

UNIFIED SCHOOL DISTRICT NO. 288
Richmond, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2022

Unified School District No. 288
Richmond, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 288
Richmond, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 288, Richmond, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2022, or changes in financial 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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 opinion. 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

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, and schedule of regulatory basis receipts and expenditures-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 purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing 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 Unified School District No. 288, Richmond, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated May 2, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. 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 statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 12, 2023, on our consideration of the District'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 District'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 the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
April 12, 2023

Unified School District No. 288
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 12,518		4,765,933	4,765,420	13,031	177	13,208
Supplemental General		86,002		1,546,554	1,575,317	57,239	1,846	59,085
Special Purpose:								
Pre-School Aged At-Risk	(2)		1,366	77,234	78,600			
At Risk K-12	(2)		9	534,907	484,954	49,962		49,962
Bilingual Education				1,078		1,078		1,078
Virtual Education								
Capital Outlay		379,620		441,985	419,194	402,411		402,411
Driver Training		21,122		9,164	26,616	3,670		3,670
Food Service		68,148		502,984	451,569	119,563		119,563
Professional Development								
Parent Education Program		28				28		28
Special Education	(2)	196,247	20	739,238	922,205	13,300		13,300
Career and Postsecondary Education	(2)		4,823	231,277	236,100			
Gifts and Grants				55		55		55
KPERS Special Retirement Contribution				502,925	502,925			
Contingency Reserve		138,477				138,477		138,477
Textbook and Student Material Revolving	(2)	10,544	3,365	14,905	11,251	17,563		17,563
Elementary/Secondary School Emergency Relief				218,032	248,490	(30,458)	(30,458)
REAP Grant		1,487		30,460	22,845	9,102		9,102
Title I	(2)		16	105,588	120,210	(14,606)	(14,606)
KDHE COVID Testing Grant				100,802	118,192	(17,390)	(17,390)
Gate Receipts		41,167		123,258	116,174	48,251		48,251
Special Projects		29,707		26,100	24,076	31,731		31,731
Bond and Interest:								
Bond and Interest		724,184		472,659	392,825	804,018		804,018
Trusts:								
Etta Blanche Dahlgren Scholarship		332,067		1,334	50	333,351		333,351
CH Community Scholarship		40,040		2,838	125	42,753		42,753
Honor Flight		32,075		29,582	38,348	23,309		23,309
Health Insurance Reserve		267,537		1,236,251	1,050,776	453,012		453,012
Total Primary Government (1)		<u>2,380,970</u>	<u>9,599</u>	<u>11,715,143</u>	<u>11,606,262</u>	<u>2,499,450</u>	<u>2,023</u>	<u>2,501,473</u>

Unified School District No. 288
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Certificates of Deposit							1,050,319
Demand Deposits							1,279,528
Due from State of Kansas							229,359
Less: Agency Funds							(57,733)
Total Primary Government (1)							<u>2,501,473</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 288, Richmond, 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 No. 288, and includes the primary government only, with no related municipal entities.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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 Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2022:

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

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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

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

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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.

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. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2022.

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. During the year ended June 30, 2022, the District had no such amendments. However, the State of Kansas cut the budgets of the General Fund and the Supplemental General Fund to the legal maximum amounts of \$4,661,444 and \$1,540,651, respectively. These legal maximum budget amounts are computed based on audited full-time equivalent enrollment.

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 regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
REAP Grant Fund
Title I Fund
KDHE COVID Testing Grant Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 In-Substance Receipt in Transit

The District received \$229,359 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022. \$178,490 of these receipts were for the General Fund and \$50,869 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 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 or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2022 and held no investments throughout the year.

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

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

At June 30, 2022, the carrying amount of the District's deposits was \$2,329,847 and the bank balance was \$2,754,278. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$2,254,278 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 4 Long-term Debt

General Obligation Refunding Bonds

On June 3, 2021, the District issued \$1,915,000 in General Obligation Refunding Bonds. The proceeds of this issue were placed into an escrow account and were used to refund the 2013 General Obligation Bonds which had an outstanding balance of \$1,750,000 at that time. The escrow agent will pay interest on the bonds up until September 1, 2022 at which point the bonds will be called and retired in full. As a result of this transaction, the 2013 Bonds are considered to be defeased and have been removed from the financial statement of the District.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2022 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. Bond Series 2012	2.00-2.125%	3/15/2012	\$ 2,980,000	9/01/2023	1,055,000		330,000	725,000	18,262
G.O. Refunding Bonds 2021	0.3-1.42%	6/03/2021	1,915,000	9/01/2027	1,915,000		30,000	1,885,000	14,563
<u>Capital Lease Obligations</u>									
Energy System	4.20%	12/04/2013	737,693	11/01/2028	448,340		48,208	400,132	19,099
QZAB (Buses)	0.00%	8/10/2015	595,000	8/11/2022	170,000		85,000	85,000	-
Van	2.00%	6/26/2020	52,250	7/01/2025	42,221			42,221	-
2022 Bus	2.00%	8/17/2021	93,109	6/15/2025	-	93,109		93,109	-
Total Contractual Indebtedness					<u>3,630,561</u>	<u>93,109</u>	<u>493,208</u>	<u>3,230,462</u>	<u>51,924</u>

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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

	<u>G.O. Bonds</u>		<u>Lease Purchase Agreements</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022-23	\$ 390,000	30,884	168,336	19,431
2023-24	405,000	23,263	85,817	16,949
2024-25	445,000	17,806	88,714	14,053
2025-26	455,000	14,130	91,727	11,040
2026-27	455,000	9,216	59,390	7,918
2027-28/2028-29	460,000	3,266	126,478	8,138
Total	<u>2,610,000</u>	<u>98,565</u>	<u>620,462</u>	<u>77,529</u>

Note 5 Risk Management

Insurance Coverage

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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Interfund Transfers

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	\$ 11,531
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	401,120
General Fund	Special Education Fund	K.S.A. 72-5167	552,771
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	64,194
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,078
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	132,355
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	4,254
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	130,725
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	219,927

Note 7 Other Long-Term Obligations from Operations

Compensated Absences

The District's policies regarding compensated absences state that each full-time 12-month employee will be granted a total of 11 days of leave each year the employee is full-time in the District. Each full-time 9-month employee will be granted a total of 8 days of leave each year the employee is full-time in the District. This leave includes sick, bereavement, and personal leave. Full-time 12-month classified employees earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and allow 50% of unused vacation time to be carried over to the subsequent fiscal year.

