



**UNIFIED SCHOOL DISTRICT NO. 405**

FINANCIAL STATEMENT WITH REGULATORY-  
REQUIRED 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. 405  
Lyons, 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. 405, Lyons, 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. 405, 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. 405, 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, individual or in the aggregate, they would influence 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.



### ***Required 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 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 the 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*. 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 the 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 2.

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. 405 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated March 25, 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 Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. 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 financial statement.

The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2023 on our consideration of the Unified School District No. 405'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 controls 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. 405'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. 405's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.  
Salina, Kansas  
January 9, 2023

**UNIFIED SCHOOL DISTRICT NO. 405****SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022****STATEMENT 1**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Funds:</b>							
General	\$ -	\$ -	\$ 7,100,982	\$ 7,100,982	\$ -	\$ 27,175	\$ 27,175
Supplemental General	57,898	49	2,201,252	2,186,029	73,170	49,373	122,543
<b>Special Purpose Funds:</b>							
At Risk (4 Year Old)	70,000	-	32,019	32,019	70,000	-	70,000
At Risk (K-12)	350,000	-	1,369,377	1,347,786	371,591	-	371,591
Bilingual Education	130,000	-	401,754	401,754	130,000	-	130,000
Capital Outlay	774,714	60,539	794,364	1,132,591	497,026	630,404	1,127,430
Driver Training	21,010	-	10,352	13,012	18,350	337	18,687
Food Service	131,175	63	670,210	625,577	175,871	23,420	199,291
Professional Development	86,596	-	85,612	85,734	86,474	7,942	94,416
Parent Education	-	-	114,211	114,211	-	-	-
Special Education	362,040	-	1,321,154	1,511,568	171,626	-	171,626
Special Education Cooperative	327,805	-	4,103,402	3,812,775	618,432	36	618,468
Career and Postsecondary Education	199,534	-	173,000	173,024	199,510	-	199,510
Title I	-	-	223,130	223,130	-	-	-
Title I-C Migrant	-	-	9,000	9,072	(72)	-	(72)
Title II-A	-	-	24,880	24,880	-	-	-
Title VI-B Discretionary	-	-	21,084	21,084	-	-	-
Title IV-A	-	-	20,722	20,722	-	8,041	8,041



**UNIFIED SCHOOL DISTRICT NO. 405****SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022****STATEMENT 1**

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
CARES	\$ (83,764)	\$ -	\$ 244,260	\$ 1,595,062	\$ (1,434,566)	\$ 1,195,471	\$ (239,095)
Youth Civic Engagement	(570)	-	570	-	-	-	-
KDHE Grant Fund	-	-	17,055	22,244	(5,189)	-	(5,189)
Other Federal Funds	-	-	15,157	15,157	-	50	50
KPERS Special Retirement Contribution	-	-	1,180,662	1,180,662	-	-	-
Contingency Reserve	576,753	-	-	-	576,753	-	576,753
Technology Revolving	67,634	-	16,082	40,000	43,716	-	43,716
Gifts and Grants	27,600	-	112,004	124,980	14,624	40	14,664
Recreation Commission General	21,148	-	416,381	437,529	-	-	-
Recreation Commission Employee Benefits	1,201	-	52,144	53,000	345	-	345
District Activity Funds	56,978	-	220,324	212,119	65,183	-	65,183
<b>Bond and Interest Fund:</b>							
Bond and Interest	1,526,244	-	1,124,869	1,054,970	1,596,143	-	1,596,143
<b>Trust Fund:</b>							
Needy Children Fund	3,589	-	500	166	3,923	-	3,923
<b>TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)</b>	<b>\$ 4,707,585</b>	<b>\$ 60,651</b>	<b>\$ 22,076,513</b>	<b>\$ 23,571,839</b>	<b>\$ 3,272,910</b>	<b>\$ 1,942,289</b>	<b>\$ 5,215,199</b>
<b>COMPOSITION OF CASH:</b>							
Checking and Savings Accounts						\$	5,314,241
Agency Funds per Schedule 3							(99,042)
<b>TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)</b>						\$	5,215,199

**UNIFIED SCHOOL DISTRICT NO. 405**  
**NOTES TO THE FINANCIAL STATEMENT**

**1. REPORTING ENTITY**

Unified School District No. 405 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Lyons Recreation Commission. The Lyons Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

**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.

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

**UNIFIED SCHOOL DISTRICT NO. 405**  
**NOTES TO THE FINANCIAL STATEMENT**

Trust Fund – 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.).

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

**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 held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

**UNIFIED SCHOOL DISTRICT NO. 405**  
**NOTES TO THE FINANCIAL STATEMENT**

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

Title I Fund	Title I-C Migrant Fund
Title II-A Fund	Title VI-B Discretionary Fund
Title IV-A Fund	CARES Fund
Youth Civic Engagement Fund	KDHE Grant Fund
Other Federal Funds Fund	Contingency Reserve Fund
Technology Revolving Fund	Gifts and Grants Fund
District Activity Funds	

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

**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 \$5,314,241 and the bank balance was \$5,965,399. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$415,859 was covered by federal depository insurance and the remaining \$5,549,540 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**UNIFIED SCHOOL DISTRICT NO. 405**  
**NOTES TO THE FINANCIAL STATEMENT**

**5. IN – SUBSTANCE RECEIPT IN TRANSIT**

The District received \$310,756 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, \$238,551 was for General Fund State Aid and \$72,205 for Supplemental General Fund State Aid.

**6. INTERFUND TRANSFERS**

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	\$ 1,086,615
General Fund	Capital Outlay Fund	K.S.A. 72-5167	253,341
General Fund	Parent Education Fund	K.S.A. 72-5167	26,332
General Fund	Special Education Fund	K.S.A. 72-5167	1,105,359
Supplemental General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5143	32,019
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	282,762
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	401,754
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	53,500
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	170,180
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	173,000

**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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

**UNIFIED SCHOOL DISTRICT NO. 405**  
**NOTES TO THE FINANCIAL STATEMENT**

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.

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 \$1,180,662 for the year ended June 30, 2022.

