



UNIFIED SCHOOL DISTRICT NO. 272

FINANCIAL STATEMENT WITH
SUPPLEMENTARY INFORMATION
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

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Independent Auditor's Report

To the Board of Education
Unified School District No. 272
Cawker City, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 272, Cawker City, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 272, as of June 30, 2022 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 272, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the accompanying schedule of expenditures of federal awards, 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*, is presented for purposes of additional analysis and is not a required part of the financial statement.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 272 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated January 7, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer.municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described In Note 2.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2023 on our consideration of the Unified School District No. 272's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 272's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 272's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.

Salina, Kansas

January 29, 2023



UNIFIED SCHOOL DISTRICT NO. 272
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022**

STATEMENT 1

	Beginning			Ending			Add
	Unencumbered			Unencumbered		Encumbrances	
Fund	Cash Balance	Receipts	Expenditures	Cash Balance		and Accounts Payable	Ending Cash Balance
General Funds:							
General	\$ -	\$ 2,985,185	\$ 2,985,185	\$ -	\$ 18,230		\$ 18,230
Supplemental General	98,501	916,103	902,980	111,624	7,573		119,197
Special Purpose Funds:							
Capital Outlay	687,495	339,302	150,806	875,991	3,427		879,418
Driver Training	18,075	5,860	4,436	19,499	-		19,499
Food Service	62,002	297,185	291,229	67,958	15,266		83,224
Professional Development	1,890	21,575	12,436	11,029	-		11,029
Bilingual Education	-	650	-	650	-		650
Special Education	109,331	640,717	640,503	109,545	-		109,545
Career and Postsecondary Education	89,854	90,000	117,439	62,415	-		62,415
At Risk (4-Year Old)	107,389	95,452	64,371	138,470	4,060		142,530
At Risk (K-12)	51,274	309,888	227,569	133,593	-		133,593
KPERS Special Retirement							
Contribution	-	274,186	274,186	-	-		-
Contingency Reserve	248,661	-	-	248,661	-		248,661
Textbook Rental	1,110	-	-	1,110	-		1,110
Gifts and Grants	43,248	77,559	98,899	21,908	-		21,908
REAP Grant	-	13,678	13,678	-	13,678		13,678
Elementary & Secondary School							
Emergency Relief I	59,709	5,501	47,968	17,242	87		17,329
Elementary & Secondary School							
Emergency Relief II	-	119,001	132,687	(13,686)	-		(13,686)
Elementary & Secondary School							
Emergency Relief III	-	-	46,412	(46,412)	11,837		(34,575)
KDHE Grant	-	373,812	366,190	7,622	4,732		12,354

The accompanying notes are an integral part of the financial statement.

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UNIFIED SCHOOL DISTRICT NO. 272**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022****STATEMENT 1**

Fund	Beginning		Ending		Add		Ending
	Unencumbered		Unencumbered		Encumbrances		
	Cash Balance	Receipts	Expenditures	Cash Balance	and Accounts	Payable	Cash Balance
Special Purpose Funds:							
Title I	\$ -	\$ 69,768	\$ 69,768	\$ -	\$ -	\$ -	\$ -
Title II-A	-	13,758	13,758	-	-	-	-
Title IV-A	-	13,379	13,379	-	-	-	-
Childcare Center	-	137,720	-	137,720	-	-	137,720
District Activity Funds	9,134	45,351	39,079	15,406	-	-	15,406
Trust Fund:							
Gloria Garey Memorial	8,648	22	505	8,165	-	-	8,165
TOTAL REPORTING ENTITY							
(EXCLUDING AGENCY FUNDS)	\$ 1,596,321	\$ 6,845,652	\$ 6,513,463	\$ 1,928,510	\$ 78,890	\$ -	\$ 2,007,400
COMPOSITION OF CASH:							
Checking and Savings Accounts						\$ 511,007	
Money Market Account							1,000,787
Certificates of Deposit							656,564
Total Cash							2,168,358
Agency Funds per Schedule 3							(160,958)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)						\$ -	\$ 2,007,400

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

1. REPORTING ENTITY

Unified School District No. 272 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

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

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

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

Trust Fund – 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.).

