# UNIFIED SCHOOL DISTRICT #462

Burden, Kansas

Independent Auditors' Reports and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2021

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas

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**JARRED, GILMORE & PHILLIPS, PA**
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #462
Burden, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #462, Burden, Kansas, a municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

***Management's Responsibility 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.

***Auditors' Responsibility***
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #462, Burden, Kansas 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position Unified School District #462, Burden, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #462, Burden, Kansas as of June 30, 2021, 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.

***Other Matters***

*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 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #462 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 6, 2020, which contained an unmodified opinion on the basic financial statement. The June 30, 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 June 30, 2020 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 June 30, 2020 basic financial statement. The June 30, 2020 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2020 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 June 30, 2020 basic financial statement or to the June 30, 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2020 comparative information is fairly stated in all material respects in relation to the June 30, 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

November 9, 2021
Chanute, Kansas

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Plus Encumbrances and Accounts Payable | Ending Cash Balances June 30, 2021 |
|---|---|---|---|---|---|---|
| General | $ - | $ 2,990,867.13 | $ 2,990,867.00 | $ 0.13 | $ 161,901.69 | $ 161,901.82 |
| Supplemental General | 38,423.23 | 907,926.54 | 904,074.00 | 42,275.77 | 29,544.49 | 71,820.26 |
| Special Purpose Funds: | | | | | | |
| Pre-K At-Risk | - | 15,991.50 | 15,991.50 | - | - | - |
| At-Risk | 23,815.75 | 367,714.00 | 347,700.90 | 43,828.85 | 46,680.08 | 90,508.93 |
| Virtual Educaiton | 240.00 | - | - | 240.00 | - | 240.00 |
| Capital Outlay | 454,480.57 | 307,128.53 | 11,951.35 | 749,657.75 | 2,893.92 | 752,551.67 |
| Driver Education | 9,860.87 | 3,736.00 | 9,224.84 | 4,372.03 | - | 4,372.03 |
| Food Service | 60,643.48 | 273,777.13 | 244,569.51 | 89,851.10 | - | 89,851.10 |
| Professional Development | 240.25 | 15,020.00 | 4,310.03 | 10,950.22 | - | 10,950.22 |
| Textbook Rent | 10,025.97 | 11,226.56 | 14,597.74 | 6,654.79 | - | 6,654.79 |
| Technology Fees | 5,057.53 | 2,875.00 | 923.16 | 7,009.37 | - | 7,009.37 |
| Special Education | 82,241.34 | 554,351.00 | 537,354.17 | 99,238.17 | 2,886.32 | 102,124.49 |
| Vocational Education | 86,779.57 | 225,210.00 | 215,210.97 | 96,778.60 | 22,215.34 | 118,993.94 |
| Title II-A Teacher Quality | - | 15,539.00 | 8,983.13 | 6,555.87 | - | 6,555.87 |
| Title II-A Teacher Quality Current | 1,112.45 | - | 1,112.45 | - | - | - |
| Title I Current | - | 87,320.00 | 74,264.44 | 13,055.56 | 3,418.34 | 16,473.90 |
| Title IV-A | - | 13,232.00 | 10,759.10 | 2,472.90 | - | 2,472.90 |
| Title IV-A Current | 4,912.12 | - | 4,912.12 | - | - | - |
| Small Rural/ Title IV-A Current | - | 10,625.00 | 10,624.91 | 0.09 | 4,225.00 | 4,225.09 |
| Small Rural/ Title IV-A | 0.92 | - | - | 0.92 | - | 0.92 |
| ESSER/CARES Act Grants | - | 58,591.00 | 58,591.00 | - | - | - |
| KPERS Special Retirement Contributions | - | 295,299.53 | 295,299.53 | - | - | - |
| Contingency Reserve | 55,827.00 | 70,610.00 | 46,609.38 | 79,827.62 | 46,609.38 | 126,437.00 |
| Grant | 30,727.60 | 80,028.34 | 97,716.62 | 13,039.32 | 556.29 | 13,595.61 |
| Recreation Commission | 8,353.86 | 20,130.21 | 22,000.00 | 6,484.07 | - | 6,484.07 |
| Memorial Scholarship | 5,870.37 | 3,580.00 | 5,450.00 | 4,000.37 | - | 4,000.37 |

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

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Plus Encumbrances and Accounts Payable | Ending Cash Balances June 30, 2021 |
|---|---|---|---|---|---|---|
| Special Purpose Funds (Continued): | | | | | | |
| Substance Abuse | $ 14.90 | $ - | $ 14.90 | $ - | $ - | $ - |
| 2016 Bond Compliance | 5,000.00 | - | - | 5,000.00 | - | 5,000.00 |
| Gate Receipts | 8,350.98 | 30,194.00 | 27,528.06 | 11,016.92 | - | 11,016.92 |
| Bond and Interest Fund: | | | | | | |
| Bond and Interest | 369,259.75 | 503,061.05 | 443,005.80 | 429,315.00 | - | 429,315.00 |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,261,238.51 | $ 6,864,033.52 | $ 6,403,646.61 | $ 1,721,625.42 | $ 320,930.85 | $ 2,042,556.27 |

| | |
|---|---|
| Composition of Cash | |
| Checking Account | $ 533,337.01 |
| Money Market Account | 1,497,914.99 |
| Petty Cash Accounts | 1,500.00 |
| Activity Checking Accounts | 90,836.94 |
| Total Cash | 2,123,588.94 |
| Less Agency Funds per Schedule 3 | (81,032.67) |
| Total Reporting Entity | $ 2,042,556.27 |

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

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2021

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #462, Burden, 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 present Unified School District #462.

*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 entities:

USD #462 Educational Foundation - The economic resources received or held by the component unit are held almost entirely for the direct benefit of the District. The USD #462 Educational Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Association serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

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 #462, for the year ended June 30, 2021:

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Regulatory Basis Fund Types (continued)

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.

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

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.