Net Pension Liability.

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,152,335. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## 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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

*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.

*Termination Benefits.* The District provides an early retirement program for certain eligible employees. Employees who are currently certified or classified employees of the District, eligible for full KPERS early retirement benefits and have a minimum of 12 years (for certified employees) or 15 years (for classified employees) of employment within the District. Those eligible under this program may receive benefits for up to five years or until age 65.

*Compensated Absences.* The District provides compensation for absences. Classified employees are granted personal leave in the amount of one day for each month of the contract. Personal leave may accumulate to a maximum of 72 days. Leave for full time (12 month) and monthly clerical (11 month) employees will be bought back at \$35 per day to a maximum of 12 days per year once leave is accumulated to a maximum of 72 days. Teachers are granted leave in the amount of 13 days per year. Leave is cumulative to a maximum of 100 days. Upon completion of a contract year, a request may be submitted to the District for reimbursement for the number of leave days granted for the current school year which have not been used. The total reimbursement for all teachers may not exceed \$40,000.

For full time employees, vacation is earned according to the following schedule:

Years Employed	Vacation Leave per Month	Vacation Leave per Year
1	3.34 hours	40 days
2-10	6.67 hours	80 days
11-20	10.00 hours	120 days
21+	13.34 hours	160 days

No unused leave is paid out upon termination. There is no limit to accumulated vacation, but employees are required to use the accumulated vacation by October 1 of the next fiscal year, or the benefit is lost.

## **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 been unable to obtain commercial property, inland marine, general liability, commercial auto, crime, school leaders errors and omissions, and umbrella insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its commercial property liability coverage, general liability coverage, inland marine, commercial auto, crime, school leaders errors and omissions, and umbrella coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what was been anticipated by KERMP management.

The District continues to carry commercial insurance for all other risks of loss, including workers compensation, athletics and activities liability, and cyber liability.

## **10. 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, supplies, 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 the 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.

## **11. COMPLIANCE WITH STATUTES**

At June 30, 2022, the District had three funds with negative ending unencumbered cash balances: The Title I-C Migrant fund for \$72, the CARES fund for \$1,434,566 and the KDHE Grant fund for \$5,189. All three receive funding on a reimbursement basis. The District incurred expenditures during the year ended June 30, 2022 and the reimbursements were not approved until the subsequent year. The negative balances were caused by the timing of the reimbursements.



**12. LYONS UNIFIED SCHOOL DISTRICT NO. 405 EDUCATION ENDOWMENT ASSOCIATION**

The Education Endowment Association was created in 1998 for the purpose of awarding scholarships to USD 405 graduates, and to aid in the USD 405 improvement efforts. The Education Endowment Association is funded through donations and has complete financial independence from USD 405. All donations from the Education Endowment Association are approved by the USD 405 Board of Education and posted to the Gifts and Grants fund. During the year ended June 30, 2022, the District was awarded a total of \$98,500 to go towards a new marquee sign for Central Elementary, an Esports program at Lyons High School, and Park Elementary playground equipment.

**13. LEASE PURCHASE AGREEMENT**

On June 23, 2022, the District entered into a lease purchase agreement with Peoples Bank and Trust Company and the Lyons Recreation Commission (LRC) for the purpose of assisting the LRC with the financing necessary to construct certain improvements at the Lyons Public Golf Course. Under this agreement, the District will have possession of the real estate and acquire a pre-engineered building to be constructed, furnished, and equipped. The LRC would lease the property from the District during this time for the rate established by Peoples Bank and Trust Company for lease purchase payments. At the end of the lease purchase agreement, the District will then gift the property to LRC.

**14. SUBSEQUENT EVENTS**

The District's management has evaluated events and transactions occurring after June 30, 2022 through January 9, 2023. The aforementioned date represents the date the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 405**  
**NOTES TO THE FINANCIAL STATEMENT**

**15. LONG-TERM DEBT**

Changes in long-term liabilities of the District for the fiscal 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	Less: Proceeds held in Escrow	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>											
GO Refunding and School Building Bond	2.000 - 4.000%	8/1/2013	\$ 996,500	10/1/2033	\$ 9,090,000	\$ -	\$ 490,000	\$ 8,600,000	\$ 5,775,000	\$ 2,825,000	\$ 326,575
GO School Building Bond Series 2014	2.000 - 4.000%	3/1/2014	3,380,000	10/1/2034	3,280,000	-	150,000	3,130,000	2,205,000	925,000	112,550
GO Refunding Bond Series 2020	0.593 - 2.469%	10/1/2020	9,060,000	10/1/2034	9,060,000	-	110,000	8,950,000	-	8,950,000	181,070
<b>Subtotal General Obligation Bonds</b>					21,430,000	-	750,000	20,680,000	7,980,000	12,700,000	620,195
Interest paid with refunding bond proceeds held in escrow											(315,225)
<b>Total General Obligation Bonds</b>					21,430,000	-	750,000	20,680,000	7,980,000	12,700,000	304,970
<b>Finance/Capital leases:</b>											
LRC Lease Purchase Agreement	2.120%	6/23/2022	307,000	7/1/2027	-	307,000	-	307,000	-	307,000	-
<b>TOTAL CONTRACTUAL INDEBTEDNESS</b>					\$21,430,000	\$ 307,000	\$ 750,000	\$20,987,000	\$ 7,980,000	\$ 13,007,000	\$ 304,970

