UNIFIED SCHOOL DISTRICT #244

Burlington, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2022

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

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Burlington, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #244
Burlington, Kansas

Adverse and Unmodified Opinion
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #244, Burlington, Kansas, a Municipality, as of and for the year ended June 30, 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 Opinion 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 Opinion
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 opinion.

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 Unified School District #244's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements,

Cost Principles, and Audit Requirements for Federal Awards, and is also 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 supplemental information and schedule of expenditures of federal awards are 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 #244 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated December 21, 2021, 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 http://www.admin.ks.gov/offices/oar/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 ended 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 fiscal year ended June 30, 2021 basic financial statement. The fiscal year ended June 30, 2021 comparative information was subjected to the auditing procedures applied in the audit of the fiscal year ended June 30, 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 fiscal year ended June 30, 2021 basic financial statement or to the fiscal year ended June 30, 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 fiscal year ended June 30, 2021 comparative information is fairly stated in all material respects in relation to the fiscal year ended June 30, 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023, on our consideration of the Unified School District #244's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #244's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #244's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

January 25, 2023
Chanute, Kansas

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2022
General	$ 354.15	$ 7,250,273.49	$ 7,250,139.73	$ 487.91	$ 248,144.54	$ 248,632.45
Supplemental General	162,155.34	2,288,684.24	2,223,183.00	227,656.58	-	227,656.58
Special Purpose Funds:						
Bilingual Education	13,481.10	10,000.00	10,000.00	13,481.10	-	13,481.10
Capital Outlay	3,008,890.84	2,981,828.42	3,219,811.05	2,770,908.21	105,206.38	2,876,114.59
Driver Training	36,819.52	8,492.00	6,691.06	38,620.46	-	38,620.46
Food Service	128,037.54	700,224.68	665,887.96	162,374.26	-	162,374.26
Professional Development	162,202.71	33,723.70	33,723.70	162,202.71	-	162,202.71
Special Education	1,125,637.64	1,861,004.63	2,054,389.74	932,252.53	-	932,252.53
Vocational Education	213,490.54	298,145.66	298,145.66	213,490.54	23,144.97	236,635.51
KPERS Special Retirement Contributions	-	1,327,854.28	1,327,854.28	-	-	-
4 Year Old At-Risk	39,975.57	40,000.00	40,608.97	39,366.60	-	39,366.60
K-12 At-Risk	291,992.25	703,755.11	698,521.21	297,226.15	-	297,226.15
Special Education Cooperative	1,180,313.43	4,161,100.91	3,809,238.15	1,532,176.19	108,515.33	1,640,691.52
Textbook and Student Materials Revolving	365,708.99	28,685.20	109,130.85	285,263.34	-	285,263.34
Title I	-	128,168.00	128,168.00	-	3,927.08	3,927.08
Title IV-A	-	18,903.00	18,903.00	-	-	-
21st Century	-	88,983.05	81,186.90	7,796.15	-	7,796.15
Elementary and Secondary School Emergency Relief	(32,146.56)	390,572.12	514,080.72	(155,655.16)	-	(155,655.16)
Other Federal Grants	61,395.48	59,724.17	16,429.41	104,690.24	-	104,690.24
Gifts and Grants	404,775.14	159,213.50	314,060.02	249,928.62	5,687.78	255,616.40
Daycare	-	342,021.28	335,376.85	6,644.43	9,148.52	15,792.95
Contingency Reserve	607,250.49	-	-	607,250.49	-	607,250.49
Recreation Commission	-	1,146,022.46	1,146,022.46	-	-	-
Recreation Commission Employee Benefits and Special Liability	-	92,233.56	92,233.56	-	-	-

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

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2022
Special Purpose Funds: (Continued)						
Gate Receipts	$ 34,089.67	$ 171,574.32	$ 173,141.57	$ 32,522.42	$ -	$ 32,522.42
Special Projects	8,679.04	19,562.10	18,711.72	9,529.42	-	9,529.42
Total Reporting Entity	$ 7,813,102.88	$ 24,310,749.88	$ 24,585,639.57	$ 7,538,213.19	$ 503,774.60	$ 8,041,987.79