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.

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 statements 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.

## 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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District had no such amendments during the fiscal year, however, the General Fund and Supplemental Fund budgets 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 schedules 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 cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special purpose funds.

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

## 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 and Schedule 1, the District was in compliance with the cash basis and budget laws of Kansas.

## 3. DEPOSITS AND INVESTMENTS

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

*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, 2021.

At year-end, the District's carrying amount of deposits was $2,123,588.94 and the bank balance was $1,936,971.71. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $395,167.87 was covered by FDIC insurance, $1,541,803.84 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

## 4. OPERATING LEASES

As of June 30, 2021 the District has entered into leases for a Bobcat Skid Steer and copy machines. Total payments for the year ended June 30, 2021 was $8,418.12. Under the current lease agreements, the future minimum lease rentals are as follows:

| | |
|---|---|
| 2022 | $ 6,963.00 |
| 2023 | 1,881.00 |
| 2024 | 1,881.00 |
| 2025 | 627.00 |

## 5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $212,522.00 subsequent to June 30, 2021 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

## 6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021, 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 |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | | | | | |
| Series 2012 Refunding Issue | .817-2.784% | 8/30/2012 | $2,195,000.00 | 9/1/2021 | $ 575,000.00 | $ - | $ 285,000.00 | $ 290,000.00 | $ 11,755.80 |
| Series 2016 | 3.00% | 8/16/2016 | 4,875,000.00 | 9/1/2036 | 4,875,000.00 | - | - | 4,875,000.00 | 146,250.00 |
| Total Contractual Indebtedness | | | | | $ 5,450,000.00 | $ - | $ 285,000.00 | $ 5,165,000.00 | $ 158,005.80 |

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

| Issue | June 30, 2022 | June 30, 2023 | June 30, 2024 | June 30, 2025 | June 30, 2026 | June 30, 2027-2031 | June 30, 2032-2036 | June 30, 2037 | Totals |
|---|---|---|---|---|---|---|---|---|---|
| Principal | | | | | | | | | |
| General Obligation Bonds: | | | | | | | | | |
| Series 2012 Refunding Issue | $ 290,000.00 | $ - | $ - | - | $ - | $ - | $ - | $ - | $ 290,000.00 |
| Series 2016 | - | 270,000.00 | 275,000.00 | 285,000.00 | 290,000.00 | 1,570,000.00 | 1,795,000.00 | 390,000.00 | 4,875,000.00 |
| Total Principal | 290,000.00 | 270,000.00 | 275,000.00 | 285,000.00 | 290,000.00 | 1,570,000.00 | 1,795,000.00 | 390,000.00 | 5,165,000.00 |
| Interest | | | | | | | | | |
| General Obligation Bonds: | | | | | | | | | |
| Series 2012 Refunding Issue | 4,036.80 | - | - | - | - | - | - | - | 4,036.80 |
| Series 2016 | 146,250.00 | 142,200.00 | 134,025.00 | 125,625.00 | 117,000.00 | 447,750.00 | 195,975.00 | 5,850.00 | 1,314,675.00 |
| Total Interest | 150,286.80 | 142,200.00 | 134,025.00 | 125,625.00 | 117,000.00 | 447,750.00 | 195,975.00 | 5,850.00 | 1,318,711.80 |
| Total Principal and Interest | $ 440,286.80 | $ 412,200.00 | $ 409,025.00 | $ 410,625.00 | $ 407,000.00 | $ 2,017,750.00 | $ 1,990,975.00 | $ 395,850.00 | $ 6,483,711.80 |

## 7. DEFINED BENEFIT PENSION PLAN

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

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2050 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.

**7. DEFINED BENEFIT PENSION PLAN** (Continued)

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 $295,300.13 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,373,428.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically 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, 2021.

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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.

*Compensated Absences*
Sick Leave: The school District's sick leave policy allows for certified employees to accumulate ten days sick leave per year to a maximum of fifty days. Full time employees are granted one day of leave per calendar month worked. Days earned over fifty will be bought by the District at the rate of $50.00 per day. Certified personnel whose years of service in the District and age combine for a total of 75 or more are eligible upon retirement to have all remaining leave days paid at the then current certified substitute teacher rate.

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

Vacation Leave: Classified personnel employed on a twelve month, full-time basis are eligible for paid vacation time. After one year of employment – 5 days of paid vacation each year, after three years of employment – 10 days of paid vacation each year, and after ten years of employment – 15 days of paid vacation each year. There is no payment for unused vacation when an employee ceases employment with the District.

In accordance with the above criteria, the District has estimated a liability for discretionary leave, which has been earned, but not taken by District employees of $34,164.18. With the exception of the above estimate, the District has not estimated a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

**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.S.A. 72-5167 | $ 473,477.00 |
| General | At-Risk | K.S.A. 72-5167 | 277,050.00 |
| General | Pre-K At-Risk | K.S.A. 72-5167 | 15,991.50 |
| General | Vocational Education | K.S.A. 72-5167 | 73,610.00 |
| General | Capital Outlay | K.S.A. 72-5167 | 49,669.87 |
| General | Professional Development | K.S.A. 72-5167 | 14,000.00 |
| General | Food Service | K.S.A. 72-5167 | 4,805.90 |
| General | Contingency Reserve | K.S.A. 72-5167 | 70,610.00 |
| Supplemental General | Vocational Education | K.S.A. 72-5143 | 151,600.00 |
| Supplemental General | At-Risk | K.S.A. 72-5143 | 90,664.00 |
| Supplemental General | Special Education | K.S.A. 72-5143 | 75,000.00 |

## 12. CONTINGENCIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Our results of operations for full year 2022 may be materially adversely affected.