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

Years ended	2023	2024	2025	2026	2027	2028	2029	2030	2031-2035	Total
<b>Principal</b>										
GO Refunding and School Building Bond	\$ 500,000	\$ 525,000	\$ 550,000	\$ 600,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,825,000
GO School Building Bond Series 2014	175,000	185,000	195,000	190,000	180,000	-	-	-	-	925,000
GO Refunding Bond Series 2020	110,000	110,000	110,000	110,000	115,000	990,000	1,020,000	1,060,000	5,325,000	8,950,000
LRC Lease Purchase Agreement	-	58,798	60,101	61,390	62,691	64,020	-	-	-	307,000
<b>Total Principal</b>	785,000	878,798	915,101	961,390	1,007,691	1,054,020	1,020,000	1,060,000	5,325,000	13,007,000
<b>Interest</b>										
GO Refunding and School Building Bond	311,725	296,350	280,225	262,375	241,888	-	-	-	-	1,392,563
GO School Building Bond Series 2014	108,863	104,363	99,613	93,850	87,375	-	-	-	-	494,064
GO Refunding Bond Series 2020	180,336	179,449	178,383	177,150	175,662	166,809	149,370	129,610	291,570	1,628,339
Interest paid with refunding bond proceeds held in escrow	(315,225)	(315,225)	(315,225)	(315,225)	(315,225)	-	-	-	-	(1,576,125)
LRC Lease Purchase Agreement	71	6,509	5,276	3,988	2,686	1,357	-	-	-	19,887
<b>Total Interest</b>	285,770	271,446	248,272	222,138	192,386	168,166	149,370	129,610	291,570	1,958,728
<b>TOTAL PRINCIPAL AND INTEREST</b>	\$ 1,070,770	\$ 1,150,244	\$ 1,163,373	\$ 1,183,528	\$ 1,200,077	\$ 1,222,186	\$ 1,169,370	\$ 1,189,610	\$ 5,616,570	\$14,965,728

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 405****SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)**

FOR THE YEAR ENDED JUNE 30, 2022

## SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>General Funds</b>						
General	\$ 7,614,779	\$ (565,662)	\$ 51,865	\$ 7,100,982	\$ 7,100,982	\$ -
Supplemental General	2,249,500	(65,663)	2,192	2,186,029	2,186,029	-
<b>Special Purpose Funds</b>						
At Risk (4 Year Old)	90,650	-	-	90,650	32,019	(58,631)
At Risk (K-12)	2,023,167	-	-	2,023,167	1,347,786	(675,381)
Bilingual Education	503,976	-	-	503,976	401,754	(102,222)
Capital Outlay	1,628,442	-	-	1,628,442	1,132,591	(495,851)
Driver Training	35,410	-	-	35,410	13,012	(22,398)
Food Service	852,377	-	-	852,377	625,577	(226,800)
Professional Development	141,596	-	-	141,596	85,734	(55,862)
Parent Education	134,480	-	-	134,480	114,211	(20,269)
Special Education	1,667,514	-	-	1,667,514	1,511,568	(155,946)
Special Education Cooperative	4,386,477	-	-	4,386,477	3,812,775	(573,702)
Career and Postsecondary Education	212,290	-	-	212,290	173,024	(39,266)
KPERS Special Retirement Contribution	1,395,883	-	-	1,395,883	1,180,662	(215,221)
Recreation Commission General	440,000	-	-	440,000	437,529	(2,471)
Recreation Commission Employee Benefits	53,000	-	-	53,000	53,000	-
<b>Bond and Interest Fund</b>						
Bond and Interest	1,055,222	-	-	1,055,222	1,054,970	(252)

**UNIFIED SCHOOL DISTRICT NO. 405****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**

	Prior	Current Year		Variance
	Year	Actual	Budget	Over
	Actual			(Under)
<b>Receipts</b>				
<b>Taxes and shared Revenue:</b>				
Mineral Severance Tax	\$ -	\$ -	\$ 75	\$ (75)
<b>State Aid:</b>				
General State Aid	6,271,632	6,192,870	6,554,443	(361,573)
Special Education Services Aid	856,008	856,247	1,060,261	(204,014)
Reimbursements	56,343	51,865	-	51,865
<b>Total Receipts</b>	<b>7,183,983</b>	<b>7,100,982</b>	<b>\$ 7,614,779</b>	<b>\$ (513,797)</b>
<b>Expenditures</b>				
Instruction	2,334,437	2,581,383	\$ 2,404,349	\$ 177,034
Student Support Services	99,166	137,935	102,141	35,794
Instructional Support Services	247,722	249,164	255,154	(5,990)
General Administration	238,964	2,487	-	2,487
School Administration	585,988	606,663	603,568	3,095
Central Services	106,443	1,011	-	1,011
Operations and Maintenance	809,337	887,445	833,618	53,827
Transportation	176,957	163,247	158,515	4,732
Operating Transfers	2,584,969	2,471,647	3,257,434	(785,787)
Adjustment to Comply with Legal Max	-	-	(565,662)	565,662
General Legal Fund Budget	7,183,983	7,100,982	7,049,117	51,865
Adjustment for Qualifying Budget Credit	-	-	51,865	(51,865)
<b>Total Expenditures</b>	<b>7,183,983</b>	<b>7,100,982</b>	<b>\$ 7,100,982</b>	<b>\$ -</b>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, Beginning</b>	-	-		
<b>Unencumbered Cash, Ending</b>	<b>\$ -</b>	<b>\$ -</b>		

**UNIFIED SCHOOL DISTRICT NO. 405****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)
<b>Receipts</b>					
<b>Taxes and Shared Revenue:</b>					
Ad Valorem Property Tax	\$ 795,749	\$ 879,547	\$ 850,520	\$ 29,027	
Delinquent Tax	15,247	26,407	10,431	15,976	
Motor Vehicle Tax	71,123	66,364	66,135	229	
Commercial Vehicle Tax	-	-	2,389	(2,389)	
16/20M Tax	1,714	1,469	-	1,469	
RV Tax	1,327	1,281	1,281	-	
<b>State Aid:</b>					
Supplemental General State Aid	1,187,000	1,224,041	1,260,845	(36,804)	
Reimbursements	1,470	2,143	-	2,143	
<b>Total Receipts</b>	<b>2,073,630</b>	<b>2,201,252</b>	<b>\$ 2,191,601</b>	<b>\$ 9,651</b>	
<b>Expenditures</b>					
Instruction	371,460	414,734	\$ 382,602	\$ 32,132	
Student Support Services	314	315	323	(8)	
Instructional Support Services	10,053	9,899	10,355	(456)	
General Administration	53,220	294,896	276,606	18,290	
School Administration	23,456	23,179	24,159	(980)	
Central Services	452	101,322	110,103	(8,781)	
Operations and Maintenance	162,808	208,446	167,692	40,754	
Transportation	39	23	40	(17)	
Operating Transfers	1,452,668	1,133,215	1,277,620	(144,405)	
Adjustment to Comply with Legal Max	-	-	(65,663)	65,663	
Supplemental General Legal Fund Budget	2,074,470	2,186,029	2,183,837	2,192	
Adjustment for Qualifying Budget Credit	-	-	2,192	(2,192)	
<b>Total Expenditures</b>	<b>2,074,470</b>	<b>2,186,029</b>	<b>\$ 2,186,029</b>	<b>\$ -</b>	
<b>Receipts Over (Under) Expenditures</b>	<b>(840)</b>	<b>15,223</b>			
<b>Unencumbered Cash, Beginning</b>	<b>58,738</b>	<b>57,898</b>			
Prior Year Cancelled Encumbrances	-	49			
<b>Unencumbered Cash, Ending</b>	<b>\$ 57,898</b>	<b>\$ 73,170</b>			