Composition of Cash	
General Checking Accounts	$ 7,126,728.04
Activity Checking Accounts	158,627.21
Certificates of Deposit	873,881.46
Total Cash	8,159,236.71
Less Agency Funds per Schedule 3	(117,248.92)
Total Reporting Entity	$ 8,041,987.79

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

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Regulatory Basis Fund Types
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #244, for the year ended June 30, 2022:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

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

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

Reimbursed Expenses

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

Property Taxes

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special revenue funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At year-end, the District's carrying amount of deposits was $8,159,236.71 and the bank balance was $9,689,839.11 The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,585,213.44 was covered by FDIC insurance, and the remaining $8,104,625.67 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $267,938.00 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5. RIGHT TO USE CONTRACTS

As of June 30, 2022 the District has entered into a contract for space. Total payments for the year ended June 30, 2022, was $6,960.00. Under the current agreements, there are no future payments.

6. DEFINED BENEFIT PENSION PLAN

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

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

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

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

6. DEFINED BENEFIT PENSION PLAN (Continued)

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,327,854.28 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 $10,186,965.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

Compensated Absences:

Vacation

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policy for vacation permits all non-certified employees whose period of employment is for 12 months to accumulate vacation days at the rate of 5 days for each 6 months. Unused vacation days may be carried forward to the next year but may not accumulate to more than 20 days during any contract year. Unused vacation days will be counted toward severance pay at termination of employment. As of June 30, 2022, the maximum potential liability for vacation pay is $46,453.81.

Sick

The District has also adopted a policy regarding sick and personal leave. Full-time certified and non-certified employees will be granted an aggregate total of 12 and 10 working days of leave per year, respectively. The policy requires that excess leave days at the end of the year can be placed in the leave bank or purchased by the District in accordance with the following restrictions. Certified employees may accumulate a total of 70 days in the leave bank. Non-certified employees have a maximum of 30 days in their sick leave bank. At the end of the fiscal year non-certified personnel can sell back current leave days up to a maximum of 10 days per year at one-half of the daily rate/hourly rate. Non-certified personnel who retire may sell their remaining days in the sick leave bank at the daily rate/hourly rate. Certified personnel who retire may sell their remaining days in the leave bank at $85 per day or one-half of the daily rate, respectively. As of June 30, 2022, the maximum potential liability for banked sick leave is $415,475.23.

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

Early Termination Benefits

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

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

The actual amount of termination benefits paid out to retirees in the year ended June 30, 2022 was $50,500.00. The employees who retire under the plan are eligible to continue in the health insurance plan of the District with the employee paying for the insurance. As of June 30, 2022, the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount
2023	$ 43,000.00
2024	35,000.00
2025	26,500.00
2026	22,000.00
2027	22,000.00

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

8. RISK MANAGEMENT

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

9. CONTINGENT LIABILITIES

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

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 1,713,094.98
General	K-12 At-Risk	K.S.A. 72-5167	535,882.61
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	166,961.00
Supplemental General	Vocational Education	K.S.A. 72-5143	296,239.29
Supplemental General	Special Education	K.S.A. 72-5143	147,909.65
Supplemental General	Professional Development	K.S.A. 72-5143	33,723.70
Supplemental General	Bilingual Education	K.S.A. 72-5143	10,000.00
Special Education	Special Education Cooperative	K.S.A. 72-3422	1,113,560.20

11. CONTINGENCIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Our results of operations for full year 2023 may be materially adversely affected.

12. SUBSEQUENT EVENTS

The Distrct evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. The District has agreed to a contract with Mammoth Turf to install turf on their football, baseball and softball fields for an amount not to exceed $3,252,636.00, with $2.2 million of this purchase being financed through a finance lease and the remaining amount $1,052,636.00 being paid out of fund held in reserves in the Capital Outlay Fund.