## 13. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

# SUPPLEMENTARY INFORMATION

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Fiscal Year Ended June 30, 2021

| 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 | $ 3,084,718.00 | $ (93,851.00) | $ - | $ 2,990,867.00 | $ 2,990,867.00 | $ - |
| Supplemental General | 930,269.00 | (26,195.00) | - | 904,074.00 | 904,074.00 | - |
| Special Purpose Funds: | | | | | | |
| Pre-K At-Risk | 56,515.00 | - | - | 56,515.00 | 15,991.50 | (40,523.50) |
| At-Risk | 372,585.00 | - | - | 372,585.00 | 347,700.90 | (24,884.10) |
| VIRTUAL EDUCATION | 7,280.00 | - | - | 7,280.00 | - | (7,280.00) |
| Capital Outlay | 690,766.00 | - | - | 690,766.00 | 11,951.35 | (678,814.65) |
| Driver Education | 14,761.00 | - | - | 14,761.00 | 9,224.84 | (5,536.16) |
| Food Service | 302,437.00 | - | - | 302,437.00 | 244,569.51 | (57,867.49) |
| Professional Development | 4,315.00 | - | - | 4,315.00 | 4,310.03 | (4.97) |
| Special Education | 640,682.00 | - | - | 640,682.00 | 537,354.17 | (103,327.83) |
| Vocational Education | 238,380.00 | - | - | 238,380.00 | 215,210.97 | (23,169.03) |
| KPERS Special Retirement Contributions | 378,978.00 | - | - | 378,978.00 | 295,299.53 | (83,678.47) |
| Recreation Commission | 22,000.00 | - | - | 22,000.00 | 22,000.00 | - |
| Bond and Interest Fund: | | | | | | |
| Bond and Interest | 443,006.00 | - | - | 443,006.00 | 443,005.80 | (0.20) |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Mineral Production Tax | $ 1,077.69 | $ 1,027.13 | $ - | $ 1,027.13 |
| State Sources | | | | |
| Evidence Based Reading Grant | 759.00 | - | - | - |
| General State Aid | 2,554,839.00 | 2,645,213.00 | 2,707,151.00 | (61,938.00) |
| Special Education Aid | 345,613.00 | 344,627.00 | 377,567.00 | (32,940.00) |
| Total Receipts | 2,902,288.69 | 2,990,867.13 | $ 3,084,718.00 | $ (93,850.87) |
| Expenditures | | | | |
| Instruction | 1,162,166.03 | 1,048,189.27 | $ 1,270,000.00 | $ (221,810.73) |
| Support Services | | | | |
| Student Support | 10,197.42 | 13,771.17 | 10,810.00 | 2,961.17 |
| Instructional Support | 79,385.57 | 77,657.05 | 83,051.00 | (5,393.95) |
| General Administration | 118,115.66 | 124,063.99 | 126,750.00 | (2,686.01) |
| School Administration | 245,457.06 | 259,047.47 | 253,000.00 | 6,047.47 |
| Operations & Maintenance | 184,765.71 | 216,861.98 | 244,295.00 | (27,433.02) |
| Student Transportation Services | 164,319.33 | 158,315.34 | 181,314.00 | (22,998.66) |
| Other Supplemental Services | 108,418.48 | 113,746.46 | 111,890.00 | 1,856.46 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Operating Transfers to: | | | | |
| At-Risk Fund | $ 267,262.75 | $ 277,050.00 | $ 256,486.00 | $ 20,564.00 |
| Pre-K At-Risk Fund | - | 15,991.50 | 56,515.00 | (40,523.50) |
| Capital Outlay Fund | - | 49,669.87 | - | 49,669.87 |
| Food Service Fund | - | 4,805.90 | 5,000.00 | (194.10) |
| Contingency Reserve Fund | - | 70,610.00 | - | 70,610.00 |
| Virtual Education Fund | 5,000.00 | - | 7,040.00 | (7,040.00) |
| Vocational Education Fund | 79,177.68 | 73,610.00 | - | 73,610.00 |
| Professional Development | 1,000.00 | 14,000.00 | 1,000.00 | 13,000.00 |
| Special Education Fund | 477,023.00 | 473,477.00 | 477,567.00 | (4,090.00) |
| Total Certified Budget | | | 3,084,718.00 | (93,851.00) |
| Adjustments to Budget | | | | |
| Adjustment to Comply with Legal Maximum Budget | | | (93,851.00) | 93,851.00 |
| Total Expenditures | 2,902,288.69 | 2,990,867.00 | $ 2,990,867.00 | $ - |
| Receipts Over (Under) Expenditures | - | 0.13 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ 0.13 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**SUPPLEMENTAL GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Tax | $ 314,479.85 | $ 332,940.74 | $ 361,935.00 | $ (28,994.26) |
| Delinquent Tax | 11,207.81 | 11,006.97 | 6,499.00 | 4,507.97 |
| County Sources | | | | |
| Motor Vehicle Tax | 35,530.87 | 36,458.81 | 39,417.00 | (2,958.19) |
| Commercial Vehicle Tax | 855.31 | 1,484.53 | 1,225.00 | 259.53 |
| Recreational Vehicle Tax | 982.28 | 902.78 | 974.00 | (71.22) |
| 16/20M Truck Tax | 4,443.74 | 4,747.71 | - | 4,747.71 |
| State Sources | | | | |
| Supplemental State Aid | 513,980.00 | 520,385.00 | 535,463.00 | (15,078.00) |
| Total Receipts | 881,479.86 | 907,926.54 | $ 945,513.00 | $ (37,586.46) |
| Expenditures | | | | |
| Instruction | 132,935.27 | 139,210.78 | $ 140,200.00 | $ (989.22) |
| Support Services | | | | |
| Student Support | 4,712.52 | 2,112.48 | 5,200.00 | (3,087.52) |
| Instructional Support | 52,331.83 | 31,564.01 | 44,200.00 | (12,635.99) |
| General Administration | 7,212.42 | 6,547.57 | 8,585.00 | (2,037.43) |
| School Administration | 21,306.70 | 21,410.35 | 22,850.00 | (1,439.65) |
| Operations & Maintenance | 281,968.29 | 296,482.30 | 301,021.00 | (4,538.70) |
