UNIFIED SCHOOL DISTRICT #244

Burlington, Kansas

Independent Auditor's Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

TABLE OF CONTENTS

	PAGE NUMBER
Independent Auditor's Report	1 – 3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4 – 5
Notes to the Financial Statement	6 - 15
SUPPLEMENTARY INFORMATION:	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Fund Only)	16
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis (With Comparative Actual Amounts for the Prior Year)	
General Fund	17
Supplemental General Fund	18
Bilingual Education Fund	19
Capital Outlay Fund	20
Driver Training Fund	21
Food Service Fund	22
Professional Development Fund	23
Special Education Fund	24
Vocational Education Fund	25
KPERS Special Retirement Contributions Fund	26
4 Year Old At-Risk Fund	27
K-12 At-Risk Fund	28
Special Education Cooperative Fund	29
Textbook and Student Materials Revolving Fund	30
Title I Fund	31
Title IV-A Fund	32
21ST Century Fund	33
Elementary and Secondary School Emergency Relief Fund	34
ARP – Homeless Children and Youth Fund	35
Other Grants Fund	36
Gifts and Grants Fund	37
Daycare Fund	38
Contingency Reserve Fund	39
Recreation Commission Fund	40
Recreation Commission Employee Benefits and Special Liability Fund	41

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

TABLE OF CONTENTS
(Continued)

	PAGE NUMBER
SUPPLEMENTARY INFORMATION: (Continued)	
Schedule 3	
Schedule of Receipts and Cash Disbursements	
Agency Funds – Regulatory Basis	42 - 43
Schedule 4	
Summary of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds – Regulatory Basis	44
Schedule of Expenditures of Federal Awards	45 - 46
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with *Government Auditing Standards*	47 - 48
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	49 - 51
Schedule of Findings and Questioned Costs	52
Summary Schedule of Prior Audit Findings	53

JARRED, GILMORE, & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #244
Burlington, 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 #244, Burlington, Kansas, a Municipality, 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 the District 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 the District 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 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), 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 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional 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 Unified School District #244'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and cash disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* 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 basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other

records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

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 #244 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 25, 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 https://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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare 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 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2024, on our consideration of the Unified School District #244's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #244'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 #244's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

January 23, 2024
Chanute, Kansas

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
General	$ 487.91	$ 7,532,164.28	$ 7,532,517.09	$ 135.10	$ 1,186,101.04	$ 1,186,236.14
Supplemental General	227,656.58	2,257,297.63	2,341,073.61	143,880.60	-	143,880.60
Special Purpose Funds:						
Bilingual Education	13,481.10	13,107.00	11,276.98	15,311.12	-	15,311.12
Capital Outlay	2,770,908.21	5,474,022.81	6,143,447.11	2,101,483.91	440,579.24	2,542,063.15
Driver Training	38,620.46	9,640.00	5,160.05	43,100.41	-	43,100.41
Food Service	162,374.26	623,242.53	694,003.44	91,613.35	3,136.03	94,749.38
Professional Development	162,202.71	33,111.00	33,898.61	161,415.10	20.00	161,435.10
Special Education	932,252.53	1,756,563.11	1,674,662.24	1,014,153.40	1,923.22	1,016,076.62
Vocational Education	213,490.54	427,844.50	271,402.75	369,932.29	16,242.32	386,174.61
KPERS Special Retirement Contributions	-	1,308,393.17	1,308,393.17	-	-	-
4 Year Old At-Risk	39,366.60	124,530.04	74,530.04	89,366.60	6,031.83	95,398.43
K-12 At-Risk	297,226.15	963,777.00	909,685.88	351,317.27	-	351,317.27
Special Education Cooperative	1,532,176.19	3,123,383.46	4,056,623.21	598,936.44	149,418.79	748,355.23
Textbook and Student Materials Revolving	285,263.34	26,593.50	167,185.01	144,671.83	90,079.26	234,751.09
Title I	-	140,351.00	140,351.00	-	7,898.06	7,898.06
21st Century	7,796.15	97,286.97	97,544.27	7,538.85	5,575.24	13,114.09
Elementary and Secondary School Emergency Relief	(155,655.16)	293,640.00	148,923.84	(10,939.00)	1,136.70	(9,802.30)
ARP - Homeless Children and Youth	-	5,340.00	7,897.12	(2,557.12)	1,655.01	(902.11)
Other Grants	104,690.24	80,666.07	73,519.76	111,836.55	23,620.00	135,456.55
Gifts and Grants	249,928.62	103,496.47	60,541.33	292,883.76	-	292,883.76
Daycare	6,644.43	686,375.20	448,106.87	244,912.76	1,953.04	246,865.80
Contingency Reserve	607,250.49	-	-	607,250.49	-	607,250.49
Recreation Commission	-	1,200,880.13	1,173,482.00	27,398.13	-	27,398.13
Recreation Commission Employee Benefits and Special Liability	-	91,957.02	90,625.00	1,332.02	-	1,332.02

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

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Special Purpose Funds: (Continued)						
Gate Receipts	$ 32,522.42	$ 212,142.67	$ 204,491.55	$ 40,173.54	$ -	$ 40,173.54
Special Projects	9,529.42	17,343.01	19,587.22	7,285.21	-	7,285.21
Total Reporting Entity	$ 7,538,213.19	$ 26,603,148.57	$ 27,688,929.15	$ 6,452,432.61	$ 1,935,369.78	$ 8,387,802.39

Composition of Cash	
General Checking Accounts	$ 7,456,813.39
Activity Checking Accounts	158,791.19
Certificates of Deposit	884,864.10
Total Cash	8,500,468.68
Less Agency Funds per Schedule 3	(112,666.29)
Total Reporting Entity	$ 8,387,802.39

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

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #244 (the 'District'), Burlington, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #244.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

Recreation Commission – Unified School District #244 Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission, must be approved by the District. The District levies taxes for the recreation commission. Bond issuances must be approved by the District. The Recreation Commission funds in this financial statement only include tax levy money collected by the District and distributed to the Commission. Financial statement are available at the Commission.

