

SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252

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

June 30, 2022

Southern Lyon county Unified School District Number 252

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 of Hartford, Kansas, as of and for the year ended June 30, 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 "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Southern Lyon County Unified School District Number 252 as of June 30, 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 C.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Southern Lyon County Unified School District Number 252, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Southern Lyon County Unified School District Number 252 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Southern Lyon county Unified School District Number 252's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southern Lyon County Unified School District Number 252 ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

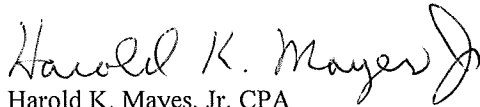
Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2023 on our consideration of Southern Lyon County Unified School District Number 252's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance

with *Government Auditing Standards* in considering Southern Lyon County Unified School District Number 252's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 29, 2021, 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 (2022 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare 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 C.



Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
March 6, 2023

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2022

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
Governmental Type Funds		
General Funds		
General	\$ 2,030	\$ 0
Supplemental General	138,546	0
Special Revenue Funds		
At Risk (4 yr old)	51,161	0
At Risk (K-12)	0	0
Capital Outlay	1,725,693	0
Driver Training	575	0
Food Service	42,145	0
Professional Development	103,268	0
Special Education	296,344	0
Career & Postsecondary Education	44,978	0
KPERs Special Retirement Contribution	0	0
Contingency Reserve	264,205	0
Textbook & Student Materials Revolving	149,153	0
Cares Act/Spark Funding	12,007	0
Title I	0	0
Title II-A Teacher Quality	0	0
Title IV	69,164	0
Title IV Part A	0	0
KDHE Grant	0	0
TASN SMHI	0	0
ESSER I	43,892	0
ESSER II	(34,386)	0
ESSER III	0	0
ESSER After/Summer School	0	0
Other Grants	118,521	0
Kansas Reading Roadmap Grant	0	0
Early Childhood Daycare	0	0
Kansas Health	3,369	0
Mobilizing Literacy	128,039	0
ECKAN HeadStart	27,431	0
District Daycare	452,070	0
Pre-K Pilot Grant	0	0
District Activity Funds	38,806	0
Bond and Interest Funds		
Bond and Interest	1,385,126	0
Total Primary Government	<u>5,062,137</u>	<u>0</u>
Related Municipal Entity		
U.S.D. #252 Southern Lyon County		
Recreation Commission	<u>51,493</u>	<u>0</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>5,113,630</u></u>	\$ <u><u>0</u></u>

Composition of Ending Cash

Demand Deposits

Hartford State Bank, Hartford, Kansas/Petty Cash \$750	\$ 1,053,479
Citizen State Bank, Olpe, Kansas	2,864,843
Recreation Commission	45,383

Demand Deposits - Activity Funds

Hartford State Bank, Hartford, Kansas	74,558
Citizen State Bank, Olpe, Kansas	67,622

The accompanying notes are an integral part of this financial statement

Statement 1

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 4,507,906	\$ 4,509,936	\$ 0	\$ 3,576	\$ 3,576
1,459,680	1,487,234	110,992	21,659	132,651
24,000	24,000	51,161	0	51,161
645,000	645,000	0	0	0
545,018	581,462	1,689,249	151,558	1,840,807
13,736	8,270	6,041	0	6,041
602,298	576,904	67,539	438	67,977
33,060	29,817	106,511	1,851	108,362
985,538	922,061	359,821	0	359,821
378,352	345,132	78,198	0	78,198
587,278	587,278	0	0	0
45,028	0	309,233	0	309,233
74,840	25,124	198,869	3,715	202,584
0	12,007	0	0	0
69,011	69,011	0	0	0
13,543	13,543	0	0	0
0	6,924	62,240	0	62,240
13,316	13,316	0	0	0
144,989	347,579	(202,590)	35,860	(166,730)
10,750	1,643	9,107	0	9,107
0	43,892	0	0	0
66,160	66,160	(34,386)	0	(34,386)
113,500	113,500	0	18,242	18,242
100,000	100,000	0	0	0
335,206	226,588	227,139	18,890	246,029
0	0	0	0	0
234,334	224,537	9,797	0	9,797
0	0	3,369	0	3,369
30,000	1,586	156,453	434	156,887
13,200	7,161	33,470	0	33,470
399,941	455,853	396,158	0	396,158
135,000	135,000	0	0	0
138,996	122,238	55,564	0	55,564
1,020,039	992,929	1,412,236	0	1,412,236
12,739,719	12,695,685	5,106,171	256,223	5,362,394
51,984	58,094	45,383	0	45,383
\$ 12,791,703	\$ 12,753,779	\$ 5,151,554	\$ 256,223	\$ 5,407,777

Composition of Ending Cash - Continued**Certificate of Deposits**

Hartford State Bank, Hartford, Kansas

\$ 700,000

Citizen State Bank, Olpe, Kansas

700,000

Total Cash

5,505,885

Agency Funds per Schedule 3

(98,108)

Total Reporting Entity (Excluding Agency Funds)

\$ 5,407,777

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE A. MUNICIPAL REPORTING ENTITY

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

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

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

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

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

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE C. BASIS OF ACCOUNTING - continued

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

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at <https://admin.ks.gov/offices/oar/municipal-services>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

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

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE D. BUDGETARY INFORMATION - continued

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

Contingency Reserve	ESSER III
Textbook & Student Material Revolving	ESSER After/Summer School
Cares Act/Sparks Funding	Other Grants
Title I	Kansas Reading Roadmap Grant
Title II-A Teacher Quality	Early Childhood Daycare
Title IV 21st Century Community Learning Centers	Kansas Health
Title IV Part A	Mobilizing Literacy
KDHE Grant	ECKAN Headstart
TASN SMHI	District Daycare
ESSER I	Pre-K Pilot Grant
ESSER II	

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

NOTE E. DEPOSITS AND INVESTMENTS

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

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

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

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2022.

At June 30, 2022, the carrying amount of the District's bank deposits was \$5,460,502 (which excludes recreation commission) and the bank balance was \$5,930,629. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance and \$5,430,629 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE E. DEPOSITS AND INVESTMENTS - continued

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year-end.

At June 30, 2022, the carrying amount of the Recreation Commission's bank deposits was \$45,383 and the bank balance was \$47,029. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$47,029 was covered by federal depository insurance.

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$136,868 for general fund and \$29,445 for supplemental general fund subsequent to June 30, 2022 and as required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2022.

NOTE G. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity	
General Obligation Bonds:					
Refunding , Series 2017	2.50-4.00%	08/10/2017	\$ 9,250,000	09/01/2037	
Refunding , Series 2018	3.00-5.00%	03/01/2018	4,750,000	09/01/2037	
Refunding , Series 2021	0.35-2.40%	09/30/2021	4,705,000	09/01/2037	
	Balance July 1, 2021	Additions	Reductions/ Payments	Balance June 30, 2022	Interest Paid
General Obligation Bonds:					
Refunding, Series 2017	\$ 8,510,000	\$ 0	\$ 390,000	\$ 8,120,000	\$ 282,563
Refunding, Series 2018	4,440,000	0	205,000	4,235,000	154,912
Refunding, Series 2021	0	4,705,000	0	4,705,000	39,185
Total Long-Term Debt	\$ 12,950,000	\$ 4,705,000	\$ 595,000	\$ 17,060,000	\$ 476,660

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

G. LONG-TERM DEBT – continued

Bond Principal	2023	2024	2025	2026	2027
General Obligation Bonds:					
Refunding, Series 2017	\$ 400,000	\$ 410,000	\$ 425,000	\$ 435,000	\$ 450,000
Refunding, Series 2018	210,000	220,000	225,000	230,000	235,000
Refunding, Series 2021	55,000	50,000	50,000	50,000	50,000
Total	\$ 665,000	\$ 680,000	\$ 700,000	\$ 715,000	\$ 735,000

