	$ (202,590)	$ (114,076)

Southern Lyon County Unified School District Number 252

Schedule 2t

SPECIAL PURPOSE FUNDS
TASN SMHI

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Grants	$ 10,750	$ 4,900
Total Cash Receipts	10,750	4,900
Expenditures		
Instruction		
Salaries		
Certified	1,094	2,150
Supplies	549	0
Total Expenditures	1,643	2,150
Receipts Over (Under) Expenditures	9,107	2,750
Unencumbered Cash, July 1	0	9,107
Unencumbered Cash, June 30	$ 9,107	$ 11,857

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2u

SPECIAL PURPOSE FUNDS
ESSER I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Instruction		
Salaries		
Certified	43,892	0
Total Expenditures	43,892	0
Receipts Over (Under) Expenditures	(43,892)	0
Unencumbered Cash, July 1	43,892	0
Restatement of prior period	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2v

SPECIAL PURPOSE FUNDS
ESSER II

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 66,160	$ 143,137
Total Cash Receipts	66,160	143,137
Expenditures		
Instruction		
Salaries		
Certified	63,022	101,098
Employee Benefits		
Social Security	3,105	7,525
Other Employee Benefits	33	98
Total Expenditures	66,160	108,721
Receipts Over (Under) Expenditures	0	34,416
Unencumbered Cash, July 1	(34,386)	(34,386)
Restatement of prior period		0
Unencumbered Cash, June 30	$ (34,386)	$ 30

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2w

SPECIAL PURPOSE FUNDS
ESSER III

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 113,500	$ 206,742
Total Cash Receipts	113,500	206,742
Expenditures		
Instruction		
Salaries		
Certified	55,258	60,203
Employee Benefits		
Social Security	0	11,322
Other	0	146
Purchased Professional & Tech Services	0	88,190
Other	58,242	38,021
Total Expenditures	113,500	197,882
Receipts Over (Under) Expenditures	0	8,860
Unencumbered Cash, July 1	0	0
Cancelled PO's	0	18,242
Unencumbered Cash, June 30	$ 0	$ 27,102

Southern Lyon County Unified School District Number 252

Schedule 2x

SPECIAL PURPOSE FUNDS
ESSER AFTER/SUMMER SCHOOL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 100,000	$ 100,000
Total Cash Receipts	100,000	100,000
Expenditures		
Instruction		
Salaries		
Certified	84,295	89,427
Employee Benefits		
Social Security	4,457	9,810
Other Employee Benefits	14	157
Supplies	3,780	606
Student Transportation Services		
Purchased Professional and Tech Services	7,454	0
Total Expenditures	100,000	100,000
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2y

SPECIAL PURPOSE FUNDS
OTHER GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Donations and Grants	$ 265,039	$ 212,596
State Sources		
Safe & Secure Schools Grant	0	9,260
Federal Sources		
Rural & Small Schools Grant	70,167	41,942
Total Cash Receipts	335,206	263,798
Expenditures		
Instruction		
Supplies	157,771	291,417
Other	22,109	18,021
Student Support Services		
Supplies	46,708	44,792
Safe & Secure Schools Grant		
Property and Equipment	0	8,997
Total Expenditures	226,588	363,227
Receipts Over (Under) Expenditures	108,618	(99,429)
Unencumbered Cash, July 1	118,521	227,139
Cancelled PO's	0	2,161
Unencumbered Cash, June 30 - as restated for 2021	$ 227,139	$ 129,871

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2z

SPECIAL PURPOSE FUNDS
EARLY CHILDHOOD DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Grants	$ 234,334	$ 9,323
Expenditures		
Instruction		
Salaries		
Certified	67,052	0
Non-Certified	98,799	0
Employee Benefits		
Insurance	30,919	0
Social Security	27,464	0
Other	303	0
Purchased Professional & Tech Services	0	0
Supplies		
General Teaching	0	0
Total expenditures	224,537	0
Receipts Over (Under) Expenditures	9,797	9,323
Unencumbered Cash (Deficit), July 1	0	9,797
Unencumbered Cash, June 30	$ 9,797	$ 19,120

Southern Lyon County Unified School District Number 252

Schedule 2aa

SPECIAL PURPOSE FUNDS
KANSAS HEALTH

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Other		
Transfers In	$ 0	$ 0
Expenditures		
Instruction		
Supplies		
General Teaching	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	3,369	3,369
Unencumbered Cash, June 30	$ 3,369	$ 3,369