Regulatory Basis Fund Types
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 Unified School District #244, 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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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 account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension Plan
Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

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 District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year, but the General Fund and Supplemental General Fund budget were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Textbook and Student Materials Revolving Fund
- Title I Fund
- Title IV-A Fund
- 21st Century Fund
- Elementary and Secondary School Emergency Relief Fund
- ARP – Homeless Children and Youth Fund
- Other Grants Fund
- Gifts and Grants Fund
- Daycare Fund
- Contingency Reserve 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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Elementary and Secondary School Emergency Relief Fund and ARP – Homeless Children and Youth Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The Elementary and Secondary School Emergency Relief Fund and ARP – Homeless Children and Youth Fund met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent violation of K.S.A. 79-2935, as the District has obligated expenditures in excess of budgeted limits in the Recreation Commission Fund.

3. 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 branch 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 bank provides 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 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.

3. DEPOSITS AND INVESTMENTS (Continued)

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. All deposits were legally secured at June 30, 2023.

At year-end, the District's carrying amount of deposits was $8,500,468.68 and the bank balance was $8,817,926.06 The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,588,641.29 was covered by FDIC insurance and the remaining $7,229,284.77 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. RIGHT TO USE CONTRACTS

As of June 30, 2023 the District has entered into a contract for space. Total payments for the year ended June 30, 2023, was $1,048.95. Under the current agreements, there are no future payments.

5. FINANCE LEASE OBLIGATIONS

The District has entered into a finance lease agreement in order to finance the acquisition of a Turf Lease. Payments are made annually, including interest at 5.25%. Final maturity of the lease is December 1, 2030. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2024	$ 344,901.29
2025	344,901.29
2026	344,901.29
2027	344,901.29
2028	344,901.29
2029-2031	1,034,703.86
Total Payments from District	2,759,210.31
Less imputed interest	(559,210.31)
Net Present Value of Minimum Lease Payments	2,200,000.00
Less: Current Maturities	(227,797.12)
Long-Term Finance Lease Obligations	$ 1,972,202.88

6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
Finance Lease									
Turf Lease	5.250%	12/1/2022	$ 2,200,000.00	12/1/2030	$ -	$ 2,200,000.00	$ -	$ 2,200,000.00	$ -
Total Contractual Indebtedness					$ -	$ 2,200,000.00	$ -	$ 2,200,000.00	$ -

Current maturities of long-term debt and interst for the next five years through maturity is as follows:

Issue	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029 - 2031	Totals
Principal							
Finance Lease							
Turf Lease	$227,797.12	$ 239,634.96	$ 252,678.14	$ 266,127.99	$ 280,293.76	$ 933,468.03	$ 2,200,000.00
Interest							
Finance Lease							
Turf Lease	117,104.17	105,266.33	92,223.15	78,773.30	64,607.53	101,235.83	559,210.31
Total Principal and Interest	$344,901.29	$ 344,901.29	$ 344,901.29	$ 344,901.29	$ 344,901.29	$ 1,034,703.86	$ 2,759,210.31

7. DEFINED BENEFIT PENSION PLAN

Plan description. The Interlocal 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.

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 authorizes 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 contribution 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

7. DEFINED BENEFIT PENSION PLAN (Continued)

in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-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 $1,308,393.17 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 $13,095,037.00. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

Compensated Absences:

Vacation

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy for vacation permits all non-certified employees whose period of employment is for 12 months to accumulate vacation days at the rate of 5 days for each 6 months. Unused vacation days may be carried forward to the next year but may not accumulate to more than 20 days during any contract year. Unused vacation days will be forfeited without pay at the end of the fiscal year in which they are awarded.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

The District has also adopted a policy regarding sick and personal leave. Full-time certified and non-certified employees will be granted an aggregate total of 12 and 10 working days of leave per year, respectively. The policy requires that excess leave days at the end of the year can be placed in the leave bank or purchased by the District in accordance with the following restrictions. Certified employees may accumulate a total of 70 days in the leave bank. Non-certified employees have a maximum of 30 days in their sick leave bank. At the end of the fiscal year non-certified personnel can sell back current leave days up to a maximum of 10 days per year at one-half of the daily rate/hourly rate. Non-certified personnel who retire may sell their remaining days in the sick leave bank at the daily rate/hourly rate. Certified personnel who retire may sell their remaining days in the leave bank at $85 per day or one-half of the daily rate, respectively. Upon termination or leaving the District for reasons other than retirement, employees are not paid out for remaining sick leave balances.

Early Termination Benefits

Prior to June 30, 2016, the District offered termination benefits to certified personnel who will be at least sixty (60) years of age and not more than sixty-five (65) years of age on or before June 30 of the current school year and have 15 years or more of certified full-time employment service with the District and are eligible to receive retirement benefits from either the KPERS or the Social Security Administration. The employee must notify the District by February 1 of the preceding anticipated retirement date. The amount of the annual compensation for the six years following retirement is determined as follows:

Years After Retirement	Compensation
1	$ 5,500.00
2	5,000.00
3	4,500.00
4	4,000.00
5	3,500.00
6	2,500.00

The actual amount of termination benefits paid out to retirees in the year ended June 30, 2023 was $38,000.00 The employees who retire under the plan are eligible to continue in the health insurance plan of the District with the employee paying for the insurance. As of June 30, 2023, the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount
2024	$ 53,500.00
2025	46,000.00
2026	42,000.00
2027	42,000.00
2028	22,000.00

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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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.