Bond Principal	2028-2032	2033-2037	2038	Total
General Obligation Bonds:				
Refunding, Series 2017	\$ 2,450,000	\$ 2,900,000	\$ 650,000	\$ 8,120,000
Refunding, Series 2018	1,285,000	1,500,000	330,000	4,235,000
Refunding, Series 2021	780,000	3,025,000	645,000	4,705,000
Total	\$ 4,515,000	\$ 7,425,000	\$ 1,625,000	\$ 17,060,000

Bond Interest	2023	2024	2025	2026	2027
General Obligation Bonds:					
Refunding, Series 2017	\$ 270,713	\$ 258,562	\$ 246,038	\$ 233,138	\$ 220,987
Refunding, Series 2018	144,538	133,787	122,663	111,287	102,013
Refunding, Series 2021	93,325	93,142	92,817	92,341	91,792
Total	\$ 508,576	\$ 485,491	\$ 461,518	\$ 436,766	\$ 414,792

Bond Interest	2028-2032	2033-2037	2038	Total
General Obligation Bonds:				
Refunding, Series 2017	\$ 896,263	\$ 426,031	\$ 13,000	\$ 2,564,732
Refunding, Series 2018	398,013	182,437	5,569	1,200,307
Refunding, Series 2021	443,632	244,635	7,740	1,159,424
Total	\$ 1,737,908	\$ 853,103	\$ 26,309	\$ 4,924,463

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2022, the statutory limit for the District was \$6,279,698. As of June 30, 2022 the District exceed the statutory limit by \$10,780,302. The District has received State approval to exceed the limit.

NOTE H. COVID-19

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

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE I. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Food Service	K.S.A. 72-6478 \$	20,000
General	Special Education	K.S.A. 72-6478	765,045
General	Vocational Education	K.S.A. 72-6478	135,000
General	At Risk (4 yr old)	K.S.A. 72-6478	14,000
General	At Risk (K-12)	K.S.A. 72-6478	500,000
General	Drivers Ed	K.S.A. 72-6478	2,505
General	Contingency Fund	K.S.A. 72-6478	45,028
Supplemental General	Special Education	K.S.A. 72-6430	197,804
Supplemental General	Vocational Education	K.S.A. 72-6430	223,000
Supplemental General	At Risk (4 yr old)	K.S.A. 72-6430	10,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6430	145,000
Supplemental General	Food Service	K.S.A. 72-6430	55,000
Supplemental General	Professional Development	K.S.A. 72-6430	33,000
Supplemental General	Drivers Ed	K.S.A. 72-6430	7,500

NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Group Health Insurance: As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2022, ten retirees participated in this plan and the District paid \$56,770 in premiums for these retirees.

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

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

Compensated Absences: The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of \$50 per day for certified and \$34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled \$5,544 and for vacation leave the amount was \$9,123. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS, sick leave is paid out at \$50 per day for certified employees and \$34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive \$15 per day for certified employees and \$10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was \$2,210.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

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

Changes in long-term obligations, other than debt, for the year ended June 30, 2022, are as follows:

	Balance July 1, 2021	Net Change	Balance June 30, 2022
Compensated Absences	\$ 160,681	\$ 7,750	\$ 168,431

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

NOTE K. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

NOTE K. DEFINED BENEFIT PENSION PLAN - continued

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 \$587,278 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 \$5,761,757. 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 these financial statements.

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

NOTE L. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE M. OTHER INFORMATION

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

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

Compliance with Kansas Statutes: The KDHE Grant and ESSER II Grant funds have deficit cash and unencumbered cash balance, however both funds have grant funds received after year end to cover these deficits. The District is not aware of any other potential statutory violation during the period covered by the audit.

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through February 28, 2023, the date the financial statements were available to be issued. No subsequent events were identified that require disclosure.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2022

**Regulatory Basis
Supplementary Information**

Southern Lyon County Unified School District Number 252

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended June 30, 2022

	Certified Budget	Adjustment to Comply with Legal Max *
Governmental Type Funds		
General Funds		
General	\$ 4,749,766	\$ (242,838)
Supplemental General	1,567,473	(80,239)
Special Revenue Funds		
At Risk (4 yr. old)	211,161	0
At Risk (K-12)	645,000	0
Capital Outlay	2,174,970	0
Driver Training	18,260	0
Food Service	630,001	0
Professional Development	170,968	0
Special Education	1,311,344	0
Career & Postsecondary Education	360,428	0
KPERs Special Retirement Contribution	621,392	0
Debt Service Fund		
Bond and Interest	1,032,475	0
Related Municipal Entity		
Recreation Commission	99,501	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits *</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 3,125	\$ 4,510,053	\$ 4,509,936	\$ (117)
0	1,487,234	1,487,234	0
0	211,161	24,000	(187,161)
0	645,000	645,000	0
0	2,174,970	581,462	(1,593,508)
0	18,260	8,270	(9,990)
0	630,001	576,904	(53,097)
0	170,968	29,817	(141,151)
0	1,311,344	922,061	(389,283)
0	360,428	345,132	(15,296)
0	621,392	587,278	(34,114)
0	1,032,475	992,929	(39,546)
0	99,501	58,094	(41,407)

Southern Lyon County Unified School District Number 252

Schedule 2a

**GENERAL FUNDS
GENERAL**

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

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)	
	2021 Actual	Actual	Budget		
Cash Receipts					
State Sources					
General State Aid	\$ 3,729,794	\$ 3,896,932	\$ 3,999,808	\$ (102,876)	
Mineral Production Tax	1	125	1	124	
Special Education Aid	582,304	607,849	747,937	(140,088)	
Other State Aid	2,490	3,000	0	3,000	
Other Reimbursements	1,201	0	0	0	
Federal Sources					
Federal Funds	258	0	0	0	
Total Cash Receipts	<u>4,316,048</u>	<u>4,507,906</u>	<u>\$ 4,747,746</u>	<u>\$ (239,840)</u>	
Expenditures					
Instruction					
Salaries					
Certified	766,624	820,842	\$ 838,515	\$ (17,673)	
Non-Certified	9	0	0	0	
Employee Benefits					
Insurance	222,521	207,986	258,328	(50,342)	
Social Security	107,723	94,819	132,479	(37,660)	
Other	23,625	32,735	5	32,730	
Purchased Professional and Technical Services	24,287	61,870	24,287	37,583	
Purchased Property Services	0	0	26,690	(26,690)	
Supplies					
General Supplemental	49,965	62,153	47,155	14,998	
Supplies (Technology Related)	(1,323)	8,756	10,500	(1,744)	
Miscellaneous	6,732	5,360	0	5,360	
Property (Equipment & Furnishings)	34,698	20,042	460	19,582	
Other	19,521	2,497	5,282	(2,785)	
Student Support Services					
Salaries					
Certified	37,557	26,270	38,778	(12,508)	
Non-Certified	121,111	119,379	125,047	(5,668)	
Employee Benefits					
Insurance	30,072	32,215	30,788	1,427	
Social Security	11,394	11,777	11,532	245	
Other	10,345	12,224	10,208	2,016	
Other Purchased Services	3,371	5,698	5	5,693	
Supplies	(9,050)	3,510	6,200	(2,690)	
Other	833	2,098	0	2,098	