| Vehicle Services & Maintenance | 57,110.88 | 59,140.17 | 68,180.00 | (9,039.83) |
| Other Supplemental Services | 23,786.44 | 30,342.34 | 21,150.00 | 9,192.34 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**SUPPLEMENTAL GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Operating Transfers to: | | | | |
| At-Risk Fund | $ 91,027.00 | $ 90,664.00 | $ 92,283.00 | $ (1,619.00) |
| Special Education Fund | 72,695.65 | 75,000.00 | 75,000.00 | - |
| Food Service Fund | 20,000.00 | - | - | - |
| Professional Development Fund | 300.00 | - | - | - |
| Vocational Education Fund | 124,005.00 | 151,600.00 | 151,600.00 | - |
| Total Certified Budget | | | 930,269.00 | (26,195.00) |
| Adjustments to Budget | | | | |
| Adjustment to Comply with Legal Maximum Budget | | | (26,195.00) | 26,195.00 |
| Total Expenditures | 889,392.00 | 904,074.00 | $ 904,074.00 | $ - |
| Receipts Over (Under) Expenditures | (7,912.14) | 3,852.54 | | |
| Unencumbered Cash, Beginning | 46,335.37 | 38,423.23 | | |
| Unencumbered Cash, Ending | $ 38,423.23 | $ 42,275.77 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**PRE-K AT-RISK FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfer from: | | | | |
| General Fund | $ - | $ 15,991.50 | $ 56,515.00 | $ (40,523.50) |
| Total Receipts | - | 15,991.50 | $ 56,515.00 | $ (40,523.50) |
| Expenditures | | | | |
| Instruction | - | 15,991.50 | $ 56,515.00 | $ (40,523.50) |
| Total Expenditures | - | 15,991.50 | $ 56,515.00 | $ (40,523.50) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**AT-RISK FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfer from: | | | | |
| General Fund | $ 267,262.75 | $ 277,050.00 | $ 256,486.00 | $ 20,564.00 |
| Supplemental General Fund | 91,027.00 | 90,664.00 | 92,283.00 | (1,619.00) |
| Total Receipts | 358,289.75 | 367,714.00 | $ 348,769.00 | $ 18,945.00 |
| Expenditures | | | | |
| Instruction | 247,826.61 | 302,112.75 | $ 273,785.00 | $ 28,327.75 |
| Support Services | | | | |
| Student Support | 86,647.39 | 45,588.15 | 98,800.00 | (53,211.85) |
| Total Expenditures | 334,474.00 | 347,700.90 | $ 372,585.00 | $ (24,884.10) |
| Receipts Over (Under) Expenditures | 23,815.75 | 20,013.10 | | |
| Unencumbered Cash, Beginning | - | 23,815.75 | | |
| Unencumbered Cash, Ending | $ 23,815.75 | $ 43,828.85 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**VIRTUAL EDUCATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Operating Transfer from: | | | | |
| General Fund | $ 5,000.00 | $ - | $ 7,040.00 | $ (7,040.00) |
| Total Receipts | 5,000.00 | - | $ 7,040.00 | $ (7,040.00) |
| Expenditures | | | | |
| Instruction | 4,760.00 | - | $ 7,280.00 | $ (7,280.00) |
| Total Expenditures | 4,760.00 | - | $ 7,280.00 | $ (7,280.00) |
| Receipts Over (Under) Expenditures | 240.00 | - | | |
| Unencumbered Cash, Beginning | - | 240.00 | | |
| Unencumbered Cash, Ending | $ 240.00 | $ 240.00 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**CAPITAL OUTLAY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Tax | $ 139,902.40 | $ 138,969.21 | $ 133,611.00 | $ 5,358.21 |
| Delinquent Tax | 4,202.50 | 4,344.63 | 2,919.00 | 1,425.63 |
| Interest on Idle Funds | 4,550.62 | 2,710.09 | 12,500.00 | (9,789.91) |
| Other | 13,054.39 | 23,527.38 | - | 23,527.38 |
| County Sources | | | | |
| Motor Vehicle Tax | 13,726.26 | 14,163.06 | 15,283.00 | (1,119.94) |
| Commercial Vehicle Tax | 337.59 | 557.27 | 475.00 | 82.27 |
| Recreational Vehicle Tax | 380.49 | 341.90 | 377.00 | (35.10) |
| 16/20M Truck Tax | 1,761.71 | 1,725.12 | - | 1,725.12 |
| State Sources | | | | |
| Capital Outlay State Aid | 72,939.00 | 71,120.00 | 71,120.00 | - |
| Operating Transfers from: | | | | |
| General Fund | - | 49,669.87 | | 49,669.87 |
| Total Receipts | 250,854.96 | 307,128.53 | $ 236,285.00 | $ 70,843.53 |
| Expenditures | | | | |
| Instruction | - | 2,893.92 | $ - | $ 2,893.92 |
| Support Services | | | | |
| Student Support | - | - | 50,000.00 | (50,000.00) |
| Operations & Maintenance | 34,258.19 | 9,057.43 | 219,450.00 | (210,392.57) |
| Transportation | - | - | 125,000.00 | (125,000.00) |
| Facility Acquisition and Construction Services | | | | |
| Building Improvement | 7,667.07 | - | 296,316.00 | (296,316.00) |
| Total Expenditures | 41,925.26 | 11,951.35 | $ 690,766.00 | $ (678,814.65) |
| Receipts Over (Under) Expenditures | 208,929.70 | 295,177.18 | | |
| Unencumbered Cash, Beginning | 245,550.87 | 454,480.57 | | |
| Unencumbered Cash, Ending | $ 454,480.57 | $ 749,657.75 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**DRIVER EDUCATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Student Receipts | $ 2,520.00 | $ 880.00 | $ 2,800.00 | $ (1,920.00) |
| State Sources | | | | |
| State Aid | 2,080.00 | 2,856.00 | 2,100.00 | 756.00 |
| Total Receipts | 4,600.00 | 3,736.00 | $ 4,900.00 | $ (1,164.00) |
| Expenditures | | | | |