9. 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; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 1,329,437.70
General	4 Year Old At-Risk	K.S.A. 72-5143	78,131.04
General	K-12 At-Risk	K.S.A. 72-5167	738,530.00
General	Bilingual Education	K.S.A. 72-5167	11,000.00
General	Professional Development	K.S.A. 72-5143	30,000.00
General	Vocational Education	K.S.A. 72-5167	144,710.49
General	Capital Outlay	K.S.A. 72-5167	175,288.37
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	224,977.00
Supplemental General	Vocational Education	K.S.A. 72-5143	256,341.51
Supplemental General	Special Education	K.S.A. 72-5143	427,125.41
Supplemental General	Bilingual Education	K.S.A. 72-5143	2,107.00
Special Education	Special Education Cooperative	K.S.A. 72-3422	1,141,519.60

12. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. The District has agreed to a bid from SAMCO for the boilers at BHS in the amount of $390,437.00 to be paid for using funds held in reserves.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 7,620,820.00	$ (223,886.00)	$ 135,583.09	$ 7,532,517.09	$ 7,532,517.09	$ -
Supplemental General	2,388,599.00	(47,525.00)	-	2,341,074.00	2,341,073.61	(0.39)
Special Purpose Funds:						
Bilingual Education	19,071.00	-	-	19,071.00	11,276.98	(7,794.02)
Capital Outlay	5,011,816.00	-	2,200,000.00	7,211,816.00	6,143,447.11	(1,068,368.89)
Driver Training	48,673.00	-	-	48,673.00	5,160.05	(43,512.95)
Food Service	776,074.00	-	-	776,074.00	694,003.44	(82,070.56)
Professional Development	168,203.00	-	-	168,203.00	33,898.61	(134,304.39)
Special Education	2,442,278.00	-	-	2,442,278.00	1,674,662.24	(767,615.76)
Vocational Education	461,200.00	-	-	461,200.00	271,402.75	(189,797.25)
KPERS Special Retirement Contributions	1,527,032.00	-	-	1,527,032.00	1,308,393.17	(218,638.83)
4 Year Old At-Risk	79,367.00	-	-	79,367.00	74,530.04	(4,836.96)
K-12 At-Risk	1,270,857.00	-	-	1,270,857.00	909,685.88	(361,171.12)
Special Education Cooperative	5,589,447.00	-	-	5,589,447.00	4,056,623.21	(1,532,823.79)
Recreation Commission	1,157,750.00	-	-	1,157,750.00	1,173,482.00	15,732.00
Recreation Commission Employee Benefits and Special Liability	90,750.00	-	-	90,750.00	90,625.00	(125.00)