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2bb

SPECIAL PURPOSE FUNDS
MOBILIZING LITERACY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Donations & Grants	$ 30,000	$ 30,000
Total Cash Receipts	30,000	30,000
Expenditures		
Instruction		
Salaries		
Certified	523	386
Non-Certified	548	803
Employee Benefits		
Social Security	80	88
Other	1	1
Supplies		
General Teaching	434	1,919
Total Expenditures	1,586	3,197
Receipts Over (Under) Expenditures	28,414	26,803
Unencumbered Cash, July 1	128,039	156,453
Unencumbered Cash, June 30	$ 156,453	$ 183,256

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2cc

SPECIAL PURPOSE FUNDS
ECKAN HEADSTART

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Grant	$ 13,200	$ 13,200
Total Cash Receipts	13,200	13,200
Expenditures		
Instruction		
Salaries		
Certified	4,903	9,807
Employee Benefits		
Insurance	1,909	355
Social Security	345	728
Other	4	9
Total expenditures	7,161	10,899
Receipts Over (Under) Expenditures	6,039	2,301
Unencumbered Cash, July 1	27,431	33,470
Unencumbered Cash, June 30	$ 33,470	$ 35,771

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2dd

SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Local Sources		
Daycare	$ 399,941	$ 448,773
Total Cash Receipts	399,941	448,773
Expenditures		
Instruction		
Salaries		
Certified	7,097	0
Non-Certified	370,497	241,728
Employee Benefits		
Insurance	45,246	91,034
Social Security	17,359	35,612
Other Employee Benefits	567	492
Purchased Professional & Technical Services	2,929	4,087
Property Purchases	6,797	14,662
Supplies		
Supplies - Tech	2,533	3,790
Misc. Supplies	2,149	106
Other	679	2,051
Total Expenditures	455,853	393,562
Receipts Over (Under) Expenditures	(55,912)	55,211
Unencumbered Cash, July 1	452,070	396,158
Unencumbered Cash, June 30	$ 396,158	$ 451,369

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2ee

SPECIAL PURPOSE FUNDS
PRE-K PILOT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
State Sources		
State Aid	$ 67,500	$ 169,000
Federal Sources		
Federal Aid	67,500	169,000
Total Cash Receipts	135,000	338,000
Expenditures		
Instruction		
Salaries		
Certified	109,545	100,829
Non-Certified	0	193,046
Employee Benefits		
Social Security	7,794	24,687
Other	17,661	19,438
Total Expenditures	135,000	338,000
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2ff

SPECIAL PURPOSE FUNDS
FAMILY RESOURCE - DCF GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 1,415
Total Cash Receipts	0	1,415
Expenditures		
Instruction		
Other	0	6,186
Total Expenditures	0	6,186
Receipts Over (Under) Expenditures	0	(4,771)
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ (4,771)

Southern Lyon County Unified School District Number 252

Schedule 2gg

SPECIAL PURPOSE FUNDS
KINDERGARTEN TRANSITIONS KHSA

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 2,000
Total Cash Receipts	0	2,000
Expenditures		
Instruction		
Supplies	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	2,000
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 2,000

Southern Lyon County Unified School District Number 252

Schedule 2hh

SPECIAL PURPOSE FUNDS
ESSER II - SPECIAL ED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 1,909
Total Cash Receipts	0	1,909
Expenditures		
Instruction		
Supplies	0.00	11,140
Total Expenditures	0	11,140
Receipts Over (Under) Expenditures	0	(9,231)
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ (9,231)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2ii

SPECIAL PURPOSE FUNDS
EPA ELECTRIC BUS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Instruction		
Property	0.00	1,124,982
Total Expenditures	0	1,124,982
Receipts Over (Under) Expenditures	0	(1,124,982)
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ (1,124,982)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2jj