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

**GENERAL FUNDS
GENERAL**

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

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)
	2021 Actual	Actual	Budget	
Expenditures - Continued				
Instructional Support Staff				
Employee Benefits				
Other	\$ 0	\$ 800	\$ 0	\$ 800
Supplies	1,262	1,467	62	1,405
General Administration				
Salaries				
Certified	146,749	143,448	156,442	(12,994)
Non-Certified	14,571	16,767	15,469	1,298
Employee Benefits				
Insurance	9,489	10,695	12,412	(1,717)
Social Security	11,532	11,982	12,323	(341)
Other	154	169	0	169
Purchased Professional and Technical Services	13,565	18,738	13,565	5,173
Other Purchased Services				
Communications	6,830	7,476	7,942	(466)
Supplies	18,965	49,906	15,146	34,760
Other	720	12,403	5	12,398
School Administration				
Salaries				
Certified	175,652	156,520	181,358	(24,838)
Non-Certified	53,511	54,321	55,250	(929)
Employee Benefits				
Insurance	13,610	14,115	13,982	133
Social Security	17,280	18,191	18,052	139
Other	218	437	0	437
Other Purchased Services				
Communications	26,238	29,159	26,250	2,909
Supplies	10,293	5,151	10,293	(5,142)
Other	3,561	859	60	799
Central Services				
Salaries				
Non-Certified	65,837	89,529	68,950	20,579
Employee Benefits				
Insurance	9,277	7,019	11,350	(4,331)
Social Security	4,673	8,022	4,871	3,151
Other	63	104	0	104

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

**GENERAL FUNDS
GENERAL**

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

For the Year Ended June 30, 2022

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

	2022			
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - Continued				
Operations and Maintenance				
Salaries				
Non-Certified	\$ 195,142	\$ 205,997	\$ 201,483	\$ 4,514
Employee Benefits				
Insurance	21,991	31,565	23,875	7,690
Social Security	13,920	16,889	33,104	(16,215)
Other	18,142	2,808	0	2,808
Purchased Property Services				
Water/Sewer	43,282	48,019	45,676	2,343
Repairs and Maintenance	7,259	4,740	7,259	(2,519)
Other Purchased Services				
Insurance	79,321	81,348	105,765	(24,417)
Supplies				
General Supplies	(14,632)	6,490	25,600	(19,110)
Energy				
Heating	22,565	60,296	22,566	37,730
Electricity	90,190	122,947	90,190	32,757
Motor Fuel	2,048	3,791	16,305	(12,514)
Other Energy	14,268	18,950	5	18,945
Miscellaneous Supplies	30	1,141	5	1,136
Property	5,000	6,477	5,074	1,403
Student Transportation Services				
Salaries				
Non-Certified	10,700	10,700	10,700	0
Employee Benefits				
Social Security	139	140	250	(110)
Other	2	2	0	2
Vehicle Operating Services				
Salaries				
Non-Certified	112,582	117,957	178,053	(60,096)
Employee Benefits				
Insurance	1,196	6,664	1,496	5,168
Social Security	8,354	9,219	11,039	(1,820)
Other	116	2,621	0	2,621
Insurance	0	5,702	0	5,702
Motor Fuel	20,779	36,099	56,300	(20,201)
Equipment	0	0	0	0
Other	31,904	40,287	25	40,262

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

**GENERAL FUNDS
GENERAL**

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

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)
	2021 Actual	Actual	Budget	
Expenditures - Continued				
Operating Transfers				
Driver Training	\$ 2,500	\$ 2,505	\$ 2,505	\$ 0
Food Service	20,000	20,000	20,000	0
Professional Development	32,000	0	32,000	(32,000)
Special Education	771,304	765,045	765,000	45
Vocational Education	245,690	135,000	250,450	(115,450)
Contingency Reserve	5,000	45,028	5,000	40,028
At Risk (4 yr. old)	129,161	14,000	150,000	(136,000)
At Risk (K-12)	360,000	500,000	500,000	0
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(242,838)</u>	<u>242,838</u>
Legal Fund Budget and Expenditures	4,314,018	4,509,936	4,506,928	3,008
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>3,125</u>	<u>(3,125)</u>
Total Expenditures	<u>4,314,018</u>	<u>4,509,936</u>	<u>\$ 4,510,053</u>	<u>\$ (117)</u>
Receipts Over (Under) Expenditures	2,030	(2,030)		
Unencumbered Cash, July 1	<u>0</u>	<u>2,030</u>		
Unencumbered Cash, June 30	\$ <u>2,030</u>	\$ <u>0</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)
	2021 Actual	Actual	Budget	
Cash Receipts				
Local Sources				
Ad Valorem Tax	\$ 892,213	\$ 837,174	\$ 871,666	\$ (34,492)
Delinquent Tax	14,253	13,672	4,524	9,148
County Sources				
Motor Vehicle Tax	80,041	66,090	67,913	(1,823)
Recreational Vehicle Tax	1,801	1,773	1,394	379
Commercial Vehicle Tax	858	2,477	1,822	655
In Lieu of Taxes	1,770	2,495	1,987	508
State Sources				
Supplemental State Aid	529,972	535,999	564,917	(28,918)
Total Cash Receipts	<u>1,520,908</u>	<u>1,459,680</u>	<u>\$ 1,514,223</u>	<u>\$ (54,543)</u>
Expenditures				
Instruction				
Salaries				
Certified	\$ 733,815	\$ 566,895	\$ 759,376	\$ (192,481)
Employee Benefits				
Insurance	0	0	12,045	(12,045)
Social Security			47,354	(47,354)
Purchased Professional and Technical Services	84,666	95,866	42,767	53,099
Supplies				
Teaching Supplies	11,621	64,120	18,500	45,620
Supplies (Technology Related)	18,053	259	15,503	(15,244)
Property	2,460	1,614	1,580	34
Operations & Maintenance				
Purchased Property Services				
Water/Sewer	1,048	741	1,048	(307)
Repairs and Maintenance	15,668	58,544	19,000	39,544
Supplies				
General Supplies	57,764	16,980	60,000	(43,020)
Energy				
Heating	21,605	0	27,605	(27,605)
Electricity	27,194	10,911	27,195	(16,284)
Operating Transfers				
Driver Training	7,500	7,500	7,500	0
Food Service	30,000	55,000	30,000	25,000
Professional Development	20,000	33,000	28,000	5,000

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2022			
	2021 Actual	Actual	Budget	Variance Over (Under)
Expenditures - Continued				
Operating Transfers - Continued				
Special Education	\$ 175,000	\$ 197,804	\$ 250,000	\$ (52,196)
Vocational Education	70,000	223,000	65,000	158,000
At Risk (4 yr. old)	6,000	10,000	10,000	0
At Risk (K-12)	161,000	145,000	145,000	0
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(80,239)</u>	<u>80,239</u>
Total Expenditures	<u>1,443,394</u>	<u>1,487,234</u>	<u>\$ 1,487,234</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	77,514	(27,554)		
Unencumbered Cash, July 1	<u>61,032</u>	<u>138,546</u>		
Unencumbered Cash, June 30	\$ <u>138,546</u>	\$ <u>110,992</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2c

**SPECIAL PURPOSE FUNDS
AT RISK (4 YR OLD)**

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

For the Year Ended June 30, 2022

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

	2021	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Transfer from General	\$ 129,161	\$ 14,000	\$ 150,000	\$ (136,000)
Transfer from Supplemental General	6,000	10,000	10,000	0
Total Cash Receipts	135,161	24,000	\$ 160,000	\$ (136,000)
Expenditures				
Instruction				
Salaries				
Certified	32,122	11,776	\$ 74,323	\$ (62,547)
Uncertified	22,512	10,664	105,630	(94,966)
Employee Benefits				
Insurance	17,526	347	19,853	(19,506)
Social Security	9,430	542	11,271	(10,729)
Other	2,410	498	84	414
Supplies				
General Supplemental - Teaching	0	173	0	173
Total Expenditures	84,000	24,000	\$ 211,161	\$ (187,161)
Receipts Over (Under) Expenditures	51,161	0		
Unencumbered Cash, July 1	0	51,161		
Unencumbered Cash, June 30	\$ 51,161	\$ 51,161		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2d

