UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS

For the Fiscal Year Ended June 30, 2022

Regulatory Basis Financial Statement
and Independent Auditors' Reports with
Regulatory-Required Supplemental Information

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #245
LeRoy, Kansas 66857

Adverse and Unmodified Opinions
We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Unified School District #245, LeRoy-Gridley, Kansas as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022 or changes in financial positions and cash flows thereof for the fiscal 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 the Unified School District #245, LeRoy-Gridley, Kansas as of June 30, 2022, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 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 1 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 1 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 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)
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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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 judgment, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; and Schedule of Receipts and Disbursements – All Agency Funds, Regulatory Basis and Schedule of Receipts, Expenditures and Unencumbered Cash, District Activity Funds, Regulatory Basis (Schedules 1 through 4 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is 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 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 1.

Prior Year Comparative Numbers
The 2021 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2021 financial statement upon which we rendered an unmodified opinion dated July 28, 2021. The 2021 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://admin.ks.gov/offices/chief-financial-officer/municipal-services. 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 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton CPAs PA
DIEHL, BANWART, BOLTON CPAs PA

July 26, 2022
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2022
General Funds						
General Fund	$ 332.43	$ 2,118,129.56	$ 2,118,129.38	$ 332.61	$ 176,771.61	$ 177,104.22
Supplemental General	59,540.75	678,950.28	672,630.00	65,861.03	64,401.73	130,262.76
Special Purpose Funds						
At Risk	77,872.98	353,724.00	148,408.18	283,188.80	7,991.34	291,180.14
Special Capital Outlay	344,190.70	226,307.75	184,401.96	386,096.49	3,995.10	390,091.59
Driver Training	30,943.04	1,586.00	9,566.65	22,962.39	-	22,962.39
Food Service	60,233.17	187,314.57	215,505.75	32,041.99	6,934.52	38,976.51
Professional Development	54,725.70	-	16,855.36	37,870.34	-	37,870.34
Parent Education	13,140.00	-	-	13,140.00	-	13,140.00
Special Education	301,900.61	223,196.00	395,677.41	129,419.20	255.31	129,674.51
Gifts and Grants	452,247.73	379,853.99	466,710.75	365,390.97	1,011.71	366,402.68
Career & Postsecondary Education	23,639.76	580.41	22,273.02	1,947.15	-	1,947.15
Title I	-	37,884.00	37,884.00	-	3,280.44	3,280.44
Title II A	-	7,301.00	7,301.00	-	-	-
KPERS Retirement	-	224,030.68	224,030.68	-	-	-
Contingency Reserve	174,491.27	25,841.38	-	200,332.65	-	200,332.65
Textbook Rental	38,216.63	5,352.50	29,406.42	14,162.71	-	14,162.71
Gate Receipts	8,539.49	8,221.86	13,532.07	3,229.28	-	3,229.28
Doug Schift Trust	125,000.00	154.96	42,837.14	82,317.82	-	82,317.82
CARES CRF Grant	4,172.58	-	4,172.58	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 1,769,186.84	$ 4,478,428.94	$ 4,609,322.35	$ 1,638,293.43	$ 264,641.76	$ 1,902,935.19

Composition of Cash:	
Checking and Money Market Accounts	$ 1,583,264.95
Activty Funds accounts	260,229.32
Certificates of Deposit-board accounts	139,669.35
Total Cash	1,983,163.62
Agency Funds (Schedule 3)	(80,228.43)
Total Reporting Entity (Excluding Agency Funds)	$ 1,902,935.19

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Unified School District #245, LeRoy-Gridley, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District #245, LeRoy-Gridley, Kansas (the municipality) and related municipal entities. Management has determined that there are no related municipal activities that are or should be included in this financial statement.

Basis of Presentation - Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the District:

- 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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis of Accounting and Departures 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 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.

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

If the municipality 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 municipality did hold a revenue neutral rate hearing this year for the 2022 budget.