| Instruction | 3,846.53 | 8,724.84 | $ 14,761.00 | $ (6,036.16) |
| Support Services | | | | |
| Vehicle Operations | 500.00 | 500.00 | - | 500.00 |
| Total Expenditures | 4,346.53 | 9,224.84 | $ 14,761.00 | $ (5,536.16) |
| Receipts Over (Under) Expenditures | 253.47 | (5,488.84) | | |
| Unencumbered Cash, Beginning | 9,607.40 | 9,860.87 | | |
| Unencumbered Cash, Ending | $ 9,860.87 | $ 4,372.03 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**FOOD SERVICE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Food Service Sales | $ 45,134.86 | $ 7,019.20 | $ 91,503.00 | $ (84,483.80) |
| Miscellaneous Receipts | 535.81 | 4,568.89 | 3,750.00 | 818.89 |
| State Sources | | | | |
| Food Service Aid | 5,492.47 | 2,142.43 | 1,744.00 | 398.43 |
| Federal Sources | | | | |
| Child Nutrition Aid | 149,868.62 | 243,999.06 | 139,797.00 | 104,202.06 |
| Fresh Fruits and Vegetables | 5,608.12 | 11,241.65 | - | 11,241.65 |
| Operating Transfer from | | | | |
| General Fund | - | 4,805.90 | 5,000.00 | (194.10) |
| Supplemental General Fund | 20,000.00 | - | - | - |
| Total Receipts | 226,639.88 | 273,777.13 | $ 241,794.00 | $ 31,983.13 |
| Expenditures | | | | |
| Support Services | | | | |
| Operation of Non-Instructional Services | | | | |
| Food Service Operations | 218,511.73 | 244,569.51 | $ 302,437.00 | $ (57,867.49) |
| Total Expenditures | 218,511.73 | 244,569.51 | $ 302,437.00 | $ (57,867.49) |
| Receipts Over (Under) Expenditures | 8,128.15 | 29,207.62 | | |
| Unencumbered Cash, Beginning | 52,515.33 | 60,643.48 | | |
| Unencumbered Cash, Ending | $ 60,643.48 | $ 89,851.10 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**PROFESSIONAL DEVELOPMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| State Sources | | | | |
| State Aid | $ 402.00 | $ 1,020.00 | $ 3,075.00 | $ (2,055.00) |
| Opearting Transfers from | | | | |
| General Fund | 1,000.00 | 14,000.00 | 1,000.00 | 13,000.00 |
| Supplemental General Fund | 300.00 | - | - | - |
| Total Receipts | 1,702.00 | 15,020.00 | $ 4,075.00 | $ 10,945.00 |
| Expenditures | | | | |
| Support Services | | | | |
| Student Support | 2,524.42 | 4,310.03 | $ 4,315.00 | $ (4.97) |
| Total Expenditures | 2,524.42 | 4,310.03 | $ 4,315.00 | $ (4.97) |
| Receipts Over (Under) Expenditures | (822.42) | 10,709.97 | | |
| Unencumbered Cash, Beginning | 1,062.67 | 240.25 | | |
| Unencumbered Cash, Ending | $ 240.25 | $ 10,950.22 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TEXTBOOK RENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Local Sources | | |
| Student Receipts | $ 10,254.23 | $ 11,226.56 |
| Total Receipts | 10,254.23 | 11,226.56 |
| Expenditures | | |
| Instruction | 9,186.86 | 8,088.06 |
| Support Services | | |
| Instructional Staff Support | 2,027.66 | 6,509.68 |
| Total Expenditures | 11,214.52 | 14,597.74 |
| Receipts Over (Under) Expenditures | (960.29) | (3,371.18) |
| Unencumbered Cash, Beginning | 10,986.26 | 10,025.97 |
| Unencumbered Cash, Ending | $ 10,025.97 | $ 6,654.79 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TECHNOLOGY FEES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Local Sources | | |
| Student Receipts | $ 2,584.97 | $ 2,875.00 |
| Total Receipts | 2,584.97 | 2,875.00 |
| Expenditures | | |
| Instruction | 600.90 | 923.16 |
| Total Expenditures | 600.90 | 923.16 |
| Receipts Over (Under) Expenditures | 1,984.07 | 1,951.84 |
| Unencumbered Cash, Beginning | 3,073.46 | 5,057.53 |
| Unencumbered Cash, Ending | $ 5,057.53 | $ 7,009.37 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**SPECIAL EDUCATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Federal Sources | | | | |
| ESSER Grant | $ - | $ 5,874.00 | $ 5,874.00 | $ - |
| Operating Transfers from: | | | | |
| General Fund | 477,023.00 | 473,477.00 | 477,567.00 | (4,090.00) |
| Supplemental General Fund | 72,695.65 | 75,000.00 | 75,000.00 | - |
| Total Receipts | 549,718.65 | 554,351.00 | $ 558,441.00 | $ (4,090.00) |
| Expenditures | | | | |
| Instruction | 519,265.00 | 525,247.03 | $ 633,081.00 | $ (107,833.97) |
| Support Services | | | | |
| Student Transportation Services | 12,896.79 | 12,107.14 | 7,601.00 | 4,506.14 |
| Total Expenditures | 532,161.79 | 537,354.17 | $ 640,682.00 | $ (103,327.83) |
| Receipts Over (Under) Expenditures | 17,556.86 | 16,996.83 | | |
| Unencumbered Cash, Beginning | 64,684.48 | 82,241.34 | | |
| Unencumbered Cash, Ending | $ 82,241.34 | $ 99,238.17 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**VOCATIONAL EDUCATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Federal Sources | | | | |
| Federal Aid | $ 860.00 | $ - | $ - | $ - |
| State Sources | | | | |
| State Aid | 5,628.00 | - | - | - |
| Operating Transfers from: | | | | |
| General Fund | 79,177.68 | 73,610.00 | - | 73,610.00 |
| Supplemental General Fund | 124,005.00 | 151,600.00 | 151,600.00 | - |