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

One personal day will be accorded for each employee per year. Two additional days may be granted for "just cause and reason". Personal leave does not accumulate. Sick leave, for all employees, may be accumulated up to a total of 70 days. Specific guidelines apply to sick leave days earned based on length of service with the District. In the event of retirement under KPERS, or separation of service, employees are paid based upon length of service up to a maximum of 70 days.

The District's policy is to recognize the costs of compensated absences when actually paid. No estimate has been made for accrued, but unpaid compensated absences.

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 (2611 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.

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 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.

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

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 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 \$502,925 from the State of Kansas for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,038,015. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Unified School District No. 288
Richmond, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2022

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2022, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	\$ 30,458
Title I Fund	14,606
KDHE COVID Testing Grant Fund	17,390

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2022-23 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through April 12, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 288
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	\$ 4,870,707	(209,263)	103,976	4,765,420	4,765,420	
Supplemental General	1,601,562	(60,911)	34,666	1,575,317	1,575,317	
Special Purpose:						
Pre-School Aged At-Risk	78,600			78,600	78,600	
At Risk K-12	640,122			640,122	484,954	(155,168)
Bilingual Education	941			941		(941)
Virtual Education	17,409			17,409		(17,409)
Capital Outlay	848,628			848,628	419,194	(429,434)
Driver Training	29,722			29,722	26,616	(3,106)
Food Service	466,673		88,294	554,967	451,569	(103,398)
Professional Development	2,000			2,000		(2,000)
Parent Education Program	6,585			6,585		(6,585)
Special Education	1,112,153			1,112,153	922,205	(189,948)
Career and Postsecondary Education	236,100			236,100	236,100	
KPERS Special Retirement Contribution	584,818			584,818	502,925	(81,893)
Bond and Interest:						
Bond and Interest	392,825			392,825	392,825	
Totals	<u>10,888,845</u>	<u>(270,174)</u>	<u>226,936</u>	<u>10,845,607</u>	<u>9,855,725</u>	<u>(989,882)</u>

Unified School District No. 288
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
Page 1 of 32

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 12,217			
Reimbursements	21,421	103,976		103,976
Total Revenue from Local Sources	<u>33,638</u>	<u>103,976</u>		<u>103,976</u>
Revenue from State Sources				
General State Aid	4,173,571	4,108,673	3,980,096	128,577
Mineral Production Tax		513		513
Special Education Aid	481,327	552,771	681,348	(128,577)
Total Revenue from State Sources	<u>4,654,898</u>	<u>4,661,957</u>	<u>4,661,444</u>	<u>513</u>
Total Cash Receipts	<u>4,688,536</u>	<u>4,765,933</u>	<u>4,661,444</u>	<u>104,489</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	1,572,253	1,545,668	1,378,591	167,077
Non-Certified Salaries	133,753	131,620	137,766	(6,146)
Group Insurance	445,550	562,948	450,000	112,948
Social Security	111,849	119,874	116,001	3,873
Other Employee Benefits	18,028	29,796	16,000	13,796
Purchased Professional and Technical Services	2,545	5,242	5,000	242
Communication Services		58		58
Other Miscellaneous Purchased Services	5,784	367	5,000	(4,633)
General Teaching Supplies	19,035	15,221	10,000	5,221
Technology Supplies	1,027			
Miscellaneous Supplies	34,391	24,559		24,559
Property (Equipment & Furnishings)	2,393	150		150
Other	14,175	17,883		17,883
Total Instruction	<u>2,360,783</u>	<u>2,453,386</u>	<u>2,118,358</u>	<u>335,028</u>
Support Services - Students				
Certified Salaries	78,755	82,256	81,250	1,006
Non-Certified Salaries	68,186	5,659	70,500	(64,841)
Group Insurance	40,534	29,945	42,000	(12,055)
Social Security	8,730	3,922	9,500	(5,578)
Other Employee Benefits	4,519	15,134	15,000	134
Purchased Professional and Technical Services	3,073	2,882	3,000	(118)
Other Purchased Services	182	213		213
Supplies and Materials	1,527	780		780
Total Support Services - Students	<u>205,506</u>	<u>140,791</u>	<u>221,250</u>	<u>(80,459)</u>
Support Services - Instr. Staff				
Certified Salaries	40,741	39,109	42,500	(3,391)
Non-Certified Salaries	22,450	21,958	23,500	(1,542)
Group Insurance	14,005	15,201	14,500	701
Social Security	4,647	4,454	5,000	(546)
Other Employee Benefits	139	341	175	166
Books and Periodicals	655	1,107		1,107
Miscellaneous Supplies	70	17		17
Property (Equipment & Furnishings)	546			
Total Support Services - Instr. Staff	<u>83,253</u>	<u>82,187</u>	<u>85,675</u>	<u>(3,488)</u>

Unified School District No. 288
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
General Administration				
Certified Salaries	\$ 96,389	107,798	99,250	8,548
Non-Certified Salaries	39,500	39,557	41,000	(1,443)
Group Insurance	9,158	9,913	10,000	(87)
Social Security	10,311	11,223	11,000	223
Other Employee Benefits	448	1,080	750	330
Purchased Professional and Technical Services	27,497	27,522	25,000	2,522
Communication Services	24,723	22,650	28,000	(5,350)
Other Miscellaneous Purchased Services	2,985	2,793		2,793
Supplies and Materials	3,267	3,089		3,089
Property (Equipment & Furnishings)		360		360
Other	11,225	16,506		16,506
Total General Administration	225,503	242,491	215,000	27,491
School Administration				
Certified Salaries	222,321	244,837	230,000	14,837
Non-Certified Salaries	112,158	86,210	116,000	(29,790)
Group Insurance	99,265	88,054	102,000	(13,946)
Social Security	25,209	25,123	26,500	(1,377)
Other Employee Benefits	1,107	2,114	1,500	614
Purchased Professional and Technical Services	1,420	4,979	1,500	3,479
Communication Services		3,760		3,760
Supplies and Materials	311	577		577
Other	2,933			
Total School Administration	464,724	455,654	477,500	(21,846)
Support Services - Business				
Non-Certified Salaries	40,970	43,248	42,500	748
Social Security	3,133	3,276	3,250	26
Other Employee Benefits	246	429	300	129
Purchased Professional and Technical Services			250	(250)
Other	36			
Total Support Services - Business	44,385	46,953	46,300	653
Operations and Maintenance				
Non-Certified Salaries	16,577	8,399	17,200	(8,801)
Group Insurance	4,163		4,250	(4,250)
Social Security	1,260	639	1,300	(661)
Other Employee Benefits	11	22	75	(53)
Purchased Professional and Technical Services	10,853	21,961	26,000	(4,039)
Water/Sewer Services (Non-Energy)	24,702			
Repairs and Maintenance	70,708			
Repair of Buildings		3,000		3,000
General Teaching Supplies	72,396		8,917	(8,917)
Heating	36,227	35,148	39,000	(3,852)
Electricity	121,601		130,000	(130,000)
Motor Fuel	6,000	4,843	7,500	(2,657)
Miscellaneous Supplies	9,595	15,562	10,000	5,562
Property (Equipment & Furnishings)	1,619	8,134	2,500	5,634
Other	31	265		265
Total Operations and Maintenance	375,743	97,973	246,742	(148,769)
Vehicle Operation Services				
Non-Certified Salaries	74,686	66,917	77,250	(10,333)
Group Insurance	450	3,968	475	3,493
Social Security	5,613	4,981	5,700	(719)
Other Employee Benefits	170	479	250	229
Motor Fuel	19,554	38,653	22,000	16,653
Other	147	58	250	(192)
Total Vehicle Operation Services	100,620	115,056	105,925	9,131