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. The General Fund and Supplemental General Fund budgets were reduced to the legal maximum budget after the final audited enrollment by the State. There were no budget amendments 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. Regulatory required supplemental information includes budget comparison schedules for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 cash disbursements, accounts payable and encumbrances with disbursements being adjusted for prior years' accounts payable and encumbrances. Encumbrances are commitments of 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 fiduciary funds and the following special revenue funds:

- Grant Fund (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)
- Textbook Rental Fund (K.S.A. 72-8250)

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.

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Compensated Absences

All regular full-time employees are eligible for discretionary leave benefits. Employees accrue discretionary leave at the rate of 12 days per year to a maximum of 60 days. Upon death or termination of employment, employees or beneficiaries are paid for any unused sick leave at a rate of $50.00 for each day of sick leave accumulated. Employees are also paid $50 for each day of discretionary pay earned in excess of 60 days but not taken during the current fiscal year. The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

In accordance with the above criteria, the District has determined a liability for accrued discretionary pay totaling $43,552 as of June 30, 2022. However, the liability is not shown as a current liability, inasmuch as it is not expected to be paid from current resources.

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government 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. There is no cost to the District under this program.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement and regulatory-required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statue 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.

3. DEPOSITS AND INVESTMENTS (Continued)

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, but has limited the investments to time deposits at the local bank.

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 City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not have any "peak periods" designated.

At June 30, 2022 the District's deposits and investments were in money market accounts and certificates of deposit in financial institutions. The carrying amount of deposits was $1,983,163.62 and the bank balance was $1,917,027.75. The bank balance was held by two banks resulting in some diversification of credit risk. Of the bank balance, $500,000.00 was covered by federal depository insurance, and the remaining $1,417,027.75 was collateralized with securities totaling $2,149,702.25 held by the pledging financial institutions' agents in the District's name.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 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 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.

4. DEFINED BENEFIT PENSION PLAN (Continued)

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020. House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $224,031 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 $1,877,815. The total net pension liability was $7,799,450,285. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the 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.

5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee's health and life; and natural disasters. The District manages these various risks of loss by purchasing insurance policies.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

7. INTERFUND TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statutes. Operating transfers were as follows:

From Fund	To Fund	Regulatory Authority	Amount
General	At Risk	KSA 72-6428	$ 130,000.00
General	Special Education	KSA 72-6428	482,090.81
General	Food Service	KSA 72-6428	40,000.00
Supplemental General	Professional Development	KSA 72-6428	11,683.15
Supplemental General	Special Education	KSA 72-6428	30,000.00
Supplemental General	Food Service	KSA 72-6428	24,279.00
Supplemental General	At Risk	KSA 72-6428	69,052.00

8. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $79,185 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2022 through July 26, 2022, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2022

Schedule 1

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 2,189,702.00	$ (97,414.00)	$ 25,841.38	$ 2,118,129.38	$ 2,118,129.38	$ -
Special Purpose Funds						
Supplemental General	704,141.00	(31,511.00)	-	672,630.00	672,630.00	-
At Risk	431,597.00	-	-	431,597.00	148,408.18	(283,188.82)
Special Capital Outlay	553,492.00	-	10,091.18	563,583.18	184,401.96	(379,181.22)
Driver Training	32,743.00	-	-	32,743.00	9,566.65	(23,176.35)
Food Service	213,801.00	-	7,854.97	221,655.97	215,505.75	(6,150.22)
Professional Developmen	54,725.00	-	-	54,725.00	16,855.36	(37,869.64)
Special Education	474,574.00	-	-	474,574.00	395,677.41	(78,896.59)
Parent Education	13,140.00	-	-	13,140.00	-	(13,140.00)
Career & Postsec Ed	23,641.00	-	-	23,641.00	22,273.02	(1,367.98)
KPERS Retirement	257,993.00	-	-	257,993.00	224,030.68	(33,962.32)
	$ 4,949,549.00					