| Total Receipts | 209,670.68 | 225,210.00 | $ 151,600.00 | $ 73,610.00 |
| Expenditures | | | | |
| Instruction | 216,547.08 | 209,222.86 | $ 231,950.00 | $ (22,727.14) |
| Support Services | | | | |
| Operations & Maintenance | 4,685.89 | 5,988.11 | 6,430.00 | (441.89) |
| Total Expenditures | 221,232.97 | 215,210.97 | $ 238,380.00 | $ (23,169.03) |
| Receipts Over (Under) Expenditures | (11,562.29) | 9,999.03 | | |
| Unencumbered Cash, Beginning | 98,341.86 | 86,779.57 | | |
| Unencumbered Cash, Ending | $ 86,779.57 | $ 96,778.60 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TITLE I FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Instruction | 10,481.26 | - |
| Total Expenditures | 10,481.26 | - |
| Receipts Over (Under) Expenditures | (10,481.26) | - |
| Unencumbered Cash, Beginning | 10,481.26 | - |
| Unencumbered Cash, Ending | $ - | $ - |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TITLE II-A TEACHER QUALITY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ - | $ 15,539.00 |
| Total Receipts | - | 15,539.00 |
| Expenditures | | |
| Instruction | 2,910.60 | 8,983.13 |
| Total Expenditures | 2,910.60 | 8,983.13 |
| Receipts Over (Under) Expenditures | (2,910.60) | 6,555.87 |
| Unencumbered Cash, Beginning | 2,910.60 | - |
| Unencumbered Cash, Ending | $ - | $ 6,555.87 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TITLE II-A TEACHER QUALITY CURRENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ 12,682.00 | $ - |
| Total Receipts | 12,682.00 | - |
| Expenditures | | |
| Instruction | 11,569.55 | 1,112.45 |
| Total Expenditures | 11,569.55 | 1,112.45 |
| Receipts Over (Under) Expenditures | 1,112.45 | (1,112.45) |
| Unencumbered Cash, Beginning | - | 1,112.45 |
| Unencumbered Cash, Ending | $ 1,112.45 | $ - |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TITLE I CURRENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ 70,506.00 | $ 87,320.00 |
| Total Receipts | 70,506.00 | 87,320.00 |
| Expenditures | | |
| Instruction | 70,506.00 | 74,264.44 |
| Total Expenditures | 70,506.00 | 74,264.44 |
| Receipts Over (Under) Expenditures | - | 13,055.56 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 13,055.56 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TITLE IV-A FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ - | $ 13,232.00 |
| Total Receipts | - | 13,232.00 |
| Expenditures | | |
| Instruction | 2,436.34 | 10,759.10 |
| Total Expenditures | 2,436.34 | 10,759.10 |
| Receipts Over (Under) Expenditures | (2,436.34) | 2,472.90 |
| Unencumbered Cash, Beginning | 2,436.34 | - |
| Unencumbered Cash, Ending | $ - | $ 2,472.90 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**TITLE IV-A CURRENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ 12,685.00 | $ - |
| Total Receipts | 12,685.00 | - |
| Expenditures | | |
| Instruction | 7,772.88 | 4,912.12 |
| Total Expenditures | 7,772.88 | 4,912.12 |
| Receipts Over (Under) Expenditures | 4,912.12 | (4,912.12) |
| Unencumbered Cash, Beginning | - | 4,912.12 |
| Unencumbered Cash, Ending | $ 4,912.12 | $ - |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**SMALL RURAL/TITLE IV-A CURRENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ - | $ 10,625.00 |
| Total Receipts | - | 10,625.00 |
| Expenditures | | |
| Instruction | - | 10,624.91 |
| Total Expenditures | - | 10,624.91 |
| Receipts Over (Under) Expenditures | - | 0.09 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 0.09 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**SMALL RURAL/TITLE IV-A FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ 26,664.00 | $ - |
| Total Receipts | 26,664.00 | - |
| Expenditures | | |
| Instruction | 26,664.00 | - |
| Total Expenditures | 26,664.00 | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 0.92 | 0.92 |
| Unencumbered Cash, Ending | $ 0.92 | $ 0.92 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**CARES/ESSER GRANTS ACT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ - | $ 58,591.00 |
| Total Receipts | - | 58,591.00 |
| Expenditures | | |
| Instruction | - | 28,788.63 |
| Supplemental Services | | |
| Student Support | - | 8,970.46 |
| General Administration | - | 1,973.57 |
| School Administration | - | 1,343.99 |
| Operations & Maintenance | - | 15,814.77 |
| Student Transportation Services | - | 514.30 |
| Operation of Non-Instructional Services | | |
| Food Service Operations | - | 1,185.28 |
| Total Expenditures | - | 58,591.00 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| State Sources | | | | |
| KPERS Contributions | $ 328,516.81 | $ 295,299.53 | $ 378,978.00 | $ (83,678.47) |
| Total Receipts | 328,516.81 | 295,299.53 | $ 378,978.00 | $ (83,678.47) |
| Expenditures | | | | |
| Instruction | 228,976.22 | 205,823.72 | $ 263,779.00 | $ (57,955.28) |
| Support Services | | | | |