Unified School District No. 288
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Schedule 2
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Monitoring Services				
Non-Certified Salaries	\$ 65,868	78,619	68,000	10,619
Group Insurance	34,131	37,774	34,500	3,274
Social Security	4,945	5,173	5,200	(27)
Other Employee Benefits	54	4,512	75	4,437
Other	965	800	1,000	(200)
Total Monitoring Services	<u>105,963</u>	<u>126,878</u>	<u>108,775</u>	<u>18,103</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	2,738	5,190	2,000	3,190
Supplies and Materials	36,956	29,750	20,000	9,750
Property (Equipment & Furnishings)			10,000	(10,000)
Other	<u>10,013</u>	<u>3,689</u>	<u>1,000</u>	<u>2,689</u>
Total Vehicle Servicing/Maintenance	<u>49,707</u>	<u>38,629</u>	<u>33,000</u>	<u>5,629</u>
Fund Transfers				
Pre-School Aged At-Risk	1,750	11,531	23,530	(11,999)
At Risk K-12	93,500	401,120	489,895	(88,775)
Virtual Education			17,409	(17,409)
Food Service	22,000			
Special Education	502,881	552,771	681,348	(128,577)
Career and Postsecondary Education	<u>40,000</u>			
Total Fund Transfers	<u>660,131</u>	<u>965,422</u>	<u>1,212,182</u>	<u>(246,760)</u>
Budget Adjustments				
Legal Max Adjustment			(209,263)	209,263
Budget Credit Adjustment			<u>103,976</u>	<u>(103,976)</u>
Total Expenditures and Transfers	<u>4,676,318</u>	<u>4,765,420</u>	<u>4,765,420</u>	
Receipts Over (Under)				
Expenditures and Transfers	12,218	513		
Unencumbered Cash, Beginning		12,518		
Prior Year Encumbrances Cancelled	<u>300</u>			
Unencumbered Cash, Ending	<u>12,518</u>	<u>13,031</u>		

Unified School District No. 288
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 542,962	546,961	525,603	21,358
Delinquent Taxes	22,928	14,183	5,587	8,596
Reimbursements	22,194	34,666		34,666
Total Revenue from Local Sources	588,084	595,810	531,190	64,620
Revenue from County Sources				
Motor Vehicle Tax	86,282	69,897	69,647	250
Recreational Vehicle Tax	1,799	1,536	1,567	(31)
Commercial Vehicle Tax	2,300	2,622	3,083	(461)
Watercraft Tax	421	521		521
Total Revenue from County Sources	90,802	74,576	74,297	279
Revenue from State Sources				
Supplemental State Aid	914,525	876,168	849,897	26,271
Total Cash Receipts	1,593,411	1,546,554	1,455,384	91,170
Expenditures and Transfers				
Instruction				
Certified Salaries	10,822	104,647	12,000	92,647
Other Employee Benefits		12		12
Other Miscellaneous Purchased Services	7,788	593	8,000	(7,407)
General Teaching Supplies	25,742	7,641	34,000	(26,359)
Technology Supplies	88,494	135,933	100,000	35,933
Miscellaneous Supplies	2,398	23,149	15,000	8,149
Property (Equipment & Furnishings)	13,896	25,682	100,000	(74,318)
Other		33,236	15,000	18,236
Total Instruction	149,140	330,893	284,000	46,893
General Administration				
Purchased Professional and Technical Services	78,224	48,115	89,994	(41,879)
Insurance	242,768	88,363	275,000	(186,637)
Supplies and Materials			2,100	(2,100)
Other	2,100	2,791		2,791
Total General Administration	323,092	139,269	367,094	(227,825)
Operations and Maintenance				
Non-Certified Salaries	122,490	148,971	126,500	22,471
Group Insurance		25,714		25,714
Social Security	10,222	11,023	10,700	323
Other Employee Benefits	310	1,192	400	792
Purchased Professional and Technical Services		22,313	15,000	7,313
General Teaching Supplies		76,050		76,050
Electricity		128,099		128,099
Other		28,331	25,000	3,331
Property (Equipment & Furnishings)	38,182	75,742	40,000	35,742
Other	38,291	817		817
Total Operations and Maintenance	209,495	518,252	217,600	300,652
Vehicle Operation Services				
Motor Fuel			55,000	(55,000)
Property (Equipment & Furnishings)			23,521	(23,521)
Other			25,000	(25,000)
Total Vehicle Operation Services			103,521	(103,521)
Monitoring Services				
Equipment		33,493		33,493
Vehicle Servicing/Maintenance				
Equipment		877		877

Unified School District No. 288
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Fund Transfers				
Pre-School Aged At-Risk	\$ 71,200	64,194	55,070	9,124
Bilingual Education		1,078	941	137
At Risk K-12	299,000	132,355	150,227	(17,872)
Food Service	23,951	4,254		4,254
Professional Development	540		2,000	(2,000)
Parent Education Program	4,000		6,557	(6,557)
Special Education	312,719	130,725	193,824	(63,099)
Career and Postsecondary Education	177,000	219,927	220,728	(801)
Total Fund Transfers	<u>888,410</u>	<u>552,533</u>	<u>629,347</u>	<u>(76,814)</u>
Budget Adjustments				
Legal Max Adjustment			(60,911)	60,911
Budget Credit Adjustment			34,666	(34,666)
Total Expenditures and Transfers	<u>1,570,137</u>	<u>1,575,317</u>	<u>1,575,317</u>	
Receipts Over (Under)				
Expenditures and Transfers	23,274	(28,763)		
Unencumbered Cash, Beginning	<u>62,728</u>	<u>86,002</u>		
Unencumbered Cash, Ending	<u>86,002</u>	<u>57,239</u>		

