SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 405

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 405
Lyons, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 405, Lyons, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 405, as of June 30, 2023 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 405, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 405 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 9, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 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, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described In Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023 on our consideration of the Unified School District No. 405's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 405's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 405's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
December 12, 2023

UNIFIED SCHOOL DISTRICT NO. 405

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2023

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ -	$ 7,291,941	$ 7,291,941	$ -	$ 27,972	$ 27,972
Supplemental General	73,170	-	2,267,860	2,318,371	22,659	17,362	40,021
Special Purpose Funds:							
At Risk (4 Year Old)	70,000	-	35,000	34,908	70,092	-	70,092
At Risk (K-12)	371,591	-	1,864,123	2,011,980	223,734	6,987	230,721
Bilingual Education	130,000	-	277,132	259,524	147,608	-	147,608
Capital Outlay	497,026	41,414	1,800,609	929,261	1,409,788	147,700	1,557,488
Driver Training	18,350	-	19,020	18,334	19,036	10	19,046
Food Service	175,871	-	662,064	657,378	180,557	-	180,557
Professional Development	86,474	-	119,899	84,571	121,802	932	122,734
Parent Education	-	-	131,021	131,021	-	2	2
Special Education	171,626	-	1,489,214	1,366,197	294,643	-	294,643
Special Education Cooperative	618,432	-	3,651,115	3,995,096	274,451	4,853	279,304
Career and Postsecondary Education	199,510	-	404,127	304,556	299,081	-	299,081
Carl Perkins	-		755	755	-	-	-
Title I	-	-	206,978	206,978	-	-	-
Title I-C Migrant	(72)	-	9,000	8,928	-	-	-
Title II-A	-	-	22,464	22,464	-	-	-
Title VI-B Discretionary	-	-	20,084	20,084	-	-	-

UNIFIED SCHOOL DISTRICT NO. 405

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)

FOR THE YEAR ENDED JUNE 30, 2023

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Title IV-A	$ -	$ -	$ 21,084	$ 21,084	$ -	$ 2,347	$ 2,347
CARES	(1,434,566)	-	1,593,272	782,672	(623,966)	504,837	(119,129)
Youth Civic Engagement	-	-	-	-	-	-	-
KDHE Grant Fund	(5,189)	-	20,856	21,628	(5,961)	328	(5,633)
Other Federal Funds	-	-	16,810	17,840	(1,030)	-	(1,030)
KPERS Special Retirement Contribution	-	-	1,208,077	1,208,077	-	-	-
Contingency Reserve	576,753	-	-	-	576,753	-	576,753
Technology Revolving	43,716	-	12,048	-	55,764	-	55,764
Gifts and Grants	14,624	-	19,166	15,143	18,647	-	18,647
Recreation Commission General	-	-	459,970	459,970	-	-	-
Recreation Commission Employee Benefits	345	-	57,508	57,853	-	-	-
District Activity Funds	65,183	-	263,669	253,738	75,114	-	75,114
Bond and Interest Fund:							
Bond and Interest	1,596,143	-	1,253,552	1,070,698	1,778,997	-	1,778,997
Trust Fund:							
Needy Children Fund	3,923	-	804	107	4,620	-	4,620
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 3,272,910	$ 41,414	$ 25,199,222	$ 23,571,157	$ 4,942,389	$ 713,330	$ 5,655,719

COMPOSITION OF CASH:	
Checking and Savings Accounts	$ 5,720,058
Agency Funds per Schedule 3	(64,339)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 5,655,719

1. REPORTING ENTITY

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

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

Lyons Recreation Commission. The Lyons Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. The audited financial statement can be obtained by contacting the recreation commission's office.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2023:

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

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

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

Trust Fund – Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

3. BUDGETARY INFORMATION

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing for this year.

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

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

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

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

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

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

4. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $5,720,058 and the bank balance was $6,703,981. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $368,288 was covered by federal depository insurance and the remaining $6,335,693 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 1,344,765
General Fund	Capital Outlay Fund	K.S.A. 72-5167	500,000
General Fund	Driver Training Fund	K.S.A. 72-5167	7,000
General Fund	Professional Development Fund	K.S.A. 72-5167	70,000
General Fund	Parent Education Fund	K.S.A. 72-5167	20,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,314,214
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	91,391
Supplemental General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5143	35,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	519,358
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	277,132
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	30,855
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	175,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	310,238

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined

employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the 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 2021 Legislature passed House Bill 2405, which authorized the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contributions rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employee contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KEPRS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 Authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,208,077 for the year ended June 30, 2023.

Net Pension Liability.