**UNIFIED SCHOOL DISTRICT NO. 405**

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

		Prior	Current Year		Variance
		Year	Actual	Budget	Over
		Actual			(Under)
<b>Receipts</b>					
Operating Transfers	\$	126,223	\$ 32,019	\$ 79,650	\$ (47,631)
<b>Expenditures</b>					
Instruction		69,218	32,019	\$ 90,650	\$ (58,631)
<b>Receipts Over (Under) Expenditures</b>		57,005	-		
<b>Unencumbered Cash, Beginning</b>		12,995	70,000		
<b>Unencumbered Cash, Ending</b>	\$	70,000	\$ 70,000		

**UNIFIED SCHOOL DISTRICT NO. 405**

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	Current Year		Variance
		Year			Over
		Actual	Actual	Budget	(Under)
<b>Receipts</b>					
Operating Transfers	\$	1,458,931	\$ 1,369,377	\$ 1,673,167	\$ (303,790)
<b>Expenditures</b>					
Instruction		1,446,180	1,335,528	\$ 2,009,821	\$ (674,293)
School Administration		12,834	12,258	13,346	(1,088)
<b>Total Expenditures</b>		1,459,014	1,347,786	\$ 2,023,167	\$ (675,381)
<b>Receipts Over (Under) Expenditures</b>		(83)	21,591		
<b>Unencumbered Cash, Beginning</b>		350,083	350,000		
<b>Unencumbered Cash, Ending</b>	\$	350,000	\$ 371,591		



**UNIFIED SCHOOL DISTRICT NO. 405****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**

		Current Year				
		Prior Year Actual			Budget	Variance Over (Under)
<b>Receipts</b>						
Reimbursements	\$	791	\$	-	\$	-
Operating Transfers		373,976		401,754	373,976	27,778
<b>Total Receipts</b>		374,767		401,754	\$	373,976 \$ 27,778
<b>Expenditures</b>						
Instruction		369,345		395,188	\$	497,361 \$ (102,173)
School Administration		6,361		6,566		6,615 (49)
<b>Total Expenditures</b>		375,706		401,754	\$	503,976 \$ (102,222)
<b>Receipts Over (Under) Expenditures</b>		(939)	-			
<b>Unencumbered Cash, Beginning</b>		130,939	130,000			
<b>Unencumbered Cash, Ending</b>	\$	130,000	\$	130,000		

**UNIFIED SCHOOL DISTRICT NO. 405****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**

		Prior	Current Year		Variance
		Year			Over
		Actual	Actual	Budget	(Under)
<b>Receipts</b>					
<b>Taxes and shared Revenue:</b>					
Ad Valorem Property Tax	\$	186,251	\$ 275,871	\$ 272,128	\$ 3,743
Delinquent		4,918	8,291	2,448	5,843
Motor Vehicle Tax		16,660	15,577	15,545	32
Commercial Vehicle Tax		-	-	561	(561)
16/20M Tax		428	346	-	346
RV Tax		311	301	301	-
In Lieu of Taxes		496	-	-	-
State Aid		92,381	136,151	137,746	(1,595)
Reimbursements		60,969	98,350	45,000	53,350
Interest on Idle Funds		6,056	6,136	5,000	1,136
Operating Transfers		374,564	253,341	375,000	(121,659)
<b>Total Receipts</b>		<b>743,034</b>	<b>794,364</b>	<b>\$ 853,729</b>	<b>\$ (59,365)</b>
<b>Expenditures</b>					
Instruction		174,300	275,036	\$ 252,500	\$ 22,536
School Administration		11,529	11,251	14,500	(3,249)
Operations and Maintenance		174,065	56,377	350,000	(293,623)
Transportation		-	-	333,552	(333,552)
Other Support Services		-	-	102,890	(102,890)
Site Improvement Services		220,605	29,692	300,000	(270,308)
Architectural and Engineering Services		8,935	92,807	25,000	67,807
New Building Acquisition & Construction		-	369,874	-	369,874
Building Improvements		154,283	297,554	250,000	47,554
<b>Total Expenditures</b>		<b>743,717</b>	<b>1,132,591</b>	<b>\$ 1,628,442</b>	<b>\$ (495,851)</b>
<b>Receipts Over (Under) Expenditures</b>		<b>(683)</b>	<b>(338,227)</b>		
<b>Unencumbered Cash, Beginning</b>		<b>775,397</b>	<b>774,714</b>		
Prior Year Cancelled Encumbrances		-	60,539		
<b>Unencumbered Cash, Ending</b>	<b>\$</b>	<b>774,714</b>	<b>\$ 497,026</b>		

