

SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

June 30, 2021

Southern Lyon County Unified School District Number 252

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Southern Lyon County Unified School District Number 252

Report on Financial Statements

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 as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit 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 of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis 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 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis 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, 2021, 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 balance of the Southern Lyon County Unified School District Number 252 as of June 30, 2021, 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.

Report on Supplementary Information

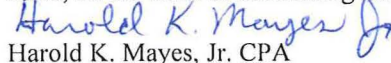
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is 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 basic 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 29, 2021, on our consideration of 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 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 Wellington Unified School District Number 252 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated November 12, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note C.



Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
October 29, 2021

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2021

| | <u>Beginning Unencumbered Cash Balance</u> | <u>Prior Year Cancelled Encumbrances</u> |
|---|--|--|
| Governmental type funds | | |
| General funds | | |
| General | \$ 0 | \$ 0 |
| Supplemental General | 61,032 | 0 |
| Special revenue funds | | |
| At Risk (4 yr old) | 0 | 0 |
| At Risk (K-12) | 0 | 0 |
| Capital Outlay | 1,658,420 | 0 |
| Driver Training | 1,755 | 0 |
| Food Service | 24,005 | 0 |
| Professional Development | 64,476 | 0 |
| Special Education | 295,373 | 0 |
| Vocational Education | 42,822 | 0 |
| KPERs Special Retirement Contribution | 0 | 0 |
| Contingency Reserve | 259,205 | 0 |
| Textbook & Student Materials Revolving | 139,251 | 0 |
| Cares Act/Spark Funding | 0 | 0 |
| Title I | 0 | 0 |
| Title II-A Teacher Quality | 0 | 0 |
| Title IV | 86,739 | 0 |
| Other Grants | 125,380 | 0 |
| Kansas Reading Roadmap Grant | (44,250) | 0 |
| Early Childhood Daycare | (39,022) | 0 |
| Kansas Health | 3,369 | 0 |
| Mobilizing Lite | 74,073 | 0 |
| ECKAN HeadStart | 26,970 | 0 |
| District Daycare | 410,657 | 0 |
| Pre-K Pilot Grant | 0 | 0 |
| District Activity Funds | 44,474 | 0 |
| Bond and Interest Funds | | |
| Bond and Interest | 1,399,989 | 0 |
| Total primary government | <u>4,634,718</u> | <u>0</u> |
| Component Unit | | |
| U.S.D. #252 Southern Lyon County | | |
| Recreation Commission | <u>45,924</u> | <u>0</u> |
| Total reporting entity (excluding agency funds) | \$ <u><u>4,680,642</u></u> | \$ <u><u>0</u></u> |
| Composition of ending cash | | |
| Demand deposits | | |
| Hartford State Bank, Hartford, Kansas | \$ | 1,094,624 |
| Olpe State Bank, Olpe, Kansas | | 2,844,774 |
| Recreation Commission | | 51,493 |
| Demand deposits - activity funds | | |
| Hartford State Bank, Hartford, Kansas | | 47,575 |
| Olpe State Bank, Olpe, Kansas | | 66,363 |

The accompanying notes are an integral part of this financial statement

Statement 1

| <u>Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|-----------------|---------------------|---|--|--------------------------------|
| \$ 4,316,048 | \$ 4,314,018 | \$ 2,030 | \$ 10,559 | \$ 12,589 |
| 1,520,908 | 1,443,394 | 138,546 | 108,703 | 247,249 |
| 135,161 | 84,000 | 51,161 | 0 | 51,161 |
| 521,000 | 521,000 | 0 | 0 | 0 |
| 463,130 | 395,857 | 1,725,693 | 128,618 | 1,854,311 |
| 14,608 | 15,788 | 575 | 0 | 575 |
| 538,245 | 520,105 | 42,145 | 4,360 | 46,505 |
| 55,220 | 16,428 | 103,268 | 625 | 103,893 |
| 956,550 | 955,579 | 296,344 | 0 | 296,344 |
| 318,434 | 316,278 | 44,978 | 926 | 45,904 |
| 538,002 | 538,002 | 0 | 0 | 0 |
| 5,000 | 0 | 264,205 | 0 | 264,205 |
| 80,070 | 70,168 | 149,153 | 14,528 | 163,681 |
| 609,114 | 597,107 | 12,007 | 20,133 | 32,140 |
| 69,897 | 69,897 | 0 | 0 | 0 |
| 13,113 | 13,113 | 0 | 0 | 0 |
| 94,929 | 112,504 | 69,164 | 10,156 | 79,320 |
| 90,973 | 88,326 | 128,027 | 6,481 | 134,508 |
| 44,423 | 173 | 0 | 0 | 0 |
| 358,352 | 319,330 | 0 | 0 | 0 |
| 0 | 0 | 3,369 | 0 | 3,369 |
| 54,689 | 723 | 128,039 | 0 | 128,039 |
| 14,300 | 13,839 | 27,431 | 0 | 27,431 |
| 335,431 | 294,018 | 452,070 | 0 | 452,070 |
| 135,000 | 135,000 | 0 | 0 | 0 |
| 81,676 | 87,344 | 38,806 | 0 | 38,806 |
| 1,014,087 | 1,028,950 | 1,385,126 | 0 | 1,385,126 |
| 12,378,360 | 11,950,941 | 5,062,137 | 305,089 | 5,367,226 |
| 45,882 | 40,313 | 51,493 | 0 | 51,493 |
| \$ 12,424,242 | \$ 11,991,254 | \$ 5,113,630 | \$ 305,089 | \$ 5,418,719 |

Composition of ending cash - continued**Certificate of deposits**

Hartford State Bank, Hartford, Kansas

\$ 700,000

Olpe State Bank, Olpe, Kansas

700,000

Total cash

5,504,829

Agency funds per Schedule 3

(86,110)

Total reporting entity (excluding agency funds)

\$ 5,418,719

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

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.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

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.

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 district'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.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

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 | Kansas Reading Roadmap Grant |
| Textbook & Student Material Revolving | Early Childhood Daycare |
| Cares Act/Sparks Funding | Kansas Health |
| Title I | Mobilizing Literacy |
| Title II-A Teacher Quality | ECKAN Headstart |
| Title IV 21st Century Community Learning Centers | District Daycare |
| Other Grants | Pre-K Pilot Grant |

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 at June 30, 2021.

At June 30, 2021, the carrying amount of the District's bank deposits was \$5,453,335 (which excludes recreation commission) and the bank balance was \$5,772,992. 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 \$5,272,992 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

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.

At June 30, 2021, the carrying amount of the Recreation Commission's bank deposits was \$51,493 and the bank balance was \$52,747. 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, \$52,747 was covered by federal depository insurance.

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$167,281 for general fund and \$38,168 for supplemental general fund subsequent to June 30, 2021 and as required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2021.

NOTE G. LONG-TERM DEBT

| <u>Interest Rates</u> | <u>Date of Issue</u> | <u>Original Issue</u> | <u>Date of Final Maturity</u> |
|-----------------------|----------------------|-----------------------|-------------------------------|
| 2.50-4.00% | 08/10/2017 | \$ 9,250,000 | 09/01/2037 |
| 3.00-5.00% | 03/01/2018 | 4,750,000 | 09/01/2037 |

| <u>Balance July 1, 2020</u> | <u>Additions</u> | <u>Reductions/ Payments</u> | <u>Balance June 30, 2021</u> | <u>Interest Paid</u> |
|-----------------------------|------------------|-----------------------------|------------------------------|----------------------|
| \$ 8,885,000 | \$ 0 | \$ 375,000 | \$ 8,510,000 | \$ 294,038 |
| 4,635,000 | 0 | 195,000 | 4,440,000 | 164,912 |
| <u>\$ 13,520,000</u> | <u>\$ 0</u> | <u>\$ 570,000</u> | <u>\$ 12,950,000</u> | <u>\$ 458,950</u> |

| <u>Bond Principal</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General obligation bonds: | | | | | |
| Refunding, Series 2017 | \$ 390,000 | \$ 400,000 | \$ 410,000 | \$ 425,000 | \$ 435,000 |
| Refunding, Series 2018 | 205,000 | 210,000 | 220,000 | 225,000 | 230,000 |
| Total | <u>\$ 595,000</u> | <u>\$ 610,000</u> | <u>\$ 630,000</u> | <u>\$ 650,000</u> | <u>\$ 665,000</u> |

| <u>Bond Principal</u> | <u>2027-2031</u> | <u>2032-2036</u> | <u>2037-2038</u> | <u>Total</u> |
|---------------------------|---------------------|---------------------|---------------------|----------------------|
| General obligation bonds: | | | | |
| Refunding, Series 2017 | \$ 2,380,000 | \$ 2,795,000 | \$ 1,275,000 | \$ 8,510,000 |
| Refunding, Series 2018 | 1,250,000 | 1,450,000 | 650,000 | 4,440,000 |
| Total | <u>\$ 3,630,000</u> | <u>\$ 4,245,000</u> | <u>\$ 1,925,000</u> | <u>\$ 12,950,000</u> |

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

G. LONG-TERM DEBT – continued

| Bond Interest | 2022 | 2023 | 2024 | 2025 | 2026 |
|---------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|
| General obligation bonds: | | | | | |
| Refunding, Series 2017 | \$ 282,562 | \$ 270,713 | \$ 258,562 | \$ 246,038 | \$ 233,138 |
| Refunding, Series 2018 | 154,912 | 144,538 | 133,787 | 122,663 | 111,287 |
| Total | <u>\$ 437,474</u> | <u>\$ 415,251</u> | <u>\$ 392,349</u> | <u>\$ 368,701</u> | <u>\$ 344,425</u> |
| Bond Interest | 2027-2031 | 2032-2036 | 2037-2038 | Total | |
| General obligation bonds: | | | | | |
| Refunding, Series 2017 | \$ 968,887 | \$ 535,894 | \$ 51,500 | \$ 2,847,294 | |
| Refunding, Series 2018 | 436,038 | 229,887 | 22,107 | 1,355,219 | |
| Total | <u>\$ 1,404,925</u> | <u>\$ 765,781</u> | <u>\$ 73,607</u> | <u>\$ 4,202,513</u> | |

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. At June 30, 2021, the statutory limit for the District was \$6,080,372. As of June 30, 2021 the District exceed the statutory limit by \$6,869,628. The District has received State approval to exceed the limit.