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $11,408,648. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

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

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

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

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

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

8. RELATED PARTIES

During the year ended June 30, 2023, the District employed two immediate family members of two board members, and one immediate family member of the superintendent.

9. RISKS AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain commercial property, inland marine, general liability, commercial auto, crime, school leaders errors and omissions, and umbrella insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public risk pool currently operating as a common risk management and insurance program for participating members.

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

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

10. COMPLIANCE WITH STATUTES

At June 30, 2023, the District had three funds with negative ending unencumbered cash balances: the CARES fund for $623,966, the KDHE grant fund for $5,961 and the other federal funds for $1,030. All three funds receive funding on a reimbursement basis. The District incurred expenditures during the year ended June 30, 2023 and the reimbursements were not approved until the subsequent year. The negative balances were caused by the timing of the reimbursements.

Per K.S.A. 72-1151, sealed bid procedures and award to the lowest bidder is required for expenditure amounts greater than $20,000. One purchase greater than $20,000 was made during the year ended June 30, 2023 with no formal bid procedures performed.

11. LYONS UNIFIED SCHOOL DISTRICT NO. 405 EDUCATION ENDOWMENT ASSOCIATION

The Education Endowment Association was created in 1998 for the purpose of awarding scholarships to USD 405 graduates, and to aid in the USD 405 improvement efforts. The Education Endowment Association is funded through donations and has complete financial independence from USD 405. All donations from the Education Endowment Association are approved by the USD 405 Board of Education and posted to the Gifts and Grants fund.

12. LEASE PURCHASE AGREEMENT

On June 23, 2022, the District entered into a lease purchase agreement with Peoples Bank and Trust Company and the Lyons Recreation Commission (LRC) for the purpose of assisting the LRC with the financing necessary to construct certain improvements at the Lyons Public Golf Course. Under this

agreement, the District will have possession of the real estate and acquire a pre-engineered building to be constructed, furnished, and equipped. The LRC would lease the property from the District during this time for the rate established by Peoples Bank and Trust Company for lease purchase payments. At the end of the lease purchase agreement, the District will then gift the property to LRC.

On May 8, 2023, the agreement between The District and the LRC was updated so that the District could deed the clubhouse portion of the property to the LRC while retaining ownership of the remaining golf course property through the end of the current lease agreement.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2023 through December 12, 2023. The aforementioned date represents the date the financial statement was available to be issued.

14. LONG-TERM DEBT

Changes in long-term liabilities of the District for the fiscal year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Less: Proceeds held in Escrow	Balance End of Year	Interest Paid
General Obligation Bonds											
GO Refunding and School Building Bond	2.000 - 4.000%	8/1/2013	$ 996,500	10/1/2033	$ 8,600,000	$ -	$ 500,000	$ 8,100,000	$ 5,775,000	$ 2,325,000	$ 311,725
GO School Building Bond Series 2014	2.000 - 4.000%	3/1/2014	3,380,000	10/1/2034	3,130,000	-	175,000	2,955,000	2,205,000	750,000	108,862
GO Refunding Bond Series 2020	0.593 - 2.469%	10/1/2020	9,060,000	10/1/2034	8,950,000	-	110,000	8,840,000	-	8,840,000	180,336
Subtotal General Obligation Bonds					20,680,000	-	785,000	19,895,000	7,980,000	11,915,000	600,923
Interest paid with refunding bond proceeds held in escrow											(315,225)
Total General Obligation Bonds					20,680,000	-	785,000	19,895,000	7,980,000	11,915,000	285,698
Finance leases:											
LRC Lease Purchase Agreement	2.120%	6/23/2022	307,000	7/1/2027	307,000	-	58,798	248,202	-	248,202	6,580
TOTAL CONTRACTUAL INDEBTEDNESS					$ 20,987,000	$ -	$ 843,798	$ 20,143,202	$ 7,980,000	$ 12,163,202	$ 292,278