**UNIFIED SCHOOL DISTRICT NO. 405****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						
		Prior Year Actual			Budget	Variance Over (Under)		
<b>Receipts</b>								
<b>State Aid:</b>								
State Safety Aid	\$	3,672	\$	5,002	\$	5,400	\$	(398)
Fees		5,375		5,350		5,000		350
Operating Transfers		5,500		-		4,000		(4,000)
<b>Total Receipts</b>		14,547		10,352	\$	14,400	\$	(4,048)
<b>Expenditures</b>								
Instruction		12,121		9,471	\$	31,460	\$	(21,989)
Operations and Maintenance		2,536		3,541		3,950		(409)
<b>Total Expenditures</b>		14,657		13,012	\$	35,410	\$	(22,398)
<b>Receipts Over (Under) Expenditures</b>		(110)	(2,660)					
<b>Unencumbered Cash, Beginning</b>		21,120	21,010					
<b>Unencumbered Cash, Ending</b>	\$	21,010	\$	18,350				

**UNIFIED SCHOOL DISTRICT NO. 405****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**

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
<b>State Aid:</b>					
Food Service Aid	\$ 5,215	\$ 4,574	\$ 4,511	\$ 63	
<b>Federal Aid:</b>					
Child Nutrition Programs	478,007	624,123	709,390		(85,267)
Local Receipts	27,211	20,560	-		20,560
Interest	351	502	300		202
Reimbursements	7,225	20,451	7,000		13,451
<b>Total Receipts</b>	<b>518,009</b>	<b>670,210</b>	<b>\$ 721,201</b>	<b>\$ (50,991)</b>	
<b>Expenditures</b>					
Food Service Operation	533,641	625,577	\$ 852,377	\$ (226,800)	
<b>Receipts Over (Under) Expenditures</b>	<b>(15,632)</b>	<b>44,633</b>			
<b>Unencumbered Cash, Beginning</b>	<b>146,807</b>	<b>131,175</b>			
Prior Year Cancelled Encumbrances	-	63			
<b>Unencumbered Cash, Ending</b>	<b>\$ 131,175</b>	<b>\$ 175,871</b>			

**UNIFIED SCHOOL DISTRICT NO. 405****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**

		Current Year				
		Prior Year Actual	Actual		Budget	Variance Over (Under)
<b>Receipts</b>						
State Aid	\$	7,269	\$	-	\$	-
Reimbursements		15,572		32,112	15,000	17,112
Operating Transfers		19,000		53,500	40,000	13,500
<b>Total Receipts</b>		41,841		85,612	\$	55,000
			\$		\$	30,612
<b>Expenditures</b>						
Instructional Support Services		42,381		85,734	\$	141,596
			\$		\$	(55,862)
<b>Receipts Over (Under) Expenditures</b>		(540)		(122)		
<b>Unencumbered Cash, Beginning</b>		86,136		86,596		
Prior Year Cancelled Encumbrances		1,000		-		
<b>Unencumbered Cash, Ending</b>	\$	86,596	\$	86,474		

**UNIFIED SCHOOL DISTRICT NO. 405****PARENT 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)
<b>Receipts</b>						
Payments From Participating Districts	\$	6,580	\$	6,782	\$ 6,500	\$ 282
State Aid		61,212		61,097	61,097	-
Operating Transfers		45,319		46,332	66,883	(20,551)
<b>Total Receipts</b>		113,111		114,211	\$ 134,480	\$ (20,269)
<b>Expenditures</b>						
Student Support Services		113,111		114,211	\$ 134,480	\$ (20,269)
<b>Receipts Over (Under) Expenditures</b>		-		-		
<b>Unencumbered Cash, Beginning</b>		-		-		
<b>Unencumbered Cash, Ending</b>	\$	-	\$	-		

**UNIFIED SCHOOL DISTRICT NO. 405****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			Variance Over (Under)
			Actual	Budget	
<b>Receipts</b>					
Federal Aid	\$	14,968	\$ 45,615	\$ 50,000	\$ (4,385)
Operating Transfers		1,457,841	1,275,539	1,797,378	(521,839)
<b>Total Receipts</b>		1,472,809	1,321,154	\$ 1,847,378	\$ (526,224)
<b>Expenditures</b>					
Payments to Special Education COOP		1,471,304	1,511,568	\$ 1,667,514	\$ (155,946)
<b>Receipts Over (Under) Expenditures</b>		1,505	(190,414)		
<b>Unencumbered Cash, Beginning</b>		360,535	362,040		
<b>Unencumbered Cash, Ending</b>	\$	362,040	\$ 171,626		

**UNIFIED SCHOOL DISTRICT NO. 405****SPECIAL EDUCATION COOPERATIVE 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	
<b>Receipts</b>				
Federal Aid	\$ 430,078	\$ 625,899	\$ 1,536,861	\$ (910,962)
Medicaid Payments	132,274	77,199	150,000	(72,801)
Payments From Participating Districts	3,225,811	3,279,061	2,371,810	907,251
Cost Settlement	89,558	73,576	-	73,576
Other Income	75,806	38,842	-	38,842
Miscellaneous	35,983	8,825	-	8,825
<b>Total Receipts</b>	<b>3,989,510</b>	<b>4,103,402</b>	<b>\$ 4,058,671</b>	<b>\$ 44,731</b>
<b>Expenditures</b>				
Instruction	2,696,748	2,755,017	3,249,473	(494,456)
Student Support Services	801,698	819,009	881,870	(62,861)
General Administration	199,807	208,117	219,577	(11,460)
Operations and Maintenance	3,485	557	3,833	(3,276)
Student Transportation Services	28,840	30,075	31,724	(1,649)
<b>Total Expenditures</b>	<b>3,730,578</b>	<b>3,812,775</b>	<b>\$ 4,386,477</b>	<b>\$ (573,702)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>258,932</b>	<b>290,627</b>		
<b>Unencumbered Cash, Beginning</b>	<b>64,139</b>	<b>327,805</b>		
Prior Year Cancelled Encumbrances	4,734	-		
<b>Unencumbered Cash, Ending</b>	<b>\$ 327,805</b>	<b>\$ 618,432</b>		