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 | 771,304 |
| General | Vocational education | K.S.A. 72-6478 | 245,690 |
| General | At Risk (4 yr old) | K.S.A. 72-6478 | 129,161 |
| General | At Risk (K-12) | K.S.A. 72-6478 | 360,000 |
| General | Drivers Ed | K.S.A. 72-6478 | 2,500 |
| General | Professional Development | K.S.A. 72-6478 | 32,000 |
| General | Contingency Fund | K.S.A. 72-6478 | 5,000 |
| Supplemental general | Special education | K.S.A. 72-6430 | 175,000 |
| Supplemental general | Vocational education | K.S.A. 72-6430 | 70,000 |
| Supplemental general | At Risk (4 yr old) | K.S.A. 72-6430 | 6,000 |
| Supplemental general | At Risk (K-12) | K.S.A. 72-6430 | 161,000 |
| Supplemental general | Food Service | K.S.A. 72-6430 | 30,000 |
| Supplemental general | Professional Development | K.S.A. 72-6430 | 20,000 |
| 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, 2021, ten retirees participated in this plan and the District paid \$48,597 in premiums for these retirees.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

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 \$1,688 and for vacation leave the amount was \$8,835. 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 \$8,234.

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, 2021.

Changes in long-term obligations, other than debt, for the year ended June 30, 2021, are as follows:

| | Balance July 1, 2020 | Net Change | Balance June 30, 2021 |
|----------------------|----------------------------|---------------|-----------------------------|
| Compensated absences | \$ 162,992 | \$ (2,311) | \$ 160,681 |

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.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$538,002 for the year ended June 30, 2021.

Net Pension Liability – At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,761,757. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2021

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 District is not aware of any statutory violations during the period covered by the audit.

COVID-19: On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of corona virus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The District received \$550,000 from the County. CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

In addition The District received ESSER I Funds of \$59,114 during the fiscal year and will receive ESSER II and ESSER III funds in the next fiscal year.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 29, 2021, 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, 2021

| | <u>Certified Budget</u> | <u>Adjustment To Comply With Legal Max *</u> |
|---------------------------------------|-----------------------------|--|
| Governmental type funds | | |
| General funds | | |
| General | \$ 4,608,293 | \$ (298,224) |
| Supplemental Ggeneral | 1,531,882 | (87,028) |
| Special revenue funds | | |
| At Risk (4 yr. old) | 84,000 | 0 |
| At Risk (K-12) | 521,000 | 0 |
| Capital Outlay | 2,086,565 | 0 |
| Driver Training | 17,155 | 0 |
| Food Service | 440,533 | 0 |
| Professional Development | 131,388 | 0 |
| Special Education | 1,329,082 | 0 |
| Vocational Education | 356,256 | 0 |
| KPERS Special Retirement Contribution | 607,718 | 0 |
| Debt service fund | | |
| Bond and Interest | 1,028,950 | 0 |
| Component Unit | | |
| Recreation Commission | 91,228 | 0 |