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Interest on Idle Funds	$ -	$ -	$ -	$ -
Other	37,710.57	23,307.80	-	23,307.80
State Sources				
General Aid	1,974,971.00	1,868,665.00	1,970,650.00	(101,985.00)
Special Education Aid	243,647.00	223,196.00	219,052.00	4,144.00
Other State Aid	481.00	-	-	-
Severance	334.80	427.18	-	427.18
Federal Sources				
Federal Aid	-	2,533.58	-	2,533.58
Total Receipts	2,257,144.37	2,118,129.56	$ 2,189,702.00	$ (74,106.02)
Expenditures				
Instruction	902,297.17	822,785.12	$ 901,702.00	$ (78,916.88)
Support Services				
Student Support	61,557.92	53,169.05	124,350.00	(71,180.95)
Instructional Support	29,547.61	930.82	-	930.82
General Administration	80,518.38	98,723.24	83,200.00	15,523.24
School Administration	125,681.98	143,675.04	137,675.00	6,000.04
Central Services	15,422.82	15,946.25	17,050.00	(1,103.75)
Operations and Maintenance	142,308.64	151,607.08	145,725.00	5,882.08
Transportation	277,476.85	302,255.40	280,000.00	22,255.40

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to				
Other Funds				
Special Capital Outlay	$ -	$ -	$ -	$ -
At Risk	130,000.00	280,000.00	280,000.00	-
Driver Training	-	-	-	-
Food Service	40,000.00	-	-	-
Professional Development	-	-	-	-
Special Education	482,090.81	223,196.00	220,000.00	3,196.00
Parent Education	-	-		-
Career and Postsecondary Educatio	-	-		-
Contingency Reserve	-	25,841.38	-	25,841.38
Adjustment to Comply				-
with Legal Maximum Budget	-	-	(97,414.00)	97,414.00
Legal General Fund Budget	2,257,354.57	2,118,129.38	2,092,288.00	25,841.38
Adjustments for Qualifying Budget Credits				
Reimbursements & Fed Grants	-	-	25,841.38	(25,841.38)
Total Expenditures	2,257,354.57	2,118,129.38	$ 2,118,129.38	$ -
Receipts Over(Under) Expenditures	(210.20)	0.18		
Unencumbered Cash, Beginning	542.63	332.43		
Unencumbered Cash, Ending	$ 332.43	$ 332.61		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	$ 607,966.67	$ 603,871.34	$ 575,140.00	$ 28,731.34
Delinquent Tax	13,743.78	6,865.94	9,320.00	(2,454.06)
County Sources				
Motor Vehicle Tax	60,170.02	55,837.00	59,036.00	(3,199.00)
State Sources				
General Aid	11,626.00	12,376.00	12,956.00	(580.00)
Total Receipts	693,506.47	678,950.28	$ 656,452.00	$ 23,078.28
Expenditures				
Instruction	258,831.43	262,539.03	$ 273,750.00	$ (11,210.97)
Support Services				
Student Support	-	10,058.30	27,050.00	(16,991.70)
Instructional Support	29,547.61	29,755.90	5,000.00	24,755.90
General Administration	54,294.10	67,606.28	71,350.00	(3,743.72)
School Administration	32,120.46	12,824.76	37,450.00	(24,625.24)
Operations and Maintenance	178,107.25	161,121.73	190,817.00	(29,695.27)
Lease purchase payments	-	-	-	-
Operating Transfers to Other Funds				-
At Risk	69,052.00	73,724.00	73,724.00	-
Driver Training	-	-	-	-
Food Service	24,279.00	55,000.00	25,000.00	30,000.00
Professional Development	11,683.15	-	-	-
Special Education	30,000.00	-	-	-
Parent Education	-	-	-	-
Career and Postsecondary Educatio	-	-	-	-
Adjustment to Comply with Legal Maximum Budget	-	-	(31,511.00)	31,511.00
Legal Supplemental General Fund Bu	687,915.00	672,630.00	672,630.00	-
Adjustments for Qualifying Budget Credits				
Reimbursements & Grants	-	-	-	-
Total Expenditures	687,915.00	672,630.00	$ 672,630.00	$ -
Receipts Over(Under) Expenditures	5,591.47	6,320.28		
Unencumbered Cash, Beginning	53,949.28	59,540.75		
Unencumbered Cash, Ending	$ 59,540.75	$ 65,861.03		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Operating Transfer from Other Funds				
General	$ 130,000.00	$ 280,000.00	$ 280,000.00	$ -
Supplemental General Fund	69,052.00	73,724.00	73,724.00	-
Total Receipts	199,052.00	353,724.00	$ 353,724.00	$ -
Expenditures				
Instruction	151,179.02	148,408.18	$ 431,597.00	$ (283,188.82)
Total Expenditures	151,179.02	148,408.18	$ 431,597.00	$ (283,188.82)
Receipts Over(Under) Expenditures	47,872.98	205,315.82		
Unencumbered Cash, Beginning	30,000.00	77,872.98		
Unencumbered Cash, Ending	$ 77,872.98	$ 283,188.80		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
SPECIAL CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Property Tax	$ 196,871.62	$ 199,505.40	$ 193,769.00	$ 5,736.40
Delinquent Tax	2,350.01	1,729.12	2,997.00	(1,267.88)
Interest on Idle Funds	-	-	-	-
Other	-	10,091.18	-	10,091.18
County Sources				
Motor Vehicle Tax	12,724.78	14,982.05	14,471.00	511.05
Operating Transfer from General Fund	-	-	-	-
Total Receipts	211,946.41	226,307.75	$ 211,237.00	$ 15,070.75
Expenditures				
Capital Outlay				
Instruction				
Equipment	151,525.04	66,068.32	$ 209,696.00	$ (143,627.68)
Support Services				
Equipment	24,608.72	27,569.47	20,500.00	7,069.47