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

Years ended	2024	2025	2026	2027	2028	2029-2033	2034-2035	Total
Principal								
GO Refunding and School Building Bond	$ 525,000	$ 550,000	$ 600,000	$ 650,000	$ -	$ -	$ -	$ 2,325,000
GO School Building Bond Series 2014	185,000	195,000	190,000	180,000	-	-	-	750,000
GO Refunding Bond Series 2020	110,000	110,000	110,000	115,000	990,000	5,500,000	1,905,000	8,840,000
LRC Lease Purchase Agreement	-	60,101	61,390	62,691	64,020	-	-	248,202
Total Principal	820,000	915,101	961,390	1,007,691	1,054,020	5,500,000	1,905,000	12,163,202
Interest								
GO Refunding and School Building Bond	180,850	49,225	31,375	10,888	-	-	-	272,338
GO School Building Bond Series 2014	62,250	15,388	9,625	3,150	-	-	-	90,413
GO Refunding Bond Series 2020	179,449	178,383	177,150	175,662	166,809	530,730	39,820	1,448,003
Interest paid with refunding bond proceeds held in escrow	(157,613)	-	-	-	-	-	-	(157,613)
LRC Lease Purchase Agreement	-	5,276	3,988	2,686	1,357	-	-	13,307
Total Interest	264,936	248,272	222,138	192,386	168,166	530,730	39,820	1,666,448
TOTAL PRINCIPAL AND INTEREST	$ 1,084,936	$ 1,163,373	$ 1,183,528	$ 1,200,077	$ 1,222,186	$ 6,030,730	$ 1,944,820	$ 13,829,650

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 405
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds						
General	$ 7,572,360	$ (296,576)	$ 16,157	$ 7,291,941	$ 7,291,941	$ -
Supplemental General	2,374,962	(58,684)	2,093	2,318,371	2,318,371	-
Special Purpose Funds						
At Risk (4 Year Old)	70,000	-	-	70,000	34,908	(35,092)
At Risk (K-12)	2,011,980	-	-	2,011,980	2,011,980	-
Bilingual Education	615,447	-	-	615,447	259,524	(355,923)
Capital Outlay	1,982,539	-	-	1,982,539	929,261	(1,053,278)
Driver Training	37,425	-	-	37,425	18,334	(19,091)
Food Service	959,671	-	-	959,671	657,378	(302,293)
Professional Development	177,833	-	-	177,833	84,571	(93,262)
Parent Education	140,000	-	-	140,000	131,021	(8,979)
Special Education	1,611,066	-	-	1,611,066	1,366,197	(244,869)
Special Education Cooperative	4,918,644	-	-	4,918,644	3,995,096	(923,548)
Career and Postsecondary Education	451,719	-	-	451,719	304,556	(147,163)
KPERS Special Retirement Contribution	1,416,794	-	-	1,416,794	1,208,077	(208,717)
Recreation Commission General	460,000	-	-	460,000	459,970	(30)
Recreation Commission Employee Benefits	58,800	-	-	58,800	57,853	(947)
Bond and Interest Fund						
Bond and Interest	1,070,824	-	-	1,070,824	1,070,698	(126)

UNIFIED SCHOOL DISTRICT NO. 405
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Mineral Severance Tax	$ -	$ 372	$ -	$ 372
State Aid:				
General State Aid	6,192,870	6,537,569	6,512,920	24,649
Special Education Services Aid	856,247	737,843	1,059,440	(321,597)
Reimbursements	51,865	16,157	-	16,157
Total Receipts	7,100,982	7,291,941	$ 7,572,360	$ (280,419)
Expenditures				
Instruction	2,581,383	2,163,146	$ 2,731,421	$ (568,275)
Student Support Services	137,935	43,020	366,997	(323,977)
Instructional Support Services	249,164	268,736	43,327	225,409
General Administration	2,487	10,026	2,636	7,390
School Administration	606,663	543,422	107,026	436,396
Central Services	1,011	-	1,072	(1,072)
Operations and Maintenance	887,445	700,294	940,692	(240,398)
Transportation	163,247	215,927	151,627	64,300
Operating Transfers	2,471,647	3,347,370	3,227,562	119,808
Adjustment to Comply with Legal Max	-	-	(296,576)	296,576
General Legal Fund Budget	7,100,982	7,291,941	7,275,784	16,157
Adjustment for Qualifying Budget Credit	-	-	16,157	(16,157)
Total Expenditures	7,100,982	7,291,941	$ 7,291,941	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 405
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 879,547	$ 894,142	$ 899,478	$ (5,336)
Delinquent Tax	26,407	19,247	9,674	9,573
Motor Vehicle Tax	66,364	67,347	70,579	(3,232)
Commercial Vehicle Tax	-	-	5,836	(5,836)
16/20M Tax	1,469	1,590	-	1,590
RV Tax	1,281	1,149	1,445	(296)
State Aid:				
Supplemental General State Aid	1,224,041	1,282,292	1,314,779	(32,487)
Reimbursements	2,143	2,093	-	2,093
Total Receipts	2,201,252	2,267,860	$ 2,301,791	$ (33,931)
Expenditures				
Instruction	414,734	365,605	$ 447,917	$ (82,312)
Student Support Services	315	421	340	81
Instructional Support Services	9,899	6,692	10,690	(3,998)
General Administration	294,896	278,709	318,487	(39,778)
School Administration	23,179	16,416	25,035	(8,619)
Central Services	101,322	107,408	109,427	(2,019)
Operations and Maintenance	208,446	195,477	225,118	(29,641)
Transportation	23	60	25	35
Operating Transfers	1,133,215	1,347,583	1,237,923	109,660
Adjustment to Comply with Legal Max	-	-	(58,684)	58,684
Supplemental General Legal Fund Budget	2,186,029	2,318,371	2,316,278	2,093
Adjustment for Qualifying Budget Credit	-	-	2,093	(2,093)
Total Expenditures	2,186,029	2,318,371	$ 2,318,371	$ -
Receipts Over (Under) Expenditures	15,223	(50,511)		
Unencumbered Cash, Beginning	57,898	73,170		
Prior Year Cancelled Encumbrances	49	-		
Unencumbered Cash, Ending	$ 73,170	$ 22,659		