SUPPLEMENTARY INFORMATION

Schedule 1

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 7,490,070.00	$ (411,775.00)	$ 171,844.73	$ 7,250,139.73	$ 7,250,139.73	$ -
Supplemental General	2,321,893.00	(98,711.00)	-	2,223,182.00	2,223,183.00	1.00
Special Purpose Funds:						
Bilingual Education	14,879.00	-	-	14,879.00	10,000.00	(4,879.00)
Capital Outlay	5,954,035.00	-	-	5,954,035.00	3,219,811.05	(2,734,223.95)
Driver Training	46,418.00	-	-	46,418.00	6,691.06	(39,726.94)
Food Service	750,789.00	-	-	750,789.00	665,887.96	(84,901.04)
Professional Development	162,203.00	-	-	162,203.00	33,723.70	(128,479.30)
Special Education	2,751,064.00	-	-	2,751,064.00	2,054,389.74	(696,674.26)
Vocational Education	382,926.00	-	-	382,926.00	298,145.66	(84,780.34)
KPERS Special Retirement Contributions	1,502,833.00	-	-	1,502,833.00	1,327,854.28	(174,978.72)
4 Year Old At-Risk	58,550.00	-	-	58,550.00	40,608.97	(17,941.03)
K-12 At-Risk	1,030,113.00	-	-	1,030,113.00	698,521.21	(331,591.79)
Special Education Cooperative	5,858,194.00	-	-	5,858,194.00	3,809,238.15	(2,048,955.85)
Recreation Commission	1,126,041.00	-	-	1,126,041.00	1,146,022.46	19,981.46
Recreation Commission Employee Benefits and Special Liability	90,000.00	-	-	90,000.00	92,233.56	2,233.56