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 20,379.10	$ -	$ -	$ -
State Sources				
State Aid	7,057,914.00	6,167,008.00	6,190,880.00	(23,872.00)
Special Education Aid	-	1,229,493.00	1,429,587.00	(6,190,880.00)
Local Sources				
Mineral Tax	1.52	80.19	-	80.19
Reimbursements	171,844.73	135,583.09	-	135,583.09
Miscellaneous	134.14	-	-	-
Total Receipts	7,250,273.49	7,532,164.28	$ 7,620,467.00	$ (6,214,671.81)
Expenditures				
Instruction	2,819,812.40	2,447,966.35	$ 2,947,500.00	$ (499,533.65)
Support Services				
Student Support	377,253.18	414,445.04	398,850.00	15,595.04
Instructional Support	514,513.60	411,362.47	555,300.00	(143,937.53)
General Administration	290,391.72	295,096.71	310,000.00	(14,903.29)
School Administration	93,844.75	52,954.90	3,200.00	49,754.90
Central Services	108,349.98	97,784.85	118,550.00	(20,765.15)
Operations and Maintenance	476,069.77	1,040,273.44	679,930.00	360,343.44
Student Transportation Services	320,926.74	265,535.73	345,850.00	(80,314.27)
Operating Transfers to:				
K-12 At-Risk Fund	535,882.61	738,530.00	751,615.00	(13,085.00)
4 Year Old At-Risk Fund	-	78,131.04	-	78,131.04
Bilingual Education Fund	-	11,000.00	-	11,000.00
Special Education Fund	1,713,094.98	1,329,437.70	1,510,025.00	(180,587.30)
Professional Development Fund	-	30,000.00	-	30,000.00
Vocational Education Fund	-	144,710.49	-	144,710.49
Capital Outlay Fund	-	175,288.37	-	175,288.37
Total Certified Budget			7,620,820.00	(88,302.91)
Adjustments to Budget				
Qualifying Budget Credit			135,583.09	(135,583.09)
Adjustment to Comply with Legal Maximum Budget			(223,886.00)	223,886.00
Total Expenditures	7,250,139.73	7,532,517.09	$ 7,532,517.09	$ -
Receipts Over (Under) Expenditures	133.76	(352.81)		
Unencumbered Cash, Beginning	354.15	487.91		
Unencumbered Cash, Ending	$ 487.91	$ 135.10		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,251,777.64	$ 2,230,976.63	$ 2,239,794.00	$ (8,817.37)
Delinquent Tax	8,985.00	1,597.00	338.00	1,259.00
County Sources				
Motor Vehicle Tax	23,884.00	20,362.00	22,624.00	(2,262.00)
16/20 M Truck Tax	-	813.00	-	813.00
Recreational Vehicle Tax	984.60	961.00	974.00	(13.00)
Commercial Vehicle Tax	825.00	450.00	759.00	(309.00)
In Lieu of Taxes	2,228.00	2,138.00	-	2,138.00
Total Receipts	2,288,684.24	2,257,297.63	$ 2,264,489.00	$ (7,191.37)
Expenditures				
Instruction	522,059.14	796,873.27	$ 625,250.00	$ 171,623.27
Support Services				
Instructional Support	-	-	22,025.00	(22,025.00)
School Administration	503,411.78	542,849.04	625,000.00	(82,150.96)
Operations and Maintenance	492,200.64	-	660,742.00	(660,742.00)
Student Transportation Services	50,677.80	90,800.38	-	90,800.38
Operating Transfers to:				
Special Education Fund	147,909.65	427,125.41	-	427,125.41
Vocational Education Fund	296,239.29	256,341.51	227,375.00	28,966.51
K-12 At-Risk Fund	166,961.00	224,977.00	222,617.00	2,360.00
Bilingual Education Fund	10,000.00	2,107.00	5,590.00	(3,483.00)
Professional Development Fund	33,723.70	-	-	-
Total Certified Budget			2,388,599.00	(47,525.39)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(47,525.00)	47,525.00
Total Expenditures	2,223,183.00	2,341,073.61	$ 2,341,074.00	$ (0.39)
Receipts Over (Under) Expenditures	65,501.24	(83,775.98)		
Unencumbered Cash, Beginning	162,155.34	227,656.58		
Unencumbered Cash, Ending	$ 227,656.58	$ 143,880.60		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
BILINGUAL EDUATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ -	$ 11,000.00	$ -	$ 11,000.00
Supplemental General Fund	10,000.00	2,107.00	5,590.00	(3,483.00)
Total Receipts	10,000.00	13,107.00	$ 5,590.00	$ 7,517.00
Expenditures				
Instruction	10,000.00	11,276.98	$ 19,071.00	$ (7,794.02)
Total Expenditures	10,000.00	11,276.98	$ 19,071.00	$ (7,794.02)
Receipts Over (Under) Expenditures	-	1,830.02		
Unencumbered Cash, Beginning	13,481.10	13,481.10		
Unencumbered Cash, Ending	$ 13,481.10	$ 15,311.12		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,812,913.16	$ 2,345,749.49	$ 2,291,264.00	$ 54,485.49
Delinquent Tax	10,053.00	1,847.00	422.00	1,425.00
Investment Income	57,476.51	264,450.24	50,000.00	214,450.24
Lease Proceeds	-	2,200,000.00	-	2,200,000.00
County Sources				
Motor Vehicle Tax	27,591.00	24,778.00	27,283.00	(2,505.00)
16/20 M Truck Tax	-	963.00	-	963.00
Recreational Tax	1,135.80	1,164.00	1,174.00	(10.00)
Commercial Vehicle Tax	972.00	556.00	915.00	(359.00)
In Lieu of Taxes	2,641.00	2,671.00	-	2,671.00
Federal Sources				
Federal Aid	4,299.00	4,025.00	-	4,025.00
Other Receipts				
Reimbursements	-	432,038.76	-	432,038.76
Miscellaneous	64,746.95	20,491.95	50,000.00	(29,508.05)
Operating Transfer from				
General Fund	-	175,288.37	-	175,288.37
Total Receipts	2,981,828.42	5,474,022.81	$ 2,421,058.00	$ 3,052,964.81
Expenditures				
Instruction	642,591.06	585,467.39	$ 790,000.00	$ (204,532.61)
Support Services				
Student Support	3,225.26	-	20,000.00	(20,000.00)
Instructional Support	1,432.07	96,234.47	50,000.00	46,234.47
General Administration	33,859.11	6,134.02	50,000.00	(43,865.98)
School Administration	18,793.54	8,393.23	30,000.00	(21,606.77)
Central Services	16,426.88	240.08	20,000.00	(19,759.92)
Operations and Maintenance	1,418,462.46	1,313,775.22	1,843,000.00	(529,224.78)
Student Transportation Services	398,367.00	356,409.77	515,000.00	(158,590.23)
Other Support Services	-	-	223,816.00	(223,816.00)
Capital Outlay	686,653.67	3,776,792.93	1,470,000.00	2,306,792.93
Total Certified Budget			5,011,816.00	1,131,631.11
Adjustments to Budget				
Qualifying Budget Credit			2,200,000.00	(2,200,000.00)
Total Expenditures	3,219,811.05	6,143,447.11	$ 7,211,816.00	$ (1,068,368.89)
Receipts Over (Under) Expenditures	(237,982.63)	(669,424.30)		
Unencumbered Cash, Beginning	3,008,890.84	2,770,908.21		
Unencumbered Cash, Ending	$ 2,770,908.21	$ 2,101,483.91		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Aid	$ 4,514.00	$ 5,040.00	$ 6,075.00	$ (1,035.00)
Other Receipts				
Miscellaneous	3,978.00	4,600.00	3,978.00	622.00
Total Receipts	8,492.00	9,640.00	$ 10,053.00	$ (413.00)
Expenditures				
Instruction	6,691.06	5,160.05	$ 9,125.00	$ (3,964.95)
Support Services				
Operations and Maintenance	-	-	39,548.00	(39,548.00)
Total Expenditures	6,691.06	5,160.05	$ 48,673.00	$ (43,512.95)
Receipts Over (Under) Expenditures	1,800.94	4,479.95		
Unencumbered Cash, Beginning	36,819.52	38,620.46		
Unencumbered Cash, Ending	$ 38,620.46	$ 43,100.41		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 25,382.30	$ 181,257.28	$ 271,880.00	$ (90,622.72)
Miscellaneous	4,707.87	7,447.17	-	7,447.17
State Sources				
Food Service Aid	4,366.09	4,582.20	4,344.00	238.20
Federal Sources				
Child Nutrition Aid	652,185.30	411,179.78	336,866.00	74,313.78
Child and Adult Care Food Program	922.40	18,309.77	-	18,309.77
Fresh Fruit and Vegetables	12,046.72	466.33	-	466.33
Other Federal Aid	614.00	-	-	-