| General Administration | 17,082.87 | 15,355.58 | 19,707.00 | (4,351.42) |
| School Administration | 26,281.35 | 23,623.97 | 30,718.00 | (7,094.03) |
| Other Supplemental Services | 5,913.31 | 5,315.39 | 6,821.00 | (1,505.61) |
| Operations and Maintenance | 22,667.67 | 20,375.66 | 26,150.00 | (5,774.34) |
| Student Transportation Services | 16,754.34 | 15,060.27 | 19,327.00 | (4,266.73) |
| Food Service | 10,841.05 | 9,744.94 | 12,476.00 | (2,731.06) |
| Total Expenditures | 328,516.81 | 295,299.53 | $ 378,978.00 | $ (83,678.47) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**CONTINGENCY RESERVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Operating Transfer from General Fund | $ - | $ 70,610.00 |
| Total Receipts | - | 70,610.00 |
| Expenditures | | |
| Miscellaneous | - | 46,609.38 |
| Total Expenditures | - | 46,609.38 |
| Receipts Over (Under) Expenditures | - | 24,000.62 |
| Unencumbered Cash, Beginning | 55,827.00 | 55,827.00 |
| Unencumbered Cash, Ending | $ 55,827.00 | $ 79,827.62 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| State Sources | | |
| State Aid | $ 8,132.50 | $ 76,865.09 |
| Local Sources | | |
| Donations | 25,900.75 | 3,163.25 |
| Total Receipts | 34,033.25 | 80,028.34 |
| Expenditures | | |
| Instruction | 3,317.76 | 17,667.17 |
| Support Services | | |
| Student Support | - | 36,443.00 |
| Operations and Maintenance | 10,000.00 | 10,051.86 |
| Operation of Non-Instructional Services | | |
| Food Service Operations | - | 33,554.59 |
| Total Expenditures | 13,317.76 | 97,716.62 |
| Receipts Over (Under) Expenditures | 20,715.49 | (17,688.28) |
| Unencumbered Cash, Beginning | 10,012.11 | 30,727.60 |
| Unencumbered Cash, Ending | $ 30,727.60 | $ 13,039.32 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**RECREATION COMMISSION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current | | |
|---|---|---|---|---|
| | | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Tax | $ 17,552.97 | $ 17,376.03 | $ 16,705.00 | $ 671.03 |
| Delinquent Tax | 536.86 | 558.24 | 366.00 | 192.24 |
| County Sources | | | | |
| Motor Vehicle Tax | 1,751.41 | 1,847.97 | 1,997.00 | (149.03) |
| Commercial Vehicle Tax | 42.46 | 73.50 | 62.00 | 11.50 |
| Recreational Vehicle Tax | 48.45 | 45.02 | 49.00 | (3.98) |
| 16/20 Truck Tax | 220.15 | 229.45 | - | 229.45 |
| Total Receipts | 20,152.30 | 20,130.21 | $ 19,179.00 | $ 951.21 |
| Expenditures | | | | |
| Community Service Operations | 30,000.00 | 22,000.00 | $ 22,000.00 | $ - |
| Total Expenditures | 30,000.00 | 22,000.00 | $ 22,000.00 | $ - |
| Receipts Over (Under) Expenditures | (9,847.70) | (1,869.79) | | |
| Unencumbered Cash, Beginning | 18,201.56 | 8,353.86 | | |
| Unencumbered Cash, Ending | $ 8,353.86 | $ 6,484.07 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**MEMORIAL SCHOLARSHIP FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Local Source | | |
| Donations | $ 4,095.00 | $ 3,580.00 |
| Total Receipts | 4,095.00 | 3,580.00 |
| Expenditures | | |
| Community Service Operations | 4,500.00 | 5,450.00 |
| Total Expenditures | 4,500.00 | 5,450.00 |
| Receipts Over (Under) Expenditures | (405.00) | (1,870.00) |
| Unencumbered Cash, Beginning | 6,275.37 | 5,870.37 |
| Unencumbered Cash, Ending | $ 5,870.37 | $ 4,000.37 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**SUBSTANCE ABUSE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal Sources | | |
| Federal Aid | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Instruction | 96.91 | 14.90 |
| Total Expenditures | 96.91 | 14.90 |
| Receipts Over (Under) Expenditures | (96.91) | (14.90) |
| Unencumbered Cash, Beginning | 111.81 | 14.90 |
| Unencumbered Cash, Ending | $ 14.90 | $ - |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**CONSTRUCTION FACILITIES FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Bond Proceeds | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Instruction | 16,295.00 | - |
| Support Services | | |
| Student Transporation Services | 24,189.98 | - |
| Capital Outlay | 35,184.55 | - |
| Total Expenditures | 75,669.53 | - |
| Receipts Over (Under) Expenditures | (75,669.53) | - |
| Unencumbered Cash, Beginning | 75,669.53 | - |
| Unencumbered Cash, Ending | $ - | $ - |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**2016 BOND COMPLIANCE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Bond Proceeds | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Support Services | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 5,000.00 | 5,000.00 |
| Unencumbered Cash, Ending | $ 5,000.00 | $ 5,000.00 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**BOND AND INTEREST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local Sources | | | | |
| Ad Valorem Tax | $ 314,220.50 | $ 289,290.80 | $ 278,223.00 | $ 11,067.80 |
| Delinquent Tax | 7,957.09 | 9,053.29 | 6,576.00 | 2,477.29 |