Unified School District No. 288
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Fees	\$ 2,394	1,400		1,400
Other Revenue From Local Sources	1,035	109		109
Total Revenue from Local Sources	<u>3,429</u>	<u>1,509</u>		<u>1,509</u>
Operating Transfers				
Transfer from General Fund	1,750	11,531	23,530	(11,999)
Transfer from Supplemental General Fund	71,200	64,194	55,070	9,124
Total Operating Transfers	<u>72,950</u>	<u>75,725</u>	<u>78,600</u>	<u>(2,875)</u>
Total Cash Receipts	<u>76,379</u>	<u>77,234</u>	<u>78,600</u>	<u>(1,366)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	27,606	27,096	29,000	(1,904)
Non-Certified Salaries	19,335	19,554	20,500	(946)
Group Insurance	25,432	27,638	25,000	2,638
Social Security	3,963	4,201	4,000	201
Other Employee Benefits	43	111	100	11
Total Expenditures and Transfers	<u>76,379</u>	<u>78,600</u>	<u>78,600</u>	<u></u>
Receipts Over (Under)				
Expenditures and Transfers		(1,366)		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled		<u>1,366</u>		
Unencumbered Cash, Ending		<u></u>		

Unified School District No. 288
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 3,571	1,432		1,432
Operating Transfers				
Transfer from General Fund	93,500	401,120	489,895	(88,775)
Transfer from Supplemental General Fund	299,000	132,355	150,227	(17,872)
Total Operating Transfers	392,500	533,475	640,122	(106,647)
Total Cash Receipts	396,071	534,907	640,122	(105,215)
Expenditures and Transfers				
Instruction				
Certified Salaries	268,592	353,645	505,822	(152,177)
Non-Certified Salaries	51,594	51,092	53,500	(2,408)
Group Insurance	9,466	10,165	10,000	165
Social Security	30,131	29,419	4,100	25,319
Other Employee Benefits	4,212	6,947	7,500	(553)
Total Instruction	363,995	451,268	580,922	(129,654)
Support Services - Students				
Certified Salaries	26,252	27,540	50,000	(22,460)
Social Security	1,016	1,183	4,000	(2,817)
Other Employee Benefits	4,808	4,963	5,200	(237)
Total Support Services - Students	32,076	33,686	59,200	(25,514)
Total Expenditures and Transfers	396,071	484,954	640,122	(155,168)
Receipts Over (Under)				
Expenditures and Transfers		49,953		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled		9		
Unencumbered Cash, Ending		49,962		

Unified School District No. 288
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		Variance Over (Under)
		Prior Year Actual	Actual	Budget
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$		1,078	941
Total Cash Receipts			1,078	941
Expenditures and Transfers				
Instruction				
Supplies and Materials				941
Total Expenditures and Transfers				941
Receipts Over (Under)				
Expenditures and Transfers			1,078	
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending			1,078	

Unified School District No. 288
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		17,409	(17,409)
Total Cash Receipts			<u>17,409</u>	<u>(17,409)</u>
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			17,409	(17,409)
Total Expenditures and Transfers			<u>17,409</u>	<u>(17,409)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 288
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 244,859	263,483	255,676	7,807
Delinquent Taxes	8,357	5,510	2,500	3,010
Interest on Investments		5,714		5,714
Other Revenue From Local Sources	104,634		42,701	(42,701)
Total Revenue from Local Sources	<u>357,850</u>	<u>274,707</u>	<u>300,877</u>	<u>(26,170)</u>
Revenue from County Sources				
Motor Vehicle Tax	34,238	32,688	33,790	(1,102)
Recreational Vehicle Tax	725	752	760	(8)
Commercial Vehicle Tax	1,095	1,255	1,495	(240)
Watercraft Tax	209	234		234
Total Revenue from County Sources	<u>36,267</u>	<u>34,929</u>	<u>36,045</u>	<u>(1,116)</u>
Revenue from State Sources				
General State Aid	120,679	132,349	132,354	(5)
Total Cash Receipts	<u>514,796</u>	<u>441,985</u>	<u>469,276</u>	<u>(27,291)</u>
Expenditures and Transfers				
Instruction				
Supplies and Materials	1,318	405	2,000	(1,595)
Property (Equipment & Furnishings)		3,825	25,000	(21,175)
Total Instruction	<u>1,318</u>	<u>4,230</u>	<u>27,000</u>	<u>(22,770)</u>
Support Services - Students				
Technology Supplies			25,000	(25,000)
Operations and Maintenance				
Non-Certified Salaries	80,194	79,845	83,000	(3,155)
Group Insurance	65,903	44,109	70,000	(25,891)
Social Security	6,132	6,098	7,500	(1,402)
Other Employee Benefits	679	809	800	9
Repairs and Maintenance	49,296	80,115	75,000	5,115
Repair of Buildings	275		50,000	(50,000)
Other Purchased Services	67,308	67,308	75,000	(7,692)
Property (Equipment & Furnishings)	949	21,728	15,000	6,728
Total Operations and Maintenance	<u>270,736</u>	<u>300,012</u>	<u>376,300</u>	<u>(76,288)</u>
Vehicle Operation Services				
Property (Equipment & Furnishings)	<u>114,500</u>	<u>85,000</u>	<u>200,000</u>	<u>(115,000)</u>
Support Services - Other				
Property (Equipment & Furnishings)	<u>7,152</u>	<u>5,958</u>	<u>25,000</u>	<u>(19,042)</u>
Facilities Acquisition/Construction				
Site Improvement Services		10,144	17,500	(7,356)
Building Repair and Remodeling	4,125	13,850	177,828	(163,978)
Total Facilities Acquisition/Construction	<u>4,125</u>	<u>23,994</u>	<u>195,328</u>	<u>(171,334)</u>
Total Expenditures and Transfers	<u>397,831</u>	<u>419,194</u>	<u>848,628</u>	<u>(429,434)</u>
Receipts Over (Under)				
Expenditures and Transfers	116,965	22,791		
Unencumbered Cash, Beginning	262,379	379,620		
Prior Year Encumbrances Cancelled	276			
Unencumbered Cash, Ending	<u>379,620</u>	<u>402,411</u>		