Total Receipts	700,224.68	623,242.53	$ 613,090.00	$ 10,152.53
Expenditures				
Support Services				
Operations and Maintenance	23,405.52	24,017.14	$ 27,900.00	$ (3,882.86)
Operation of Non-Instructional Services				
Food Service Operations	642,482.44	669,986.30	748,174.00	(78,187.70)
Total Expenditures	665,887.96	694,003.44	$ 776,074.00	$ (82,070.56)
Receipts Over (Under) Expenditures	34,336.72	(70,760.91)		
Unencumbered Cash, Beginning	128,037.54	162,374.26		
Unencumbered Cash, Ending	$ 162,374.26	$ 91,613.35		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ -	$ 3,086.00	$ 6,000.00	$ (2,914.00)
Local Sources				
Miscellaneous	-	25.00	-	25.00
Operating Transfers from:				
General Fund	-	30,000.00	-	30,000.00
Supplemental General Fund	33,723.70	-	-	-
Total Receipts	33,723.70	33,111.00	$ 6,000.00	$ 27,111.00
Expenditures				
Support Services				
Instructional Support	33,723.70	33,898.61	$ 168,203.00	$ (134,304.39)
Total Expenditures	33,723.70	33,898.61	$ 168,203.00	$ (134,304.39)
Receipts Over (Under) Expenditures	-	(787.61)		
Unencumbered Cash, Beginning	162,202.71	162,202.71		
Unencumbered Cash, Ending	$ 162,202.71	$ 161,415.10		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	$ 1,713,094.98	$ 1,329,437.70	$ 1,510,025.00	$ (180,587.30)
Supplemental General Fund	147,909.65	427,125.41	-	427,125.41
Total Receipts	1,861,004.63	1,756,563.11	$ 1,510,025.00	$ 246,538.11
Expenditures				
Instruction	817,567.28	366,459.11	$ 2,259,598.00	$ (1,893,138.89)
Support Services				
Student Support	37.00	-	-	-
Operations and Maintenance	24,334.70	25,877.52	29,500.00	(3,622.48)
Student TransportationService	98,890.56	140,806.01	153,180.00	(12,373.99)
Operating Transfer to Special Education Cooperative Fund	1,113,560.20	1,141,519.60	-	1,141,519.60
Total Expenditures	2,054,389.74	1,674,662.24	$ 2,442,278.00	$ (767,615.76)
Receipts Over (Under) Expenditures	(193,385.11)	81,900.87		
Unencumbered Cash, Beginning	1,125,637.64	932,252.53		
Unencumbered Cash, Ending	$ 932,252.53	$ 1,014,153.40		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Reimbursed Expense	$ 1,906.37	$ 1,589.50	$ -	$ 1,589.50
Miscellaneous	-	-	2,000.00	(2,000.00)
State Sources				
Transportation Aid	-	25,203.00	17,980.00	7,223.00
Operating Transfers from:				
General Fund	-	144,710.49	-	144,710.49
Supplemental General Fund	296,239.29	256,341.51	227,375.00	28,966.51
Total Receipts	298,145.66	427,844.50	$ 247,355.00	$ 180,489.50
Expenditures				
Instruction	291,468.38	244,622.68	$ 428,700.00	$ (184,077.32)
Support Services				
Operations and Maintenance	6,677.28	26,780.07	27,500.00	(719.93)
Student Transporation Services	-	-	5,000.00	(5,000.00)
Total Expenditures	298,145.66	271,402.75	$ 461,200.00	$ (189,797.25)
Receipts Over (Under) Expenditures	-	156,441.75		
Unencumbered Cash, Beginning	213,490.54	213,490.54		
Unencumbered Cash, Ending	$ 213,490.54	$ 369,932.29		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 1,327,854.28	$ 1,308,393.17	$ 1,527,032.00	$ (218,638.83)
Total Receipts	1,327,854.28	1,308,393.17	$ 1,527,032.00	$ (218,638.83)
Expenditures				
Instruction	855,138.17	842,605.20	$ 671,893.00	$ 170,712.20
Support Services				
Student Support	-	-	311,514.00	(311,514.00)
Instructional Support	119,506.88	117,755.38	137,433.00	(19,677.62)
General Administration	71,704.14	70,653.23	82,460.00	(11,806.77)
School Administration	55,769.89	54,952.52	64,135.00	(9,182.48)
Central Services	95,605.50	94,204.31	109,947.00	(15,742.69)
Operations and Maintenance	63,737.01	62,802.87	73,298.00	(10,495.13)
Student Transportation Services	30,540.65	30,093.04	35,122.00	(5,028.96)
Food Service	35,852.04	35,326.62	41,230.00	(5,903.38)
Total Expenditures	1,327,854.28	1,308,393.17	$ 1,527,032.00	$ (218,638.83)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ -	$ 28,899.00	$ -	$ 28,899.00
State Sources				
State Aid	40,000.00	17,500.00	-	17,500.00
Local Sources				
Miscellaneous	-	-	40,000.00	(40,000.00)
Operating Transfers from				
General Fund	-	78,131.04	-	78,131.04
Total Receipts	40,000.00	124,530.04	$ 40,000.00	$ 84,530.04
Expenditures				
Instruction	40,608.97	74,530.04	$ 79,367.00	$ (4,836.96)
Total Expenditures	40,608.97	74,530.04	$ 79,367.00	$ (4,836.96)
Receipts Over (Under) Expenditures	(608.97)	50,000.00		
Unencumbered Cash, Beginning	39,975.57	39,366.60		
Unencumbered Cash, Ending	$ 39,366.60	$ 89,366.60		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
K-12 AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ 911.50	$ 270.00	$ 950.00	$ (680.00)
Operating Transfers from:				
General Fund	535,882.61	738,530.00	751,615.00	(13,085.00)
Supplemental General Fund	166,961.00	224,977.00	222,617.00	2,360.00
Total Receipts	703,755.11	963,777.00	$ 975,182.00	$ (11,405.00)
Expenditures				
Instruction	693,309.64	899,104.27	$ 1,155,357.00	$ (256,252.73)
Support Services				
Student Support	5,211.57	10,581.61	115,500.00	(104,918.39)
Total Expenditures	698,521.21	909,685.88	$ 1,270,857.00	$ (361,171.12)
Receipts Over (Under) Expenditures	5,233.90	54,091.12		
Unencumbered Cash, Beginning	291,992.25	297,226.15		
Unencumbered Cash, Ending	$ 297,226.15	$ 351,317.27		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
SPECIAL EDUCATION COOPERATIVE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 554,204.00	$ 401,797.00	$ 461,940.00	$ (60,143.00)
State Sources				
Medicaid	246,973.79	292,128.69	275,000.00	17,128.69
Other Receipts				
District Assessment Payments	2,242,874.76	1,282,532.57	1,233,706.00	48,826.57
Miscellaneous	3,488.16	5,405.60	2,083,896.00	(2,078,490.40)
Operating Transfer from				
Special Education Fund	1,113,560.20	1,141,519.60	-	1,141,519.60
Total Receipts	4,161,100.91	3,123,383.46	$ 4,054,542.00	$ (931,158.54)
Expenditures				
Instruction	2,734,020.56	2,885,599.20	$ 4,431,938.00	$ (1,546,338.80)
Support Services				
Student Support	876,676.57	935,392.36	930,830.00	4,562.36
School Administration	192,582.14	229,670.00	210,779.00	18,891.00
Operations and Maintenance	5,838.88	5,961.65	15,400.00	(9,438.35)
Student Transportation Services	120.00	-	500.00	(500.00)
Total Expenditures	3,809,238.15	4,056,623.21	$ 5,589,447.00	$ (1,532,823.79)
Receipts Over (Under) Expenditures	351,862.76	(933,239.75)		
Unencumbered Cash, Beginning	1,180,313.43	1,532,176.19		
Unencumbered Cash, Ending	$ 1,532,176.19	$ 598,936.44		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TEXTBOOK AND STUDENT MATERIALS REVOLVING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 13,108.00	$ 11,799.00
Other Receipts		
Miscellaneous	15,577.20	14,794.50
Total Receipts	28,685.20	26,593.50
Expenditures		
Instruction	91,582.28	164,572.97
Support Services		
Instructional Support	17,548.57	2,612.04
Total Expenditures	109,130.85	167,185.01
Receipts Over (Under) Expenditures	(80,445.65)	(140,591.51)
Unencumbered Cash, Beginning	365,708.99	285,263.34
Unencumbered Cash, Ending	$ 285,263.34	$ 144,671.83