**UNIFIED SCHOOL DISTRICT NO. 405****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	
<b>Receipts</b>						
Reimbursements	\$	600	\$	-	\$	-
Operating Transfers		176,283		173,000		48,000
<b>Total Receipts</b>		176,883		173,000	\$	48,000
<b>Expenditures</b>						
Instruction		163,510		158,716	\$	(37,497)
School Administration		13,397		14,308		(1,769)
<b>Total Expenditures</b>		176,907		173,024	\$	(39,266)
<b>Receipts Over (Under) Expenditures</b>		(24)	(24)			
<b>Unencumbered Cash, Beginning</b>		199,558	199,534			
<b>Unencumbered Cash, Ending</b>	\$	199,534	\$	199,510		

**UNIFIED SCHOOL DISTRICT NO. 405**

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
<b>Receipts</b>		
Federal Aid	\$ 226,000	\$ 223,130
<b>Expenditures</b>		
Instruction	226,000	223,130
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT NO. 405**

TITLE I-C MIGRANT 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
<b>Receipts</b>		
Federal Aid	\$ 9,000	\$ 9,000
<b>Expenditures</b>		
Instruction	9,000	9,072
<b>Receipts Over (Under) Expenditures</b>	-	(72)
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ (72)

**UNIFIED SCHOOL DISTRICT NO. 405**

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
<b>Receipts</b>		
Federal Aid	\$ 27,431	\$ 24,880
<b>Expenditures</b>		
Instruction	27,431	24,880
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT NO. 405**

TITLE VI-B DISCRETIONARY 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
<b>Receipts</b>		
Federal Aid	\$ 22,084	\$ 21,084
<b>Expenditures</b>		
Instruction	22,084	21,084
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT NO. 405**

## 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
<b>Receipts</b>		
Federal Aid	\$ 19,027	\$ 20,722
<b>Expenditures</b>		
Instruction	19,027	20,636
Transportation	-	86
<b>Total Expenditures</b>	19,027	20,722
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT NO. 405****CARES 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
<b>Receipts</b>		
Federal Aid	\$ 382,662	\$ 244,260
<b>Expenditures</b>		
Instruction	379,498	337,864
Student Support Services	1,680	5,456
Instructional Support Services	-	275
School Administration	877	-
Operations and Maintenance	23,848	1,250,301
Transportation	164	1,166
<b>Total Expenditures</b>	<b>406,067</b>	<b>1,595,062</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(23,405)</b>	<b>(1,350,802)</b>
<b>Unencumbered Cash, Beginning</b>	<b>(60,359)</b>	<b>(83,764)</b>
<b>Unencumbered Cash, Ending</b>	<b>\$ (83,764)</b>	<b>\$ (1,434,566)</b>

**UNIFIED SCHOOL DISTRICT NO. 405****YOUTH CIVIC ENGAGEMENT 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
<b>Receipts</b>		
Federal Aid	\$ -	\$ 570
<b>Expenditures</b>		
Operations and Maintenance	570	-
<b>Receipts Over (Under) Expenditures</b>	(570)	570
<b>Unencumbered Cash, Beginning</b>	-	(570)
<b>Unencumbered Cash, Ending</b>	\$ (570)	\$ -



**UNIFIED SCHOOL DISTRICT NO. 405**

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
<b>Receipts</b>		
Federal Aid	\$ -	\$ 17,055
<b>Expenditures</b>		
Student Support Services	-	22,244
<b>Receipts Over (Under) Expenditures</b>	-	(5,189)
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ (5,189)

**UNIFIED SCHOOL DISTRICT NO. 405**

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2022

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

## SCHEDULE 2

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 13,947	\$ 15,157
<b>Expenditures</b>		
Instruction	13,947	15,157
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, Beginning</b>	-	-
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT NO. 405****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)
<b>Receipts</b>					
<b>State Aid:</b>					
KPERS Employer Contributions	\$ 1,133,022	\$ 1,180,662	\$ 1,395,883	\$ (215,221)	
<b>Expenditures</b>					
Instruction	467,477	471,606	\$ 557,574	\$ (85,968)	
Student Support	118,732	121,515	143,666	(22,151)	
Instructional Support	62,163	63,620	75,217	(11,597)	
General Administration	96,282	106,997	126,501	(19,504)	
School Administration	117,466	120,219	142,134	(21,915)	
Central Services	42,955	53,266	62,976	(9,710)	
Operations and Maintenance	146,964	150,408	177,826	(27,418)	
Student Transportation Services	80,983	93,031	109,989	(16,958)	
<b>Total Expenditures</b>	<b>1,133,022</b>	<b>1,180,662</b>	<b>\$ 1,395,883</b>	<b>\$ (215,221)</b>	
<b>Receipts Over (Under) Expenditures</b>	-	-			
<b>Unencumbered Cash, Beginning</b>	-	-			
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -			

**UNIFIED SCHOOL DISTRICT NO. 405****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
<b>Receipts</b>		
Operating Transfers	\$ -	\$ -
<b>Expenditures</b>		
Instruction	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, Beginning</b>	576,753	576,753
<b>Unencumbered Cash, Ending</b>	\$ 576,753	\$ 576,753

**UNIFIED SCHOOL DISTRICT NO. 405****TECHNOLOGY REVOLVING 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
<b>Receipts</b>		
Fees	\$ 9,748	\$ 16,082
<b>Expenditures</b>		
Instruction	-	40,000
<b>Receipts Over (Under) Expenditures</b>	9,748	(23,918)
<b>Unencumbered Cash, Beginning</b>	57,886	67,634
<b>Unencumbered Cash, Ending</b>	\$ 67,634	\$ 43,716

**UNIFIED SCHOOL DISTRICT NO. 405****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
<b>Receipts</b>		
Donations	\$ 51,373	\$ 103,400
State Aid	23	8,604
<b>Total Receipts</b>	<b>51,396</b>	<b>112,004</b>
<b>Expenditures</b>		
Instruction	51,489	124,980
<b>Receipts Over (Under) Expenditures</b>	<b>(93)</b>	<b>(12,976)</b>
<b>Unencumbered Cash, Beginning</b>	<b>27,693</b>	<b>27,600</b>
<b>Unencumbered Cash, Ending</b>	<b>\$ 27,600</b>	<b>\$ 14,624</b>