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

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

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

3. 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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did not hold a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Contingency Reserve Fund	REAP Grant Fund	Title IV-A Fund
Textbook Rental Fund	Title I Fund	District Activity Funds
Gifts and Grants Fund	Title II-A Fund	Childcare Center Fund
KDHE Grant Fund	Elementary & Secondary	Elementary & Secondary
Elementary & Secondary	School Emergency Relief	School Emergency Relief
School Emergency Relief	II Fund	III Fund
I Fund		

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

4. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$2,168,358 and the bank balance was \$2,309,598. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$502,688 was covered by federal depository insurance, \$1,387,687 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and the remaining \$419,223 was secured with irrevocable letters of credit issued by the Federal Home Loan Bank of Topeka.

5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$106,684 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. Of this receipt \$102,295 was for General Fund State Aid and \$4,389 for Supplemental General Fund State Aid.

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 449,876
General Fund	At Risk Fund (K-12) Fund	K.S.A. 72-5167	233,888
General Fund	At Risk Fund (4-Year Old) Fund	K.S.A. 72-5167	54,730
General Fund	Professional Development Fund	K.S.A. 72-5167	11,575
General Fund	Career and Post Secondary Education Fund	K.S.A. 72-5167	30,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	51,264
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	160,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	10,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	60,000
Supplemental General Fund	At Risk Fund (K-12) Fund	K.S.A. 72-5143	76,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	650

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in the 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 House Bill 2002 authorized 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 of 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 cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$274,186 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the net pension liability reported by KPERS was \$2,133,656. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

Termination Benefits. Upon retirement or death, classified and certified employees receive reimbursement for unused sick leave with the following limitations and requirements:

1. The employee must have worked in the District for a minimum of 10 years.
2. The employee must be age 60 or older or obtain 85 points towards retirement as specified under KPERS regulations to receive payment for unused sick leave as a retirement benefit. Age or point requirement is waived if an employee should die while employed by the District.
3. The District will reimburse the employee for a maximum of 60 sick leave days if that many days have been accumulated by the employee.
4. The employee will be reimbursed \$25 per day of accumulated leave up to the maximum number of days as stated in item 3 above.
5. In the event of death, payment will be made to the employee's KPERS beneficiary.

Compensated Absences. The District provides compensation for absences. Classified full-time employees who are employed on a twelve-month basis earn vacation leave. Employees with ten years or less of continued employment with the District will accrue vacation leave at the rate of 6.66 hours each month. Employees with more than ten years continuous employment with the District will accrue vacation leave at the rate of 10 hours each month. Vacation time accrued may not exceed 450 hours.

Classified full-time employees earn 10 days of discretionary leave per year cumulative to 90 days, and anyone hired after April 1, 2011 may not exceed the maximum number of 60 days. If at the end of the school year an employee has nine days of discretionary leave remaining from the ten they earned during the year, that employee may convert three days of sick leave to personal leave; if eight sick days are left, then two sick days may be converted to personal leave; and if seven sick days are left, then one day may be converted to personal leave. Full time employees may accumulate no more than five personal days. Discretionary leave may also be added to an employee's sick leave bank at the end of the year. If at least five days are converted to their sick leave bank up to a maximum of 60 days, an employee may cash out the remaining discretionary leave days not used during the year at a rate of \$25 per day.

Classified employees will be granted three days of personal leave per year cumulative to a maximum of five days.