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 19,306.70	$ 20,379.10	$ 21,000.00	$ (620.90)
State Sources				
State Aid	7,126,564.00	7,057,914.00	7,469,070.00	(411,156.00)
Local Sources				
Mineral Tax	22.19	1.52	-	1.52
Reimbursements	142,765.19	171,844.73	-	171,844.73
Miscellaneous	377.26	134.14	-	134.14
Total Receipts	7,289,035.34	7,250,273.49	$ 7,490,070.00	$ (411,775.38)
Expenditures				
Instruction	3,069,835.60	2,819,812.40	$ 2,627,209.00	$ 192,603.40
Support Services				
Student Support	402,404.44	377,253.18	429,431.00	(52,177.82)
Instructional Support	388,718.83	514,513.60	407,650.00	106,863.60
General Administration	254,866.83	290,391.72	290,000.00	391.72
School Administration	570,122.33	93,844.75	603,000.00	(509,155.25)
Central Services	99,693.94	108,349.98	107,500.00	849.98
Operations and Maintenance	773,266.73	476,069.77	835,000.00	(358,930.23)
Student Transportation Services	315,936.15	320,926.74	-	320,926.74
Operating Transfers to:				
K-12 At-Risk Fund	-	535,882.61	567,073.00	(31,190.39)
Food Service	64.80	-	-	-
Special Education Fund	1,410,281.00	1,713,094.98	1,589,126.00	123,968.98
Vocational Education Fund	3,490.54	-	34,081.00	(34,081.00)
Total Certified Budget			7,490,070.00	(239,930.27)
Adjustments to Budget				
Qualifying Budget Credit			171,844.73	(171,844.73)
Adjustment to Comply with Legal Maximum Budget			(411,775.00)	411,775.00
Total Expenditures	7,288,681.19	7,250,139.73	$ 7,250,139.73	$ -
Receipts Over (Under) Expenditures	354.15	133.76		
Unencumbered Cash, Beginning	-	354.15		
Unencumbered Cash, Ending	$ 354.15	$ 487.91		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,162,674.00	$ 2,251,777.64	$ 2,255,131.00	$ (3,353.36)
Delinquent Tax	3,532.00	8,985.00	3,250.00	5,735.00
County Sources				
Motor Vehicle Tax	24,861.65	23,884.00	21,929.00	1,955.00
Recreational Vehicle Tax	1,088.65	984.60	975.00	9.60
Commercial Vehicle Tax	761.00	825.00	2,282.00	(1,457.00)
In Lieu of Taxes	2,266.37	2,228.00	963.00	1,265.00
Total Receipts	2,195,183.67	2,288,684.24	$ 2,284,530.00	$ 4,154.24
Expenditures				
Instruction	514,887.21	522,059.14	$ 1,194,583.00	$ (672,523.86)
Support Services				
Student Support	4,309.76	-	4,300.00	(4,300.00)
Instructional Support	18,316.48	-	38,050.00	(38,050.00)
General Administration	3,232.32	-	6,370.00	(6,370.00)
School Administration	10,774.40	503,411.78	12,370.00	491,041.78
Operations and Maintenance	276,705.24	492,200.64	285,000.00	207,200.64
Student Transportation Services	38,440.04	50,677.80	460,200.00	(409,522.20)
Operating Transfers to:				
Special Education Fund	811,332.58	147,909.65	-	147,909.65
Vocational Education Fund	146,268.40	296,239.29	130,000.00	166,239.29
4 Year Old At-Risk Fund	41,115.17	-	18,574.00	(18,574.00)
K-12 At-Risk Fund	265,071.46	166,961.00	171,048.00	(4,087.00)
Bilingual Education Fund	8,681.10	10,000.00	1,398.00	8,602.00
Professional Development Fund	19,426.00	33,723.70	-	33,723.70
Total Certified Budget			2,321,893.00	(98,710.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(98,711.00)	98,711.00
Total Expenditures	2,158,560.16	2,223,183.00	$ 2,223,182.00	$ 1.00
Receipts Over (Under) Expenditures	36,623.51	65,501.24		
Unencumbered Cash, Beginning	125,531.83	162,155.34		
Unencumbered Cash, Ending	$ 162,155.34	$ 227,656.58		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
BILINGUAL EDUATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