**UNIFIED SCHOOL DISTRICT NO. 405****RECREATION COMMISSION 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)		
<b>Receipts</b>								
<b>Taxes and shared Revenue:</b>								
Ad Valorem Tax	\$	372,491	\$	371,594	\$	368,318	\$	3,276
Delinquent Tax		6,857		12,352		4,894		7,458
Motor Vehicle Tax		30,495		31,151		31,045		106
16/20M Tax		711		683		-		683
RV Tax		564		601		601		-
Commercial Vehicle Tax		-		-		1,121		(1,121)
In Lieu of Taxes		991		-		-		-
Reimbursements		-		-		21,148		(21,148)
<b>Total Receipts</b>		412,109		416,381	\$	427,127	\$	(10,746)
<b>Expenditures</b>								
Appropriations		430,930		437,529	\$	440,000	\$	(2,471)
<b>Receipts Over (Under) Expenditures</b>		(18,821)		(21,148)				
<b>Unencumbered Cash, Beginning</b>		39,969		21,148				
<b>Unencumbered Cash, Ending</b>	\$	21,148	\$	-				

**UNIFIED SCHOOL DISTRICT NO. 405****RECREATION COMMISSION EMPLOYEE BENEFITS 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)
<b>Receipts</b>					
<b>Taxes and shared Revenue:</b>					
Ad Valorem Tax	\$ 46,562	\$ 46,449	\$ 46,043	\$ 406	
Delinquent Tax	955	1,639	612		1,027
Motor Vehicle Tax	4,165	3,895	3,881		14
16/20M Tax	102	86	-		86
RV Tax	78	75	75		-
Commercial Vehicle Tax	-	-	140		(140)
In Lieu of Taxes	124	-	-		-
Reimbursements	-	-	1,201		(1,201)
<b>Total Receipts</b>	51,986	52,144	\$ 51,952	\$ 192	
<b>Expenditures</b>					
Appropriations	51,950	53,000	\$ 53,000	\$ -	
<b>Receipts Over (Under) Expenditures</b>	36	(856)			
<b>Unencumbered Cash, Beginning</b>	1,165	1,201			
<b>Unencumbered Cash, Ending</b>	\$ 1,201	\$ 345			



**UNIFIED SCHOOL DISTRICT NO. 405****BOND AND INTEREST 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				Variance Over
	Actual		Actual	Budget	(Under)
Receipts					
Taxes and shared Revenue:					
Ad Valorem Tax	\$ 651,862	\$	559,944	\$ 556,807	\$ 3,137
Delinquent Tax	13,374		22,868	8,567	14,301
Motor Vehicle Tax	58,306		54,512	54,345	167
16/20M Tax	1,422		1,207	-	1,207
RV Tax	1,088		1,052	1,052	-
Commercial Vehicle Tax	-		-	1,963	(1,963)
In Lieu of Taxes	1,734		-	-	-
State Aid	504,168		485,286	485,286	-
Reimbursements	831		-	-	-
Total Receipts	1,232,785		1,124,869	\$ 1,108,020	\$ 16,849
Expenditures					
Bond Principal	595,000		750,000	\$ 750,000	\$ -
Bond Interest	388,436		304,970	305,222	(252)
Total Expenditures	983,436		1,054,970	\$ 1,055,222	\$ (252)
Receipts Over (Under) Expenditures	249,349		69,899		
Unencumbered Cash, Beginning	1,276,895		1,526,244		
Unencumbered Cash, Ending	\$ 1,526,244	\$	1,596,143		

**UNIFIED SCHOOL DISTRICT NO. 405****NEEDY CHILDREN 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
<b>Receipts</b>		
Donations	\$ 500	\$ 500
<b>Expenditures</b>		
Scholarships	586	166
<b>Receipts Over (Under) Expenditures</b>	(86)	334
<b>Unencumbered Cash, Beginning</b>	3,675	3,589
<b>Unencumbered Cash, Ending</b>	\$ 3,589	\$ 3,923

**UNIFIED SCHOOL DISTRICT NO. 405****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
<b>Student Organizations</b>				
<b>Lyons High School</b>				
Art Club	\$ 1,380	\$ -	\$ -	\$ 1,380
AFJROTC AirShow	-	17,751	16,602	1,149
Class of 2021	775	-	775	-
Class of 2022	1,363	1,869	2,818	414
Class of 2023	836	7,353	5,648	2,541
Class of 2024	1,213	2,016	525	2,704
Class of 2025	-	1,437	440	997
Entrepreneurship	152	-	-	152
Esports	-	308	-	308
Family Career & Community	516	200	270	446
FFA Concessions	8,784	16,011	14,537	10,258
Fire Science	397	1,000	40	1,357
Foreign Language Club	1,823	1,742	939	2,626
Greenhouse	-	66,277	42,692	23,585
Halo Organization	-	980	678	302
National Honor Society	355	737	70	1,022
Pride	380	-	-	380
Pride Room Dog Biscuit	1,842	855	886	1,811
ROTC Student	1,340	12,327	12,585	1,082
Scholars Bowl	790	1,539	1,029	1,300
Student Council	4,831	4,513	5,392	3,952
Starbooks Café	89	-	-	89
<b>Subtotal Lyons High School</b>	<b>26,866</b>	<b>136,915</b>	<b>105,926</b>	<b>57,855</b>
<b>Lyons Middle School</b>				
Builders Club	1,652	-	-	1,652
Builders Club - Concessions	-	300	-	300
Diversity Club	20	-	-	20
FACS	122	-	-	122
Girl Run for Fun	150	-	-	150
Student Council	697	773	406	1,064
<b>Subtotal Lyons Middle School</b>	<b>2,641</b>	<b>1,073</b>	<b>406</b>	<b>3,308</b>
<b>Total Student Organizations</b>	<b>29,507</b>	<b>137,988</b>	<b>106,332</b>	<b>61,163</b>
Lyons High School Sales Tax	-	8,715	8,715	-
Lyons Middle School Sales Tax	-	392	392	-
Health Insurance	(79,936)	117,815	-	37,879
<b>Total Agency Funds</b>	<b>\$ (50,429)</b>	<b>\$ 264,910</b>	<b>\$ 115,439</b>	<b>\$ 99,042</b>