Schedule 1

| <u>Adjustment for Qualifying Budget Credits *</u> | <u>Total Budget For Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance Over (Under)</u> |
|---|--|--|--------------------------------------|
| \$ 3,949 | \$ 4,314,018 | \$ 4,314,018 | \$ 0 |
| 0 | 1,444,854 | 1,443,394 | (1,460) |
| 0 | 84,000 | 84,000 | 0 |
| 0 | 521,000 | 521,000 | 0 |
| 0 | 2,086,565 | 395,857 | (1,690,708) |
| 0 | 17,155 | 15,788 | (1,367) |
| 210,523 | 651,056 | 520,105 | (130,951) |
| 0 | 131,388 | 16,428 | (114,960) |
| 0 | 1,329,082 | 955,579 | (373,503) |
| 0 | 356,256 | 316,278 | (39,978) |
| 0 | 607,718 | 538,002 | (69,716) |
| 0 | 1,028,950 | 1,028,950 | 0 |
| 0 | 91,228 | 40,313 | (50,915) |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|------------------|---------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash receipts | | | | |
| State Sources | | | | |
| General State Aid | \$ 3,660,773 | \$ 3,729,794 | \$ 3,941,982 | \$ (212,188) |
| Mineral Production Tax | 1,456 | 1 | 0 | 1 |
| Special Education Aid | 598,841 | 582,304 | 664,901 | (82,597) |
| Other State Aid | 3,413 | 2,490 | 0 | 2,490 |
| Other Reimbursements | 0 | 1,201 | 0 | 1,201 |
| Federal Sources | | | | |
| Federal Funds | <u>0</u> | <u>258</u> | <u>0</u> | <u>258</u> |
| Total cash receipts | <u>4,264,483</u> | <u>4,316,048</u> | <u>\$ 4,606,883</u> | <u>\$ (290,835)</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 1,004,744 | 766,624 | \$ 1,134,647 | \$ (368,023) |
| Non-certified | 0 | 9 | 0 | 9 |
| Employee Benefits | | | | |
| Insurance | 218,724 | 222,521 | 233,629 | (11,108) |
| Social Security | 113,754 | 107,723 | 132,500 | (24,777) |
| Other | 16,635 | 23,625 | 1 | 23,624 |
| Purchased Professional and Technical Services | 36,788 | 24,287 | 37,500 | (13,213) |
| Purchased Property Services | 0 | 0 | 16,000 | (16,000) |
| Supplies | | | | |
| General Supplemental | 24,631 | 49,965 | 45,000 | 4,965 |
| Supplies (technology related) | 10,740 | (1,323) | 60,000 | (61,323) |
| Miscellaneous | 5,260 | 6,732 | 0 | 6,732 |
| Property (equipment & furnishings) | 15,765 | 34,698 | 0 | 34,698 |
| Other | 11,009 | 19,521 | 300 | 19,221 |
| Student Support Services | | | | |
| Salaries | | | | |
| Certified | 24,210 | 37,557 | 30,000 | 7,557 |
| Non-certified | 112,651 | 121,111 | 113,000 | 8,111 |
| Employee Benefits | | | | |
| Insurance | 27,206 | 30,072 | 30,000 | 72 |
| Social Security | 9,769 | 11,394 | 11,000 | 394 |
| Other | 646 | 10,345 | 0 | 10,345 |
| Other Purchased Services | 6,973 | 3,371 | 8,600 | (5,229) |
| Supplies | 645 | (9,050) | 700 | (9,750) |
| Other | 1,515 | 833 | 0 | 833 |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|---------------|---------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Expenditures - continued | | | | |
| Instructional Support Staff | | | | |
| Employee Benefits | | | | |
| Other | \$ 500 | \$ 0 | \$ 500 | \$ (500) |
| Supplies | 218 | 1,262 | 300 | 962 |
| General Administration | | | | |
| Salaries | | | | |
| Certified | 140,168 | 146,749 | 145,000 | 1,749 |
| Non-certified | 22,947 | 14,571 | 23,900 | (9,329) |
| Employee Benefits | | | | |
| Insurance | 10,013 | 9,489 | 10,900 | (1,411) |
| Social Security | 11,610 | 11,532 | 12,250 | (718) |
| Other | 707 | 154 | 500 | (346) |
| Purchased Professional and Technical Services | 14,795 | 13,565 | 14,908 | (1,343) |
| Purchased Property Services | 15 | 0 | 15 | (15) |
| Other purchased services | | | | |
| Communications | 7,129 | 6,830 | 8,500 | (1,670) |
| Supplies | 16,081 | 18,965 | 2,500 | 16,465 |
| Other | 3,404 | 720 | 200 | 520 |
| School Administration | | | | |
| Salaries | | | | |
| Certified | 168,990 | 175,652 | 173,000 | 2,652 |
| Non-certified | 53,814 | 53,511 | 55,000 | (1,489) |
| Employee Benefits | | | | |
| Insurance | 13,200 | 13,610 | 15,000 | (1,390) |
| Social Security | 16,940 | 17,280 | 17,800 | (520) |
| Other | 636 | 218 | 0 | 218 |
| Other Purchased Services | | | | |
| Communications | 16,500 | 26,238 | 16,750 | 9,488 |
| Supplies | 1,012 | 10,293 | 300 | 9,993 |
| Other | 1,535 | 3,561 | 200 | 3,361 |
| Central Services | | | | |
| Salaries | | | | |
| Non-Certified | 77,025 | 65,837 | 79,500 | (13,663) |
| Employee Benefits | | | | |
| Insurance | 12,136 | 9,277 | 13,900 | (4,623) |
| Social Security | 5,727 | 4,673 | 6,200 | (1,527) |
| Other | 100 | 63 | 0 | 63 |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|---------------|---------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Expenditures - continued | | | | |
| Operations and maintenance | | | | |
| Salaries | | | | |
| Non-certified | \$ 217,570 | \$ 195,142 | \$ 220,000 | \$ (24,858) |
| Employee Benefits | | | | |
| Insurance | 28,663 | 21,991 | 29,900 | (7,909) |
| Social Security | 15,646 | 13,920 | 22,000 | (8,080) |
| Other | 4,650 | 18,142 | 0 | 18,142 |
| Purchased Property Services | | | | |
| Water/sewer | 44,745 | 43,282 | 48,000 | (4,718) |
| Repairs and Maintenance | 7,803 | 7,259 | 8,500 | (1,241) |
| Other Purchased Services | | | | |
| Insurance | 5,422 | 79,321 | 8,500 | 70,821 |
| Supplies | | | | |
| General Supplies | 43,398 | (14,632) | 20,000 | (34,632) |
| Energy | | | | |
| Heating | 36,473 | 22,565 | 42,000 | (19,435) |
| Electricity | 113,984 | 90,190 | 117,000 | (26,810) |
| Motor Fuel | 2,039 | 2,048 | 4,000 | (1,952) |
| Other Energy | 12,985 | 14,268 | 2,000 | 12,268 |
| Miscellaneous Supplies | 118 | 30 | 200 | (170) |
| Property | 3,458 | 5,000 | 500 | 4,500 |
| Student Transportation Services | | | | |
| Salaries | | | | |
| Non-certified | 10,700 | 10,700 | 10,700 | 0 |
| Employee Benefits | | | | |
| Social Security | 140 | 139 | 143 | (4) |
| Other | 3 | 2 | 0 | 2 |
| Vehicle Operating Services | | | | |
| Salaries | | | | |
| Non-certified | 90,333 | 112,582 | 92,000 | 20,582 |
| Employee Benefits | | | | |
| Insurance | 10,936 | 1,196 | 11,550 | (10,354) |
| Social Security | 6,378 | 8,354 | 8,800 | (446) |
| Other | 2,235 | 116 | 0 | 116 |
| Motor Fuel | 19,513 | 20,779 | 27,500 | (6,721) |
| Equipment | 0 | 0 | 42,000 | (42,000) |
| Other | 43,583 | 31,904 | 2,500 | 29,404 |
| Community Services Operations | | | | |
| Other | 0 | 0 | 3,000 | (3,000) |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|------------------|---------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Expenditures - continued | | | | |
| Operating transfers | | | | |
| Food Service | \$ 15,000 | \$ 20,000 | \$ 20,000 | \$ 0 |
| Professional Development | 0 | 32,000 | 32,000 | 0 |
| Special Education | 663,841 | 771,304 | 695,000 | 76,304 |
| Vocational Education | 235,000 | 245,690 | 245,000 | 690 |
| Driver Training | 0 | 2,500 | 2,500 | 0 |
| Contingency Reserve | 0 | 5,000 | 5,000 | 0 |
| Capital Outlay | 15,000 | 0 | 0 | 0 |
| At risk (4 yr. old) | 48,000 | 129,161 | 78,000 | 51,161 |
| At risk (K-12) | 330,000 | 360,000 | 360,000 | 0 |
| Adjustment to comply with legal max | <u>0</u> | <u>0</u> | <u>(298,224)</u> | <u>298,224</u> |
| Legal fund budget and expenditures | 4,264,483 | 4,314,018 | 4,310,069 | 3,949 |
| Adjustment for qualifying budget credits | <u>0</u> | <u>0</u> | <u>3,949</u> | <u>(3,949)</u> |
| Total expenditures | <u>4,264,483</u> | <u>4,314,018</u> | <u>\$ 4,314,018</u> | <u>\$ 0</u> |
| Receipts over (under) expenditures | 0 | 2,030 | | |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> | | |
| Unencumbered cash, June 30 | \$ <u>0</u> | \$ <u>2,030</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|------------------|---------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Tax | \$ 613,545 | \$ 892,213 | \$ 909,197 | \$ (16,984) |
| Delinquent Tax | 8,560 | 14,253 | 3,117 | 11,136 |
| County Sources | | | | |
| Motor Vehicle Tax | 88,799 | 80,041 | 71,284 | 8,757 |
| Recreational Vehicle Tax | 1,792 | 1,801 | 1,535 | 266 |
| Commercial Vehicle Tax | 1,703 | 858 | 1,946 | (1,088) |
| In Lieu of Taxes | 2,395 | 1,770 | 2,197 | (427) |
| State Sources | | | | |
| Supplemental State Aid | 467,929 | 529,972 | 561,894 | (31,922) |
| Total cash receipts | <u>1,184,723</u> | <u>1,520,908</u> | <u>\$ 1,551,170</u> | <u>\$ (30,262)</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 557,306 | 733,815 | \$ 626,337 | \$ 107,478 |
| Employee Benefits | | | | |
| Insurance | 0 | 0 | 12,045 | (12,045) |
| Purchased Professional and Technical Services | 92,325 | 84,666 | 94,000 | (9,334) |
| Supplies | | | | |
| Teaching Supplies | 10,454 | 11,621 | 18,500 | (6,879) |
| Supplies (technology related) | 12,587 | 18,053 | 51,000 | (32,947) |
| Property | 4,868 | 2,460 | 25,000 | (22,540) |
| Operations & Maintenance | | | | |
| Purchased Property Services | | | | |
| Water/Sewer | 0 | 1,048 | 0 | 1,048 |
| Repairs and Maintenance | 50,884 | 15,668 | 63,000 | (47,332) |
| Supplies | | | | |
| General Supplies | 27,154 | 57,764 | 39,500 | 18,264 |
| Energy | | | | |
| Heating | 454 | 21,605 | 2,500 | 19,105 |
| Electricity | 5,400 | 27,194 | 6,500 | 20,694 |
| Operating Transfers | | | | |
| Driver Training | 7,500 | 7,500 | 7,500 | 0 |
| Food Service | 52,000 | 30,000 | 54,000 | (24,000) |
| Professional Development | 19,585 | 20,000 | 28,000 | (8,000) |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) | |
|--|-------------------------|--------------------------|---------------------|--------------------------------------|--|
| | 2020 Actual | Actual | Budget | | |
| Expenditures - continued | | | | | |
| Operating Transfers - continued | | | | | |
| Special Education | \$ 265,000 | \$ 175,000 | \$ 275,000 | \$ (100,000) | |
| Vocational Education | 58,000 | 70,000 | 62,000 | 8,000 | |
| At risk (4 yr. old) | 10,000 | 6,000 | 6,000 | 0 | |
| At risk (K-12) | 135,000 | 161,000 | 161,000 | 0 | |
| KRR | 9,222 | 0 | 0 | 0 | |
| Adjustment to comply with legal max | <u>0</u> | <u>0</u> | <u>(87,028)</u> | <u>87,028</u> | |
| Total expenditures | <u>1,317,739</u> | <u>1,443,394</u> | <u>\$ 1,444,854</u> | <u>\$ (1,460)</u> | |
| Receipts over (under) expenditures | (133,016) | 77,514 | | | |
| Unencumbered cash, July 1 | <u>194,048</u> | <u>61,032</u> | | | |
| Unencumbered cash, June 30 | \$ <u><u>61,032</u></u> | \$ <u><u>138,546</u></u> | | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|---|------------------------|------------------|------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Other | | | | |
| Transfer from General | \$ 48,000 | \$ 129,161 | \$ 78,000 | \$ 51,161 |
| Transfer from Supplemental General | <u>10,000</u> | <u>6,000</u> | <u>6,000</u> | <u>0</u> |
| Total receipts | <u>58,000</u> | <u>135,161</u> | <u>\$ 84,000</u> | <u>\$ 51,161</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 36,720 | 32,122 | \$ 44,704 | \$ (12,582) |
| Uncertified | 6,056 | 22,512 | 15,500 | 7,012 |
| Employee Benefits | | | | |
| Insurance | 4,884 | 17,526 | 5,500 | 12,026 |
| Social Security | 2,296 | 9,430 | 2,295 | 7,135 |
| Other | 44 | 2,410 | 1 | 2,409 |
| Professional and Tech Services | 8,000 | 0 | 8,000 | (8,000) |
| Supplies | | | | |
| General Supplemental - Teaching | 0 | 0 | 500 | (500) |
| Supplies (technology related) | | | <u>7,500</u> | <u>(7,500)</u> |
| Total expenditures | <u>58,000</u> | <u>84,000</u> | <u>\$ 84,000</u> | <u>\$ 0</u> |
| Receipts over (under) expenditures | 0 | 51,161 | | |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> | | |
| Unencumbered cash, June 30 | \$ <u>0</u> | \$ <u>51,161</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|----------------|-------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Other | | | | |
| Transfer from Supplemental General | \$ 135,000 | \$ 161,000 | \$ 161,000 | \$ 0 |
| Transfer from General | <u>330,000</u> | <u>360,000</u> | <u>360,000</u> | <u>0</u> |
| Total receipts | <u>465,000</u> | <u>521,000</u> | <u>\$ 521,000</u> | <u>\$ 0</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 291,582 | 372,874 | \$ 294,835 | \$ 78,039 |
| Employee Benefits | | | | |
| Insurance | 34,533 | 47,443 | 36,500 | 10,943 |
| Social Security | 21,270 | 26,218 | 22,250 | 3,968 |
| Other | 238 | 379 | 10 | 369 |
| Purchased Professional and Technical Services | 7,300 | 0 | 12,500 | (12,500) |
| Supplies | | | | |
| General Supplemental (teaching) | 0 | 875 | 0 | 875 |
| Supplies (technology related) | 5,587 | 4,546 | 45,000 | (40,454) |
| Student Support Services | | | | |
| Salaries | | | | |
| Non-certified | 73,880 | 46,165 | 73,880 | (27,715) |
| Employee Benefits | | | | |
| Insurance | 25,691 | 19,540 | 28,000 | (8,460) |
| Social Security | 4,845 | 2,924 | 5,025 | (2,101) |
| Other | 74 | 36 | 0 | 36 |
| Central Services | | | | |
| Salaries | | | | |
| Non-certified | <u>0</u> | <u>0</u> | <u>3,000</u> | <u>(3,000)</u> |
| Total expenditures | <u>465,000</u> | <u>521,000</u> | <u>\$ 521,000</u> | <u>\$ 0</u> |
| Receipts over (under) expenditures | 0 | 0 | | |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> | | |
| Unencumbered cash, June 30 | \$ <u>0</u> | \$ <u>0</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|---|---------------------|---------------------|---------------------|--------------------------------------|
| | 2020 | Actual | Budget | |
| Cash Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Tax | \$ 321,467 | \$ 344,425 | \$ 330,454 | \$ 13,971 |
| Delinquent Tax | 3,095 | 5,669 | 1,649 | 4,020 |
| Interest on Idle Funds | 58,426 | 5,038 | 0 | 5,038 |
| Other | 72,266 | 8,282 | 6,590 | 1,692 |
| County Sources | | | | |
| Motor Vehicle Tax | 29,026 | 31,366 | 28,144 | 3,222 |
| Recreational Vehicle Tax | 587 | 724 | 606 | 118 |
| Commercial Vehicle Tax | 612 | 673 | 768 | (95) |
| In Lieu of Taxes | 826 | 937 | 867 | 70 |
| State Sources | | | | |
| Capital Outlay State Aid | 72,498 | 66,016 | 66,016 | 0 |
| Capital Outlay Mach & Equip | 17 | 0 | 0 | 0 |
| Total cash receipts | <u>558,820</u> | <u>463,130</u> | <u>\$ 435,094</u> | <u>\$ 28,036</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Supplies - Performance Uniforms | 0 | 0 | \$ 22,000 | \$ (22,000) |
| Supplies - Technology Software | 729 | 0 | 85,000 | (85,000) |
| Property | 25,878 | 40,462 | 1,076,065 | (1,035,603) |
| Support Services | | | | |
| Property | 11,385 | 23,840 | 335,000 | (311,160) |
| General Administration | | | | |
| Property | 1,040 | 0 | 2,500 | (2,500) |
| Operations and Maintenance | | | | |
| Salaries - Noncertified | 0 | 0 | 2,500 | (2,500) |
| Insurance | 0 | 0 | 1,000 | (1,000) |
| Purchased Property Services | 0 | 0 | 30,000 | (30,000) |
| Property | 2,534 | 36,299 | 25,000 | 11,299 |
| Transportation | | | | |
| Property | 0 | 63,290 | 100,000 | (36,710) |
| Facilities Acquisition and Construction Services | | | | |
| Land Acquisition | 0 | 0 | 2,500 | (2,500) |
| Architect Services | 16,650 | 0 | 2,500 | (2,500) |
| Site Improvement | 942 | 0 | 2,500 | (2,500) |
| Building Improvement | | | | |
| Outside Contractors | <u>323,749</u> | <u>231,966</u> | <u>400,000</u> | <u>(168,034)</u> |
| Total expenditures | <u>382,907</u> | <u>395,857</u> | <u>\$ 2,086,565</u> | <u>\$ (1,690,708)</u> |
| Receipts over (under) expenditures | 175,913 | 67,273 | | |
| Unencumbered cash, July 1 | <u>1,482,507</u> | <u>1,658,420</u> | | |
| Unencumbered cash, June 30 | \$ <u>1,658,420</u> | \$ <u>1,725,693</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|---|------------------------|---------------|------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | | | | |
| Other | \$ 3,475 | \$ 1,650 | \$ 3,000 | \$ (1,350) |
| State Sources | | | | |
| State Safety Aid | 4,550 | 2,958 | 2,400 | 558 |
| Other | | | | |
| Transfer from General | 0 | 2,500 | 2,500 | 0 |
| Transfer from Supplemental General | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> | <u>0</u> |
| Total cash receipts | <u>15,525</u> | <u>14,608</u> | <u>\$ 15,400</u> | <u>\$ (792)</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 14,758 | 13,264 | \$ 13,500 | \$ (236) |
| Employee Benefits | | | | |
| Insurance | 1,855 | 1,317 | 1,950 | (633) |
| Social Security | 1,086 | 965 | 1,250 | (285) |
| Supplies | | | | |
| General Supplemental | 66 | 22 | 200 | (178) |
| Other | 77 | 220 | 1 | 219 |
| Vehicle Operations | | | | |
| Motor fuel - not school bus | <u>0</u> | <u>0</u> | <u>254</u> | <u>(254)</u> |
| Total expenditures | <u>17,842</u> | <u>15,788</u> | <u>\$ 17,155</u> | <u>\$ (1,367)</u> |
| Receipts over (under) expenditures | (2,317) | (1,180) | | |
| Unencumbered cash, July 1 | <u>4,072</u> | <u>1,755</u> | | |
| Unencumbered cash, June 30 | \$ <u>1,755</u> | \$ <u>575</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | 2021 | | Variance Over (Under) |
|------------------------------------|---------------|---------------|---------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | 2020 | | | |
| Local Sources | Actual | Actual | Budget | |
| Food Service | | | | |
| Student Sales - Lunch | \$ 107,064 | \$ 28,991 | \$ 75,030 | \$ (46,039) |
| Student Sales - Breakfast | 0 | 0 | 16,960 | (16,960) |
| Student Sales - Special Milk | 252 | 140 | 0 | 140 |
| Student Sales - Snacks | 1,485 | 1,685 | 1,580 | 105 |
| Adult and Student - | | | | |
| Non-reimbursable Sales | 6,253 | 4,205 | 8,550 | (4,345) |
| Miscellaneous Sales | 200 | 0 | 250 | (250) |
| Other | 30 | 41 | 0 | 41 |
| State Sources | | | | |
| School Food Assistance | 2,345 | 4,110 | 1,608 | 2,502 |
| Federal Sources | | | | |
| Child Nutrition Programs | 219,765 | 449,073 | 238,550 | 210,523 |
| Other | | | | |
| Transfer from General | 15,000 | 20,000 | 20,000 | 0 |
| Transfer from Supplemental General | 52,000 | 30,000 | 54,000 | (24,000) |
| Total cash receipts | 404,394 | 538,245 | \$ 416,528 | \$ 121,717 |
| Expenditures | | | | |
| Food Service Operation | | | | |
| Salaries | | | | |
| Non-certified | 133,062 | 90,951 | \$ 157,522 | \$ (66,571) |
| Employee Benefits | | | | |
| Insurance | 13,330 | 13,627 | 15,500 | (1,873) |
| Social Security | 9,532 | 7,816 | 11,250 | (3,434) |
| Other | 2,274 | 97 | 10 | 87 |
| Other Purchased Services | 1,694 | 4,054 | 250 | 3,804 |
| Supplies | | | | |
| Food and Milk | 243,923 | 385,554 | 247,000 | 138,554 |
| Miscellaneous Supplies | 4,716 | 10,017 | 2,500 | 7,517 |
| Property | 4,355 | 7,989 | 6,500 | 1,489 |
| Other | 16 | 0 | 1 | (1) |
| Legal Budget | 412,902 | 520,105 | 440,533 | 79,572 |
| Adjustment for Qualifying | | | | |
| Budget Credits | 0 | 0 | 210,523 | (210,523) |
| Total expenditures | 412,902 | 520,105 | \$ 651,056 | \$ (130,951) |
| Receipts over (under) expenditures | (8,508) | 18,140 | | |
| Unencumbered cash, July 1 | 32,513 | 24,005 | | |
| Unencumbered cash, June 30 | \$ 24,005 | \$ 42,145 | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------------|-------------------|-------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | | | | |
| Other | \$ 1,800 | \$ 300 | \$ 0 | \$ 300 |
| State Sources | | | | |
| State Aid | 5,060 | 2,920 | 6,912 | (3,992) |
| Federal Sources | | | | |
| Federal Aid | 200 | 0 | 0 | 0 |
| Other | | | | |
| Transfer from General | 15,000 | 32,000 | 32,000 | 0 |
| Transfer from Supplemental General | <u>19,585</u> | <u>20,000</u> | <u>28,000</u> | <u>(8,000)</u> |
| | <u>41,645</u> | <u>55,220</u> | <u>\$ 66,912</u> | <u>\$ (11,692)</u> |
| Expenditures | | | | |
| Instructional Support Staff | | | | |
| Salaries | | | | |
| Certified | 0 | 0 | \$ 43,388 | \$ (43,388) |
| Noncertified | 0 | 0 | 5,000 | (5,000) |
| Purchased Professional and Technical Services | 5,579 | 5,253 | 38,000 | (32,747) |
| Other Purchased Services | <u>23,646</u> | <u>11,175</u> | <u>45,000</u> | <u>(33,825)</u> |
| | <u>29,225</u> | <u>16,428</u> | <u>\$ 131,388</u> | <u>\$ (114,960)</u> |
| Receipts over (under) expenditures | 12,420 | 38,792 | | |
| Unencumbered cash, July 1 | <u>52,056</u> | <u>64,476</u> | | |
| Unencumbered cash, June 30 | <u>\$ 64,476</u> | <u>\$ 103,268</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|------------------------------------|------------------------|----------------|---------------------|--------------------------------------|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | | | | |
| Miscellaneous | \$ 16,328 | \$ 10,246 | \$ 16,000 | \$ (5,754) |
| Federal Sources | | | | |
| Medicaid | 0 | 0 | 39,900 | (39,900) |
| Other | | | | |
| Transfer from General | 663,841 | 771,304 | 695,000 | 76,304 |
| Transfer from Supplemental General | <u>265,000</u> | <u>175,000</u> | <u>275,000</u> | <u>(100,000)</u> |
| Total cash receipts | <u>945,169</u> | <u>956,550</u> | <u>\$ 1,025,900</u> | <u>\$ (69,350)</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 0 | 0 | \$ 52,679 | \$ (52,679) |
| Non-certified | 50 | 0 | 20,000 | (20,000) |
| Employee Benefits | | | | |
| Insurance | 0 | 0 | 4,200 | (4,200) |
| Social Security | 0 | 0 | 2,200 | (2,200) |
| Other Purchased Services | | | | |
| Payment to Special Education Coop | | | | |
| Assessments | 295,806 | 321,506 | 425,000 | (103,494) |
| Flow Through | 490,822 | 518,023 | 525,000 | (6,977) |
| Supplies | | | | |
| General Supplemental | 0 | 0 | 38,500 | (38,500) |
| Supplies - Technology Related | 0 | 0 | 52,000 | (52,000) |
| Other | 0 | 896 | 0 | 896 |
| Student Support Services | | | | |
| Salaries | | | | |
| Certified | 51,965 | 47,923 | 68,500 | (20,577) |
| Non-certified | 0 | 0 | 7,500 | (7,500) |
| Employee Benefits | | | | |
| Insurance | 0 | 0 | 3,200 | (3,200) |
| Social Security | 3,419 | 3,099 | 4,600 | (1,501) |
| Other | 44 | 38 | 1 | 37 |
| Health Supplies | 1,467 | (79) | 3,500 | (3,579) |
| General Administration | | | | |
| Salaries | | | | |
| Certified | 10,125 | 9,222 | 23,500 | (14,278) |
| Employee Benefits | | | | |
| Social Security | 758 | 681 | 1,800 | (1,119) |
| Benefits | 1,200 | 1,348 | 1,200 | 148 |
| Unemployment | 14 | 8 | 1 | 7 |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | 2021 | | |
|---|-------------------|-------------------|---------------------|---------------------|
| | 2020 | | | Variance |
| | Actual | Actual | Budget | Over |
| | | | | (Under) |
| Expenditures - continued | | | | |
| Vehicle Operating Services | | | | |
| Salaries | | | | |
| Non-certified | \$ 33,203 | \$ 29,624 | \$ 44,500 | \$ (14,876) |
| Employee Benefits | | | | |
| Insurance | 8,849 | 7,946 | 12,500 | (4,554) |
| Social Security | 2,358 | 2,105 | 4,950 | (2,845) |
| Other | 1,040 | 26 | 0 | 26 |
| Mileage in Lieu of Transportation | 0 | 3,115 | 0 | 3,115 |
| Insurance | 0 | 0 | 15,500 | (15,500) |
| Other Purchased Services | 2,541 | 2,811 | 3,800 | (989) |
| Supplies | | | | |
| Motor Fuel | 5,094 | 5,491 | 13,500 | (8,009) |
| Other | 120 | 0 | 1 | (1) |
| Vehicle Services & Maintenance | | | | |
| Purchased Property Services | 0 | 0 | 950 | (950) |
| Other | 895 | 1,796 | 0 | 1,796 |
| | <u>909,770</u> | <u>955,579</u> | <u>\$ 1,329,082</u> | <u>\$ (373,503)</u> |
| Receipts over (under) expenditures | 35,399 | 971 | | |
| Unencumbered cash, July 1 | <u>259,974</u> | <u>295,373</u> | | |
| Unencumbered cash, June 30 | \$ <u>295,373</u> | \$ <u>296,344</u> | | |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2j

SPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|--|------------------|------------------|-------------------|--------------------------------------|
| | 2020 | | | |
| Cash Receipts | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Local Sources | | | | |
| Miscellaneous | \$ 9,098 | \$ 2,744 | \$ 6,434 | \$ (3,690) |
| State Sources | | | | |
| CTE Transportation Aid | 8,049 | 0 | 0 | 0 |
| Federal Sources | | | | |
| Carl Perkins | 6,434 | 0 | 0 | 0 |
| Other | | | | |
| Transfer from General | 235,000 | 245,690 | 245,000 | 690 |
| Transfer from Supplemental General | <u>58,000</u> | <u>70,000</u> | <u>62,000</u> | <u>8,000</u> |
| Total cash receipts | <u>316,581</u> | <u>318,434</u> | <u>\$ 313,434</u> | <u>\$ 5,000</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Salaries | | | | |
| Certified | 253,260 | 264,427 | \$ 275,000 | \$ (10,573) |
| Employee Benefits | | | | |
| Insurance | 23,127 | 25,475 | 26,000 | (525) |
| Social Security | 18,172 | 18,761 | 19,500 | (739) |
| Other | 264 | 272 | 0 | 272 |
| Purchased Professional and Technical Services | 0 | 0 | 500 | (500) |
| Purchased Property Services | | | | |
| Other | 574 | 0 | 1 | (1) |
| Supplies | | | | |
| General Supplemental (teaching) | 0 | 3,121 | 6,000 | (2,879) |
| Miscellaneous | 1,547 | 4,078 | 6,555 | (2,477) |
| Property | 5,809 | 144 | 15,000 | (14,856) |
| Other | 178 | 0 | 0 | 0 |
| Student Transportation | | | | |
| Salaries | | | | |
| Noncertified | 2,013 | 0 | 5,000 | (5,000) |
| Employee Benefits | | | | |
| Insurance | 36 | 0 | 0 | 0 |
| Social Security | 144 | 0 | 200 | (200) |
| Unemployment | 3 | 0 | 0 | 0 |
| Motor Fuel | <u>1,555</u> | <u>0</u> | <u>2,500</u> | <u>(2,500)</u> |
| Total expenditures | <u>306,682</u> | <u>316,278</u> | <u>\$ 356,256</u> | <u>\$ (39,978)</u> |
| Receipts over (under) expenditures | 9,899 | 2,156 | | |
| Unencumbered cash, July 1 | <u>32,923</u> | <u>42,822</u> | | |
| Unencumbered cash, June 30 | \$ <u>42,822</u> | \$ <u>44,978</u> | | |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | |
|---|----------------|----------------|-------------------|--------------------|
| | <u>2020</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Cash Receipts | | | | |
| State Sources | | | | |
| KPERs | \$ 561,921 | \$ 538,002 | \$ <u>607,718</u> | \$ <u>(69,716)</u> |
| Expenditures | | | | |
| Instruction | | | | |
| Employee Benefits | 386,606 | 387,082 | \$ 413,968 | \$ (26,886) |
| Student Support | | | | |
| Employee Benefits | 36,283 | 30,939 | 42,000 | (11,061) |
| Instructional Support | | | | |
| Employee Benefits | 25,729 | 0 | 0 | 0 |
| General Administration | | | | |
| Employee Benefits | 32,737 | 22,936 | 28,500 | (5,564) |
| School Administration | | | | |
| Employee Benefits | 0 | 31,622 | 36,500 | (4,878) |
| Central Services | | | | |
| Employee Benefits | 9,969 | 8,211 | 10,250 | (2,039) |
| Operations and Maintenance | | | | |
| Employee Benefits | 31,793 | 23,916 | 34,500 | (10,584) |
| Student Transportation Services | | | | |
| Employee Benefits | 19,346 | 16,397 | 21,500 | (5,103) |
| Food Service | | | | |
| Employee Benefits | <u>19,458</u> | <u>16,899</u> | <u>20,500</u> | <u>(3,601)</u> |
| Total expenditures | <u>561,921</u> | <u>538,002</u> | \$ <u>607,718</u> | \$ <u>(69,716)</u> |
| Receipts over (under) expenditures | 0 | 0 | | |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> | | |
| Unencumbered cash, June 30 | \$ <u>0</u> | \$ <u>0</u> | | |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 21