Supplemental General Fund	$ 8,681.10	$ 10,000.00	$ 1,398.00	$ 8,602.00
Total Receipts	8,681.10	10,000.00	$ 1,398.00	$ 8,602.00
Expenditures				
Instruction	-	10,000.00	$ 14,879.00	$ (4,879.00)
Total Expenditures	-	10,000.00	$ 14,879.00	$ (4,879.00)
Receipts Over (Under) Expenditures	8,681.10	-		
Unencumbered Cash, Beginning	4,800.00	13,481.10		
Unencumbered Cash, Ending	$ 13,481.10	$ 13,481.10		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,563,210.00	$ 2,812,913.16	$ 2,715,065.00	$ 97,848.16
Delinquent Tax	3,726.00	10,053.00	3,852.00	6,201.00
Investment Income	17,197.35	57,476.51	15,000.00	42,476.51
County Sources				
Motor Vehicle Tax	27,692.50	27,591.00	25,095.00	2,496.00
Recreational Tax	1,211.97	1,135.80	1,115.00	20.80
Commercial Vehicle Tax	852.00	972.00	2,611.00	(1,639.00)
In Lieu of Taxes	2,547.63	2,641.00	1,103.00	1,538.00
Federal Sources				
Federal Aid	-	4,299.00	-	4,299.00
Other Receipts				
Miscellaneous	37,581.69	64,746.95	35,000.00	29,746.95
Total Receipts	2,654,019.14	2,981,828.42	$ 2,798,841.00	$ 182,987.42
Expenditures				
Instruction	442,899.78	642,591.06	$ 857,535.00	$ (214,943.94)
Support Services				
Student Support	2,099.24	3,225.26	152,500.00	(149,274.74)
Instructional Support	48,871.42	1,432.07	100,000.00	(98,567.93)
General Administration	1,296.27	33,859.11	25,000.00	8,859.11
School Administration	99.00	18,793.54	25,000.00	(6,206.46)
Central Services	8,503.91	16,426.88	25,000.00	(8,573.12)
Operations and Maintenance	1,304,498.11	1,418,462.46	2,000,000.00	(581,537.54)
Student Transportation Services	61,369.66	398,367.00	344,000.00	54,367.00
Other Support Services	-	-	75,000.00	(75,000.00)
Capital Outlay	659,694.08	686,653.67	2,350,000.00	(1,663,346.33)
Total Expenditures	2,529,331.47	3,219,811.05	$ 5,954,035.00	$ (2,734,223.95)
Receipts Over (Under) Expenditures	124,687.67	(237,982.63)		
Unencumbered Cash, Beginning	2,884,203.17	3,008,890.84		
Unencumbered Cash, Ending	$ 3,008,890.84	$ 2,770,908.21		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Aid	$ 5,498.00	$ 4,514.00	$ 5,520.00	$ (1,006.00)
Other Receipts				
Miscellaneous	3,978.00	3,978.00	4,000.00	(22.00)
Total Receipts	9,476.00	8,492.00	$ 9,520.00	$ (1,028.00)
Expenditures				
Instruction	6,936.99	6,691.06	$ 10,140.00	$ (3,448.94)
Support Services				
Operations and Maintenance	-	-	36,278.00	(36,278.00)
Total Expenditures	6,936.99	6,691.06	$ 46,418.00	$ (39,726.94)
Receipts Over (Under) Expenditures	2,539.01	1,800.94		
Unencumbered Cash, Beginning	34,280.51	36,819.52		
Unencumbered Cash, Ending	$ 36,819.52	$ 38,620.46		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 45,647.56	$ 25,382.30	$ 18,670.00	$ 6,712.30
Miscellaneous	3,428.96	4,707.87	20,000.00	(15,292.13)
State Sources				
Food Service Aid	5,558.10	4,366.09	3,900.00	466.09
Federal Sources				
Child Nutrition Aid	541,518.53	652,185.30	580,182.00	72,003.30
Child and Adult Care Food Program	8,800.32	922.40	-	922.40
Fresh Fruit and Vegetables	6,062.00	12,046.72	-	12,046.72
Other Federal Aid	-	614.00	-	614.00
Operating Transfers from				
General Fund	64.80	-	-	-
Total Receipts	611,080.27	700,224.68	$ 622,752.00	$ 77,472.68
Expenditures				
Support Services				
Operations and Maintenance	12,210.83	23,405.52	$ 15,000.00	$ 8,405.52
Operation of Non-Instructional Services				
Food Service Operations	554,126.53	642,482.44	735,789.00	(93,306.56)
Total Expenditures	566,337.36	665,887.96	$ 750,789.00	$ (84,901.04)