UNIFIED SCHOOL DISTRICT NO. 405
AT RISK (4 YEAR OLD) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 32,019	$ 35,000	$ -	$ 35,000
Expenditures				
Instruction	32,019	34,908	$ 70,000	$ (35,092)
Receipts Over (Under) Expenditures	-	92		
Unencumbered Cash, Beginning	70,000	70,000		
Unencumbered Cash, Ending	$ 70,000	$ 70,092		

UNIFIED SCHOOL DISTRICT NO. 405
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 1,369,377	$ 1,864,123	$ 1,640,389	$ 223,734
Expenditures				
Instruction	1,335,528	1,782,642	$ 1,997,883	$ (215,241)
Student Support Services	-	143,237	-	143,237
School Administration	12,258	86,101	14,097	72,004
Total Expenditures	1,347,786	2,011,980	$ 2,011,980	$ -
Receipts Over (Under) Expenditures	21,591	(147,857)		
Unencumbered Cash, Beginning	350,000	371,591		
Unencumbered Cash, Ending	$ 371,591	$ 223,734		

UNIFIED SCHOOL DISTRICT NO. 405
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 401,754	$ 277,132	$ 485,447	$ (208,315)
Expenditures				
Instruction	395,188	252,818	$ 605,924	$ (353,106)
School Administration	6,566	6,706	9,523	(2,817)
Total Expenditures	401,754	259,524	$ 615,447	$ (355,923)
Receipts Over (Under) Expenditures	-	17,608		
Unencumbered Cash, Beginning	130,000	130,000		
Unencumbered Cash, Ending	$ 130,000	$ 147,608		

UNIFIED SCHOOL DISTRICT NO. 405
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	$ 275,871	$ 414,703	$ 417,419	$ (2,716)
Delinquent	8,291	5,818	3,054	2,764
Motor Vehicle Tax	15,577	17,788	18,532	(744)
Commercial Vehicle Tax	-	-	1,533	(1,533)
16/20M Tax	346	373	-	373
RV Tax	301	295	379	(84)
In Lieu of Taxes	-	950	-	950
State Aid	136,151	222,221	224,596	(2,375)
Reimbursements	98,350	558,732	315,000	243,732
Interest on Idle Funds	6,136	79,729	5,000	74,729
Operating Transfers	253,341	500,000	500,000	-
Total Receipts	794,364	1,800,609	$ 1,485,513	$ 315,096
Expenditures				
Instruction	275,036	286,931	$ 481,817	$ (194,886)
School Administration	11,251	-	19,689	(19,689)
Operations and Maintenance	56,377	407,743	98,660	309,083
Transportation	-	59,776	-	59,776
Site Improvement Services	29,692	-	51,961	(51,961)
Architectural and Engineering Services	92,807	6,500	162,412	(155,912)
New Building Acquisition & Construction	369,874	86,297	647,280	(560,983)
Building Improvements	297,554	82,014	520,720	(438,706)
Total Expenditures	1,132,591	929,261	$ 1,982,539	$ (1,053,278)
Receipts Over (Under) Expenditures	(338,227)	871,348		
Unencumbered Cash, Beginning	774,714	497,026		
Prior Year Cancelled Encumbrances	60,539	41,414		
Unencumbered Cash, Ending	$ 497,026	$ 1,409,788		

UNIFIED SCHOOL DISTRICT NO. 405
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	$ 5,002	$ 6,020	$ 6,075	$ (55)
Fees	5,350	6,000	5,000	1,000
Operating Transfers	-	7,000	8,000	(1,000)
Total Receipts	10,352	19,020	$ 19,075	$ (55)
Expenditures				
Instruction	9,471	15,390	$ 31,405	$ (16,015)
Operations and Maintenance	3,541	2,944	6,020	(3,076)
Total Expenditures	13,012	18,334	$ 37,425	$ (19,091)
Receipts Over (Under) Expenditures	(2,660)	686		
Unencumbered Cash, Beginning	21,010	18,350		
Unencumbered Cash, Ending	$ 18,350	$ 19,036		