Unified School District No. 288
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 6,157	4,162	5,000	(838)
Revenue from State Sources				
General State Aid	3,264	5,002	3,600	1,402
Total Cash Receipts	<u>9,421</u>	<u>9,164</u>	<u>8,600</u>	<u>564</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	12,000	24,000	12,000	12,000
Social Security	918	1,901	918	983
Other Employee Benefits	38	186	38	148
Other Miscellaneous Purchased Services	132	423	132	291
General Teaching Supplies	155	106	200	(94)
Total Instruction	<u>13,243</u>	<u>26,616</u>	<u>13,288</u>	<u>13,328</u>
Operations and Maintenance				
Property (Equipment & Furnishings)	18		34	(34)
Vehicle Operation/Maintenance				
Property (Equipment & Furnishings)			16,400	(16,400)
Total Expenditures and Transfers	<u>13,261</u>	<u>26,616</u>	<u>29,722</u>	<u>(3,106)</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,840)	(17,452)		
Unencumbered Cash, Beginning	<u>24,962</u>	<u>21,122</u>		
Unencumbered Cash, Ending	<u>21,122</u>	<u>3,670</u>		

Unified School District No. 288
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 17,523	6,630		6,630
Adults and Non-Reimbursable Programs	6,060	4,855	11,125	(6,270)
Other Revenue From Local Sources	8,240	10,905		10,905
Total Revenue from Local Sources	<u>31,823</u>	<u>22,390</u>	<u>11,125</u>	<u>11,265</u>
Revenue from State Sources				
General State Aid	3,433	3,046	2,400	646
Revenue from Federal Sources				
Federal Financial Assistance	374,156	455,245	385,000	70,245
Other Federal Financial Assistance		18,049		18,049
Total Revenue from Federal Sources	<u>374,156</u>	<u>473,294</u>	<u>385,000</u>	<u>88,294</u>
Operating Transfers				
Transfer from General Fund	22,000			
Transfer from Supplemental General Fund	23,951	4,254		4,254
Total Operating Transfers	<u>45,951</u>	<u>4,254</u>		<u>4,254</u>
Total Cash Receipts	<u>455,363</u>	<u>502,984</u>	<u>398,525</u>	<u>104,459</u>
Expenditures and Transfers				
School Administration				
Other Employee Benefits	192	192	250	(58)
Food Service Operations				
Non-Certified Salaries	157,458	142,166	163,000	(20,834)
Group Insurance	54,195	49,902	55,500	(5,598)
Social Security	10,616	9,327	12,470	(3,143)
Other Employee Benefits	486	947	650	297
Other Miscellaneous Purchased Services	27		1,500	(1,500)
Food and Milk	182,683	204,844	220,000	(15,156)
Miscellaneous Supplies	1,345	5,052	2,000	3,052
Property (Equipment & Furnishings)		38,928	9,803	29,125
Other	850	211	1,500	(1,289)
Total Food Service Operations	<u>407,660</u>	<u>451,377</u>	<u>466,423</u>	<u>(15,046)</u>
Budget Credit Adjustment			88,294	(88,294)
Total Expenditures and Transfers	<u>407,852</u>	<u>451,569</u>	<u>554,967</u>	<u>(103,398)</u>
Receipts Over (Under)				
Expenditures and Transfers	47,511	51,415		
Unencumbered Cash, Beginning	20,637	68,148		
Unencumbered Cash, Ending	<u>68,148</u>	<u>119,563</u>		

Unified School District No. 288
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$ 540		2,000	(2,000)
Total Cash Receipts	<u>540</u>		<u>2,000</u>	<u>(2,000)</u>
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services	<u>1,814</u>		<u>2,000</u>	<u>(2,000)</u>
Total Expenditures and Transfers	<u>1,814</u>		<u>2,000</u>	<u>(2,000)</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,274)			
Unencumbered Cash, Beginning	<u>1,274</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Unified School District No. 288
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		6,557	(6,557)
Transfer from Supplemental General Fund	<u>4,000</u>	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>4,000</u>	<u> </u>	<u>6,557</u>	<u>(6,557)</u>
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	<u> </u>	<u> </u>	<u>6,585</u>	<u>(6,585)</u>
Support Services - Students				
Purchased Professional and Technical Services	<u>6,585</u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures and Transfers	<u>6,585</u>	<u> </u>	<u>6,585</u>	<u>(6,585)</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,585)			
Unencumbered Cash, Beginning	<u>2,613</u>	<u>28</u>		
Unencumbered Cash, Ending	<u>28</u>	<u>28</u>		

Unified School District No. 288
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 28,656	55,742	40,000	15,742
Revenue from Federal Sources				
Federal Financial Assistance	8,205			
Operating Transfers				
Transfer from General Fund	502,881	552,771	681,348	(128,577)
Transfer from Supplemental General Fund	312,719	130,725	193,824	(63,099)
Total Operating Transfers	815,600	683,496	875,172	(191,676)
Total Cash Receipts	852,461	739,238	915,172	(175,934)
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	339,253	362,175	377,598	(15,423)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	396,865	466,425	564,948	(98,523)
Other Miscellaneous Purchased Services		50		50
General Teaching Supplies	100	161	200	(39)
Property (Equipment & Furnishings)			21,554	(21,554)
Total Instruction	736,218	828,811	964,300	(135,489)
Vehicle Operation Services				
Non-Certified Salaries		10,103		10,103
Social Security		741		741
Rentals/Leases		52		52
Other Purchased Services	15,631		16,000	(16,000)
Motor Fuel	11,489	26,407	12,000	14,407
Total Vehicle Operation Services	27,120	37,303	28,000	9,303
Vehicle Servicing/Maintenance				
Non-Certified Salaries	33,438	32,071	35,000	(2,929)
Group Insurance	10,871	16,046	11,500	4,546
Social Security	2,544	1,574	3,000	(1,426)
Other Employee Benefits	66	4,454	150	4,304
Purchased Professional and Technical Services	1,392	1,090	2,000	(910)
Supplies and Materials	529	856		856
Property (Equipment & Furnishings)			67,453	(67,453)
Total Vehicle Servicing/Maintenance	48,840	56,091	119,103	(63,012)
Other Student Transportation Services				
Supplies and Materials			750	(750)
Total Expenditures and Transfers	812,178	922,205	1,112,153	(189,948)
Receipts Over (Under)				
Expenditures and Transfers	40,283	(182,967)		
Unencumbered Cash, Beginning	155,964	196,247		
Prior Year Encumbrances Cancelled		20		
Unencumbered Cash, Ending	196,247	13,300		