Receipts Over (Under) Expenditures	44,742.91	34,336.72		
Unencumbered Cash, Beginning	83,294.63	128,037.54		
Unencumbered Cash, Ending	$ 128,037.54	$ 162,374.26		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Aid				
Impact Aid	$ 8,274.30	$ -	$ -	$ -
State Sources				
Professional Development Aid	3,211.00	-	-	-
Operating Transfers from				
Supplemental General Fund	19,426.00	33,723.70	-	33,723.70
Total Receipts	30,911.30	33,723.70	$ -	$ 33,723.70
Expenditures				
Support Services				
Instructional Support	47,272.35	33,723.70	$ 162,203.00	$ (128,479.30)
Total Expenditures	47,272.35	33,723.70	$ 162,203.00	$ (128,479.30)
Receipts Over (Under) Expenditures	(16,361.05)	-		
Unencumbered Cash, Beginning	178,563.76	162,202.71		
Unencumbered Cash, Ending	$ 162,202.71	$ 162,202.71		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ -	$ -	$ 36,300.00	$ (36,300.00)
Operating Transfers from:				-
General Fund	1,410,281.00	1,713,094.98	1,589,126.00	123,968.98
Supplemental General Fund	811,332.58	147,909.65	-	147,909.65
Total Receipts	2,221,613.58	1,861,004.63	$ 1,625,426.00	$ 235,578.63
Expenditures				
Instruction	926,998.51	817,567.28	$ 2,582,935.00	$ (1,765,367.72)
Support Services				
Student Support	-	37.00	-	37.00
Operations and Maintenance	21,961.45	24,334.70	25,450.00	(1,115.30)
Vehicle Operating Services	116,658.22	98,890.56	142,679.00	(43,788.44)
Operating Transfer to:				
Special Education Cooperative Fund	1,255,995.40	1,113,560.20	-	1,113,560.20
Total Expenditures	2,321,613.58	2,054,389.74	$ 2,751,064.00	$ (696,674.26)
Receipts Over (Under) Expenditures	(100,000.00)	(193,385.11)		
Unencumbered Cash, Beginning	1,225,637.64	1,125,637.64		
Unencumbered Cash, Ending	$ 1,125,637.64	$ 932,252.53		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 4,950.00	$ -	$ -	$ -
Other Receipts				
Reimbursed Expense	3,030.30	1,906.37	-	1,906.37
Miscellaneous	-	-	5,000.00	(5,000.00)
Operating Transfers from:				
General Fund	3,490.54	-	34,081.00	(34,081.00)
Supplemental General Fund	146,268.40	296,239.29	130,000.00	166,239.29
Total Receipts	157,739.24	298,145.66	$ 169,081.00	$ 129,064.66
Expenditures				
Instruction	320,612.82	291,468.38	$ 348,000.00	$ (56,531.62)
Support Services				
Operations and Maintenance	27,039.03	6,677.28	34,926.00	(28,248.72)
Student Transporation Services	4,259.00	-	-	-
Total Expenditures	351,910.85	298,145.66	$ 382,926.00	$ (84,780.34)
Receipts Over (Under) Expenditures	(194,171.61)	-		
Unencumbered Cash, Beginning	407,662.15	213,490.54		
Unencumbered Cash, Ending	$ 213,490.54	$ 213,490.54		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 1,242,011.12	$ 1,327,854.28	$ 1,502,833.00	$ (174,978.72)
Total Receipts	1,242,011.12	1,327,854.28	$ 1,502,833.00	$ (174,978.72)
Expenditures				
Instruction	799,855.17	855,138.17	$ 661,247.00	$ 193,891.17
Support Services				
Student Support	-	-	306,578.00	(306,578.00)
Instructional Support	111,780.99	119,506.88	135,255.00	(15,748.12)
General Administration	67,068.59	71,704.14	81,153.00	(9,448.86)
School Administration	52,164.46	55,769.89	63,118.00	(7,348.11)
Central Services	89,424.80	95,605.50	108,204.00	(12,598.50)
Operations and Maintenance	59,616.54	63,737.01	72,137.00	(8,399.99)
Student Transportation Services	28,566.25	30,540.65	34,565.00	(4,024.35)
Food Service	33,534.32	35,852.04	40,576.00	(4,723.96)
Total Expenditures	1,242,011.12	1,327,854.28	$ 1,502,833.00	$ (174,978.72)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Aid	$ -	$ 40,000.00	$ -	$ 40,000.00