Certified full-time employees earn 10 days of discretionary leave per year cumulative to 90 days, and anyone hired after April 1, 2011 may not exceed the maximum number 60 days. If at the end of the school year an employee has nine days of discretionary leave remaining from the ten they earned during the year, that employee may convert three days of sick leave to personal leave; if eight sick days are left, then two sick days may be converted to personal leave; and if seven sick days are left, then one day may be converted to personal leave. Full time employees may accumulate no more than five personal days. Discretionary leave may also be added to an employee's sick leave bank at the end of the year. If at least five days are converted to their sick leave bank up to a maximum of 60 days, an employee may cash out the remaining discretionary leave days not used during the year at a rate of \$25 per day.

Certified employees will be granted three days of personal leave per year cumulative to a maximum of five days.

9. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

10. RELATED PARTIES

During the year ended June 30, 2022, the District employed immediate family members of two of the District's board members and one directly related to the superintendent.

11. COVID-19

In 2020, the World Health Organization ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. 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 year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for food service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

12. COMPLIANCE WITH KANSAS STATUTES

The unencumbered cash in the Elementary & Secondary School Emergency Relief II Fund (ESSER II) and Elementary & Secondary School Emergency Relief III Fund (ESSER III) were negative \$13,686 and negative \$46,412, respectively. The ESSER II and ESSER III funding is on a reimbursement basis. The District expensed a total \$60,098 in both ESSER II and ESSER III funds during the June 30, 2022 and the reimbursement was not awarded until the subsequent year. The negative balances were caused by the timing of the reimbursement and are not a noncompliance with Kansas Statutes.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through January 29, 2023. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 272
NOTES TO THE FINANCIAL STATEMENT

14. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance/Capital Lease									
Building Addition	3.50%	9/27/2017	\$ 645,000	9/1/2027	\$ 480,000	\$ -	\$ 60,000	\$ 420,000	\$ 15,750

Current maturities of long-term debt and interest for the next five years and the final year through maturity are as follows:

	Year						Total
	2023	2024	2025	2026	2027	2028	
Principal:							
Finance/Capital Lease	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 420,000
Interest:							
Finance/Capital Lease	13,562	11,288	8,925	6,475	3,937	1,313	45,500
Total Principal and Interest	\$ 78,562	\$ 76,288	\$ 78,925	\$ 76,475	\$ 78,937	\$ 76,313	\$ 465,500

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 272**SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	\$ 3,033,017	\$ (193,058)	\$ 145,226	\$ 2,985,185	\$ 2,985,185	\$ -
Supplemental General	940,258	(37,278)	-	902,980	902,980	-
Special Purpose Funds:						
Capital Outlay	1,005,750	-	-	1,005,750	150,806	(854,944)
Driver Training	19,159	-	-	19,159	4,436	(14,723)
Food Service	382,583	-	-	382,583	291,229	(91,354)
Professional Development	34,241	-	-	34,241	12,436	(21,805)
Bilingual Education	8,014	-	-	8,014	-	(8,014)
Special Education	777,810	-	-	777,810	640,503	(137,307)
Career and Postsecondary Education	153,769	-	-	153,769	117,439	(36,330)
At Risk (4-Year Old)	194,421	-	-	194,421	64,371	(130,050)
At Risk (K-12)	397,000	-	-	397,000	227,569	(169,431)
KPERS Special Retirement Contribution	327,706	-	-	327,706	274,186	(53,520)