UNIFIED SCHOOL DISTRICT NO. 405
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Food Service Aid	$ 4,574	$ 4,744	$ 5,500	$ (756)
Federal Aid:				
Child Nutrition Programs	624,123	546,422	604,846	(58,424)
Local Receipts	20,560	84,525	173,004	(88,479)
Interest	502	792	450	342
Reimbursements	20,451	25,581	-	25,581
Total Receipts	670,210	662,064	$ 783,800	$ (121,736)
Expenditures				
Food Service Operation	625,577	657,378	$ 959,671	$ (302,293)
Receipts Over (Under) Expenditures	44,633	4,686		
Unencumbered Cash, Beginning	131,175	175,871		
Prior Year Cancelled Encumbrances	63	-		
Unencumbered Cash, Ending	$ 175,871	$ 180,557		

UNIFIED SCHOOL DISTRICT NO. 405
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 9,510	$ 11,359	$ (1,849)
Reimbursements	32,112	40,389	-	40,389
Operating Transfers	53,500	70,000	80,000	(10,000)
Total Receipts	85,612	119,899	$ 91,359	$ 28,540
Expenditures				
Instructional Support Services	85,734	84,571	$ 177,833	$ (93,262)
Receipts Over (Under) Expenditures	(122)	35,328		
Unencumbered Cash, Beginning	86,596	86,474		
Unencumbered Cash, Ending	$ 86,474	$ 121,802		

UNIFIED SCHOOL DISTRICT NO. 405
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Payments From Participating Districts	$ 6,782	$ 19,454	$ 10,000	$ 9,454
State Aid	61,097	60,712	70,000	(9,288)
Operating Transfers	46,332	50,855	60,000	(9,145)
Total Receipts	114,211	131,021	$ 140,000	$ (8,979)
Expenditures				
Student Support Services	114,211	131,021	$ 140,000	$ (8,979)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 405
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 45,615	$ -	$ -	$ -
Operating Transfers	1,275,539	1,489,214	1,439,440	49,774
Total Receipts	1,321,154	1,489,214	$ 1,439,440	$ 49,774
Expenditures				
Payments to Special Education COOP	1,511,568	1,366,197	$ 1,611,066	$ (244,869)
Receipts Over (Under) Expenditures	(190,414)	123,017		
Unencumbered Cash, Beginning	362,040	171,626		
Unencumbered Cash, Ending	$ 171,626	$ 294,643		

UNIFIED SCHOOL DISTRICT NO. 405
SPECIAL EDUCATION COOPERATIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 625,899	$ 453,150	$ 525,000	$ (71,850)
Medicaid Payments	77,199	87,879	104,736	(16,857)
Payments From Participating Districts	3,279,061	3,020,789	2,545,475	475,314
Cost Settlement	73,576	22,091	-	22,091
Other Income	38,842	50,030	-	50,030
Miscellaneous	8,825	17,176	1,125,000	(1,107,824)
Total Receipts	4,103,402	3,651,115	$ 4,300,211	$ (649,096)
Expenditures				
Instruction	2,755,017	2,864,491	3,556,572	(692,081)
Student Support Services	819,009	846,659	1,051,695	(205,036)
General Administration	208,117	217,057	270,555	(53,498)
School Administration	-	30,909	-	30,909
Operations and Maintenance	557	1,113	724	389
Student Transportation Services	30,075	34,867	39,098	(4,231)
Total Expenditures	3,812,775	3,995,096	$ 4,918,644	$ (923,548)
Receipts Over (Under) Expenditures	290,627	(343,981)		
Unencumbered Cash, Beginning	327,805	618,432		
Unencumbered Cash, Ending	$ 618,432	$ 274,451		

UNIFIED SCHOOL DISTRICT NO. 405
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ -	$ 2,498	$ -	$ 2,498
Operating Transfers	173,000	401,629	252,209	149,420
Total Receipts	173,000	404,127	$ 252,209	$ 151,918
Expenditures				
Instruction	158,716	293,694	$ 430,972	$ (137,278)
School Administration	14,308	10,862	20,747	(9,885)
Total Expenditures	173,024	304,556	$ 451,719	$ (147,163)
Receipts Over (Under) Expenditures	(24)	99,571		
Unencumbered Cash, Beginning	199,534	199,510		
Unencumbered Cash, Ending	$ 199,510	$ 299,081		