BOND & INTEREST FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 897,368	$ 959,106	$ 910,725	$ 48,381
Delinquent Tax	16,193	14,884	9,356	5,528
County Sources				
Motor Vehicle Tax	95,890	82,388	82,385	3
Recreational Vehicle Tax	2,455	2,148	1,983	165
Commercial Vehicle Tax	2,545	2,351	1,369	982
In Lieu of Taxes	2,456	2,531	2,488	43
State sources				
Other	3,132	0	0	0
Total cash receipts	1,020,039	1,063,408	$ 1,008,306	$ 55,102
Debt Service				
Interest	397,929	351,113	$ 380,000	$ (28,887)
Commission & Postage	0	2,400	0	2,400
Principal	595,000	665,000	670,000	(5,000)
Total Expenditures	992,929	1,018,513	$ 1,050,000	$ (31,487)
Receipts Over (Under) Expenditures	27,110	44,895		
Unencumbered Cash, July 1	1,385,126	1,412,236		
Unencumbered Cash, June 30	$ 1,412,236	$ 1,457,131		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2023

Student Organization Accounts	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Hartford High School				
Class of 2020	$ 1,356	$ 0	$ 0	$ 1,356
Class of 2021	3,778	0	0	3,778
Class of 2022	1,871	0	350	1,521
Class of 2023	1,454	0	1,236	218
Class of 2024	1,906	4,461	4,281	2,086
Class of 2025	345	6,817	3,144	4,018
Class of 2026	0	551	1,626	(1,075)
Cheerleaders	686	5,524	5,554	656
Drama	408	0	0	408
FBLA	15,252	14,889	20,006	10,135
FCCLA	60	0	0	60
Journalism	505	220	0	725
Julie's kids	0	2,643	119	2,524
Klumpes Kids	2	0	0	2
HS Boys Basketball	1,471	11,807	11,181	2,097
HS Girls Basketball	2,194	6,279	6,664	1,809
HS Football	8	7,352	5,775	1,585
HS Softball	1,019	0	0	1,019
HS Volleyball	2,655	1,516	2,695	1,476
HS Golf	593	0	0	593
English Class Memorial	59	0	0	59
National Honor Society	442	491	933	0
Applied Business	395	860	862	393
Student Council	2,734	8,349	8,838	2,245
Subtotal Hartford High School	39,193	71,759	73,264	37,688
Olpe High School				
Class of 2022	12	(12)	0	0
Class of 2023	2,186	705	2,773	118
Class of 2024	2,117	4,166	4,492	1,791
Class of 2025	2,078	1,281	275	3,084
Class of 2026	0	1,359	0	1,359
Band	49	0	0	49
Cheerleaders	15	3,038	1,989	1,064
Drama	458	0	0	458
FCCLA	589	185	143	631
FBLA	328	860	220	968
FCA	397	890	366	921
FFA	14,179	20,791	21,928	13,042
Forensics	842	0	0	842
Key Club	833	738	518	1,053
Power Lifting	1,049	0	0	1,049
OHS Donations	4,739	5,744	5,569	4,914
Music Trips	5,724	3,959	6,511	3,172

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Olpe High School -Continued				
Entrepreneurship	$ 510	$ 143	$ 648	$ 5
Softball/Baseball	0	2,160	2,160	0
Student Council	1,440	10,620	10,369	1,691
SAFE	638	1,172	1,447	363
Yearbook	1,682	4,400	3,629	2,453
Subtotal Olpe High School	39,865	62,199	63,037	39,027
Neosho Rapids Junior High				
Cheerleaders	16	2,075	1,988	103
Boys Basketball	116	0	0	116
Girls Basketball	1,341	1,074	2,261	154
Football	158	0	157	1
Volleyball	772	0	0	772
Subtotal Neosho Rapids Junior High	2,403	3,149	4,406	1,146
Neosho Rapids Elementary				
After School Clubs	1,308	0	0	1,308
After School Lunch	2,641	0	0	2,641
Interest	194	11	0	205
Student Field Trips	834	1,240	1,164	910
Subtotal Neosho Rapids Elementary	4,977	1,251	1,164	5,064
Olpe Junior High				
Cheerleaders	82	1,130	1,124	88
Quiz Bowl	37	5	38	4
Subtotal Olpe Junior High	119	1,135	1,162	92
Hartford High School				
Sales Tax	59	2,874	2,933	0
Olpe High School				
Sales Tax	0	4,090	4,090	0
Subtotal Sales Tax	59	6,964	7,023	0
Total Student Organization Funds	86,616	146,457	150,056	83,017
Recreation Commission	11,492	52,827	52,000	12,319
Total Agency Accounts	$ 98,108	$ 199,284	$ 202,056	$ 95,336