**SPECIAL PURPOSE FUNDS
AT RISK (K-12)**

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

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Other				
Transfer from Supplemental Gener: \$	161,000	\$ 145,000	\$ 500,000	\$ (355,000)
Transfer from General	<u>360,000</u>	<u>500,000</u>	<u>145,000</u>	<u>355,000</u>
Total Cash Receipts	<u>521,000</u>	<u>645,000</u>	<u>\$ 645,000</u>	<u>\$ 0</u>
Expenditures				
Instruction				
Salaries				
Certified	372,874	463,516	\$ 443,736	\$ 19,780
Employee Benefits				
Insurance	47,443	78,448	47,444	31,004
Social Security	26,218	50,068	27,488	22,580
Other	379	555	9	546
Purchased Professional and Supplies				
General Supplemental (Teaching)	875	0	12,334	(12,334)
Supplies (Technology Related)	4,546	0	6,100	(6,100)
Student Support Services				
Salaries				
Non-Certified	46,165	42,656	85,165	(42,509)
Employee Benefits				
Insurance	19,540	7,073	19,764	(12,691)
Social Security	2,924	2,652	2,960	(308)
Other	<u>36</u>	<u>32</u>	<u>0</u>	<u>32</u>
Total Expenditures	<u>521,000</u>	<u>645,000</u>	<u>\$ 645,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered Cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2e

**SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY**

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

For the Year Ended June 30, 2022

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

	2022			
	2021			Variance
Cash Receipts	Actual	Actual	Budget	Over (Under)
Local Sources				
Ad Valorem Tax	\$ 344,425	\$ 348,144	\$ 331,172	\$ 16,972
Delinquent Tax	5,669	5,578	1,740	3,838
Interest on Idle Funds	5,038	11,889	0	11,889
Other	8,282	69,897	6,590	63,307
County Sources				
Motor Vehicle Tax	31,366	31,317	31,970	(653)
Recreational Vehicle Tax	724	819	656	163
Commercial Vehicle Tax	673	971	858	113
In Lieu of Taxes	937	957	935	22
State Sources				
Capital Outlay State Aid	66,016	75,356	75,356	0
Capital Outlay Mach & Equip	0	90	0	90
Total Cash Receipts	463,130	545,018	\$ 449,277	\$ 95,741
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	\$ 32,000	\$ (32,000)
Supplies - Technology Software	0	10,302	95,000	(84,698)
Property	40,462	6,434	982,103	(975,669)
Support Services				
Supplies - Technology Software			38,962	(38,962)
Property	23,840	127,270	350,000	(222,730)
General Administration				
Property	0	0	10,000	(10,000)
Central Services				
Property	0	3,114	0	3,114
Operations and Maintenance				
Salaries- Non-Certified	0	0	3,500	(3,500)
Insurance	0	0	1,000	(1,000)
Purchased Property Services	0	0	60,191	(60,191)
Property	36,299	33,000	46,298	(13,298)
Transportation				
Property	63,290	297,635	198,416	99,219
Facilities Acquisition and Construction Services				
Land Acquisition	0	0	2,500	(2,500)
Architect Services	0	10,693	2,500	8,193
Site Improvement	0	0	2,500	(2,500)
Building Improvement				
Outside Contractors	231,966	91,321	350,000	(258,679)
Other	0	1,693	0	1,693
Total Expenditures	395,857	581,462	\$ 2,174,970	\$ (1,593,508)
Receipts Over (Under) Expenditures	67,273	(36,444)		
Unencumbered Cash, July 1	1,658,420	1,725,693		
Unencumbered Cash, June 30	\$ 1,725,693	\$ 1,689,249		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2f

**SPECIAL PURPOSE FUNDS
DRIVER TRAINING**

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

For the Year Ended June 30, 2022

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

		2022		
	2021	Actual	Budget	Variance Over (Under)
	Actual			
Cash Receipts				
Local Sources				
Other	\$ 1,650	\$ 315	\$ 3,000	\$ (2,685)
State Sources				
State Safety Aid	2,958	3,416	4,680	(1,264)
Other				
Transfer from General	2,500	2,505	2,505	0
Transfer from Supplemental General	7,500	7,500	7,500	0
Total Cash Receipts	<u>14,608</u>	<u>13,736</u>	<u>\$ 17,685</u>	<u>\$ (3,949)</u>
Expenditures				
Instruction				
Salaries				
Certified	13,264	7,052	\$ 15,736	\$ (8,684)
Employee Benefits				
Insurance	1,317	0	1,317	(1,317)
Social Security	965	508	965	(457)
Supplies				
General Supplemental	22	40	22	18
Other	220	670	220	450
Total Expenditures	<u>15,788</u>	<u>8,270</u>	<u>\$ 18,260</u>	<u>\$ (9,990)</u>
Receipts Over (Under) Expenditures	(1,180)	5,466		
Unencumbered Cash, July 1	<u>1,755</u>	<u>575</u>		
Unencumbered Cash, June 30	\$ <u>575</u>	\$ <u>6,041</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2g

**SPECIAL PURPOSE FUNDS
FOOD SERVICE**

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

For the Year Ended June 30, 2022

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

		2022		Variance Over (Under)
		2021 Actual	Actual Budget	
Cash Receipts				
Local Sources				
Food Service				
Student Sales - Lunch	\$	28,991	\$ 24,700 \$ 0	\$ 24,700
Student Sales - Special Milk		140	132 0	132
Student Sales - Snacks		1,685	5,220 0	5,220
Adult and Student - Non-Reimbursable Sales		4,205	6,484 0	6,484
Miscellaneous Sales		0	118 5,000	(4,882)
Other		41	27 0	27
State Sources				
School Food Assistance		4,110	3,144 2,661	483
Federal Sources				
Child Nutrition Programs		449,073	487,473 530,195	(42,722)
Other				
Transfer from General		20,000	20,000 20,000	0
Transfer from Supplemental General		30,000	55,000 30,000	25,000
Total Cash Receipts		538,245	602,298 \$ 587,856	\$ 14,442
Expenditures				
Food Service Operation				
Salaries				
Non-Certified		90,951	100,049 \$ 94,665	\$ 5,384
Employee Benefits				
Insurance		13,627	14,098 6,868	7,230
Social Security		7,816	6,964 8,070	(1,106)
Other		97	2,685 1	2,684
Other Purchased Services		4,054	6,356 4,054	2,302
Supplies				
Food and Milk		385,554	437,032 508,249	(71,217)
Miscellaneous Supplies		10,017	2,993 0	2,993
Property		7,989	4,631 8,094	(3,463)
Other		0	2,096 0	2,096
Total Expenditures		520,105	576,904 \$ 630,001	\$ (53,097)
Receipts Over (Under) Expenditures		18,140	25,394	
Unencumbered Cash, July 1		24,005	42,145	
Unencumbered Cash, June 30	\$	42,145	\$ 67,539	