Facility Acquisition and Construction				
Improvements	120,027.41	90,764.17	323,296.00	(232,531.83)
Lease purchase payments	-	-	-	-
Subtotal Expenditures	296,161.17	184,401.96	553,492.00	(369,090.04)
Adjustments for Qualifying Budget Credits				
Reimbursements & Grants	-	-	10,091.18	(10,091.18)
Total Expenditures	296,161.17	184,401.96	$ 563,583.18	$ (379,181.22)
Receipts Over(Under) Expenditures	(84,214.76)	41,905.79		
Unencumbered Cash, Beginning	428,405.46	344,190.70		
Unencumbered Cash, Ending	$ 344,190.70	$ 386,096.49		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 1,700.00	$ -	$ -	$ -
State Sources				
State Safety Aid	-	1,586.00	1,800.00	(214.00)
Operating Transfer from Other Funds				
General Fund	-	-	-	-
Supplemental General Fund	-	-	-	-
Total Receipts	1,700.00	1,586.00	$ 1,800.00	$ (214.00)
Expenditures				
Instruction	-	9,566.65	$ 27,743.00	$ (18,176.35)
Vehicle Operating Services	-	-	5,000.00	(5,000.00)
Total Expenditures	-	9,566.65	$ 32,743.00	$ (23,176.35)
Receipts Over(Under) Expenditures	1,700.00	(7,980.65)		
Unencumbered Cash, Beginning	29,243.04	30,943.04		
Unencumbered Cash, Ending	$ 30,943.04	$ 22,962.39		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Receipts				
Local Sources				
Meals Sold	$ 6,855.24	$ 3,608.70	$ 15,975.00	$ (12,366.30)
Interest on Idle Funds	4,675.73	3,463.29	-	3,463.29
Other	-	-	-	-
State Sources				
State Aid	1,079.52	882.21	866.00	16.21
Federal Sources				
Federal Aid	99,856.82	116,505.40	116,721.00	(215.60)
Federal Aid-non budgeted	-	7,854.97	-	7,854.97
Operating Transfer from Other Funds				
General Fund	40,000.00	-	-	-
Supplemental General Fund	24,279.00	55,000.00	25,000.00	30,000.00
Total Receipts	176,746.31	187,314.57	$ 158,562.00	$ 28,752.57
Expenditures				
Food Service Operations	201,011.98	215,505.75	$ 213,801.00	$ 1,704.75
Subtotal Expenditures	201,011.98	215,505.75	213,801.00	1,704.75
Adjustments for Qualifying Budget Credits				
Non budgeted Grants	-	-	7,854.97	(7,854.97)
Total Expenditures	201,011.98	215,505.75	$ 221,655.97	$ (6,150.22)
Receipts Over(Under) Expenditures	(24,265.67)	(28,191.18)		
Unencumbered Cash, Beginning	84,498.84	60,233.17		
Unencumbered Cash, Ending	$ 60,233.17	$ 32,041.99		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
PROFESSIONAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Other	$ -	$ -	$ -	$ -
State Sources				
State Aid	2,041.00	-		-
Operating Transfer from				
General Fund	-	-	-	-
Supplemental General Fund	11,683.15	-	-	-
Total Receipts	13,724.15	-	$ -	$ -
Expenditures				
Support Services				
Instructional Support	12,281.38	16,855.36	$ 54,725.00	$ (37,869.64)
Total Expenditures	12,281.38	16,855.36	$ 54,725.00	$ (37,869.64)
Receipts Over(Under) Expenditures	1,442.77	(16,855.36)		
Unencumbered Cash, Beginning	53,282.93	54,725.70		
Unencumbered Cash, Ending	$ 54,725.70	$ 37,870.34		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ -	$ -	$ -	$ -
Supplemental General Fund	-	-	-	-
Total Receipts	-	-	$ -	$ -
Expenditures				
Vehicle Operating Services				
Contractual Services	-	-	$ 13,140.00	$ (13,140.00)
Total Expenditures	-	-	$ 13,140.00	$ (13,140.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	13,140.00	13,140.00		
Unencumbered Cash, Ending	$ 13,140.00	$ 13,140.00		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Other	$ -	$ -	$ -	$ -
Operating Transfer from Other Funds				
General	482,090.81	223,196.00	220,000.00	3,196.00
Supplemental General	30,000.00	-	-	-
Total Receipts	512,090.81	223,196.00	$ 220,000.00	$ 3,196.00
Expenditures				
Instruction	395,086.78	374,235.45	450,524.00	$ (76,288.55)
Support Services				
General Administration	-	-	-	-
School Administration	-	-	-	-
Operations and Maintenance	18,618.64	19,679.55	24,050.00	(4,370.45)
Vehicle Operating Services	-	1,762.41	-	1,762.41
Lease purchase payments	-	-	-	-
Total Expenditures	413,705.42	395,677.41	$ 474,574.00	$ (78,896.59)
Receipts Over(Under) Expenditures	98,385.39	(172,481.41)		
Unencumbered Cash, Beginning	203,515.22	301,900.61		
Unencumbered Cash, Ending	$ 301,900.61	$ 129,419.20		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Sources		
Grants	$ 105,345.80	$ 162,740.00
Other	3,994.95	10,658.99
State Sources		
State Aid	10,000.00	10,000.00
Federal Sources		
Federal aid direct	5,287.92	10,000.00
Federal aid - thru the State	43,873.00	186,455.00
Total Receipts	168,501.67	379,853.99
Expenditures		
Instruction	98,300.38	447,485.61
Support Services	1,101.60	19,225.14
Total Expenditures	99,401.98	466,710.75
Receipts Over(Under) Expenditures	69,099.69	(86,856.76)
Unencumbered Cash, Beginning	383,148.04	452,247.73
Unencumbered Cash, Ending	$ 452,247.73	$ 365,390.97