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2023

Gate Receipts	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Hartford High School				
Athletics	$ 7,506	$ 18,796	$ 21,600	$ 4,702
Olpe High School				
Athletics	3,076	48,002	48,669	2,409
Subtotal Gate Receipts	10,582	66,798	70,269	7,111
Special Projects				
Hartford High School				
Activity	3,883	933	3,958	858
School Projects	3,990	1,356	147	5,199
Greenhouse	3,335	1,737	1,630	3,442
Library	8	242	0	250
Participation	278	0	0	278
HS Basketball Scholarship	617	1,955	600	1,972
Music	102	0	0	102
Subtotal Hartford High School	12,213	6,223	6,335	12,101
Olpe High School				
Activity	1,496	6,689	7,395	790
Athletic Donations	5,436	0	530	4,906
Greenhouse	1,870	855	1,021	1,704
Library	1,410	2,791	2,379	1,822
School Garden	1,279	0	0	1,279
Steel Band	924	2,490	40	3,374
Concessions	2,474	25,842	26,211	2,105
Subtotal Olpe High School	14,889	38,667	37,576	15,980
Olpe Elementary School				
Olpe Elementary General	721	6,764	6,542	943
Olpe Elementary Grants	1,772	0	1,767	5
Olpe Elementary Donations	6,887	4,192	2,055	9,024
Olpe Elementary Camp Wood	293	0	293	0
Subtotal Olpe Elementary School	9,673	10,956	10,657	9,972

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Neosho Rapids Elementary				
Box Tops	$ 318	$ 22	$ 0	$ 340
Take Home Reading	188	0	0	188
Library	87	2,269	1,207	1,149
Music	45	0	0	45
Book Give Away	0	0	0	0
Field Day T-Shirts	53	473	0	526
Fundraising	0	331	0	331
Donations and Grants	2,603	295	1,271	1,627
School Projects	4,013	234	2,036	2,211
Wolf Creek Grant	423	0	0	423
Yearbook and Pictures	477	800	292	985
Subtotal Neosho Rapids Elementary	8,207	4,424	4,806	7,825
Subtotal School Projects	44,982	60,270	59,374	45,878
Total District Activity Funds	$ 55,564	$ 127,068	$ 129,643	$ 52,989

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 5

RELATED MUNICIPAL ENTITY
U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash Receipts				
Local Sources				
District Appropriations	$ 48,000	$ 52,000	$ 52,000	$ 0
Interest Income	15	18	0	18
Fees	3,909	3,276	0	3,276
Miscellaneous Revenue	60	414	0	414
Total Cash Receipts	51,984	55,708	$ 52,000	$ 3,708
Expenditures				
Community Service Operations				
General & Administration	2,334	2,495	$ 10,000	$ (7,505)
Plant Operations	6,020	13,726	10,000	3,726
Recreation Activities	25,499	21,371	31,639	(10,268)
Salaries	15,853	15,840	25,000	(9,160)
Supplies	8,209	7,599	10,000	(2,401)
Miscellaneous	179	100	3,000	(2,900)
Total Expenditures	58,094	61,131	$ 89,639	$ (28,508)
Receipts Over (Under) Expenditures	(6,110)	(5,423)		
Unencumbered Cash, July 1	51,493	45,383		
Unencumbered Cash, June 30	$ 45,383	$ 39,960		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Agriculture			
Pass thru Kansas Dept. of Ed.			
Child Nutrition Cluster			
School Breakfast	10.553	$ 52,792	$ 52,792
National School Lunch Prog.	10.555	180,197	180,197
Summer Food Service Program	10.559	26,806	26,806
Total Child Nutrition Cluster		259,794	259,794
Child and Adult Care Food Program	10.558	45,171	45,171
Supply Chain Assistance	10.649	25,978	25,978
Total Department of Agriculture		330,943	330,943
Environmental Protection Agency (EPA)			
Direct Aid			
Capitalization Grant for Clean Water Act State Revolving	66.458	0	1,124,982
Total Environmental Protection Agency		0	1,124,982
U.S. Department of Education			
Direct Aid			
Small Rural School Achievement Program	84.358	38,989	38,989
Pass thru Kansas Dept. of Ed.			
Title I - Low Income	84.010	68,064	68,064
Carl Perkins	84.048	5,514	5,514
Title IV 21st Century Community Learning Centers	84.287	0	7,260
Title II A - Improving Teacher Quality	84.367	12,832	12,832
ESSA Student Support & Academic Enrichment Grants	84.424	13,428	13,428
Elementary & Secondary School Emergency Relief I	84.425	143,137	108,721
Elementary & Secondary School Emergency Relief II	84.425	206,742	197,882
Elementary & Secondary School Emergency Relief III	84.425	100,000	100,000
Elementary & Secondary School Emergency Relief A/S	84.425	1,909	11,140
Total Pass thru		551,626	524,841
Total Department of Education		590,615	563,830
U.S. Department of Health and Human Services			
Pass thru Kansas Dept. of Ed.			
Children's Cabinet Preschool Development	93.434	6,368	9,139
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	1,073,431	984,917
TANF - Early Learning	93.558	169,000	169,000
Total Department of Health and Human Services		1,248,799	1,163,056
Total revenues and expenditures of federal awards		$ 2,170,357	$ 3,182,811