UNIFIED SCHOOL DISTRICT NO. 405
CARL PERKINS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ -	$ 755
Expenditures		
Equipment	-	755
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 405
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 223,130	$ 206,978
Expenditures		
Instruction	223,130	206,978
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 405
TITLE I-C MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 202)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 9,000	$ 9,000
Expenditures		
Instruction	9,072	8,928
Receipts Over (Under) Expenditures	(72)	72
Unencumbered Cash, Beginning	-	(72)
Unencumbered Cash, Ending	$ (72)	$ -

UNIFIED SCHOOL DISTRICT NO. 405
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 24,880	$ 22,464
Expenditures		
Instruction	24,880	22,464
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 405
TITLE VI-B DISCRETIONARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 21,084	$ 20,084
Expenditures		
Instruction	21,084	20,084
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 405
TITLE IV-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 20,722	$ 21,084
Expenditures		
Instruction	20,636	21,084
Transportation	86	-
Total Expenditures	20,722	21,084
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 405
CARES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 244,260	$ 1,593,272
Expenditures		
Instruction	337,864	211,860
Student Support Services	5,456	2,543
Instructional Support Services	275	-
Operations and Maintenance	1,250,301	566,991
Transportation	1,166	1,278
Total Expenditures	1,595,062	782,672
Receipts Over (Under) Expenditures	(1,350,802)	810,600
Unencumbered Cash, Beginning	(83,764)	(1,434,566)
Unencumbered Cash, Ending	$ (1,434,566)	$ (623,966)

UNIFIED SCHOOL DISTRICT NO. 405
YOUTH CIVIC ENGAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 570	$ -
Expenditures		
Operations and Maintenance	-	-
Receipts Over (Under) Expenditures	570	-
Unencumbered Cash, Beginning	(570)	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 405
KDHE GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 17,055	$ 20,856
Expenditures		
Student Support Services	22,244	21,628
Receipts Over (Under) Expenditures	(5,189)	(772)
Unencumbered Cash, Beginning	-	(5,189)
Unencumbered Cash, Ending	$ (5,189)	$ (5,961)

UNIFIED SCHOOL DISTRICT NO. 405
OTHER FEDERAL FUNDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 15,157	$ 16,810
Expenditures		
Instruction	15,157	17,661
Operation and Maintenance	-	179
Total Expenditures	15,157	17,840
Receipts Over (Under) Expenditures	-	(1,030)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (1,030)

UNIFIED SCHOOL DISTRICT NO. 405
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Employer Contributions	$ 1,180,662	$ 1,208,077	$ 1,416,794	$ (208,717)
Expenditures				
Instruction	471,606	416,536	$ 488,500	$ (71,964)
Student Support	121,515	118,097	138,500	(20,403)
Instructional Support	63,620	69,494	81,500	(12,006)
General Administration	106,997	104,454	122,500	(18,046)
School Administration	120,219	116,391	136,500	(20,109)
Central Services	53,266	59,261	69,500	(10,239)
Operations and Maintenance	150,408	141,972	166,500	(24,528)
Student Transportation Services	93,031	106,585	125,000	(18,415)
Food Service	-	75,287	88,294	(13,007)
Total Expenditures	1,180,662	1,208,077	$ 1,416,794	$ (208,717)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 405
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ -
Expenditures		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	576,753	576,753
Unencumbered Cash, Ending	$ 576,753	$ 576,753

UNIFIED SCHOOL DISTRICT NO. 405
TECHNOLOGY REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 16,082	$ 12,048
Expenditures		
Instruction	40,000	-
Receipts Over (Under) Expenditures	(23,918)	12,048
Unencumbered Cash, Beginning	67,634	43,716
Unencumbered Cash, Ending	$ 43,716	$ 55,764

UNIFIED SCHOOL DISTRICT NO. 405
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ 103,400	$ 19,166
State Aid	8,604	-
Total Receipts	112,004	19,166
Expenditures		
Instruction	124,980	15,143
Receipts Over (Under) Expenditures	(12,976)	4,023
Unencumbered Cash, Beginning	27,600	14,624
Unencumbered Cash, Ending	$ 14,624	$ 18,647