UNIFIED SCHOOL DISTRICT NO. 272**GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
General State Aid	\$ 2,351,087	\$ 2,450,896	\$ 2,567,992	\$ (117,096)
Special Education Services Aid	362,505	344,876	465,025	(120,149)
Federal Aid	41,922	44,187	-	44,187
Reimbursements and Other	77,270	145,226	-	145,226
Total Receipts	2,832,784	2,985,185	\$ 3,033,017	\$ (47,832)
Expenditures				
Instruction	1,366,301	1,176,446	\$ 1,265,668	\$ (89,222)
Student Support Services	164,714	91,832	88,323	3,509
Instructional Support Staff	696	1,087	7,466	(6,379)
General Administration	221,689	213,396	225,175	(11,779)
School Administration	294,213	234,814	307,668	(72,854)
Central Services	42,356	28,702	43,831	(15,129)
Operations and Maintenance	260,697	301,737	257,380	44,357
Transportation Service	117,911	157,102	120,710	36,392
Operating Transfers	364,207	780,069	716,796	63,273
Adjustment to Comply with Legal Max	-	-	(193,058)	193,058
Legal General Fund Budget	2,832,784	2,985,185	2,839,959	145,226
Adjustment for Qualifying Budget Credits	-	-	145,226	(145,226)
Total Expenditures	2,832,784	2,985,185	\$ 2,985,185	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 272**SUPPLEMENTAL GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 655,904	\$ 753,499	\$ 669,451	\$ 84,048
Delinquent Tax	19,695	16,848	6,013	10,835
Motor Vehicle Tax	76,910	61,709	60,206	1,503
Recreational Vehicle Tax	2,268	2,070	1,027	1,043
Commerical Vehicle Tax	-	4,140	4,595	(455)
State Aid:				
Supplemental General State Aid	71,195	77,837	81,050	(3,213)
Total Receipts	825,972	916,103	\$ 822,342	\$ 93,761
Expenditures				
Instruction	264,863	344,414	\$ 433,501	\$ (89,087)
Student Support Services	-	30,091	5,000	25,091
General Administration	436	24,742	458	24,284
School Administration	-	50,248	-	50,248
Central Services	-	5,961	-	5,961
Operations and Maintenance	46,350	67,969	58,588	9,381
Student Transportation Services	1,397	21,641	-	21,641
Operating Transfers	532,500	357,914	442,711	(84,797)
Adjustment to Comply with Legal Max	-	-	(37,278)	37,278
Total Expenditures	845,546	902,980	\$ 902,980	\$ -
Receipts Over (Under) Expenditures	(19,574)	13,123		
Unencumbered Cash, Beginning	118,075	98,501		
Unencumbered Cash, Ending	\$ 98,501	\$ 111,624		

UNIFIED SCHOOL DISTRICT NO. 272**CAPITAL OUTLAY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Current Year				Variance
	Prior				Over
	Year				
	Actual	Actual	Budget		(Under)
Receipts					
Taxes and shared Revenue:					
Ad Valorem Property Tax	\$ 296,829	\$ 302,010	\$ 286,360	\$	15,650
Delinquent	5,063	5,572	2,717		2,855
Motor Vehicle Tax	23,472	28,519	28,017		502
Recreational Vehicle Tax	854	1,010	477		533
Commerical Vehicle Tax	-	2,191	2,138		53
Total Receipts	326,218	339,302	\$ 319,709	\$	19,593
Expenditures					
General Administration	-	200	\$ 5,000	\$	(4,800)
Operations and Maintenance	35,421	-	50,000		(50,000)
Transportation	776	42,200	135,000		(92,800)
Facility Acquisition and Construction	53,735	17,573	815,750		(798,177)
Lease Payment	77,850	90,833	-		90,833
Total Expenditures	167,782	150,806	\$ 1,005,750	\$	(854,944)
Receipts Over (Under) Expenditures	158,436	188,496			
Unencumbered Cash, Beginning	529,059	687,495			
Unencumbered Cash, Ending	\$ 687,495	\$ 875,991			

UNIFIED SCHOOL DISTRICT NO. 272**DRIVER TRAINING FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

		Current Year			Variance Over (Under)
		Prior Year Actual	Actual	Budget	
Receipts					
State Aid:					
State Safety Aid	\$	918	\$ 1,708	\$ 1,800	\$ (92)
Local Sources		4,054	4,152	-	4,152
Total Receipts		4,972	5,860	\$ 1,800	\$ 4,060
Expenditures					
Operations and Maintenance		2,774	4,436	\$ 19,159	\$ (14,723)
Receipts Over (Under) Expenditures		2,198	1,424		
Unencumbered Cash, Beginning		15,877	18,075		
Unencumbered Cash, Ending	\$	18,075	\$ 19,499		