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2h

**SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT**

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

For the Year Ended June 30, 2022

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

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	\$ 300	\$ 60	\$ 0	\$ 60
State Sources				
State Aid	2,920	0	0	0
Other				
Transfer from General	32,000	0	32,000	(32,000)
Transfer from Supplemental General	20,000	33,000	28,000	5,000
	<u>55,220</u>	<u>33,060</u>	<u>\$ 60,000</u>	<u>\$ (26,940)</u>
Expenditures				
Instructional Support Staff				
Salaries				
Certified	0	0	\$ 79,068	\$ (79,068)
Non-Certified	0	0	39,400	(39,400)
Purchased Professional and Technical Services	5,253	4,666	51,500	(46,834)
Other Purchased Services	11,175	25,151	1,000	24,151
	<u>16,428</u>	<u>29,817</u>	<u>\$ 170,968</u>	<u>\$ (141,151)</u>
Receipts Over (Under) Expenditures	38,792	3,243		
Unencumbered Cash, July 1	<u>64,476</u>	<u>103,268</u>		
Unencumbered Cash, June 30	\$ <u>103,268</u>	\$ <u>106,511</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Miscellaneous	\$ 10,246	\$ 22,689	\$ 0	\$ 22,689
Other				
Transfer from General	771,304	765,045	765,000	45
Transfer from Supplemental General	175,000	197,804	250,000	(52,196)
Total Cash Receipts	956,550	985,538	\$ 1,015,000	\$ (29,462)
Expenditures				
Instruction				
Salaries				
Certified	0	0	\$ 76,490	\$ (76,490)
Non-Certified	0	0	43,730	(43,730)
Employee Benefits				
Insurance	0	0	4,200	(4,200)
Social Security	0	0	2,200	(2,200)
Other Purchased Services				
Payment to Special Education Coop				
Assessments	321,506	278,734	312,500	(33,766)
Flow Through	518,023	518,151	554,231	(36,080)
Supplies				
General Supplemental	0	54	38,500	(38,446)
Supplies - Technology Related	0	0	52,000	(52,000)
Other	896	0	896	(896)
Student Support Services				
Salaries				
Certified	47,923	48,455	91,650	(43,195)
Non-Certified	0	0	7,500	(7,500)
Employee Benefits				
Insurance	0	0	500	(500)
Social Security	3,099	3,483	4,600	(1,117)
Other	38	49	5	44
Health Supplies	(79)	2,375	8,500	(6,125)
General Administration				
Salaries				
Certified	9,222	9,793	7,491	2,302
Employee Benefits				
Social Security	681	730	725	5
Insurance	1,348	1,398	1,600	(202)
Unemployment	8	9	1	8

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Expenditures - Continued				
Vehicle Operating Services				
Salaries				
Non-Certified	\$ 29,624	\$ 26,298	\$ 50,000	\$ (23,702)
Employee Benefits				
Insurance	7,946	7,015	12,500	(5,485)
Social Security	2,105	1,876	4,950	(3,074)
Other	26	1,525	0	1,525
Contract Services	0	2,634	0	2,634
Mileage in Lieu of Transportation	3,115	2,603	3,115	(512)
Insurance	0	5,629	15,500	(9,871)
Other Purchased Services	2,811	911	2,811	(1,900)
Supplies				
Motor Fuel	5,491	10,104	13,500	(3,396)
Vehicle Services & Maintenance				
Purchased Property Services	0	0	1,649	(1,649)
Other	1,796	235	0	235
Total Expenditures	<u>955,579</u>	<u>922,061</u>	<u>\$ 1,311,344</u>	<u>\$ (389,283)</u>
Receipts Over (Under) Expenditures	971	63,477		
Unencumbered Cash, July 1	<u>295,373</u>	<u>296,344</u>		
Unencumbered Cash, June 30	<u>\$ 296,344</u>	<u>\$ 359,821</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 21

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

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)

		2022		Variance Over (Under)	
	2021 Actual	Actual	Budget		
Cash Receipts					
Local Sources					
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	
Federal Sources					
Carl Perkins	2,744	20,352	0	20,352	
Other					
Transfer from General	245,690	135,000	250,450	(115,450)	
Transfer from Supplemental General	70,000	223,000	65,000	158,000	
Total Cash Receipts	<u>318,434</u>	<u>378,352</u>	<u>\$ 315,450</u>	<u>\$ 62,902</u>	
Expenditures					
Instruction					
Salaries					
Certified	264,427	281,610	\$ 278,000	\$ 3,610	
Employee Benefits					
Insurance	25,475	25,370	34,774	(9,404)	
Social Security	18,761	19,960	19,500	460	
Other	272	240	1	239	
Purchased Professional and Technical Services	0	0	500	(500)	
Purchased Property Services					
Other	0	3,485	0	3,485	
Supplies					
General Supplemental (Teaching)	3,121	812	6,273	(5,461)	
Supplies (Technology Related)	4,078	9,366	6,500	2,866	
Property	144	4,074	7,180	(3,106)	
Other	0	71	0	71	
Student Transportation					
Salaries					
Non-Certified	0	128	5,000	(4,872)	
Employee Benefits					
Social Security	0	9	200	(191)	
Motor Fuel	0	7	2,500	(2,493)	
Total Expenditures	<u>316,278</u>	<u>345,132</u>	<u>\$ 360,428</u>	<u>\$ (15,296)</u>	
Receipts Over (Under) Expenditures	2,156	33,220			
Unencumbered Cash, July 1	<u>42,822</u>	<u>44,978</u>			
Unencumbered Cash, June 30	\$ <u>44,978</u>	\$ <u>78,198</u>			

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2k

SPECIAL PURPOSE FUNDS
KPERs SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
State Sources				
KPERs	\$ 538,002	\$ 587,278	\$ 621,392	\$ (34,114)
Expenditures				
Instruction				
Employee Benefits	387,082	422,807	\$ 470,473	\$ (47,666)
Student Support				
Employee Benefits	30,939	35,692	30,939	4,753
General Administration				
Employee Benefits	22,936	24,314	22,936	1,378
School Administration				
Employee Benefits	31,622	32,985	31,621	1,364
Central Services				
Employee Benefits	8,211	10,253	8,211	2,042
Operations and Maintenance				
Employee Benefits	23,916	28,574	23,916	4,658
Student Transportation Services				
Employee Benefits	16,397	19,084	16,397	2,687
Food Service				
Employee Benefits	16,899	13,569	16,899	(3,330)
Total Expenditures	538,002	587,278	\$ 621,392	\$ (34,114)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 21****SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Other		
Transfer from General	\$ <u>5,000</u>	\$ <u>45,028</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	5,000	45,028
Unencumbered Cash, July 1	<u>259,205</u>	<u>264,205</u>
Unencumbered Cash, June 30	\$ <u><u>264,205</u></u>	\$ <u><u>309,233</u></u>

Southern Lyon County Unified School District Number 252**Schedule 2m****SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIAL REVOLVING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Book Rental Fees	\$ 73,096	\$ 53,363
Miscellaneous	6,974	21,477
Total Cash Receipts	80,070	74,840
Expenditures		
Instruction		
Supplies		
Textbook Purchases	43,518	3,168
Other Material/Supplies	8,950	10,335
Tech Supplies	2,310	7,463
Other Support Services		
Other	15,390	4,158
Total Expenditures	70,168	25,124
Receipts Over (Under) Expenditures	9,902	49,716
Unencumbered Cash, July 1	139,251	149,153
Unencumbered Cash, June 30	\$ 149,153	\$ 198,869

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2n

SPECIAL PURPOSE FUNDS
CARES ACT/SPARKS FUNDING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Federal Sources		
Federal Aid	\$ 609,114	\$ 0
Expenditures		
Instruction		
Salaries		
Certified	0	11,603
General Supplemental - Teaching	3,811	404
Support Services		
Salaries		
Certified	24,979	0
Other Purchased Services	568,317	0
Total Expenditures	<u>597,107</u>	<u>12,007</u>
Receipts Over (Under) Expenditures	12,007	(12,007)
Unencumbered Cash, July 1	<u>0</u>	<u>12,007</u>
Unencumbered Cash, June 30	\$ <u><u>12,007</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2a****SPECIAL PURPOSE FUNDS
TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 69,897	\$ 69,011
Expenditures		
Instruction		
Salaries		
Certified	54,729	56,076
Employee Benefit		
Insurance	9,288	4,545
Social Security	5,880	5,768
Supplies	0	372
School Administration		
Other	0	2,250
Total Expenditures	69,897	69,011
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	\$ 0	\$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2p****SPECIAL PURPOSE FUNDS
TITLE II-A TEACHER QUALITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Federal Sources		
Federal Aid	\$ <u>13,113</u>	\$ <u>13,543</u>
Expenditures		
Instruction		
Salaries		
Certified	12,063	12,933
Employee Benefits		
Social Security	1,024	0
Other Benefits	26	0
Other	0	240
General Administration		
Other	<u>0</u>	<u>370</u>
Total Expenditures	<u>13,113</u>	<u>13,543</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>
Unencumbered Cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2g****SPECIAL PURPOSE FUNDS
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 94,929	\$ 0
Total Cash Receipts	<u>94,929</u>	<u>0</u>
Expenditures		
Instruction		
Salaries		
Certified	67,640	285
Employee Benefits		
Social Security	5,700	36
Other Employee Benefits	48	31
Supplies	17,946	3,711
Other	7,344	2,617
Student Transportation Services		
Salaries		
Non-Certified	9,404	228
Employee Benefits		
Social Security	96	11
Other Employee Benefits	6	5
Motor Fuel	4,320	0
Total Expenditures	<u>112,504</u>	<u>6,924</u>
Receipts Over (Under) Expenditures	(17,575)	(6,924)
Unencumbered Cash, July 1	<u>86,739</u>	<u>69,164</u>
Unencumbered Cash, June 30	<u>\$ 69,164</u>	<u>\$ 62,240</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2r****SPECIAL PURPOSE FUNDS
TITLE IV PART A****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2022****(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 12,754	\$ 13,316
Total Cash Receipts	12,754	13,316
Expenditures		
Instruction		
Salaries		
Certified	12,754	13,316
Total Expenditures	12,754	13,316
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	\$ 0	\$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2s