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 125,118.00	$ 140,351.00
Total Receipts	125,118.00	140,351.00
Expenditures		
Instruction	125,118.00	140,351.00
Total Expenditures	125,118.00	140,351.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TITLE IV-A FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 18,903.00	$ -
Total Receipts	18,903.00	-
Expenditures		
Instruction	18,903.00	-
Total Expenditures	18,903.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
21ST CENTURY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 77,798.00	$ 85,136.00
Local Sources		
Fees	10,484.50	12,042.65
Miscellaneous	700.55	108.32
Total Receipts	88,983.05	97,286.97
Expenditures		
Instruction	81,186.90	97,544.27
Total Expenditures	81,186.90	97,544.27
Receipts Over (Under) Expenditures	7,796.15	(257.30)
Unencumbered Cash, Beginning	-	7,796.15
Unencumbered Cash, Ending	$ 7,796.15	$ 7,538.85

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 390,432.41	$ 293,640.00
State Sources		
State Grants	139.71	-
Total Receipts	390,572.12	293,640.00
Expenditures		
Instruction	512,369.98	148,923.84
Support Services		
Operations and Maintenance	775.80	-
Student Transportation Services	934.94	-
Total Expenditures	514,080.72	148,923.84
Receipts Over (Under) Expenditures	(123,508.60)	144,716.16
Unencumbered Cash, Beginning	(32,146.56)	(155,655.16)
Unencumbered Cash, Ending	$ (155,655.16)	$ (10,939.00)

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
ARP- HOMELESS CHILDREN AND YOUTH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ -	$ 5,340.00
Total Receipts	-	5,340.00
Expenditures		
Capital Outlay	-	7,897.12
Total Expenditures	-	7,897.12
Receipts Over (Under) Expenditures	-	(2,557.12)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (2,557.12)

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 28,875.00	$ -
Local Sources		
Reimbursements	14,599.30	47,788.15
Miscellaneous	16,249.87	32,877.92
Total Receipts	59,724.17	80,666.07
Expenditures		
Instruction	16,429.41	73,519.76
Total Expenditures	16,429.41	73,519.76
Receipts Over (Under) Expenditures	43,294.76	7,146.31
Unencumbered Cash, Beginning	61,395.48	104,690.24
Unencumbered Cash, Ending	$ 104,690.24	$ 111,836.55

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 16,490.00	$ -
State Sources		
CIF Pre-K Pilot	15,000.00	-
Local Sources		
Donations	127,723.50	103,496.47
Total Receipts	159,213.50	103,496.47
Expenditures		
Instruction	314,060.02	60,541.33
Total Expenditures	314,060.02	60,541.33
Receipts Over (Under) Expenditures	(154,846.52)	42,955.14
Unencumbered Cash, Beginning	404,775.14	249,928.62
Unencumbered Cash, Ending	$ 249,928.62	$ 292,883.76

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DAYCARE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 110,185.00	$ -
Local Sources		
Daycare Fees	-	274,625.20
Reimbursements	1,519.49	-
Donations	230,316.79	411,750.00
Total Receipts	342,021.28	686,375.20
Expenditures		
Instruction	211,844.30	221,996.27
Support Services		
Operations and Maintenance	24,587.62	16,402.92
Operation of Non-Instructional Services		
Food Service Operations	92,990.62	207,962.75
Capital Outlay	5,954.31	1,744.93
Total Expenditures	335,376.85	448,106.87
Receipts Over (Under) Expenditures	6,644.43	238,268.33
Unencumbered Cash, Beginning	-	6,644.43
Unencumbered Cash, Ending	$ 6,644.43	$ 244,912.76