UNIFIED SCHOOL DISTRICT NO. 272**FOOD SERVICE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
State Aid:				
School Food Assistance	\$ 1,807	\$ 1,520	\$ 1,426	\$ 94
Federal Aid:				
Child Nutrition Programs	171,978	234,074	238,340	(4,266)
Local Receipts	14,294	10,327	11,427	(1,100)
Operating Transfers	55,000	51,264	70,000	(18,736)
Total Receipts	243,079	297,185	\$ 321,193	\$ (24,008)
Expenditures				
Food Service Operation	231,576	291,229	\$ 382,583	\$ (91,354)
Receipts Over (Under) Expenditures	11,503	5,956		
Unencumbered Cash, Beginning	50,499	62,002		
Unencumbered Cash, Ending	\$ 62,002	\$ 67,958		

UNIFIED SCHOOL DISTRICT NO. 272**PROFESSIONAL DEVELOPMENT FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

		Prior	Current Year		Variance
		Year	Actual	Budget	Over
		Actual			(Under)
Receipts					
State Aid	\$	2,833	\$ -	\$ -	-
Operating Transfers		-	21,575	29,815	(8,240)
Total Receipts		2,833	21,575	\$ 29,815	\$ (8,240)
Expenditures					
Instructional Support Staff		13,689	12,436	\$ 34,241	\$ (21,805)
Receipts Over (Under) Expenditures		(10,856)	9,139		
Unencumbered Cash, Beginning		12,746	1,890		
Unencumbered Cash, Ending	\$	1,890	\$ 11,029		

UNIFIED SCHOOL DISTRICT NO. 272**BILINGUAL EDUCATION FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Receipts					
Operating Transfers	\$	-	\$ 650	\$ 8,014	\$ (7,364)
Expenditures					
Instructional		-	-	\$ 8,014	\$ (8,014)
Receipts Over (Under) Expenditures		-	650		
Unencumbered Cash, Beginning		-	-		
Unencumbered Cash, Ending	\$	-	\$ 650		

UNIFIED SCHOOL DISTRICT NO. 272**SPECIAL EDUCATION FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

		Current Year				
		Prior Year Actual	Actual	Budget	Variance Over (Under)	
Receipts						
Reimbursements and Other	\$	24,756	\$ 19,216	\$ -	\$ 19,216	
Operating Transfers		599,543	609,876	625,025	(15,149)	
Interest		20,908	11,625	18,000	(6,375)	
Total Receipts		645,207	640,717	\$ 643,025	\$ (2,308)	
Expenditures						
Instruction		630,629	620,102	\$ 677,284	\$ (57,182)	
Transportation Service		40,298	20,401	100,526	(80,125)	
Total Expenditures		670,927	640,503	\$ 777,810	\$ (137,307)	
Receipts Over (Under) Expenditures		(25,720)	214			
Unencumbered Cash, Beginning		135,051	109,331			
Unencumbered Cash, Ending	\$	109,331	\$ 109,545			

UNIFIED SCHOOL DISTRICT NO. 272**CAREER AND POSTSECONDARY EDUCATION FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest	\$ 423	\$ -	\$ -	-
Operating Transfers	37,164	90,000	60,000	30,000
Total Receipts	37,587	90,000	\$ 60,000	\$ 30,000
Expenditures				
Instruction	12,500	117,439	\$ 153,769	\$ (36,330)
Receipts Over (Under) Expenditures	25,087	(27,439)		
Unencumbered Cash, Beginning	64,767	89,854		
Unencumbered Cash, Ending	\$ 89,854	\$ 62,415		