SPECIAL PURPOSE FUNDS
KDHE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 0	\$ 144,764
Local Sources		
Refunds	<u>0</u>	<u>225</u>
Total Cash Receipts	<u>0</u>	<u>144,989</u>
Expenditures		
Instruction		
Salaries		
Certified	0	244,365
Employee Benefits		
Social Security	0	33,738
Other Employee Benefits	0	106
Purchased Professional and Tech Services	0	727
Supplies	0	66,718
Property	<u>0</u>	<u>1,925</u>
Total Expenditures	<u>0</u>	<u>347,579</u>
Receipts Over (Under) Expenditures	0	(202,590)
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>
Unencumbered Cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ (202,590)</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2t****SPECIAL PURPOSE FUNDS
TASN SMHI****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Grants	\$ 0	\$ 10,750
Total Cash Receipts	<u>0</u>	<u>10,750</u>
Expenditures		
Instruction		
Salaries		
Certified	0	1,094
Supplies	<u>0</u>	<u>549</u>
Total Expenditures	<u>0</u>	<u>1,643</u>
Receipts Over (Under) Expenditures	0	9,107
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>
Unencumbered Cash, June 30	<u>\$ 0</u>	<u>\$ 9,107</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2u****SPECIAL PURPOSE FUNDS
ESSER I****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 0	\$ 0
Total Cash Receipts	<u>0</u>	<u>0</u>
Expenditures		
Instruction		
Salaries		
Certified	0	43,892
Total Expenditures	<u>0</u>	<u>43,892</u>
Receipts Over (Under) Expenditures	0	(43,892)
Unencumbered Cash, July 1	0	43,892
Restatement of prior period	<u>43,892</u>	<u>0</u>
Unencumbered Cash, June 30	<u>\$ 43,892</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2v

**SPECIAL PURPOSE FUNDS
ESSER II**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Federal Sources		
Federal Aid	\$ 0	\$ 66,160
Total Cash Receipts	<u>0</u>	<u>66,160</u>
Expenditures		
Instruction		
Salaries		
Certified	0	63,022
Employee Benefits		
Social Security	0	3,105
Other Employee Benefits	<u>0</u>	<u>33</u>
Total Expenditures	<u>0</u>	<u>66,160</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	(34,386)
Restatement of prior period	<u>(34,386)</u>	<u>0</u>
Unencumbered Cash, June 30	<u><u>\$ (34,386)</u></u>	<u><u>\$ (34,386)</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2w****SPECIAL PURPOSE FUNDS
ESSER III****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 0	\$ 113,500
Total Cash Receipts	<u>0</u>	<u>113,500</u>
Expenditures		
Instruction		
Salaries		
Certified	0	55,258
Other	<u>0</u>	<u>58,242</u>
Total Expenditures	<u>0</u>	<u>113,500</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>
Unencumbered Cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>

Southern Lyon County Unified School District Number 252**Schedule 2x****SPECIAL PURPOSE FUNDS
ESSER AFTER/SUMMER SCHOOL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 0	\$ 100,000
Total Cash Receipts	<u>0</u>	<u>100,000</u>
Expenditures		
Instruction		
Salaries		
Certified	0	84,295
Employee Benefits		
Social Security	0	4,457
Other Employee Benefits	0	14
Supplies	0	3,780
Student Transportation Services		
Purchased Professional and Tech Services	<u>0</u>	<u>7,454</u>
Total Expenditures	<u>0</u>	<u>100,000</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>
Unencumbered Cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Southern Lyon County Unified School District Number 252**Schedule 2y****SPECIAL PURPOSE FUNDS
OTHER GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Donations and Grants	\$ 38,799	\$ 265,039
Other	0	0
Federal Sources		
Rural & Small Schools Grant	52,174	70,167
Total Cash Receipts	90,973	335,206
Expenditures		
Instruction		
Supplies	21,759	157,771
Other	9,314	22,109
Student Support Services		
Supplies	51,238	46,708
Safe & Secure Schools Grant		
Property and Equipment	6,015	0
Total Expenditures	88,326	226,588
Receipts Over (Under) Expenditures	2,647	108,618
Unencumbered Cash, July 1	125,380	118,521
Restatement of prior period	(9,506)	0
Unencumbered Cash, June 30 - as restated for 2021	<u>\$ 118,521</u>	<u>\$ 227,139</u>

Southern Lyon County Unified School District Number 252**Schedule 2z****SPECIAL PURPOSE FUNDS
KANSAS READING ROADMAP GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Federal Sources		
Federal Aid	\$ 44,423	\$ 0
Total Cash Receipts	<u>44,423</u>	<u>0</u>
Expenditures		
Instruction		
Other	276	0
Supplies		
General Teaching	<u>(103)</u>	<u>0</u>
Total Expenditures	<u>173</u>	<u>0</u>
Receipts Over (Under) Expenditures	44,250	0
Unencumbered Cash (Deficit), July 1	<u>(44,250)</u>	<u>0</u>
Unencumbered Cash (Deficit), June 30	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2aa****SPECIAL PURPOSE FUNDS
EARLY CHILDHOOD DAYCARE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Local Sources		
Grants	\$ <u>358,352</u>	\$ <u>234,334</u>
Expenditures		
Instruction		
Salaries		
Certified	52,507	67,052
Non-Certified	213,623	98,799
Employee Benefits		
Insurance	29,640	30,919
Social Security	22,512	27,464
Other	289	303
Purchased Professional & Tech Services	303	0
Supplies		
General Teaching	<u>456</u>	<u>0</u>
Total expenditures	<u>319,330</u>	<u>224,537</u>
Receipts Over (Under) Expenditures	39,022	9,797
Unencumbered Cash (Deficit), July 1	<u>(39,022)</u>	<u>0</u>
Unencumbered Cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>9,797</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2bb****SPECIAL PURPOSE FUNDS
KANSAS HEALTH****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Other		
Transfers In	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Instruction		
Supplies		
General Teaching	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	<u>3,369</u>	<u>3,369</u>
Unencumbered Cash, June 30	\$ <u><u>3,369</u></u>	\$ <u><u>3,369</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2cc

SPECIAL PURPOSE FUNDS
MOBILIZING LITERACY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash Receipts		
Local Sources		
Donations & Grants	\$ 54,689	\$ 30,000
Miscellaneous	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>54,689</u>	<u>30,000</u>
Expenditures		
Instruction		
Salaries		
Certified	282	523
Non-Certified	259	548
Employee Benefits		
Social Security	40	80
Other	1	1
Supplies		
General Teaching	<u>141</u>	<u>434</u>
Total Expenditures	<u>723</u>	<u>1,586</u>
Receipts Over (Under) Expenditures	53,966	28,414
Unencumbered Cash, July 1	<u>74,073</u>	<u>128,039</u>
Unencumbered Cash, June 30	\$ <u><u>128,039</u></u>	\$ <u><u>156,453</u></u>