Unified School District No. 288
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 14,774	11,350	12,500	(1,150)
Revenue from State Sources				
CTE Transportation State Aid	27			
Operating Transfers				
Transfer from General Fund	40,000			
Transfer from Supplemental General Fund	177,000	219,927	220,728	(801)
Total Operating Transfers	217,000	219,927	220,728	(801)
Total Cash Receipts	231,801	231,277	233,228	(1,951)
Expenditures and Transfers				
Instruction				
Certified Salaries	151,756	141,268	156,500	(15,232)
Group Insurance	48,481	61,445	45,500	15,945
Social Security	15,973	16,775	16,500	275
Other Employee Benefits	512	1,397	1,200	197
Purchased Professional and Technical Services	1,065		1,200	(1,200)
General Teaching Supplies	5,826	5,652	6,500	(848)
Miscellaneous Supplies	579	538	700	(162)
Property (Equipment & Furnishings)		3,048		3,048
Other			8,000	(8,000)
Total Instruction	224,192	230,123	236,100	(5,977)
Support Services - Students				
Other	7,609	5,977		5,977
Total Expenditures and Transfers	231,801	236,100	236,100	
Receipts Over (Under)				
Expenditures and Transfers		(4,823)		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled		4,823		
Unencumbered Cash, Ending				

Unified School District No. 288
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 44,634	55
Total Cash Receipts	<u>44,634</u>	<u>55</u>
Expenditures and Transfers		
Instruction		
Miscellaneous Supplies	<u>56,982</u>	
Total Expenditures and Transfers	<u>56,982</u>	
Receipts Over (Under)		
Expenditures and Transfers	(12,348)	55
Unencumbered Cash, Beginning	5,155	
Prior Year Encumbrances Cancelled	<u>7,193</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u>55</u></u>

Unified School District No. 288
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 496,872	502,925	584,818	(81,893)
Total Cash Receipts	<u>496,872</u>	<u>502,925</u>	<u>584,818</u>	<u>(81,893)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>322,967</u>	<u>326,900</u>	<u>380,132</u>	(53,232)
Support Services - Students				
Other Employee Benefits	<u>19,875</u>	<u>20,117</u>	<u>23,393</u>	(3,276)
Support Services - Instr. Staff				
Other Employee Benefits	<u>14,906</u>	<u>15,088</u>	<u>17,544</u>	(2,456)
General Administration				
Other Employee Benefits	<u>19,875</u>	<u>14,834</u>	<u>23,393</u>	(8,559)
School Administration				
Other Employee Benefits	<u>69,562</u>	<u>75,693</u>	<u>81,874</u>	(6,181)
Operations and Maintenance				
Other Employee Benefits	<u>14,906</u>	<u>15,088</u>	<u>17,544</u>	(2,456)
Vehicle Operation Services				
Other Employee Benefits	<u>14,906</u>	<u>15,088</u>	<u>17,544</u>	(2,456)
Food Service Operations				
Other Employee Benefits	<u>19,875</u>	<u>20,117</u>	<u>23,394</u>	(3,277)
Total Expenditures and Transfers	<u>496,872</u>	<u>502,925</u>	<u>584,818</u>	<u>(81,893)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Unified School District No. 288
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Support Services - Instr. Staff		
Other	25,000	
Total Expenditures and Transfers	25,000	
Receipts Over (Under)		
Expenditures and Transfers	(25,000)	
Unencumbered Cash, Beginning	163,477	138,477
Unencumbered Cash, Ending	138,477	138,477

Unified School District No. 288
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Student Fees	\$ 14,544	14,905
Total Cash Receipts	<u>14,544</u>	<u>14,905</u>
Expenditures and Transfers		
Instruction		
Textbooks	11,835	11,251
Other	<u>50</u>	<u></u>
Total Expenditures and Transfers	<u>11,885</u>	<u>11,251</u>
Receipts Over (Under)		
Expenditures and Transfers	2,659	3,654
Unencumbered Cash, Beginning	6,764	10,544
Prior Year Encumbrances Cancelled	<u>1,121</u>	<u>3,365</u>
Unencumbered Cash, Ending	<u>10,544</u>	<u>17,563</u>

Unified School District No. 288
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 571	242
Revenue from Federal Sources		
Federal Financial Assistance	83,205	217,790
Total Cash Receipts	83,776	218,032
Expenditures and Transfers		
Instruction		
Certified Salaries	3,900	69,598
Non-Certified Salaries		23,250
Group Insurance		6,361
Social Security		2,880
Other Employee Benefits		389
Other Miscellaneous Purchased Services	3,450	
Supplies and Materials	15,817	
Technology Supplies	69,926	
Other		20,790
Total Instruction	93,093	123,268
Support Services - Students		
Certified Salaries		54,690
Non-Certified Salaries		30,172
Group Insurance		33,639
Social Security		6,445
Other Employee Benefits		276
Total Support Services - Students		125,222
Operations and Maintenance		
Miscellaneous Supplies	683	
Total Expenditures and Transfers	93,776	248,490
Receipts Over (Under)		
Expenditures and Transfers	(10,000)	(30,458)
Unencumbered Cash, Beginning	10,000	
Unencumbered Cash, Ending		(30,458)

Unified School District No. 288
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 95,659	
Total Cash Receipts	<u>95,659</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	45,500	
Technology Supplies	<u>14,497</u>	
Total Instruction	<u>59,997</u>	
Support Services - Students		
Non-Certified Salaries	<u>10,139</u>	
Operations and Maintenance		
Non-Certified Salaries	15,296	
Miscellaneous Supplies	<u>10,227</u>	
Total Operations and Maintenance	<u>25,523</u>	
Total Expenditures and Transfers	<u>95,659</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 288
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	30,460
Total Cash Receipts		30,460
Expenditures and Transfers		
Instruction		
Other		22,845
Total Expenditures and Transfers		22,845
Receipts Over (Under)		
Expenditures and Transfers		7,615
Unencumbered Cash, Beginning	1,487	1,487
Unencumbered Cash, Ending	1,487	9,102