UNIFIED SCHOOL DISTRICT NO. 272

AT RISK (4-YEAR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

			Current Year			Variance Over (Under)		
			Prior Year					
			Actual	Actual	Budget			
Receipts								
Federal Aid:								
Local Sources	\$	40,722	\$	40,722	\$	40,722	\$	-
Operating Transfers		-		54,730		45,000		9,730
Total Receipts		40,722		95,452	\$	85,722	\$	9,730
Expenditures								
Instruction		75,491		64,242	\$	87,421	\$	(23,179)
Transportation Services		171		129		107,000		(106,871)
Total Expenditures		75,662		64,371	\$	194,421	\$	(130,050)
Receipts Over (Under) Expenditures		(34,940)		31,081				
Unencumbered Cash, Beginning		142,329		107,389				
Unencumbered Cash, Ending	\$	107,389	\$	138,470				

UNIFIED SCHOOL DISTRICT NO. 272

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Prior Year Actual	Current Year		Variance Over (Under)			
			Actual	Budget				
Receipts								
Operating Transfers	\$	205,000	\$	309,888	\$	321,653	\$	(11,765)
Expenditures								
Instruction		205,605		227,569	\$	397,000	\$	(169,431)
Receipts Over (Under) Expenditures		(605)		82,319				
Unencumbered Cash, Beginning		51,879		51,274				
Unencumbered Cash, Ending	\$	51,274	\$	133,593				

UNIFIED SCHOOL DISTRICT NO. 272**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

			Current Year			
		Prior Year Actual	Actual	Budget	Variance Over (Under)	
Receipts						
State Aid	\$	263,641	\$ 274,186	\$ 327,706	\$ (53,520)	
Expenditures						
KPERS Retirement		263,641	274,186	\$ 327,706	\$ (53,520)	
Receipts Over (Under) Expenditures		-	-			
Unencumbered Cash, Beginning		-	-			
Unencumbered Cash, Ending		\$ -	\$ -			

UNIFIED SCHOOL DISTRICT NO. 272

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	\$ -	\$ -
Expenditures		
Operations and Maintenance	4,657	-
Receipts Over (Under) Expenditures	(4,657)	-
Unencumbered Cash, Beginning	253,318	248,661
Unencumbered Cash, Ending	\$ 248,661	\$ 248,661

UNIFIED SCHOOL DISTRICT NO. 272

TEXTBOOK RENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Rental Fees	\$ -	\$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,110	1,110
Unencumbered Cash, Ending	\$ 1,110	\$ 1,110

UNIFIED SCHOOL DISTRICT NO. 272**GIFTS AND GRANTS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

		Prior Year Actual	Current Year Actual
Receipts			
Contributions and Donations	\$	53,008	\$ 38,502
State Aid		38,180	39,057
Total Receipts		91,188	77,559
Expenditures			
Instruction		70,151	98,899
Receipts Over (Under) Expenditures		21,037	(21,340)
Unencumbered Cash, Beginning		22,211	43,248
Unencumbered Cash, Ending	\$	43,248	\$ 21,908

UNIFIED SCHOOL DISTRICT NO. 272

REAP GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 20,545	\$ 13,678
Expenditures		
Other	40,545	13,678
Receipts Over (Under) Expenditures	(20,000)	-
Unencumbered Cash, Beginning	20,000	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 272**ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 298,632	\$ 5,501
Expenditures		
Instruction	238,923	47,968
Receipts Over (Under) Expenditures	59,709	(42,467)
Unencumbered Cash, Beginning	-	59,709
Unencumbered Cash, Ending	\$ 59,709	\$ 17,242

UNIFIED SCHOOL DISTRICT NO. 272**ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF II FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ 119,001
Expenditures		
Instruction	-	110,641
Vehicle Operating Services	-	22,046
Total Expenditures	-	132,687
Receipts Over (Under) Expenditures	-	(13,686)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (13,686)

UNIFIED SCHOOL DISTRICT NO. 272**ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF III FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)****FOR THE YEAR ENDED JUNE 30, 2022****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)****SCHEDULE 2**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Instruction	-	46,412
Receipts Over (Under) Expenditures	-	(46,412)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (46,412)