Southern Lyon County Unified School District Number 252**Schedule 2dd****SPECIAL PURPOSE FUNDS
ECKAN HEADSTART****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)**

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Miscellaneous	\$ 2,200	\$ 0
Grant	12,100	13,200
	<u>14,300</u>	<u>13,200</u>
Total Cash Receipts		
	<u>14,300</u>	<u>13,200</u>
Expenditures		
Instruction		
Salaries		
Certified	8,009	4,903
Employee Benefits		
Insurance	5,066	1,909
Social Security	586	345
Other	8	4
Supplies - Tech	170	0
	<u>13,839</u>	<u>7,161</u>
Total expenditures		
	<u>13,839</u>	<u>7,161</u>
Receipts Over (Under) Expenditures	461	6,039
Unencumbered Cash, July 1	<u>26,970</u>	<u>27,431</u>
Unencumbered Cash, June 30	<u>\$ 27,431</u>	<u>\$ 33,470</u>

Southern Lyon County Unified School District Number 252**Schedule 2ee****SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	2021 Actual	2022 Actual
Cash Receipts		
Local Sources		
Daycare	335,431	\$ 399,766
State		
Miscellaneous	\$ 0	\$ 175
Total Cash Receipts	335,431	399,941
Expenditures		
Instruction		
Salaries		
Certified	36,895	7,097
Non-Certified	231,923	370,497
Employee Benefits		
Insurance	15,754	45,246
Social Security	11,618	17,359
Other Employee Benefits	156	567
Purchased Professional & Technical Services	0	2,928
Property Purchases	(2,587)	6,797
Supplies		
Supplies - Tech	20	2,533
Misc. Supplies	0	2,149
Other	239	680
Total Expenditures	294,018	455,853
Receipts Over (Under) Expenditures	41,413	(55,912)
Unencumbered Cash, July 1	410,657	452,070
Unencumbered Cash, June 30	\$ 452,070	\$ 396,158

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2ff****SPECIAL PURPOSE FUNDS
PRE-K PILOT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2022

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

	2021 Actual	2022 Actual
Cash Receipts		
State Sources		
State Aid	\$ 67,500	\$ 67,500
Federal Sources		
Federal Aid	67,500	67,500
Total Cash Receipts	<u>135,000</u>	<u>135,000</u>
Expenditures		
Instruction		
Salaries		
Certified	107,234	109,545
Non-Certified	346	0
Employee Benefits		
Social Security	8,492	7,794
Other	18,213	17,661
Supplies	715	0
Total Expenditures	<u>135,000</u>	<u>135,000</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	<u>0</u>	<u>0</u>
Unencumbered Cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2gg

**BOND & INTEREST FUND
BOND AND INTEREST**

**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)

		2022		
	2021			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	\$ 890,208	\$ 897,368	\$ 851,977	\$ 45,391
Delinquent Tax	16,002	16,193	4,458	11,735
Interest on Idle Funds			2,200	
County Sources				
Motor Vehicle Tax	100,332	95,890	96,841	(951)
Recreational Vehicle Tax	2,321	2,455	1,987	468
Commercial Vehicle Tax	2,173	2,545	2,599	(54)
In Lieu of Taxes	3,051	2,456	2,834	(378)
State sources				
Other	0	3,132	0	3,132
Total cash receipts	<u>1,014,087</u>	<u>1,020,039</u>	<u>\$ 962,896</u>	<u>\$ 57,143</u>
Debt Service				
Interest	458,950	397,929	\$ 437,475	\$ (39,546)
Principal	<u>570,000</u>	<u>595,000</u>	<u>595,000</u>	<u>0</u>
Total Expenditures	<u>1,028,950</u>	<u>992,929</u>	<u>\$ 1,032,475</u>	<u>\$ (39,546)</u>
Receipts Over (Under) Expenditures	(14,863)	27,110		
Unencumbered Cash, July 1	<u>1,399,989</u>	<u>1,385,126</u>		
Unencumbered Cash, June 30	<u>\$ 1,385,126</u>	<u>\$ 1,412,236</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2022

Student Organization Accounts	Beginning			Ending
Hartford High School	Cash Balance	Receipts	Disbursements	Cash Balance
Class of 2020	\$ 1,356	\$ 0	\$ 0	\$ 1,356
Class of 2021	3,778	0	0	3,778
Class of 2022	3,543	0	1,672	1,871
Class of 2023	1,356	4,733	4,635	1,454
Class of 2024	0	4,443	2,537	1,906
Class of 2025	0	487	142	345
Cheerleaders	199	2,232	1,745	686
Drama	408	0	0	408
FBLA	3,567	20,502	8,817	15,252
FCCLA	60	0	0	60
Journalism	992	540	1,027	505
Klumpes Kids	1,327	0	1,325	2
HS Boys Basketball	247	2,813	1,589	1,471
HS Girls Basketball	3,147	4,717	5,670	2,194
HS Football	300	3,001	3,293	8
HS Softball	778	241	0	1,019
HS Volleyball	1,427	3,237	2,009	2,655
HS Golf	18	575	0	593
English Class Memorial	59	0	0	59
National Honor Society	0	561	119	442
Applied Business	176	1,584	1,365	395
Student Council	1,163	10,530	8,959	2,734
Subtotal Hartford High School	23,901	60,196	44,904	39,193
Olpe High School				
Class of 2020	0	0	0	0
Class of 2021	690	(690)	0	0
Class of 2022	1,802	219	2,009	12
Class of 2023	1,884	3,472	3,170	2,186
Class of 2024	267	1,850	0	2,117
Class of 2025	0	2,078	0	2,078
Band	167	0	118	49
Cheerleaders	175	1,265	1,425	15
Drama	458	0	0	458
FCCLA	701	100	212	589
FBLA	57	1,336	1,065	328
FCA	397	0	0	397
FFA	15,056	15,633	16,510	14,179
TSA	0	0	0	0
Forensics	866	0	24	842
Key Club	773	60	0	833
Power Lifting	1,049	0	0	1,049
OHS Donations	5,386	4,270	4,917	4,739
Music Trips	5,367	2,963	2,606	5,724

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2022

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Olpe High School -Continued				
Entrepreneurship	\$ 264	\$ 816	\$ 570	\$ 510
Softball/Baseball	0	5,904	5,904	0
Student Council	3,344	5,070	6,974	1,440
SAFE	0	1,710	1,072	638
Yearbook	5,206	2,285	5,809	1,682
Subtotal Olpe High School	43,909	48,341	52,385	39,865
Neosho Rapids Junior High				
Cheerleaders	135	395	514	16
Boys Basketball	116	0	0	116
Girls Basketball	66	1,507	232	1,341
Football	152	3,429	3,423	158
Volleyball	772	0	0	772
Subtotal Neosho Rapids Junior High	1,241	5,331	4,169	2,403
Neosho Rapids Elementary				
After School Clubs	915	493	100	1,308
After School Lunch	3,363	0	722	2,641
Interest	181	13	0	194
Student Field Trips	1,491	407	1,064	834
Subtotal Neosho Rapids Elementary	5,950	913	1,886	4,977
Olpe Junior High				
Cheerleaders	82	1,175	1,175	82
Quiz Bowl	49	0	12	37
Subtotal Olpe Junior High	131	1,175	1,187	119
Hartford High School				
Sales Tax	0	3,032	2,973	59
Olpe High School				
Sales Tax	0	4,565	4,565	0
Subtotal Sales Tax	0	7,597	7,538	59
Total Student Organization Funds	75,132	123,553	112,069	86,616
Recreation Commission	10,978	48,514	48,000	11,492
Total Agency Accounts	\$ 86,110	\$ 172,067	\$ 160,069	\$ 98,108