Operating Transfers from:				
Supplemental General Fund	41,115.17	-	18,574.00	(18,574.00)
Total Receipts	41,115.17	40,000.00	$ 18,574.00	$ 21,426.00
Expenditures				
Instruction	51,115.17	40,608.97	$ 58,550.00	$ (17,941.03)
Total Expenditures	51,115.17	40,608.97	$ 58,550.00	$ (17,941.03)
Receipts Over (Under) Expenditures	(10,000.00)	(608.97)		
Unencumbered Cash, Beginning	49,975.57	39,975.57		
Unencumbered Cash, Ending	$ 39,975.57	$ 39,366.60		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
K-12 AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ 985.00	$ 911.50	$ -	$ 911.50
Operating Transfers from:				
General Fund	-	535,882.61	567,073.00	(31,190.39)
Supplemental General Fund	265,071.46	166,961.00	171,048.00	(4,087.00)
Total Receipts	266,056.46	703,755.11	$ 738,121.00	$ (34,365.89)
Expenditures				
Instruction	328,756.08	693,309.64	$ 825,063.00	$ (131,753.36)
Support Services				
Student Support	-	5,211.57	107,200.00	(101,988.43)
School Administration	-	-	97,850.00	(97,850.00)
Total Expenditures	328,756.08	698,521.21	$ 1,030,113.00	$ (331,591.79)
Receipts Over (Under) Expenditures	(62,699.62)	5,233.90		
Unencumbered Cash, Beginning	354,691.87	291,992.25		
Unencumbered Cash, Ending	$ 291,992.25	$ 297,226.15		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
POOL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Interest Income	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Outlay	142.18	-
Total Expenditures	142.18	-
Receipts Over (Under) Expenditures	(142.18)	-
Unencumbered Cash, Beginning	142.18	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
SPECIAL EDUCATION COOPERATIVE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 410,409.00	$ 554,204.00	$ 515,071.00	$ 39,133.00
State Sources				
Medicaid	167,177.70	246,973.79	110,000.00	136,973.79
Other Receipts				
District Assessment Payments	2,669,379.78	2,242,874.76	2,026,405.00	216,469.76
Miscellaneous	2,499.98	3,488.16	2,026,405.00	(2,022,916.84)
Operating Transfer from:				
Special Education Fund	1,255,995.40	1,113,560.20	-	1,113,560.20
Total Receipts	4,505,461.86	4,161,100.91	$ 4,677,881.00	$ (516,780.09)
Expenditures				
Instruction	3,053,205.97	2,734,020.56	$ 4,712,818.00	$ (1,978,797.44)
Support Services				
Student Support	849,589.73	876,676.57	930,270.00	(53,593.43)
General Administration	199.92	-	250.00	(250.00)
School Administration	203,674.94	192,582.14	200,906.00	(8,323.86)
Operations and Maintenance	11,853.33	5,838.88	13,950.00	(8,111.12)
Student Transportation Services	-	120.00	-	120.00
Total Expenditures	4,118,523.89	3,809,238.15	$ 5,858,194.00	$ (2,048,955.85)
Receipts Over (Under) Expenditures	386,937.97	351,862.76		
Unencumbered Cash, Beginning	793,375.46	1,180,313.43		
Unencumbered Cash, Ending	$ 1,180,313.43	$ 1,532,176.19		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TEXTBOOK AND STUDENT MATERIALS REVOLVING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 16,378.00	$ 13,108.00
Other Receipts		
Miscellaneous	15,957.02	15,577.20
Total Receipts	32,335.02	28,685.20
Expenditures		
Instruction	22,471.19	91,582.28
Support Services		
Instructional Support	16,501.48	17,548.57
Total Expenditures	38,972.67	109,130.85
Receipts Over (Under) Expenditures	(6,637.65)	(80,445.65)
Unencumbered Cash, Beginning	372,346.64	365,708.99
Unencumbered Cash, Ending	$ 365,708.99	$ 285,263.34