UNIFIED SCHOOL DISTRICT NO. 272

KDHE GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		SCHEDULE 2	
		Prior Year Actual	Current Year Actual
Receipts			
Federal Aid	\$	-	\$ 373,812
Expenditures			
Instruction		-	250,633
Student Support Services		-	11,836
School Administration		-	62,344
Operations & Maintenance		-	5,115
Vehicle Operating Services		-	10,822
Building Improvements		-	25,440
Total Expenditures		-	366,190
Receipts Over (Under) Expenditures		-	7,622
Unencumbered Cash, Beginning		-	-
Unencumbered Cash, Ending	\$	-	\$ 7,622

UNIFIED SCHOOL DISTRICT NO. 272

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		SCHEDULE 2	
		Prior Year Actual	Current Year Actual
Receipts			
Federal Aid:			
Grants to Local Education Agencies	\$	71,221	\$ 69,768
Expenditures			
Instruction		71,221	69,768
Receipts Over (Under) Expenditures		-	-
Unencumbered Cash, Beginning		-	-
Unencumbered Cash, Ending	\$	-	\$ -

UNIFIED SCHOOL DISTRICT NO. 272

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 14,339	\$ 13,758
Expenditures		
Instruction	14,339	13,758
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 272

TITLE IV-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 12,452	\$ 13,379
Expenditures		
Instruction	12,452	13,379
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 272

CHILDCARE CENTER FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Gifts and Grants	\$ -	\$ 137,720
Expenditures		
Building Improvements	-	-
Receipts Over (Under) Expenditures	-	137,720
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 137,720

UNIFIED SCHOOL DISTRICT NO. 272

GLORIA GAREY MEMORIAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	\$ 35	\$ 22
Expenditures		
Scholarships	-	505
Receipts Over (Under) Expenditures	35	(483)
Unencumbered Cash, Beginning	8,613	8,648
Unencumbered Cash, Ending	\$ 8,648	\$ 8,165

UNIFIED SCHOOL DISTRICT NO. 272**AGENCY FUNDS****SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Lakeside Jr/Sr High School				
Forensics	\$ 65	\$ -	\$ -	\$ 65
All School Play	663	507	422	748
Honor Society	83	-	-	83
Football and Basketball	3,422	1,855	2,682	2,595
Volleyball	1,813	340	400	1,753
Girls Basketball	1,527	-	954	573
Seniors	6,008	36,152	37,054	5,106
Juniors	4,333	12,807	7,437	9,703
Sophomores	6,857	5,994	7,829	5,022
Freshman	2,302	16,765	13,728	5,339
8th Grade	654	-	375	279
7th Grade	279	14	-	293
6th Grade	-	293	-	293
Junior High Concessions	-	2,371	2,371	-
STUCO	874	4,740	4,635	979
Band	35	562	132	465
Band Rental	1,493	1,336	1,250	1,579
Dance Team	156	3,105	2,390	871
Video Broadcast	762	70	723	109
Cheerleaders	1,605	9,410	9,166	1,849
Junior High Cheerleaders	672	5,051	3,333	2,390
Milton Zimmerman	-	200	200	-
FCCLA	2,126	2,734	2,401	2,459
Graphic Design	50	-	-	50
FFA	10,967	14,698	13,528	12,137
Bessie Addison Scholarship	6,813	9,664	1,000	15,477
Subtotal Lakeside Jr/Sr High School	53,559	128,668	112,010	70,217
Lakeside Elementary School				
Band	1,586	691	804	1,473
Total Student Organization Funds	55,145	129,359	112,814	71,690
Payroll Clearing	4,054	778,627	693,413	89,268
TOTAL AGENCY FUNDS	\$ 59,199	\$ 907,986	\$ 806,227	\$ 160,958