| County Sources | | | | |
| Motor Vehicle Tax | 27,594.95 | 30,467.76 | 32,857.00 | (2,389.24) |
| Commercial Vehicle Tax | 669.75 | 1,184.31 | 1,021.00 | 163.31 |
| Recreational Vehicle Tax | 763.73 | 729.11 | 812.00 | (82.89) |
| 16/20M Truck Tax | 3,451.98 | 3,604.78 | - | 3,604.78 |
| State Sources | | | | |
| Supplemental State Aid | 163,253.00 | 168,731.00 | 170,273.00 | (1,542.00) |
| Total Receipts | 517,911.00 | 503,061.05 | $ 489,762.00 | $ 13,299.05 |
| Expenditures | | | | |
| Debt Service | | | | |
| Principal | 280,000.00 | 285,000.00 | $ 285,000.00 | $ - |
| Interest | 164,966.80 | 158,005.80 | 158,006.00 | (0.20) |
| Total Expenditures | 444,966.80 | 443,005.80 | $ 443,006.00 | $ (0.20) |
| Receipts Over (Under) Expenditures | 72,944.20 | 60,055.25 | | |
| Unencumbered Cash, Beginning | 296,315.55 | 369,259.75 | | |
| Unencumbered Cash, Ending | $ 369,259.75 | $ 429,315.00 | | |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**AGENCY FUNDS**
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| | Beginning Cash Balances | Receipts | Disbursements | Ending Cash Balances |
|---|---|---|---|---|
| Agency Funds | | | | |
| District Programs | | | | |
| Sales Tax | $ 23.97 | $ 3,794.53 | $ 3,632.07 | $ 186.43 |
| Staff Reimbursement | 4,715.21 | 58,570.23 | 62,072.79 | 1,212.65 |
| Special Projects | | | | |
| Yearbook | 3,767.98 | 2,736.28 | - | 6,504.26 |
| Student Organizations | | | | |
| FFA | 4,002.33 | 27,718.40 | 24,284.83 | 7,435.90 |
| Student Council | 178.93 | 1,544.77 | 1,210.15 | 513.55 |
| Graphics | 15,609.81 | 32,390.90 | 34,791.47 | 13,209.24 |
| Music | 6,869.10 | 2,103.66 | 100.90 | 8,871.86 |
| Forensics | 1,302.20 | - | - | 1,302.20 |
| Woodworking Act | 286.00 | - | - | 286.00 |
| Fireworks Activity | 202.33 | 9,271.21 | 9,473.54 | (0.00) |
| NHS | 1,012.01 | 300.00 | 771.71 | 540.30 |
| Track | 1,129.85 | 763.00 | 1,058.02 | 834.83 |
| Flag Team | 259.99 | - | - | 259.99 |
| Lettermans Club | 4.67 | 350.00 | 350.00 | 4.67 |
| Science Department | 19.39 | - | - | 19.39 |
| Music Donations | 381.86 | 370.00 | 663.37 | 88.49 |
| FACS Activity | 81.02 | - | 81.02 | - |
| Milk Machine | 2,819.51 | - | 250.00 | 2,569.51 |
| FCCLA Activity | 741.70 | 500.00 | 332.06 | 909.64 |
| Junior High Volleyball | 277.02 | - | 120.00 | 157.02 |
| Junior High Basketball | 909.33 | 161.00 | 508.75 | 561.58 |
| GE Donations | 411.00 | 300.00 | - | 711.00 |
| Junior Class | 9,500.96 | 10,527.93 | 12,984.99 | 7,043.90 |
| Senior Class | 512.94 | 9,500.96 | 9,597.04 | 416.86 |
| CCCC | 639.25 | - | 639.25 | - |
| CJSHA Academic | 892.48 | 287.78 | 127.95 | 1,052.31 |
| JH Boys Basketball | 30.00 | - | - | 30.00 |
| JH Track Activity | 259.04 | - | - | 259.04 |
| HS Cheerleaders | 1,287.67 | 98.37 | 651.45 | 734.59 |
| JH Cheerleaders | 259.54 | 1,184.30 | 924.54 | 519.30 |
| Girls Softball | 2,226.72 | 1,531.15 | 2,729.88 | 1,027.99 |
| Football | 6,125.92 | 6,843.00 | 5,893.35 | 7,075.57 |
| Equipment/Concessions | 1,687.44 | - | 6.97 | 1,680.47 |
| Cross Country | 2,935.18 | 505.00 | 578.56 | 2,861.62 |
| Volleyball | 1,103.59 | 406.00 | 678.69 | 830.90 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**AGENCY FUNDS**
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| | Beginning Cash Balances | Receipts | Disbursements | Ending Cash Balances |
|---|---|---|---|---|
| Student Organizations (Continued) | | | | |
| CES Kids Closet | $ 1,852.70 | $ 500.00 | $ 933.55 | $ 1,419.15 |
| CHS Kids Closet | 100.00 | - | - | 100.00 |
| Wrestling Activity | 618.92 | 1,304.66 | 878.38 | 1,045.20 |
| CES Activity | 7,083.05 | 9,877.08 | 15,392.60 | 1,567.53 |
| CES Library | - | 19.20 | - | 19.20 |
| Graduated SR. Class | 1,886.55 | - | - | 1,886.55 |
| Interest on Fund | 777.97 | 94.76 | 60.00 | 812.73 |
| AD Class Scholar | 392.95 | 179.54 | 150.10 | 422.39 |
| Business Technology | 1,749.95 | 430.04 | 279.30 | 1,900.69 |
| CJSHS Library | 293.23 | - | - | 293.23 |
| Junior High Scholars Bowl | 321.98 | 293.00 | 291.04 | 323.94 |
| Baseball Activity | 444.00 | 2,825.05 | 1,738.05 | 1,531.00 |
| Totals | $ 87,987.24 | $ 187,281.80 | $ 194,236.37 | $ 81,032.67 |

**UNIFIED SCHOOL DISTRICT #462**
Burden, Kansas
**DISTRICT ACTIVITY FUNDS**
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Plus Encumbrances and Accounts Payable | Ending Cash Balances June 30, 2021 |
|---|---|---|---|---|---|---|
| Gate Receipts | | | | | | |
| Athletics | $ 6,262.75 | $ 15,015.24 | $ 16,660.73 | $ 4,617.26 | $ - | $ 4,617.26 |
| Boys Shoot-A-Thon | 338.50 | 5,839.48 | 3,356.18 | 2,821.80 | - | 2,821.80 |
| Girls Shoot-A-Thon | 1,749.73 | 1,474.61 | 2,693.85 | 530.49 | - | 530.49 |
| Concessions | - | 7,864.67 | 4,817.30 | 3,047.37 | - | 3,047.37 |
| Sub-Total Gate Receipts | $ 8,350.98 | $ 30,194.00 | $ 27,528.06 | $ 11,016.92 | $ - | $ 11,016.92 |