Unified School District No. 288
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 453	234
Revenue from Federal Sources		
Federal Financial Assistance	117,506	105,354
Total Cash Receipts	<u>117,959</u>	<u>105,588</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	84,459	97,108
Group Insurance	26,716	15,502
Social Security	6,228	6,746
Other Employee Benefits	556	854
Total Expenditures and Transfers	<u>117,959</u>	<u>120,210</u>
Receipts Over (Under)		
Expenditures and Transfers		(14,622)
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled		16
Unencumbered Cash, Ending		<u>(14,606)</u>

Unified School District No. 288
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	100,802
Total Cash Receipts		100,802
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)		1,699
Support Services - Students		
Non-Certified Salaries		7,103
Social Security		541
Other Employee Benefits		40
Total Support Services - Students		7,684
School Administration		
Non-Certified Salaries		32,387
Group Insurance		8,033
Social Security		2,433
Other Employee Benefits		325
Total School Administration		43,178
Operations and Maintenance		
Property (Equipment & Furnishings)		65,631
Total Expenditures and Transfers		118,192
Receipts Over (Under)		
Expenditures and Transfers		(17,390)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(17,390)

Unified School District No. 288
Kansas Reading Roadmap Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from State Sources		
Other State Aid	\$ 31,997	
Total Cash Receipts	<u>31,997</u>	
Expenditures and Transfers		
Instruction		
Group Insurance	352	
Other Employee Benefits	64	
General Teaching Supplies	<u>21,145</u>	
Total Instruction	<u>21,561</u>	
Support Services - Students		
Group Insurance	<u>21</u>	
Support Services - Instr. Staff		
Other	<u>261</u>	
Vehicle Operation Services		
Motor Fuel	<u>3,049</u>	
Food Service Operations		
Non-Certified Salaries	1,615	
Social Security	<u>120</u>	
Total Food Service Operations	<u>1,735</u>	
Total Expenditures and Transfers	<u>26,627</u>	
Receipts Over (Under)		
Expenditures and Transfers	5,370	
Unencumbered Cash, Beginning	(<u>5,370</u>)	
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Unified School District No. 288
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 13,383	
Total Cash Receipts	<u>13,383</u>	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	13,250	
Supplies and Materials	<u>133</u>	
Total Expenditures and Transfers	<u>13,383</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 288
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 196,239	238,673	233,529	5,144
Delinquent Taxes	10,253	5,822	1,993	3,829
Interest on Investments	2,970			
Other Revenue From Local Sources		5,841		5,841
Total Revenue from Local Sources	<u>209,462</u>	<u>250,336</u>	<u>235,522</u>	<u>14,814</u>
Revenue from County Sources				
Motor Vehicle Tax	35,963	33,200	32,987	213
Recreational Vehicle Tax	734	750	742	8
Commercial Vehicle Tax	1,152	1,189	1,460	(271)
Watercraft Tax	223	188		188
Total Revenue from County Sources	<u>38,072</u>	<u>35,327</u>	<u>35,189</u>	<u>138</u>
Revenue from State Sources				
General State Aid	202,904	186,996	188,556	(1,560)
Total Cash Receipts	<u>450,438</u>	<u>472,659</u>	<u>459,267</u>	<u>13,392</u>
Expenditures and Transfers				
Debt Service				
Redemption of Principal	315,000	360,000	360,000	
Interest (Coupons)	99,088	32,825	32,825	
Total Expenditures and Transfers	<u>414,088</u>	<u>392,825</u>	<u>392,825</u>	
Receipts Over (Under)				
Expenditures and Transfers	36,350	79,834		
Unencumbered Cash, Beginning	<u>687,834</u>	<u>724,184</u>		
Unencumbered Cash, Ending	<u>724,184</u>	<u>804,018</u>		

Unified School District No. 288
Etta Blanche Dahlgren Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 1,014	834
Other Revenue From Local Sources		400
Donations		100
Total Cash Receipts	<u>1,014</u>	<u>1,334</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>5,200</u>	<u>50</u>
Total Expenditures and Transfers	<u>5,200</u>	<u>50</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,186)	1,284
Unencumbered Cash, Beginning	<u>336,253</u>	<u>332,067</u>
Unencumbered Cash, Ending	<u><u>332,067</u></u>	<u><u>333,351</u></u>

Unified School District No. 288
CH Community Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 112	103
Donations	<u>6,175</u>	<u>2,735</u>
Total Cash Receipts	<u>6,287</u>	<u>2,838</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>3,652</u>	<u>125</u>
Total Expenditures and Transfers	<u>3,652</u>	<u>125</u>
Receipts Over (Under)		
Expenditures and Transfers	2,635	2,713
Unencumbered Cash, Beginning	<u>37,405</u>	<u>40,040</u>
Unencumbered Cash, Ending	<u><u>40,040</u></u>	<u><u>42,753</u></u>

Unified School District No. 288
Honor Flight Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 16	17
Other Revenue From Local Sources		23,604
Donations	1,795	5,961
Total Cash Receipts	1,811	29,582
Expenditures and Transfers		
Support Services - Students		
Miscellaneous Supplies		1,633
Other		36,715
Total Expenditures and Transfers		38,348
Receipts Over (Under)		
Expenditures and Transfers	1,811	(8,766)
Unencumbered Cash, Beginning	30,264	32,075
Unencumbered Cash, Ending	32,075	23,309

Unified School District No. 288
Health Insurance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 50	140
Other Revenue From Local Sources	1,091,745	1,125,861
Reimbursements	92,421	110,250
Total Cash Receipts	<u>1,184,216</u>	<u>1,236,251</u>
Expenditures and Transfers		
Instruction		
Other Employee Benefits	1,054,039	1,050,172
Purchased Professional and Technical Services	71	80
Other	580	524
Total Expenditures and Transfers	<u>1,054,690</u>	<u>1,050,776</u>
Receipts Over (Under)		
Expenditures and Transfers	129,526	185,475
Unencumbered Cash, Beginning	<u>138,011</u>	<u>267,537</u>
Unencumbered Cash, Ending	<u><u>267,537</u></u>	<u><u>453,012</u></u>