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|--------------------------|--------------------------|
| Cash Receipts | | |
| Other | | |
| Transfer from General | \$ 0 | \$ 5,000 |
| Expenditures | | |
| Instruction | 0 | 0 |
| Receipts over (under) expenditures | 0 | 5,000 |
| Unencumbered cash, July 1 | <u>259,205</u> | <u>259,205</u> |
| Unencumbered cash, June 30 | \$ <u><u>259,205</u></u> | \$ <u><u>264,205</u></u> |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Local Sources | | |
| Book Rental Fees | \$ 43,896 | \$ 73,096 |
| Miscellaneous | <u>15,273</u> | <u>6,974</u> |
| Total cash receipts | <u>59,169</u> | <u>80,070</u> |
| Expenditures | | |
| Instruction | | |
| Supplies | | |
| Textbook Purchases | 60,870 | 43,518 |
| Other Material/Supplies | 0 | 8,950 |
| Tech Supplies | 3,144 | 2,310 |
| Instructional Support Staff | | |
| Supplies | 2 | 0 |
| Other Support Services | | |
| Other | <u>0</u> | <u>15,390</u> |
| Total expenditures | <u>64,016</u> | <u>70,168</u> |
| Receipts over (under) expenditures | (4,847) | 9,902 |
| Unencumbered cash, July 1 | <u>144,098</u> | <u>139,251</u> |
| Unencumbered cash, June 30 | \$ <u><u>139,251</u></u> | \$ <u><u>149,153</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252Schedule 2nSPECIAL PURPOSE FUNDS
CARES ACT/SPARKS FUNDINGSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|------------------------|-------------------------|
| Cash Receipts | | |
| Federal Sources | | |
| Federal Aid | \$ <u>0</u> | \$ <u>609,114</u> |
| Expenditures | | |
| Instruction | | |
| General Supplemental - Teaching | 0 | 3,811 |
| Support Services | | |
| Salaries | | |
| Certified | 0 | 24,979 |
| Other Purchased Services | <u>0</u> | <u>568,317</u> |
| Total expenditures | <u>0</u> | <u>597,107</u> |
| Receipts over (under) expenditures | 0 | 12,007 |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> |
| Unencumbered cash, June 30 | \$ <u><u>0</u></u> | \$ <u><u>12,007</u></u> |

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Federal Sources | | |
| Federal Aid | \$ 72,357 | \$ 69,897 |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 58,053 | 54,729 |
| Employee Benefit | | |
| Insurance | 8,345 | 9,288 |
| Social Security | 4,159 | 5,880 |
| Other Purchased Services | 1,300 | 0 |
| Other | 500 | 0 |
| Total expenditures | <u>72,357</u> | <u>69,897</u> |
| Receipts over (under) expenditures | 0 | 0 |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> |
| Unencumbered cash, June 30 | \$ <u><u>0</u></u> | \$ <u><u>0</u></u> |

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Federal Sources | | |
| Federal Aid | \$ 12,599 | \$ 13,113 |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 10,324 | 12,063 |
| Employee Benefits | | |
| Social Security | 690 | 1,024 |
| Other Benefits | 174 | 26 |
| Other | 411 | 0 |
| Instructional support | | |
| Purchased Professional & Tech services | <u>1,000</u> | <u>0</u> |
| Total expenditures | <u>12,599</u> | <u>13,113</u> |
| Receipts over (under) expenditures | 0 | 0 |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> |
| Unencumbered cash, June 30 | \$ <u><u>0</u></u> | \$ <u><u>0</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2g