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 550.00	$ 580.41	$ -	$ 580.41
State Sources				
Other State Aid	-	-	-	-
Operating Transfer from Other Funds				
General	-	-	-	-
Supplemental General	-	-	-	-
Total Receipts	550.00	580.41	$ -	$ 580.41
Expenditures				
Instruction	13,488.71	22,273.02	$ 23,641.00	$ (1,367.98)
Total Expenditures	13,488.71	22,273.02	$ 23,641.00	$ (1,367.98)
Receipts Over(Under) Expenditures	(12,938.71)	(21,692.61)		
Unencumbered Cash, Beginning	36,578.47	23,639.76		
Unencumbered Cash, Ending	$ 23,639.76	$ 1,947.15		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ -	$ -
Federal Sources		
Federal aid	35,687.00	37,884.00
Total Receipts	35,687.00	37,884.00
Expenditures		
Instruction	35,687.00	37,884.00
Total Expenditures	35,687.00	37,884.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
TITLE II A FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 6,950.00	$ 7,301.00
Total Receipts	6,950.00	7,301.00
Expenditures		
Instruction	6,950.00	7,301.00
Total Expenditures	6,950.00	7,301.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
KPERS RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
State Sources				
KPERS Aid	$ 213,217.07	$ 224,030.68	$ 257,993.00	$ (33,962.32)
Total Receipts	213,217.07	224,030.68	$ 257,993.00	$ (33,962.32)
Expenditures				
Instruction	153,516.28	161,302.11	$ 184,393.00	$ (23,090.89)
Support Services				
Student Support	4,264.32	4,480.57	4,300.00	180.57
Instructional support	-	-	-	-
General Administration	4,264.32	4,480.57	4,300.00	180.57
School Administration	21,321.72	22,403.09	25,000.00	(2,596.91)
Operations and Maintenance	17,057.39	17,922.48	20,000.00	(2,077.52)
Food Service Operations	12,793.04	13,441.86	20,000.00	(6,558.14)
Total Expenditures	213,217.07	224,030.68	$ 257,993.00	$ (33,962.32)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ -	$ -
Operating Transfers from		
General Fund	-	25,841.38
Total Receipts	-	25,841.38
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	25,841.38
Unencumbered Cash, Beginning	174,491.27	174,491.27
Unencumbered Cash, Ending	$ 174,491.27	$ 200,332.65