The District did not provide federal awards to sub recipients for the year ended June 30, 2023

See accompanying notes to this schedule

Southern Lyon County Unified School District Number 252

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2023

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 252 under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 252, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 252.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2023.

NOTE D. INDIRECT COST RATE

Unified School District Number 252 did not use the standard indirect cost rate of 10%.

SPECIAL REPORTS

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Unified School District Number 252
Hartford, Kansas

We have audited, in accordance with 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 statements of Unified School District Number 252, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated October 2, 2023. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 statements 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the 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, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of financial statement amounts. 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*.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 2, 2023

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District Number 252
Hartford, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 252's 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 Unified School District Number 252's major federal programs for the year ended June 30, 2023. Unified School District Number 252's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 252 complied, in all material respects, with the types of 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, 2023.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District Number 252 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 Unified School District Number 252's compliance with the compliance requirements referred to above.

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 Unified School District Number 252's federal programs.

Auditor's 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 Unified School District Number 252'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 generally accepted auditing standards, *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. Noncompliance 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

PKF A C T
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

made by a reasonable user of the report on compliance about Unified School District Number 252's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Unified School District Number 252'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 Unified School District Number 252'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 Unified School District Number 252'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 Auditor's 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items that we consider to be significant deficiencies. Finding numbers 1 and 2.

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.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 2, 2023

Southern Lyon County Unified School District Number 252

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Number's	Name of Federal Program or Cluster	Amount
Environmental Protection agency		
66.458	Capitalization Grant for Clean Water Act State Revolving	$ 1,124,982
U.S. Department of Health and Human Services		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	984,917
		$ 2,109,899

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

Southern Lyon County Unified School District Number 252

FOLLOW UP ON PRIOR YEAR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

Findings

		Questioned Costs
CFDA # 84.425 and 93.323		
Finding #1	Credit Card Charges	
Criteria	Credit card charges should be reconciled to statement on a monthly basis and charges to grants for qualified expenses should be reconciled to those credit card statements.	
Condition	Charges to credit card statements were reconciled weeks and some-time months after the statements had bee received.	
Cause	Person responsible for the reconciliations failed to commit the time and resources to effectively and efficient reconcile the statements to the actual charges made by employees.	
Effect	It does not appear any charges made to the grants were unqualified but the potential exits for such an occurrence and could result in overcharging a grant.	$ 0
Follow up	Based on our examination this year the credit cards are reconciled on a timely basis.	
CFDA # 84.048 and 93.434		
Finding #2	Grant Funding Separation	
Criteria	Grant funds should be accounted for separately and expenses charged to grants need to be separate from other grants in order to properly identify to a grant.	
Condition	The two grants noted above were comingled with other funds into one fund on the District's records making it difficult to determine what expenses were charged to a grant.	
Cause	These grants are small and rather than setting up separate funds it is easier to have one fund and one expense account for each grant.	
Effect	There is no separation of what the expenses were for when only one line item is used. Also when combined with other grants there is the possibility of charges made to wrong line item. Based on tests performed it appears all expenses were proper for the grant to which they were charged	$ 0
Follow up	The District is now separarting major grants into individul funds	