SPECIAL PURPOSE FUNDS
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash receipts | | |
| Federal sources | | |
| Federal aid | \$ 151,858 | \$ 94,929 |
| Total cash receipts | <u>151,858</u> | <u>94,929</u> |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 44,051 | 67,640 |
| Employee Benefits | | |
| Social Security | 3,673 | 5,700 |
| Other Employee Benefits | 66 | 48 |
| Supplies | 12,378 | 17,946 |
| Other | 2,958 | 7,344 |
| Student Transportation Services | | |
| Salaries | | |
| Non-Certified | 15,444 | 9,404 |
| Employee Benefits | | |
| Social Security | 14 | 96 |
| Other Employee Benefits | 10 | 6 |
| Motor Fuel | 1,394 | 4,320 |
| Other | <u>215</u> | <u>0</u> |
| Total expenditures | <u>80,203</u> | <u>112,504</u> |
| Receipts over (under) expenditures | 71,655 | (17,575) |
| Unencumbered cash, July 1 | <u>15,084</u> | <u>86,739</u> |
| Unencumbered cash, June 30 | \$ <u><u>86,739</u></u> | \$ <u><u>69,164</u></u> |

Southern Lyon County Unified School District Number 252

Schedule 2r

SPECIAL PURPOSE FUNDS
OTHER GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> | <u>2021</u> |
|---|--------------------------|--------------------------|
| | Actual | Actual |
| Cash Receipts | | |
| Local Sources | | |
| Donations and Grants | \$ 183,674 | \$ 38,799 |
| State Sources | | |
| Safe & Secure Schools Grant | 8,997 | 0 |
| Federal Sources | | |
| Rural & Small Schools Grant | <u>42,273</u> | <u>52,174</u> |
| Total cash receipts | <u>234,944</u> | <u>90,973</u> |
| Expenditures | | |
| Instruction | | |
| Supplies | 1,264 | 21,759 |
| Other | 21,461 | 9,314 |
| Student Support Services | | |
| Supplies | 121,966 | 51,238 |
| Safe & Secure Schools Grant | | |
| Property and Equipment | <u>0</u> | <u>6,015</u> |
| Total expenditures | <u>144,691</u> | <u>88,326</u> |
| Receipts over (under) expenditures | 90,253 | 2,647 |
| Unencumbered cash, July 1 | <u>35,127</u> | <u>125,380</u> |
| Unencumbered cash, June 30 | \$ <u><u>125,380</u></u> | \$ <u><u>128,027</u></u> |

Southern Lyon County Unified School District Number 252

Schedule 2s

SPECIAL PURPOSE FUNDS
KANSAS READING ROADMAP GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Federal Sources | | |
| Federal Aid | \$ 82,720 | \$ 44,423 |
| Transfers | | |
| Transfer from Supplemental | <u>9,222</u> | <u>0</u> |
| Total cash receipts | <u>91,942</u> | <u>44,423</u> |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 83,720 | 0 |
| Noncertified | 4,175 | 0 |
| Employee Benefits | | |
| Social Security | 5,420 | 0 |
| Other | 6,333 | 276 |
| Supplies | | |
| General Teaching | 0 | (103) |
| Miscellaneous Supplies | 5,184 | 0 |
| Other | 4,579 | 0 |
| Student Transportation | | |
| Salaries | | |
| Noncertified | 3,638 | 0 |
| Employee Benefits | | |
| Social Security | <u>270</u> | <u>0</u> |
| Total expenditures | <u>113,319</u> | <u>173</u> |
| Receipts over (under) expenditures | (21,377) | 44,250 |
| Unencumbered cash (deficit), July 1 | <u>(22,873)</u> | <u>(44,250)</u> |
| Unencumbered cash (deficit), June 30 | \$ <u><u>(44,250)</u></u> | \$ <u><u>0</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2t

SPECIAL PURPOSE FUNDS
EARLY CHILDHOOD DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|--|------------------------------|------------------------------|
| Cash Receipts | | |
| Local Sources | | |
| Grants | \$ 255,703 | \$ 358,352 |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 118,876 | 52,507 |
| Noncertified | 113,692 | 213,623 |
| Employee Benefits | | |
| Insurance | 34,041 | 29,640 |
| Social Security | 17,744 | 22,512 |
| Other | 216 | 289 |
| Purchased Professional & Tech Services | 636 | 303 |
| Supplies | | |
| General Teaching | 4,606 | 456 |
| Property and Equipment | 4,000 | 0 |
| Other | 63 | 0 |
| Total expenditures | <u>293,874</u> | <u>319,330</u> |
| Receipts over (under) expenditures | (38,171) | 39,022 |
| Unencumbered cash (deficit), July 1 | <u>(851)</u> | <u>(39,022)</u> |
| Unencumbered cash, June 30 | \$ <u><u>(39,022)</u></u> | \$ <u><u>0</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2u

SPECIAL PURPOSE FUNDS
KANSAS HEALTH

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|------------------------|------------------------|
| 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 | <u>3,369</u> | <u>3,369</u> |
| Unencumbered cash, June 30 | \$ <u><u>3,369</u></u> | \$ <u><u>3,369</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2v

SPECIAL PURPOSE FUNDS
MOBILIZING LITERACY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|-------------------------|--------------------------|
| Cash Receipts | | |
| Local Sources | | |
| Donations & Grants | \$ 35,524 | \$ 54,689 |
| Miscellaneous | <u>53</u> | <u>0</u> |
| Total cash receipts | <u>35,577</u> | <u>54,689</u> |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 63 | 282 |
| Noncertified | 245 | 259 |
| Employee Benefits | | |
| Social Security | 22 | 40 |
| Other | 1 | 1 |
| Supplies | | |
| General Teaching | <u>0</u> | <u>141</u> |
| Total expenditures | <u>331</u> | <u>723</u> |
| Receipts over (under) expenditures | 35,246 | 53,966 |
| Unencumbered cash, July 1 | <u>38,827</u> | <u>74,073</u> |
| Unencumbered cash, June 30 | \$ <u><u>74,073</u></u> | \$ <u><u>128,039</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2w

SPECIAL PURPOSE FUNDS
ECKAN HEADSTART

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|--|--|
| Cash Receipts | | |
| Local Sources | | |
| Miscellaneous | \$ 0 | \$ 2,200 |
| Grant | <u>12,800</u> | <u>12,100</u> |
| Total cash receipts | <u>12,800</u> | <u>14,300</u> |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 11,759 | 8,009 |
| Employee benefits | | |
| Insurance | 5,999 | 5,066 |
| Social security | 878 | 586 |
| Other | 10 | 8 |
| Supplies - Tech | <u>1,240</u> | <u>170</u> |
| Total expenditures | <u>19,886</u> | <u>13,839</u> |
| Receipts over (under) expenditures | (7,086) | 461 |
| Unencumbered cash, July 1 | <u>34,056</u> | <u>26,970</u> |
| Unencumbered cash, June 30 | \$ <u><u>26,970</u></u> | \$ <u><u>27,431</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2x

SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Local Sources | | |
| Daycare | \$ 188,813 | \$ 335,431 |
| Total cash receipts | <u>188,813</u> | <u>335,431</u> |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 15,332 | 36,895 |
| Non-Certified | 193,553 | 231,923 |
| Employee Benefits | | |
| Insurance | 27,967 | 15,754 |
| Social Security | 15,234 | 11,618 |
| Other Employee Benefits | 179 | 156 |
| Purchased Professional & Technical Services | 416 | 0 |
| Property Purchases | 32,290 | (2,587) |
| Supplies | | |
| Supplies - Tech | 430 | 20 |
| Misc. Supplies | 96 | 0 |
| Other | <u>782</u> | <u>239</u> |
| Total expenditures | <u>286,279</u> | <u>294,018</u> |
| Receipts over (under) expenditures | (97,466) | 41,413 |
| Unencumbered cash, July 1 | <u>508,123</u> | <u>410,657</u> |
| Unencumbered cash, June 30 | \$ <u><u>410,657</u></u> | \$ <u><u>452,070</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2y

SPECIAL PURPOSE FUNDS
PRE-K PILOT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|------------------------|------------------------|
| Cash Receipts | | |
| State Sources | | |
| State Aid | \$ 30,438 | \$ 67,500 |
| Federal Sources | | |
| Federal Aid | <u>30,438</u> | <u>67,500</u> |
| Total cash receipts | <u>60,876</u> | <u>135,000</u> |
| Expenditures | | |
| Instruction | | |
| Salaries | | |
| Certified | 41,959 | 107,234 |
| Non-Certified | 7,837 | 346 |
| Employee Benefits | | |
| Social Security | 4,108 | 8,492 |
| Other | 6,650 | 18,213 |
| Supplies | 0 | 715 |
| Equipment | <u>322</u> | <u>0</u> |
| Total expenditures | <u>60,876</u> | <u>135,000</u> |
| Receipts over (under) expenditures | 0 | 0 |
| Unencumbered cash, July 1 | <u>0</u> | <u>0</u> |
| Unencumbered cash, June 30 | \$ <u><u>0</u></u> | \$ <u><u>0</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2z