**UNIFIED SCHOOL DISTRICT NO. 405**

## 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	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>						
Lyons High School	\$ 13,863	\$ 128,893	\$ 126,945	\$ 15,811	\$ -	\$ 15,811
Lyons Middle School	2,765	18,548	19,242	2,071	-	2,071
<b>Subtotal Gate Receipts</b>	16,628	147,441	146,187	17,882	-	17,882
<b>School Projects</b>						
Lyons High School	25,238	42,019	35,257	32,000	-	32,000
Lyons Middle School	7,831	3,911	3,420	8,322	-	8,322
Park Elementary School	2,649	6,210	6,962	1,897	-	1,897
Central Elementary School	4,632	6,564	6,114	5,082	-	5,082
<b>Subtotal School Projects</b>	40,350	58,704	51,753	47,301	-	47,301
<b>Revolving Funds</b>						
Lyons High School	-	14,170	14,170	-	-	-
Lyons Middle School	-	9	9	-	-	-
<b>Subtotal Revolving Funds</b>	-	14,179	14,179	-	-	-
<b>Total District Activity Funds</b>	\$ 56,978	\$ 220,324	\$ 212,119	\$ 65,183	\$ -	\$ 65,183

**UNIFIED SCHOOL DISTRICT NO. 405**

**SINGLE AUDIT SECTION**

**JUNE 30, 2022**



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
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. 405:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 405 (the 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 9, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Unified School District No. 405'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 opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 405's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 405'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. 405's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 405'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.

SSC CPAs, P.A.

SSC CPAs, P.A.

Salina, Kansas

January 9, 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. 405:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Unified School District No. 405'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. 405's major federal programs for the year ended June 30, 2022. Unified School District No. 405'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. 405 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 of 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. 405 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. 405'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. 405'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. 405'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. 405'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. 405'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. 405'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. 405'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 9, 2023



**UNIFIED SCHOOL DISTRICT NO. 405**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 405 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. 405, 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. 405 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 program tested as a major program was: Assistance Listing Number 84.425 Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act.
8. The threshold for distinguishing Type A and Type B programs was \$750,000 for major Federal programs.
9. Unified School District No. 405 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. 405**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

**FINDINGS – FINANCIAL STATEMENT**

None.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS**

None.

## **OTHER INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 405**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-through Grantor and Number</b>	<b>Federal Expenditures</b>
<b>Child Nutrition Cluster-Cluster</b>			
<b>United States Department of Agriculture</b>			
School Breakfast Program (SBP)	10.553	Kansas State Department of Education,3529-3490	\$ 60,900
Total School Breakfast Program (SBP)			60,900
National School Lunch Program	10.555	Kansas State Department of Education,3530-3500	455,649
National School Lunch Program (COVID-19)	10.555	Kansas State Department of Education,COVID-19 Coronavirus	431
Total National School Lunch Program			456,080
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3530-3500	53,019
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3230-3020	5,431
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3202099882021	259
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3230-3020	25,583
Total Summer Food Service Program for Children			84,292
<b>Total United States Department of Agriculture</b>			<b>601,272</b>
<b>Total Child Nutrition Cluster-Cluster</b>			<b>601,272</b>
<b>Special Education Cluster (IDEA)-Cluster</b>			
<b>Department of Education</b>			
Special Education Grants to States	84.027	Kansas State Department of Education,3234-3050	515,160
Total Special Education Grants to States			515,160
Special Education Preschool Grants	84.173	Kansas State Department of Education,3535-3550	31,191
Total Special Education Preschool Grants			31,191
<b>Total Department of Education</b>			<b>546,351</b>
<b>Total Special Education Cluster (IDEA)-Cluster</b>			<b>546,351</b>
<b>Other Programs</b>			
<b>Corporation for National and Community Service</b>			
State Commissions	94.003	Kansas State Department of Education,3592-3070	570
Total State Commissions			570
<b>Total Corporation for National and Community Service</b>			<b>570</b>

**UNIFIED SCHOOL DISTRICT NO. 405**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-through Grantor and Number</b>	<b>Federal Expenditures</b>
<b>Department of Education</b>			
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education,3532-3520	\$ 223,130
Total Title I Grants to Local Educational Agencies			223,130
Migrant Education — State Grant Program (Title 1, Part C of ESEA)	84.011	Kansas State Department of Education,3532-3520	9,072
Total Migrant Education — State Grant Program (Title 1, Part C of ESEA)			9,072
English Language Acquisition State Grants	84.365	Kansas State Department of Education,3522-3820	15,157
Total English Language Acquisition State Grants			15,157
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education,3526-3860	24,880
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education,3527-3870	60
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			24,940
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education,3113-3113	20,722
Total Student Support and Academic Enrichment			20,722
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	Kansas State Department of Education,3233-3040	1,695,694
Total Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act			1,695,694
<b>Total Department of Education</b>			<b>1,988,715</b>

**UNIFIED SCHOOL DISTRICT NO. 405**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-through Grantor and Number</b>	<b>Federal Expenditures</b>
<b><i>Department of Health and Human Services</i></b>			
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	Kansas State Department of Education, 3592-3070	\$ 267
Total Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			267
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Kansas State Department of Education, 3056-3200	22,244
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			22,244
<b><i>Total Department of Health and Human Services</i></b>			<b>22,511</b>
<b><i>United States Department of Agriculture</i></b>			
Fresh Fruit and Vegetable Program	10.582	Kansas State Department of Education, 3230-3020	22,237
Total Fresh Fruit and Vegetable Program			22,237
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649	Kansas Department of Education, 3530-3500	614
Total State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants (COVID-19)			614
<b><i>Total United States Department of Agriculture</i></b>			<b>22,851</b>
<b>Total Other Programs</b>			<b>2,034,647</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 3,182,270</b>

No awards were passed through to subrecipients



**UNIFIED SCHOOL DISTRICT NO. 405****NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 405 (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 10% de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.