Unified School District No. 288
 Richmond, Kansas
 Agency Funds
 Schedule of Receipts and Cash Disbursements
 Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Grants	\$ 61		61	-
Healthy Habits For Life	(940)	1,688	748	-
Instrument Rental	184	315	184	315
Kindness Club	401	2,133	1,954	580
Library	-	1,031		1,031
Lost & Damaged Library	1,781	31	1,812	-
Miscellaneous	1,008	9,514	7,610	2,912
PBIS	-	1,499	699	800
Pen & Pencil Machine	979		979	-
Pictures	140		140	-
Shoe Fund	130		130	-
SPED Activity	3,016	3,289	1,728	4,577
Students In Need	962	8	30	940
Yearbooks	213	1,890	2,103	-
Middle School:				
Cheerleading	230	1,495	119	1,606
Civic Engagement	685			685
Driver's Ed	190			190
Forensics	94			94
KCP & L Grant	2,159		194	1,965
Library Fines	180			180
Newspaper	98		71	27
OWL Grant	836			836
Resource Room	17			17
Robotics	2,661		692	1,969
Science Club	764		43	721
Scholars Bowl	81		61	20
Student Christmas	1,241			1,241
Student Council	999	2,044	1,845	1,198
High School:				
After Prom	-	500		500
Art Club	1,326			1,326
Band	1,708	2,503	3,896	315
Biology Club	385			385
Cheerleaders	1,816	1,549	1,521	1,844
Culture Committee	68			68
Dance Team	982	3,175	3,517	640
Drama/Forensic	938	1,336	670	1,604
ELA	40			40
Entrepreneurship	476	1,287	873	890
FBLA	162	532	180	514
FCA	78			78
FCCLA	696	452	429	719
FFA	6,935	40,169	40,075	7,029
FFA School Grant	6,000			6,000
First	2,059			2,059
Graphic Design	-	99	7	92
Honor Flight	-	719	719	-
Junior Class	-	13,198	8,728	4,470
Key Club	3,819	60	99	3,780
Music	514		269	245
National Honor Society	301	2,150	1,521	930
Reading Club	7			7
SADD	94			94
Senior Class	-	1,137	1,112	25
Spanish Club	278			278
Student Council	3,268	2,498	3,869	1,897
Total Agency Funds	<u>50,120</u>	<u>96,301</u>	<u>88,688</u>	<u>57,733</u>

Unified School District No. 288
 Richmond , Kansas
 District Activity Funds
 Schedule of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2022

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
High School:						
Activity Trip Meals	\$ 19			19	-	19
Athletics	72	39,509	38,621	960	-	960
Bar Benders	362	577	680	259	-	259
Baseball	3,584	5,415	1,074	7,925	-	7,925
Boys' Basketball	475	4,297	4,588	184	-	184
Concessions	3,013	32,084	32,994	2,103	-	2,103
Cross Country	257	1,360	1,444	173	-	173
Football	3,511	1,962	3,627	1,846	-	1,846
Girls' Basketball	44	3,411	3,200	255	-	255
Softball	387	870	904	353	-	353
Student Incentives	629			629	-	629
Track	1,086	3,558	3,584	1,060	-	1,060
Volleyball	1,409	7,810	5,182	4,037	-	4,037
Wrestling	394	451	45	800	-	800
Middle School:						
Athletics	17,059	15,496	10,916	21,639	-	21,639
Boys' Basketball	124	734	746	112	-	112
Girls' Basketball	-	754	754	-	-	-
MS AD Athletics	1,655	616	40	2,231	-	2,231
Student Activities	7,013	4,325	7,746	3,592	-	3,592
Track	6			6	-	6
Volleyball	68	29	29	68	-	68
Subtotal Gate Receipts	41,167	123,258	116,174	48,251	-	48,251
<u>Special Projects:</u>						
High School:						
Adult Ed	1			1	-	1
Boys'/Girls' State	340			340	-	340
Charles Gash Scholarship	70			70	-	70
Courtsey Fund	312	180	48	444	-	444
Earnest Account	10,536	500		11,036	-	11,036
Giving Back Scholarship	3,100	3,000	2,250	3,850	-	3,850
Hannibal Trip	4,901	444	2,182	3,163	-	3,163
Interest	3,624	3,220	3,181	3,663	-	3,663
Lounge Pop	-	40		40	-	40
Non Athletic Trips	2,774	10,170	9,670	3,274	-	3,274
Student Improvement	5			5	-	5
Teacher's Pop Machine	132	719	450	401	-	401
Viking Express	1,234	146	679	701	-	701
Vocational/Wood	1,160	4,763	1,160	4,763	-	4,763
Yearbook	1,518	2,918	4,456	(20)	-	(20)
Subtotal Special Projects	29,707	26,100	24,076	31,731	-	31,731
Total District Activity Funds	70,874	149,358	140,250	79,982	-	79,982

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

Board of Education
Unified School District No. 288
Richmond, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 288, Richmond, Kansas, (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated April 12, 2023, which was qualified because the District prepares its financial statement to meet the requirements of the State of 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.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of 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 may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

This 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
April 12, 2023

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

Board of Education
Unified School District No. 288
Richmond, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 288, Richmond, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District'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, the District, 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, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District 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 the District'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 other provisions of contracts or grant agreements applicable to the District'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 the District'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 the District'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 the District'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 the District'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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those 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.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
April 12, 2023

Unified School District No. 288
Richmond, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

I. Summary of Independent Auditors' Results

Financial Statement:

The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 288 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____ Yes	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____ Yes	<u> X </u> No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 288 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	<u> X </u> No
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Identification of major programs:

U.S. Department of Agriculture

Child Nutrition Cluster:

School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559

The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	_____ Yes	<u> X </u> No
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II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 288
Richmond, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	DO288	10.553	\$ 144,295	144,295	0
National School Lunch Program	DO288	10.555	307,842	307,842	0
Summer Food Service Program for Children	DO288	10.559	17,038	17,038	0
	Total Child Nutrition Cluster		469,175	469,175	0 (1)
Child Nutrition Discretionary Grants Limited Availability	DO288	10.579	3,312	3,312	0
Child and Adult Care Food Program	DO288	10.558	193	193	0
Pandemic EBT Administrative Costs - COVID-19	DO288	10.649	614	614	0
Total U.S. Department of Agriculture			473,294	473,294	0
U.S. Department of Education					
Title I Grant to Local Educational Agencies	DO288	84.010	92,127	106,983	0
Improving Teacher Quality State Grants	DO288	84.367	13,227	13,227	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO288	84.425D	217,790	248,490	0
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	9,333	9,333	0
Rural Education (Direct)		84.358	30,460	22,845	0
Total U.S. Department of Education			362,937	400,878	0
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DO288	93.079	267	267	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO288	93.323	100,802	118,192	0
Total U.S. Department of Health and Human Services			101,069	118,459	0
Total Federal Awards			937,300	992,631	0

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 288, Richmond, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.