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ 26,707.31	$ 5,352.50
Total Receipts	26,707.31	5,352.50
Expenditures		
Instruction	11,329.54	29,406.42
Total Expenditures	11,329.54	29,406.42
Receipts Over(Under) Expenditures	15,377.77	(24,053.92)
Unencumbered Cash, Beginning	22,838.86	38,216.63
Unencumbered Cash, Ending	$ 38,216.63	$ 14,162.71

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
DOUG SCHIF TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	$ 125,000.00	$ 154.96
Total Receipts	125,000.00	154.96
Expenditures		
Instruction	-	42,837.14
Total Expenditures	-	42,837.14
Receipts Over(Under) Expenditures	125,000.00	(42,682.18)
Unencumbered Cash, Beginning	-	125,000.00
Unencumbered Cash, Ending	$ 125,000.00	$ 82,317.82

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
CARES CRF GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Sources		
Grants	$ 176,028.00	$ -
Total Receipts	176,028.00	-
Expenditures		
Instruction	168,568.56	4,172.58
Support Services	3,286.86	-
Total Expenditures	171,855.42	4,172.58
Receipts Over(Under) Expenditures	4,172.58	(4,172.58)
Unencumbered Cash, Beginning	-	4,172.58
	$ 4,172.58	$ -

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements, Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Student Organizations - Leroy	54,354.23	116,934.38	100,512.25	70,776.36
Student Organizations - Gridley	9,559.33	1,117.13	1,224.39	9,452.07
Total Agency Funds	$ 63,913.56	$ 118,051.51	$ 101,736.64	$ 80,228.43

UNIFIED SCHOOL DISTRICT #245
LEROY-GRIDLEY, KANSAS
DISTRICT ACTIVITY FUNDS

Schedule of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2022
Gate Receipts						
Leroy Activity Athletics	$ 8,539.49	$ 8,221.86	$ 13,532.07	$ 3,229.28	$ -	$ 3,229.28
Total Gate Receipts	8,539.49	8,221.86	13,532.07	3,229.28	-	3,229.28
Total District Activity Funds	$ 8,539.49	$ 8,221.86	$ 13,532.07	$ 3,229.28	$ -	$ 3,229.28