UNIFIED SCHOOL DISTRICT NO. 272

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts					
High School Athletics	\$ 476	\$ 16,636	\$ 15,125	\$ 1,987	\$ 1,987
Elementary Athletic	310	-	-	310	310
Total Gate Receipts	786	16,636	15,125	2,297	2,297
School Projects					
Lakeside Jr/Sr High School					
Chromebook	3,853	1,200	-	5,053	5,053
Yearbook	3,840	11,093	8,588	6,345	6,345
Lakeside Elementary School					
Lakeside Elementary Playground	655	1,056	-	1,711	1,711
Total School Projects	8,348	13,349	8,588	13,109	13,109
Revolving Funds					
Lakeside Jr/Sr High School	-	11,229	11,229	-	-
Lakeside Elementary School	-	4,137	4,137	-	-
Total Revolving Funds	-	15,366	15,366	-	-
Total District Activity Funds	\$ 9,134	\$ 45,351	\$ 39,079	\$ 15,406	\$ 15,406

UNIFIED SCHOOL DISTRICT NO. 272

SINGLE AUDIT SECTION

JUNE 30, 2022



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

To the Board of Education of Unified School District No. 272:

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, 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 No. 272 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 29, 2023. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 272's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 272's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 272's internal control.

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

Our consideration of 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 internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 272's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 272's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 272's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.

Salina, Kansas

January 29, 2023



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

To the Board of Education of Unified School District No. 272:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 272's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Unified School District No. 272's major federal programs for the year ended June 30, 2022. Unified School District No. 272's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 272 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 272 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 272's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 272's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 272's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not

detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District's No. 272's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing Standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 272's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 272's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 272's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

January 29, 2023



UNIFIED SCHOOL DISTRICT NO. 272
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITORS RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 272 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.
3. No instances of noncompliance material to the financial statement of Unified School District No. 272, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses were identified and no significant deficiencies were reported during the audit of the major federal award program.
5. The auditor's report on compliance for each major federal program for Unified School District No. 272 expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The programs tested as major programs were: Child Nutrition Cluster, Assistance Listing Number 10.553, 10.555 and 10.559; and Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Assistance Listing Number 93.323.
8. The threshold for distinguishing Type A and Type B programs was \$750,000 for major Federal programs.
9. Unified School District No. 272 was determined to not be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None.

UNIFIED SCHOOL DISTRICT NO. 272
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTION COSTS – MAJOR FEDERAL PROGRAMS

None.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 272
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS			
Child Nutrition Cluster-Cluster			
<i>United States Department of Agriculture</i>			
School Breakfast Program (SBP)	10.553	Kansas Department of Education,3529-3490	\$ 55,041
National School Lunch Program (NSLP)	10.555	Kansas Department of Education,3530-3500	173,984
Summer Food Service Program for Children (Summer Food Service Program) (SFSP)	10.559	Kansas Department of Education,3230-3020	20,314
<i>Total United States Department of Agriculture</i>			249,339
Total Child Nutrition Cluster-Cluster			249,339
Other Programs			
<i>Department of Education</i>			
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	Kansas Department of Education,3532-3520	69,768
Impact Aid (Title VII of ESEA)	84.041		63,124
Rural Education	84.358		13,678
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	Kansas Department of Education,3526-3860	13,758
Student Support and Academic Enrichment Program	84.424	Kansas Department of Education,3113-3113	13,379
Education Stabilization Fund Under The Coronavirus Aid, Relief, and Economic Security Act (COVID-19)	84.425	Kansas Department of Education,3233-3040	179,099
<i>Total Department of Education</i>			352,806
<i>Department of Health and Human Services</i>			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID-19)	93.323	Kansas Department of Health and Environment,3056-3200	366,190
Temporary Assistance for Needy Families (TANF) State Programs	93.558	Kansas Department of Education,3323-0531	20,307
<i>Total Department of Health and Human Services</i>			386,497
<i>United States Department of Agriculture</i>			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants (COVID-19)	10.649	Kansas Department of Education,3530-3500	614
<i>Total United States Department of Agriculture</i>			614
Total Other Programs			739,917
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 989,256

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 272**NOTES TO SCHEDULE OF EXPENDITURES FEDERAL AWARDS****1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 272 (the District) and is presented on the regulatory basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the ten percent de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.