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	607,250.49	607,250.49
Unencumbered Cash, Ending	$ 607,250.49	$ 607,250.49

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,125,163.46	$ 1,172,211.00	$ 1,144,874.00	$ 27,337.00
Delinquent Tax	6,187.00	882.00	169.00	713.00
Other Local Sources	-	15,732.00	11,750.00	3,982.00
County Sources				
Motor Vehicle Tax	12,688.00	9,910.00	10,916.00	(1,006.00)
16/20 M Truck Tax	-	389.00	-	389.00
Recreational Vehicle Tax	526.00	465.13	470.00	(4.87)
Commercial Vehicle Tax	402.00	223.00	367.00	(144.00)
In Lieu of Taxes	1,056.00	1,068.00	-	1,068.00
Total Receipts	1,146,022.46	1,200,880.13	$ 1,168,546.00	$ 32,334.13
Expenditures				
Community Service Operations				
Appropriations	1,146,022.46	1,173,482.00	$ 1,157,750.00	$ 15,732.00
Total Expenditures	1,146,022.46	1,173,482.00	$ 1,157,750.00	$ 15,732.00
Receipts Over (Under) Expenditures	-	27,398.13		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 27,398.13		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
RECREATION COMMISSION EMPLOYEE BENEFITS AND SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 90,613.80	$ 90,853.02	$ 88,427.00	$ 2,426.02
Delinquent Tax	387.00	62.00	13.00	49.00
Other Local Sources	-	-	2,100.00	(2,100.00)
County Sources				
Motor Vehicle Tax	1,055.22	860.00	969.00	(109.00)
16/20 M Truck Tax	-	35.00	-	35.00
Recreational Vehicle Tax	43.54	42.00	42.00	-
Commercial Vehicle Tax	36.00	19.00	33.00	(14.00)
In Lieu of Taxes	98.00	86.00	-	86.00
Total Receipts	92,233.56	91,957.02	$ 91,584.00	$ 373.02
Expenditures				
Community Service Operations				
Appropriations	92,233.56	90,625.00	$ 90,750.00	$ (125.00)
Total Expenditures	92,233.56	90,625.00	$ 90,750.00	$ (125.00)
Receipts Over (Under) Expenditures	-	1,332.02		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 1,332.02		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Burlington Elementary School				
BES Student Activities	$ 7,803.35	$ 5,419.00	$ 4,517.31	$ 8,705.04
Burlington Middle School				
Library	3,482.82	212.99	390.12	3,305.69
Sales Tax	10,200.84	2,334.54	-	12,535.38
Student Council	32,509.54	27,935.39	25,629.43	34,815.50
Yearbook	(104.57)	17.00	1.33	(88.90)
Tech	1,312.18	-	-	1,312.18
Burlington High School				
Art Club	129.92	650.00	531.57	248.35
BASIC	932.38	89.00	425.92	595.46
BRIDGES	33.11	6,347.25	5,310.83	1,069.53
C.O. INT.	2,770.54	6,193.45	4,589.35	4,374.64
Cat Tracks	1,746.23	2,236.84	1,582.00	2,401.07
Champions of Character	683.42	7,503.86	6,229.32	1,957.96
Class of 2018	1,423.65	-	-	1,423.65
Class of 2019	1,382.38	-	-	1,382.38
Class of 2020	800.04	-	-	800.04
Class of 2021	2,173.24	135.00	135.00	2,173.24
Class of 2022	29.83			29.83
Class of 2023	8,703.27	135.00	2,941.29	5,896.98
Class of 2024	6,805.28	9,262.40	8,900.71	7,166.97
Class of 2025	2,262.55	385.00	1,479.55	1,168.00
Class of 2026	-	1,527.00	750.00	777.00
Classroom 116	3.08	-	-	3.08
FBLA	767.19	2,474.75	3,235.02	6.92
FCA	2,716.74	362.00	1,107.70	1,971.04
FCCLA	791.15	1,131.00	1,371.76	550.39
FFA	6,503.94	28,054.19	32,774.22	1,783.91
FFA Nationals	3,986.25	1,537.46	-	5,523.71
FFA Scholarships	451.00	-	-	451.00
Forensics	712.23	-	712.23	-
Chess Club	-	393.00	-	393.00
Gay-Straight Alliance	745.00	508.00	493.64	759.36
Becker's Room	645.46	3,067.00	3,251.53	460.93

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements (Continued)
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Burlington High School (Continued)				
NHS	$ 945.93	$ 1,810.33	$ 1,445.56	$ 1,310.70
MOM	-	1,030.00	732.58	297.42
Scholars Bowl	-	248.50	248.50	-
Senior Civil Advocacy Group	188.82	-	116.32	72.50
Spanish	350.64	-	-	350.64
Student Activities	28.83	797.00	747.00	78.83
Student Council	283.71		283.71	0.00
TSA	2,128.91	120.00	136.13	2,112.78
Yearbook	8,166.83	4,671.29	11,526.17	1,311.95
Wildcat Care Club	-	2,315.26	415.33	1,899.93
Wildcat Trap Club	2,738.37	300.00	1,775.00	1,263.37
Wings	14.84	-	-	14.84
Totals	$ 117,248.92	$ 119,203.50	$ 123,786.13	$ 112,666.29