UNIFIED SCHOOL DISTRICT NO. 405
RECREATION COMMISSION GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Tax	$ 371,594	$ 418,745	$ 427,245	$ (8,500)
Delinquent Tax	12,352	8,572	4,075	4,497
Motor Vehicle Tax	31,151	30,432	31,953	(1,521)
16/20M Tax	683	747	-	747
RV Tax	601	524	654	(130)
Commercial Vehicle Tax	-	-	2,642	(2,642)
In Lieu of Taxes	-	950	-	950
Total Receipts	416,381	459,970	$ 466,569	$ (6,599)
Expenditures				
Appropriations	437,529	459,970	$ 460,000	$ (30)
Receipts Over (Under) Expenditures	(21,148)	-		
Unencumbered Cash, Beginning	21,148	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 405
RECREATION COMMISSION EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Tax	$ 46,449	$ 52,330	$ 53,404	$ (1,074)
Delinquent Tax	1,639	1,096	510	586
Motor Vehicle Tax	3,895	3,804	3,990	(186)
16/20M Tax	86	93	-	93
RV Tax	75	66	82	(16)
Commercial Vehicle Tax	-	-	330	(330)
In Lieu of Taxes	-	119	-	119
Reimbursements	-	-	345	(345)
Total Receipts	52,144	57,508	$ 58,661	$ (1,153)
Expenditures				
Appropriations	53,000	57,853	$ 58,800	$ (947)
Receipts Over (Under) Expenditures	(856)	(345)		
Unencumbered Cash, Beginning	1,201	345		
Unencumbered Cash, Ending	$ 345	$ -		

UNIFIED SCHOOL DISTRICT NO. 405
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared Revenue:				
Ad Valorem Tax	$ 559,944	$ 628,160	$ 641,074	$ (12,914)
Delinquent Tax	22,868	14,337	6,113	8,224
Motor Vehicle Tax	54,512	50,676	53,370	(2,694)
16/20M Tax	1,207	1,306	-	1,306
RV Tax	1,052	884	1,093	(209)
Commercial Vehicle Tax	-	-	4,413	(4,413)
In Lieu of Taxes	-	1,426	-	1,426
State Aid	485,286	556,763	556,763	-
Total Receipts	1,124,869	1,253,552	$ 1,262,826	$ (9,274)
Expenditures				
Bond Principal	750,000	785,000	$ 785,000	$ -
Bond Interest	304,970	285,698	285,824	(126)
Total Expenditures	1,054,970	1,070,698	$ 1,070,824	$ (126)
Receipts Over (Under) Expenditures	69,899	182,854		
Unencumbered Cash, Beginning	1,526,244	1,596,143		
Unencumbered Cash, Ending	$ 1,596,143	$ 1,778,997		

UNIFIED SCHOOL DISTRICT NO. 405
NEEDY CHILDREN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Donations	$ 500	$ 804
Expenditures		
Scholarships	166	107
Receipts Over (Under) Expenditures	334	697
Unencumbered Cash, Beginning	3,589	3,923
Unencumbered Cash, Ending	$ 3,923	$ 4,620

UNIFIED SCHOOL DISTRICT NO. 405
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations				
Lyons High School				
Art Club	$ 1,380	$ 2	$ -	$ 1,382
AFJROTC AirShow	1,149	-	-	1,149
Class of 2022	414	-	300	114
Class of 2023	2,541	451	1,747	1,245
Class of 2024	2,704	4,961	6,330	1,335
Class of 2025	997	1,483	570	1,910
Class of 2026	-	1,771	446	1,325
Entrepreneurship	152	-	-	152
Esports	308	11,093	8,909	2,492
Family Career & Community	446	-	-	446
FFA Concessions	10,258	15,364	20,026	5,596
Fire Science	1,357	-	-	1,357
Foreign Language Club	2,626	1,200	3,391	435
Greenhouse	23,585	124,025	147,610	-
Halo Organization	302	170	365	107
National Honor Society	1,022	23	768	277
Other	-	138	138	-
Pride	380	-	-	380
Pride Room Dog Biscuit	1,811	629	846	1,594
ROTC Student	1,082	3,153	4,235	-
Scholars Bowl	1,300	868	654	1,514
Spanish Trip	-	38,270	38,270	-
Student Council	3,952	1,843	1,650	4,145
Starbooks Café	89	907	837	159
Subtotal Lyons High School	57,855	206,351	237,092	27,114
Lyons Middle School				
Builders Club	1,652	-	-	1,652
Builders Club - Concessions	300	-	-	300
Counselor	-	2,992	2,782	210
Diversity Club	20	-	-	20
FACS	122	2,521	2,413	230
Girl Run for Fun	150	-	-	150
Student Council	1,064	765	1,126	703
Subtotal Lyons Middle School	3,308	6,278	6,321	3,265
Total Student Organizations	61,163	212,629	243,413	30,379
Lyons High School Sales Tax	-	12,697	12,697	-
Lyons Middle School Sales Tax	-	431	431	-
Health Insurance	37,879	-	3,919	33,960
Total Agency Funds	$ 99,042	$ 225,757	$ 260,460	$ 64,339