BOND & INTEREST FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) | |
|---|------------------------|---------------------|---------------------|--------------------------------------|--|
| | <u>2020 Actual</u> | <u>Actual</u> | <u>Budget</u> | | |
| Cash Receipts | | | | | |
| Local Sources | | | | | |
| Ad Valorem Tax | \$ 1,046,714 | \$ 890,208 | \$ 856,141 | \$ 34,067 | |
| Delinquent Tax | 8,128 | 16,002 | 5,372 | 10,630 | |
| County Sources | | | | | |
| Motor Vehicle Tax | 73,070 | 100,332 | 89,939 | 10,393 | |
| Recreational Vehicle Tax | 1,490 | 2,321 | 1,936 | 385 | |
| Commercial Vehicle Tax | 1,888 | 2,173 | 2,456 | (283) | |
| In Lieu of Taxes | <u>2,616</u> | <u>3,051</u> | <u>2,771</u> | <u>280</u> | |
| Total cash receipts | <u>1,133,906</u> | <u>1,014,087</u> | <u>\$ 958,615</u> | <u>\$ 55,472</u> | |
| Debt service | | | | | |
| Interest | 477,800 | 458,950 | \$ 458,950 | \$ 0 | |
| Principal | <u>480,000</u> | <u>570,000</u> | <u>570,000</u> | <u>0</u> | |
| Total expenditures | <u>957,800</u> | <u>1,028,950</u> | <u>\$ 1,028,950</u> | <u>\$ 0</u> | |
| Receipts over (under) expenditures | 176,106 | (14,863) | | | |
| Unencumbered cash, July 1 | <u>1,223,883</u> | <u>1,399,989</u> | | | |
| Unencumbered cash, June 30 | <u>\$ 1,399,989</u> | <u>\$ 1,385,126</u> | | | |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2aa****CAPITAL PROJECTS
CONSTRUCTION - HARTFORD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

| | <u>2020 Actual</u> | <u>2021 Actual</u> |
|---|-------------------------------|-------------------------------|
| Cash Receipts | | |
| Local Sources | | |
| Interest Income | \$ <u>23,123</u> | \$ <u>0</u> |
| Expenditures | | |
| Architect and Engineer | (44) | 0 |
| Building Improvements | 620,381 | 0 |
| Property & Equipment | 3,058 | 0 |
| Miscellaneous | <u>(10)</u> | <u>0</u> |
| Total expenditures | <u>623,385</u> | <u>0</u> |
| Receipts over (under) expenditures | (600,262) | 0 |
| Unencumbered cash, July 1 | <u>600,262</u> | <u>0</u> |
| Unencumbered cash, June 30 | \$ <u><u>0</u></u> | \$ <u><u>0</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2bb

CAPITAL PROJECTS
CONSTRUCTION - OLPE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Local Sources | | |
| Interest Income | \$ 51,746 | \$ 0 |
| Expenditures | | |
| Cost of Issuance | 78,363 | 0 |
| Architect and Engineer | 64,852 | 0 |
| Facilities Acquisition & Construction | (139,415) | 0 |
| Building Improvements | 1,779 | 0 |
| Property & Equipment | 49,560 | 0 |
| Miscellaneous | 65,982 | 0 |
| Total expenditures | <u>121,121</u> | <u>0</u> |
| Receipts over (under) expenditures | (69,375) | 0 |
| Unencumbered cash, July 1 | <u>69,375</u> | <u>0</u> |
| Unencumbered cash, June 30 | \$ <u><u>0</u></u> | \$ <u><u>0</u></u> |

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2cc

**CAPITAL PROJECTS
CONSTRUCTION - NEOSHO RAPIDS ELEMENTARY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|---|--|--|
| Cash Receipts | | |
| Local Sources | | |
| Bond Proceeds | \$ (388) | \$ 0 |
| Interest Income | <u>14,169</u> | <u>0</u> |
| Total cash receipts | <u>13,781</u> | <u>0</u> |
| Expenditures | | |
| Building Improvements | (17,713) | 0 |
| Property & Equipment | 13,173 | 0 |
| Miscellaneous | <u>4,540</u> | <u>0</u> |
| Total expenditures | <u>0</u> | <u>0</u> |
| Receipts over (under) expenditures | 13,781 | 0 |
| Unencumbered cash (deficit), July 1 | <u>(13,781)</u> | <u>0</u> |
| Unencumbered cash (deficit), June 30 | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> |

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, 2021

| Student Organization Accounts | Beginning | | | Ending |
|--------------------------------------|---------------------|-----------------|----------------------|---------------------|
| Hartford High School | Cash Balance | Receipts | Disbursements | Cash Balance |
| Class of 2020 | \$ 1,462 | \$ 0 | \$ 106 | \$ 1,356 |
| Class of 2021 | 4,888 | 800 | 1,910 | 3,778 |
| Class of 2022 | 2,657 | 3,875 | 2,989 | 3,543 |
| Class of 2023 | 0 | 1,552 | 196 | 1,356 |
| Cheerleaders | 648 | 120 | 569 | 199 |
| Drama | 405 | 3 | 0 | 408 |
| FBLA | 1,508 | 6,213 | 4,154 | 3,567 |
| FCCLA | 60 | 0 | 0 | 60 |
| Journalism | 847 | 1,606 | 1,461 | 992 |
| Klumpes Kids | 1,776 | 0 | 449 | 1,327 |
| HS Boy's Basketball | 85 | 1,472 | 1,310 | 247 |
| HS Girl's Basketball | 2,785 | 1,161 | 799 | 3,147 |
| HS Football | 909 | 2,655 | 3,264 | 300 |
| HS Softball | 960 | 872 | 1,054 | 778 |
| HS Volleyball | 1,378 | 2,511 | 2,462 | 1,427 |
| HS Golf | 261 | 0 | 243 | 18 |
| English Class Memorial | 59 | 0 | 0 | 59 |
| Applied Business | 139 | 1,222 | 1,185 | 176 |
| Student Council | 315 | 4,287 | 3,439 | 1,163 |
| Subtotal Hartford High School | 21,142 | 28,349 | 25,590 | 23,901 |
| Olpe High School | | | | |
| Class of 2020 | 782 | (732) | 50 | 0 |
| Class of 2021 | 6,466 | (1,735) | 4,041 | 690 |
| Class of 2022 | 2,097 | 2,940 | 3,235 | 1,802 |
| Class of 2023 | 1,449 | 435 | 0 | 1,884 |
| Class of 2024 | 0 | 267 | 0 | 267 |
| Band | 84 | 120 | 37 | 167 |
| Cheerleaders | 2,024 | 1,183 | 3,032 | 175 |
| Drama | 548 | 0 | 90 | 458 |
| FCCLA | 740 | 0 | 39 | 701 |
| FBLA | 114 | 410 | 467 | 57 |
| FCA | 397 | 0 | 0 | 397 |
| FFA | 13,322 | 9,762 | 8,028 | 15,056 |
| TSA | 53 | (53) | 0 | 0 |
| Forensics | 370 | 620 | 124 | 866 |
| Key Club | 168 | 691 | 86 | 773 |
| Power Lifting | 1,049 | 0 | 0 | 1,049 |
| OHS Donations | 4,900 | 5,160 | 4,674 | 5,386 |
| Music Trips | 4,945 | 2,084 | 1,662 | 5,367 |

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, 2021

| | <u>Beginning</u> <u>Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending</u> <u>Cash Balance</u> |
|---|---|-------------------|----------------------|--------------------------------------|
| Olpe High School -continued | | | | |
| Entrepreneurship | \$ 573 | \$ 593 | \$ 902 | \$ 264 |
| Softball/Baseball | 0 | 2,090 | 2,090 | 0 |
| Student Council | 1,448 | 25,070 | 23,174 | 3,344 |
| Yearbook | 8,363 | 2,808 | 5,965 | 5,206 |
| | <u>49,892</u> | <u>51,713</u> | <u>57,696</u> | <u>43,909</u> |
| Subtotal Olpe High School | | | | |
| Neosho Rapids Junior High | | | | |
| Cheerleaders | 228 | 627 | 720 | 135 |
| Boys Basketball | 276 | 0 | 160 | 116 |
| Girls Basketball | 165 | 0 | 99 | 66 |
| Football | 14 | 3,634 | 3,496 | 152 |
| Volleyball | 772 | 142 | 142 | 772 |
| | <u>1,455</u> | <u>4,403</u> | <u>4,617</u> | <u>1,241</u> |
| Subtotal Neosho Rapids Junior High | | | | |
| Neosho Rapids Elementary | | | | |
| After School Clubs | 0 | 1,000 | 85 | 915 |
| After School Lunch | 2,006 | 2,500 | 1,143 | 3,363 |
| Interest | 166 | 15 | 0 | 181 |
| Student Field Trips | 1,491 | 0 | 0 | 1,491 |
| | <u>3,663</u> | <u>3,515</u> | <u>1,228</u> | <u>5,950</u> |
| Subtotal Neosho Rapids Elementary | | | | |
| Olpe Junior High | | | | |
| Cheerleaders | 477 | 1,546 | 1,941 | 82 |
| Quiz Bowl | 49 | 0 | 0 | 49 |
| | <u>526</u> | <u>1,546</u> | <u>1,941</u> | <u>131</u> |
| Subtotal Olpe Junior High | | | | |
| Hartford High School | | | | |
| Sales tax | 3 | 1,786 | 1,789 | 0 |
| Olpe High School | | | | |
| Sales tax | 0 | 1,810 | 1,810 | 0 |
| | <u>3</u> | <u>3,596</u> | <u>3,599</u> | <u>0</u> |
| Subtotal sales tax | | | | |
| Total student organization funds | <u>76,681</u> | <u>93,122</u> | <u>94,671</u> | <u>75,132</u> |
| Recreation Commission | <u>6,703</u> | <u>48,275</u> | <u>44,000</u> | <u>10,978</u> |
| Total agency accounts | <u>\$ 83,384</u> | <u>\$ 141,397</u> | <u>\$ 138,671</u> | <u>\$ 86,110</u> |