Schedule 4

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Gate Receipts						
Middle School						
Athletic	$ 12,206.44	$ 18,230.79	$ 21,731.93	$ 8,705.30	$ -	$ 8,705.30
High School						
Athletic	15,461.16	173,083.17	163,956.83	24,587.50	-	24,587.50
Drama	4,854.82	20,828.71	18,802.79	6,880.74	-	6,880.74
Sub-Total Gate Receipts	32,522.42	212,142.67	204,491.55	40,173.54	-	40,173.54
School Projects						
District						
21st Century Community Learning	155.78	313.61	289.50	179.89	-	179.89
Petty Cash	517.77	1,107.54	471.35	1,153.96	-	1,153.96
High School						
Sales Tax	919.09	11,566.41	11,949.47	536.03	-	536.03
Special Band	7,936.78	4,355.45	6,876.90	5,415.33	-	5,415.33
Sub-Total Special Projects	9,529.42	17,343.01	19,587.22	7,285.21	-	7,285.21
Total District Activity Funds	$ 42,051.84	$ 229,485.68	$ 224,078.77	$ 47,458.75	$ -	$ 47,458.75

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO244	84.010	$ -	$ 110,333.00	$ 110,333.00
Title IV	DO244	84.367	-	14,409.00	14,409.00
Passed through the Southeast Kansas Education Service Center					
Vocational Education - Basic Grants to States - Program Imp.	DO244	84.048	-	4,025.00	4,025.00
Passed through the Kansas Department of Education					
Academic Enrichment	DO244	84.424	-	15,609.00	15,609.00
Special Education Cluster (IDEA)					
Grants to States - IDEA Part B	3234-3050	84.027	-	370,732.00	370,732.00
Grants to States - IDEA Part B - Discretionary	3234-3050	84.027	-	17,741.00	17,741.00
		Total 84.027	-	388,473.00	388,473.00
Preschool Grants - IDEA Preschool	3550-1000	84.173	-	13,324.00	13,324.00
	Total Special Education Cluster (IDEA)		-	401,797.00	401,797.00
Elementary and Secondary School Emergency Relief Fund - COVID 19	DO244	84.425	-	298,513.00	156,820.96
Passed through the Kansas Department of Education					
21st Century Community Learning Centers	DO244	84.287	-	85,136.00	94,238.00
Passed through Kansas State Treasurer					
Impact Aid	DO244	84.041	-	28,899.00	28,899.00
Total U.S. Department of Education			-	958,721.00	826,130.96
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster:					
School Breakfast	DO244	10.553	-	98,400.76	98,400.76
National School Lunch Program	DO244	10.555	-	285,929.28	285,929.28
Summer Food Service Program	DO244	10.559	-	26,849.74	26,849.74
Fresh Fruits and Vegetables	DO244	10.582	-	466.33	466.33
	Total Child Nutrition Cluster:		-	411,646.11	411,646.11

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE (Continued)					
Passed through the Kansas Department of Education					
Child and Adult Care Food Program	DO244	10.558	$ -	$ 18,309.77	$ 18,309.77
Total U.S. Department of Agriculture			-	429,955.88	429,955.88
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education					
K-12 COVID Testing Grant - COVID - 19	DO244	93.323	-	467.00	-
Youth Risk Behavior Surveys	DO244	93.079	-	150.00	150.00
Total U.S. Department of Health and Human Services			-	617.00	150.00
TOTAL FEDERAL AWARDS			$ -	$ 1,389,293.88	$ 1,256,236.84

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Unified School District #244 did not elect to use the 10% de minimis cost rate.

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

Board of Education
Unified School District #244
Burlington, Kansas

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, the financial statement of the Unified School District #244, Burlington, Kansas, as of and for the year ended June 30, 2023 and the related notes to the financial statement, which collectively comprise Unified School District #244's basic financial statement, and have issued our report thereon dated January 23, 2024.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Unified School District #244's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #244's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District #244'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 District'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 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 #244's financial statement are 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 District'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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 23, 2024

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

Board of Education
Unified School District #244
Burlington, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #244'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 #244's major federal programs for the year ended June 30, 2023. Unified School District #244'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 #244 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 for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District #244 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 #244's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #244'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 #244's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District #244's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District #244'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 #244'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 #244's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 23, 2024

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:
The auditor's report expresses an adverse opinion on the basic financial statement of Unified School District #244 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	X	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X	No
Significant deficiencies identified?	____ Yes	X	None Reported

The auditor's report on compliance for the major federal award programs for Unified School District #244 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	X	No

Identification of major programs:

U.S. DEPARTMENT OF EDUCATION	
Special Education Cluster	
Grant to States – IDEA Part B	CFDA No. 84.027
Preschool Grants – IDEA Part B	CFDA No. 84.173
U.S. DEPARTMENT OF AGRICULTURE	
Child USDA Nutrition Cluster	
School Breakfast Program	CFDA No. 10.553
National School Lunch Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559
Fresh Fruits and Vegetables	CFDA No. 10.582

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee?	____ Yes	X	No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

Finding 2022-001 – Misreported Checks

Condition: During our review of Accounts Payable, it was noted that the use of split checks led to a check number designated for supplies being used to pay a different vendor for payroll taxes.

Recommendation: Procedures should be implemented that only allow for check numbers to be used for one vendor only and those encumbered funds that aren't fully spent be credited back to the original funds.

Current Status: The District has implemented procedures to correctly record Accounts Payable and eliminate the use of split checks.

Finding 2022-002 – Meal Reporting - Reporting

Identification of the federal program:

U.S. DEPARTMENT OF AGRICULTURE	
Child USDA Nutrition Cluster	
School Breakfast Program	CFDA No. 10.553
National School Lunch Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559

Condition: During our testing of meal reporting, we tested two months of meal report claims submitted to the State and traced to individual count sheets per school. It was discovered in one month three meals were over reported and six meals the second month were over reported.

Recommendation: Policies and procedures should be written to provide internal control over meal reporting. We recommend the District establish a review process, such as having another individual review count sheets and compare them to the number of meals submitted, to ensure all meals submitted for reimbursement are for the correct number of meals.

Current Status: The District has implemented policies and procedures to ensure compliance.