UNIFIED SCHOOL DISTRICT NO. 405
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

SCHEDULE 4

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Lyons High School	$ 15,811	$ 168,796	$ 165,937	$ 18,670	$ -	$ 18,670
Lyons Middle School	2,071	20,757	20,489	2,339	-	2,339
Subtotal Gate Receipts	17,882	189,553	186,426	21,009	-	21,009
School Projects						
Lyons High School	32,000	51,118	41,803	41,315	-	41,315
Lyons Middle School	8,322	1,455	3,808	5,969	-	5,969
Park Elementary School	1,897	4,269	4,766	1,400	-	1,400
Central Elementary School	5,082	5,109	4,770	5,421	-	5,421
Subtotal School Projects	47,301	61,951	55,147	54,105	-	54,105
Revolving Funds						
Lyons High School	-	12,157	12,157	-	-	-
Lyons Middle School	-	8	8	-	-	-
Subtotal Revolving Funds	-	12,165	12,165	-	-	-
Total District Activity Funds	$ 65,183	$ 263,669	$ 253,738	$ 75,114	$ -	$ 75,114

UNIFIED SCHOOL DISTRICT NO. 405
SINGLE AUDIT SECTION
JUNE 30, 2023

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

To the Board of Education of Unified School District No. 405:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide,* the financial statement of Unified School District No. 405 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 405's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 405's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 405's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 405's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 405's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
December 12, 2023

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

To the Board of Education of Unified School District No. 405:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 405's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Unified School District No. 405's major federal programs for the year ended June 30, 2023. Unified School District No. 405's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 405 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis of Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 405 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 405's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 405's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 405's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,*

and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District's No. 405's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 405's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 405's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 405's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
December 12, 2023

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

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 405 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statement of Unified School District No. 405, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No material weaknesses were identified and no significant deficiencies were reported during the audit of the major federal award program.

5. The auditor's report on compliance for each major federal program for Unified School District No. 405 expresses an unmodified opinion on all major federal programs.

6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The programs tested as major programs were:

   Assistance Listing Number 84.425 Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act

   Assistance Listing Number 10.553, 10.555, 10.559, and 10.582 Child Nutrition Cluster

8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.

9. Unified School District No. 405 was determined to not be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None

UNIFIED SCHOOL DISTRICT NO. 405
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None.

OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 405
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant - Grant ID No.	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS				
Child Nutrition Cluster-Cluster				
United States Department of Agriculture				
School Breakfast Program	10.553	Kansas State Department of Education	School Breakfast 3529-3490	$ 52,521
National School Lunch Program	10.555	Kansas State Department of Education	Supply Chain Assistance 3530-3500	363,241
Summer Food Service Program for Children	10.559	Kansas State Department of Education	Summer Food Service 3230-3020	82,131
Summer Food Service Program for Children	10.559	Kansas State Department of Education	Cash for Commodities 3530-3500	27,430
Fresh Fruit and Vegetable Program	10.582	Kansas State Department of Education	Fresh Fruits & Vegetables 3230-3020	21,100
Total United States Department of Agriculture				546,423
Total Child Nutrition Cluster-Cluster				546,423
Special Education Cluster (IDEA)-Cluster				
Department of Education				
Special Education Grants to States	84.027	Kansas State Department of Education	Special Ed 3234-3050	448,768
Special Education Preschool Grants	84.173	Kansas State Department of Education	Special Ed Preschool 3535-3550	24,466
Total Department of Education				473,234
Total Special Education Cluster (IDEA)-Cluster				473,234

UNIFIED SCHOOL DISTRICT NO. 405
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant · Grant ID No.	Federal Expenditures
Other Programs				
Department of Education				
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education	Title I 3532-3520	206,978
Migrant Education State Grant Program	84.011	Kansas State Department of Education	Title I-C 3532-3520	8,928
Career and Technical Education -- Basic Grants to States	84.048	Kansas State Department of Education	Perkins V 90180	755
English Language Acquisition State Grants	84.365	Kansas State Department of Education	Title III 3522-3820	16,557
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education	Title II 3526-3860	22,464
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education	Title IVA 3113-3113	21,084
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act (COVID-19)	84.425	Kansas State Department of Education	ESSER 3233-3040	783,956
Total Department of Education				1,060,722
Department of Health and Human Services				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID-19)	93.323	Kansas State Department of Education	KDHE COVID Testing 3056-3200	21,628
Total Department of Health and Human Services				21,628
Total Other Programs				1,082,350
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 2,102,007

No awards were passed through to subrecipients

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 405 (the District) and is presented on the regulatory basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. DE MINIMIS INDIRECT COST RATE

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