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

For the Year Ended June 30, 2022

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Gate Receipts				
Hartford High School				
Athletics	\$ 565	\$ 22,920	\$ 15,979	\$ 7,506
Olpe High School				
Athletics	294	56,667	53,885	3,076
Neosho Rapids Junior High				
Athletics	0	0	0	0
Subtotal Gate Receipts	859	79,587	69,864	10,582
Special Projects				
Hartford High School				
Activity	462	5,555	2,134	3,883
School Projects	4,422	0	432	3,990
Greenhouse	2,737	1,056	458	3,335
Library	736	8	736	8
Participation	278	0	0	278
HS Basketball Scholarship	261	2,140	1,784	617
Music	43	70	11	102
Subtotal Hartford High School	8,939	8,829	5,555	12,213
Olpe High School				
Activity	1,631	8,284	8,419	1,496
Athletic Donations	4,501	1,285	350	5,436
Greenhouse	1,230	640	0	1,870
Library	1,251	2,417	2,258	1,410
School Garden	1,279	0	0	1,279
Steel Band	581	2,582	2,239	924
Concessions	3,088	22,509	23,123	2,474
Subtotal Olpe High School	13,561	37,717	36,389	14,889
Olpe Elementary School				
Olpe Elementary General	1,229	5,294	5,802	721
Olpe Elementary Grants	1,772	0	0	1,772
Olpe Elementary Donations	5,174	2,773	1,060	6,887
Olpe Elementary Camp Wood	293	0	0	293
Subtotal Olpe Elementary School	8,468	8,067	6,862	9,673

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

For the Year Ended June 30, 2022

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Neosho Rapids Elementary				
Box Tops	\$ 308	\$ 10	\$ 0	\$ 318
Take Home Reading	188	0	0	188
Library	101	730	744	87
Music	45	0	0	45
Book Give Away	0	0	0	0
Field Day T-Shirts	53	1,040	1,040	53
KRR After School	0	0	0	0
Donations and Grants	2,603	0	0	2,603
School Projects	2,275	2,616	878	4,013
Wolf Creek Grant	1,000	0	577	423
Yearbook and Pictures	406	400	329	477
	<u>6,979</u>	<u>4,796</u>	<u>3,568</u>	<u>8,207</u>
Subtotal Neosho Rapids Elementary	<u>6,979</u>	<u>4,796</u>	<u>3,568</u>	<u>8,207</u>
Subtotal School Projects	<u>37,947</u>	<u>59,409</u>	<u>52,374</u>	<u>44,982</u>
Total District Activity Funds	<u>\$ 38,806</u>	<u>\$ 138,996</u>	<u>\$ 122,238</u>	<u>\$ 55,564</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 5

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

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
District Appropriations	\$ 44,000	\$ 48,000	\$ 48,000	\$ 0
Interest Income	32	15	0	15
Fees	1,850	3,909	0	3,909
Miscellaneous Revenue	0	60	0	60
Total Cash Receipts	45,882	51,984	\$ 48,000	\$ 3,984
Expenditures				
Community Service Operations				
General & Administration	2,445	2,334	\$ 6,000	\$ (3,666)
Plant Operations	4,764	6,020	26,000	(19,980)
Recreation Activities	10,970	25,499	25,000	499
Salaries	15,932	15,853	24,000	(8,147)
Supplies	6,202	8,209	16,273	(8,064)
Miscellaneous	0	179	2,228	(2,049)
Total Expenditures	40,313	58,094	\$ 99,501	\$ (41,407)
Receipts Over (Under) Expenditures	5,569	(6,110)		
Unencumbered Cash, July 1	45,924	51,493		
Unencumbered Cash, June 30	\$ 51,493	\$ 45,383		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Agriculture			
Pass thru Kansas Dept. of Ed.			
Child Nutrition Cluster			
School Breakfast	10.553	\$ 104,058	\$ 104,058
National School Lunch Prog.	10.555	4 327,091	327,091
Summer Food Service Program	10.559	51,600	51,600
Total Child Nutrition Cluster		<u>482,749</u>	<u>482,749</u>
COVID-19	10.558	4,110	4,110
	10.649	614	614
Total Department of Agriculture		<u>487,473</u>	<u>487,473</u>
U.S. Department of the Treasury			
Pass thru Lyon County			
Coronavirus Relief Fund	21.019	0	12,008
Total Department of the Treasury		<u>0</u>	<u>12,008</u>
U.S. Department of Education			
Direct Aid			
Small Rural School Achievement Program	84.358	37,417	37,417
Pass thru Kansas Dept. of Ed.			
Title I - Low Income	84.010	69,011	69,011
Carl Perkins	84.048	30,352	30,352
Title IV 21st Century Community Learning Centers	84.287	13,000	6,924
Title II A - Improving Teacher Quality	84.367	13,543	13,543
ESSA Student Support & Academic Enrichment Grants	84.424	13,316	13,316
Elementary & Secondary School Emergency Relief I	84.425	0	43,892
Elementary & Secondary School Emergency Relief II	84.425	66,160	66,160
Elementary & Secondary School Emergency Relief III	84.425	113,500	113,500
Elementary & Secondary School Emergency Relief A/S	84.425	100,000	100,000
Total Pass thru		<u>418,882</u>	<u>456,698</u>
Total Department of Education		<u>456,299</u>	<u>494,115</u>
U.S. Department of Health and Human Services			
Pass thru Kansas Dept. of Ed.			
Children's Cabinet Preschool Development	93.434	9,750	4,951
K-12 COVID Testing	93.323	144,764	202,590
TANF - Early Learning	93.558	67,500	67,500
Total Department of Health and Human Services		<u>222,014</u>	<u>275,041</u>
Total revenues and expenditures of federal awards		<u>\$ 1,165,786</u>	<u>\$ 1,268,637</u>

The District did not provide federal awards to sub recipients for the year ended June 30, 2022

See accompanying notes to this schedule

Southern Lyon County Unified School District Number 252

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2022

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 252 under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 252, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 252.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2022.

NOTE D. INDIRECT COST RATE

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

SPECIAL REPORTS

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

Board of Education
Unified School District Number 252
Hartford, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 252, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated March 6, 2023. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

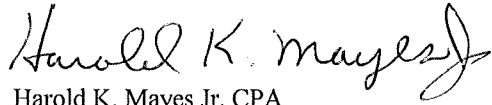
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

Compliance and Other Matters

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

Purpose of this Report

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



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
March 6, 2023

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

Board of Education
Unified School District Number 252
Hartford, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 252's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 252's major federal programs for the year ended June 30, 2022. Unified School District Number 252's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 252 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District Number 252 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District Number 252's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 252's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 252's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered

material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District Number 252's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 252's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District Number 252's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 252's internal control over compliance. Accordingly, no such opinion is expressed.

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

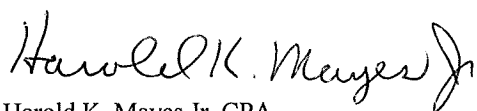
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items that we consider to be significant deficiencies. Finding numbers 1 and 2.

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

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



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
March 6, 2023

Southern Lyon County Unified School District Number 252

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP

Adverse

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiencies identified not considered to be material weaknesses:

Yes

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

No

Significant deficiencies identified not considered to be material weaknesses:

Yes

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards

No

Identification of major programs:

<u>CFDA Number's</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
<u>U.S. Department of Agriculture</u>		
Child Nutrition Cluster		
84.425	Elementary & Secondary School Emergency I	\$ 43,892
84.425	Elementary & Secondary School Emergency II	66,160
84.425	Elementary & Secondary School Emergency III	113,500
84.425	Elementary & Secondary School Emergency After/School	100,000
		<u>323,552</u>
U.S. Department of the Treasury		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	<u>202,590</u>
		<u>\$ 526,142</u>
Dollar threshold used to distinguish between Type A and Type B programs		<u>\$ 750,000</u>
Auditee qualified as a low-risk auditee?		No

Southern Lyon County Unified School District Number 252

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2022

Findings

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