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, 2021

| | <u>Beginning</u> <u>Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending</u> <u>Cash Balance</u> |
|--|---|-----------------|----------------------|--------------------------------------|
| Gate receipts | | | | |
| Hartford High School | | | | |
| Athletics | \$ 1,662 | \$ 16,313 | \$ 17,410 | \$ 565 |
| Olpe High School | | | | |
| Athletics | 3,242 | 34,185 | 37,133 | 294 |
| Neosho Rapids Junior High | | | | |
| Athletics | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Subtotal gate receipts | <u>4,904</u> | <u>50,498</u> | <u>54,543</u> | <u>859</u> |
| Special Projects | | | | |
| Hartford High School | | | | |
| Activity | 1,625 | 228 | 1,391 | 462 |
| School Projects | 5,257 | 0 | 835 | 4,422 |
| Greenhouse | 3,087 | 1,207 | 1,557 | 2,737 |
| Library | 31 | 2,525 | 1,820 | 736 |
| Participation | 278 | 0 | 0 | 278 |
| HS Basketball Scholarship | 1,261 | 0 | 1,000 | 261 |
| Music | <u>68</u> | <u>0</u> | <u>25</u> | <u>43</u> |
| Subtotal Hartford High School | <u>11,607</u> | <u>3,960</u> | <u>6,628</u> | <u>8,939</u> |
| Olpe High School | | | | |
| Activity | 1,400 | 4,438 | 4,207 | 1,631 |
| Athletic Donations | 5,019 | 0 | 518 | 4,501 |
| Greenhouse | 999 | 931 | 700 | 1,230 |
| Library | 1,135 | 1,907 | 1,791 | 1,251 |
| School Garden | 1,280 | 0 | 1 | 1,279 |
| Steel Band | 160 | 1,342 | 921 | 581 |
| Concessions | <u>2,743</u> | <u>9,560</u> | <u>9,215</u> | <u>3,088</u> |
| Subtotal Olpe High School | <u>12,736</u> | <u>18,178</u> | <u>17,353</u> | <u>13,561</u> |
| Olpe Elementary School | | | | |
| Olpe Elementary General | 614 | 2,988 | 2,373 | 1,229 |
| Olpe Elementary Grants | 1,772 | 0 | 0 | 1,772 |
| Olpe Elementary Donations | 5,851 | 4,245 | 4,922 | 5,174 |
| Olpe Elementary Camp Wood | <u>293</u> | <u>0</u> | <u>0</u> | <u>293</u> |
| Subtotal Olpe Elementary School | <u>8,530</u> | <u>7,233</u> | <u>7,295</u> | <u>8,468</u> |

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, 2021

| | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|--|-----------------------------------|------------------|----------------------|--------------------------------|
| Neosho Rapids Elementary | | | | |
| Box Tops | \$ 289 | \$ 20 | \$ 1 | \$ 308 |
| Take Home Reading | 188 | 0 | 0 | 188 |
| Library | 137 | 965 | 1,001 | 101 |
| Music | 45 | 0 | 0 | 45 |
| Book Give Away | 50 | 0 | 50 | 0 |
| Field Day T-Shirts | 53 | 0 | 0 | 53 |
| KRR After School | 128 | (128) | 0 | 0 |
| Donations and Grants | 2,603 | 0 | 0 | 2,603 |
| School Projects | 1,769 | 550 | 44 | 2,275 |
| Wolf Creek Grant | 1,000 | 0 | 0 | 1,000 |
| Yearbook and Pictures | 435 | 400 | 429 | 406 |
| Subtotal Neosho Rapids Elementary | <u>6,697</u> | <u>1,807</u> | <u>1,525</u> | <u>6,979</u> |
| Subtotal school projects | <u>39,570</u> | <u>31,178</u> | <u>32,801</u> | <u>37,947</u> |
| Total district activity funds | <u>\$ 44,474</u> | <u>\$ 81,676</u> | <u>\$ 87,344</u> | <u>\$ 38,806</u> |

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

| | | <u>2021</u> | | Variance Over (Under) |
|-------------------------------------|------------------|------------------|------------------|--------------------------------------|
| | 2020 | | | |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | | | | |
| District Appropriations | \$ 48,000 | \$ 44,000 | \$ 44,000 | \$ 0 |
| Interest Income | 32 | 32 | 0 | 32 |
| Fees | 0 | 1,850 | 0 | 1,850 |
| Miscellaneous Revenue | <u>325</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total cash receipts | <u>48,357</u> | <u>45,882</u> | <u>\$ 44,000</u> | <u>\$ 1,882</u> |
| Expenditures | | | | |
| Community Service Operations | | | | |
| General & Administration | 2,472 | 2,445 | \$ 6,000 | \$ (3,555) |
| Plant Operations | 2,785 | 4,764 | 25,000 | (20,236) |
| Recreation Activities | 11,434 | 10,970 | 21,000 | (10,030) |
| Salaries | 15,932 | 15,932 | 22,000 | (6,068) |
| Supplies | 7,543 | 6,202 | 15,000 | (8,798) |
| Miscellaneous | <u>100</u> | <u>0</u> | <u>2,228</u> | <u>(2,228)</u> |
| Total expenditures | <u>40,266</u> | <u>40,313</u> | <u>\$ 91,228</u> | <u>\$ (50,915)</u> |
| Receipts over (under) expenditures | 8,091 | 5,569 | | |
| Unencumbered cash, July 1 | <u>37,833</u> | <u>45,924</u> | | |
| Unencumbered cash, June 30 | \$ <u>45,924</u> | \$ <u>51,493</u> | | |

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, 2021

| Federal Grant | Federal | | |
|---|----------------|---------------------|---------------------|
| Pass Through Grantor/Program Title | CFDA | Revenues | Expenditures |
| | Number | | |
| U.S. Department of Agriculture | | | |
| Pass thru Kansas Dept. of Ed. | | | |
| Child Nutrition Cluster | | | |
| National School Lunch Prog. | 10.555 | \$ 47,762 | \$ 47,762 |
| Summer Food Service Program | 10.559 | 401,311 | 401,311 |
| Total Child Nutrition Cluster | | <u>449,073</u> | <u>449,073</u> |
| Total Department of Agriculture | | <u>449,073</u> | <u>449,073</u> |
| U.S. Department of the Treasury | | | |
| Pass thru Kansas Dept. of Health and Environment | | | |
| Coronavirus Relief Fund | 21.019 | <u>3,490</u> | <u>3,490</u> |
| Pass thru Lyon County | | | |
| Coronavirus Relief Fund | 21.019 | <u>550,000</u> | <u>550,000</u> |
| Total Department of the Treasury | | <u>553,490</u> | <u>553,490</u> |
| U.S. Department of Education | | | |
| Pass thru Kansas Dept. of Ed. | | | |
| Student Support & Academic Enrichment Grants | 84.424A | 12,754 | 12,754 |
| Elementary and Secondary School Emergency Relief | 84.425D | 59,114 | 47,107 |
| 21st Century Community Learning Centers | 84.287C | 94,929 | 112,504 |
| Title I - Low Income | 84.010 | 69,897 | 69,897 |
| Title II A - Improving Teacher Quality | 84.367 | <u>13,113</u> | <u>13,113</u> |
| Total Pass thru | | <u>249,807</u> | <u>255,375</u> |
| U.S. Department of Education | | | |
| Direct Aid | | | |
| Small Rural School Achievement Program | 84.358 | <u>35,930</u> | <u>35,930</u> |
| Total Department of Education | | <u>285,737</u> | <u>291,305</u> |
| U.S. Department of Health and Human Services | | | |
| Pass thru Kansas Dept. of Ed. | | | |
| Temporary Assistance for Needy Families | 93.558 | <u>67,500</u> | <u>67,500</u> |
| Corporation for National and Community Service | | | |
| Pass thru Kansas Dept. of Ed. | | | |
| State Commissioned Support Grants | 94.003 | <u>258</u> | <u>258</u> |
| Total revenues and expenditures of federal awards | | <u>\$ 1,356,058</u> | <u>\$ 1,361,626</u> |

The District did not provide federal awards to sub recipients for the year ended June 30, 2021

Southern Lyon County Unified School District Number 252

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2021

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, 2021. 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, 2021.

NOTE D. INDIRECT COST RATE

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

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***

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 statement of Unified School District Number 252 as of and for the year ended June 30, 2021, and the related notes to the financial statement, which comprise the District's regulatory basis financial statements and have issued our report thereon dated October 29, 2021. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *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 our 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 District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

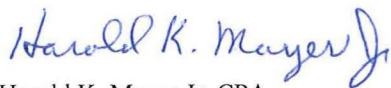
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 29, 2021

**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

We have audited Unified School District Number 252's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on each Major Federal Program

In our opinion, the District 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, 2021.

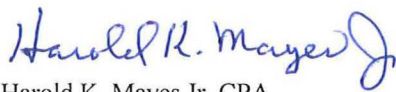
Report Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the District's 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 upon requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Harold K. Mayes Jr." with a stylized flourish at the end.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 29, 2021

Southern Lyon County Unified School District Number 252

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

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 | <u>Adverse</u> |
| Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis | <u>Unmodified</u> |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | <u>No</u> |
| Significant deficiencies identified not considered to be material weaknesses: | <u>None reported</u> |
| Noncompliance material to financial statements noted? | <u>No</u> |

Federal Awards

| | |
|---|-------------------|
| Internal control over major programs: | |
| Material weakness(es) identified? | <u>No</u> |
| Significant deficiencies identified not considered to be material weaknesses: | <u>None noted</u> |
| Type of auditor's report issued on compliance for major programs: | <u>Unmodified</u> |
| 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 | <u>No</u> |

Identification of major programs:

| <u>CFDA Number's</u> | <u>Name of Federal Program or Cluster</u> | <u>Amount</u> |
|---|---|-------------------|
| <u>U.S. Department of Agriculture</u> | | |
| Child Nutrition Cluster | | |
| 10.555 | National School Lunch Program | \$ 47,762 |
| 10.559 | Summer Food Service Program | 401,311 |
| | | <u>449,073</u> |
| U.S. Department of the Treasury | | |
| 21.019 | Coronavirus Relief Fund | 550,000 |
| | | <u>550,000</u> |
| | | \$ <u>999,073</u> |
| Dollar threshold used to distinguish between Type A and Type B programs | | \$ <u>750,000</u> |

| | |
|--|-----------|
| Auditee qualified as a low-risk auditee? | <u>No</u> |
|--|-----------|