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 125,118.00	$ 128,168.00
Total Receipts	125,118.00	128,168.00
Expenditures		
Instruction	125,118.00	128,168.00
Total Expenditures	125,118.00	128,168.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TITLE IV-A FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

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

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
21ST CENTURY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 64,571.00	$ 77,798.00
Local Sources		
Fees	9,083.85	10,484.50
Miscellaneous	37.00	700.55
Total Receipts	73,691.85	88,983.05
Expenditures		
Instruction	75,542.38	81,186.90
Total Expenditures	75,542.38	81,186.90
Receipts Over (Under) Expenditures	(1,850.53)	7,796.15
Unencumbered Cash, Beginning	1,850.53	-
Unencumbered Cash, Ending	$ -	$ 7,796.15

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 369,336.52	$ 390,432.41
State Sources		
State Grants	-	139.71
Total Receipts	369,336.52	390,572.12
Expenditures		
Instruction	350,936.86	512,369.98
Support Services		
Operations and Maintenance	44,327.25	775.80
Student Transportation Services	-	934.94
Total Expenditures	395,264.11	514,080.72
Receipts Over (Under) Expenditures	(25,927.59)	(123,508.60)
Unencumbered Cash, Beginning	(6,218.97)	(32,146.56)
Unencumbered Cash, Ending	$ (32,146.56)	$ (155,655.16)

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TEACHER QUALITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 17,812.00	$ -
Total Receipts	17,812.00	-
Expenditures		
Instruction	17,812.00	-
Total Expenditures	17,812.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
OTHER FEDERAL GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 35,822.08	$ 28,875.00
Local Sources		
Reimbursements	-	14,599.30
Miscellaneous	-	16,249.87
Total Receipts	35,822.08	59,724.17
Expenditures		
Instruction	39,512.30	16,429.41
Total Expenditures	39,512.30	16,429.41
Receipts Over (Under) Expenditures	(3,690.22)	43,294.76
Unencumbered Cash, Beginning	65,085.70	61,395.48
Unencumbered Cash, Ending	$ 61,395.48	$ 104,690.24

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 16,383.00	$ 16,490.00
State Sources		
CIF Pre-K Pilot	15,000.00	15,000.00
Local Sources		
Donations	223,020.05	127,723.50
Total Receipts	254,403.05	159,213.50
Expenditures		
Instruction	149,281.46	314,060.02
Total Expenditures	149,281.46	314,060.02
Receipts Over (Under) Expenditures	105,121.59	(154,846.52)
Unencumbered Cash, Beginning	299,653.55	404,775.14
Unencumbered Cash, Ending	$ 404,775.14	$ 249,928.62

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DAYCARE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ 110,185.00
Local Sources		
Reimbursements	-	1,519.49
Donations	295,658.40	230,316.79
Total Receipts	295,658.40	342,021.28
Expenditures		
Instruction	22,568.80	211,844.30
Support Services		
Operations and Maintenance	3,877.82	24,587.62
Operation of Non-Instructional Services		
Food Service Operations	53,407.12	92,990.62
Capital Outlay	215,804.66	5,954.31
Total Expenditures	273,089.60	335,376.85
Receipts Over (Under) Expenditures	-	6,644.43
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 6,644.43

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

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

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,026,233.00	$ 1,125,163.46	$ 1,085,933.00	$ 39,230.46
Delinquent Tax	2,652.00	6,187.00	1,541.00	4,646.00
County Sources				
Motor Vehicle Tax	17,842.23	12,688.00	12,084.00	604.00
Recreational Vehicle Tax	789.54	526.00	538.00	(12.00)
Commercial Vehicle Tax	478.00	402.00	1,257.00	(855.00)
Other County Sources	-	-	24,157.00	(24,157.00)
In Lieu of Taxes	1,336.49	1,056.00	531.00	525.00
Total Receipts	1,049,331.26	1,146,022.46	$ 1,126,041.00	$ 19,981.46
Expenditures				
Community Service Operations				
Appropriations	1,049,331.26	1,146,022.46	$ 1,126,041.00	$ 19,981.46
Total Expenditures	1,049,331.26	1,146,022.46	$ 1,126,041.00	$ 19,981.46
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
RECREATION COMMISSION EMPLOYEE BENEFITS AND SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 95,368.00	$ 90,613.80	$ 87,122.00	$ 3,491.80
Delinquent Tax	147.00	387.00	143.00	244.00
County Sources				
Motor Vehicle Tax	1,082.19	1,055.22	971.00	84.22
Recreational Vehicle Tax	47.43	43.54	43.00	0.54
Commercial Vehicle Tax	34.00	36.00	101.00	(65.00)
Other County Sources	-	-	3,900.00	(3,900.00)
In Lieu of Taxes	100.38	98.00	42.00	56.00
Total Receipts	96,779.00	92,233.56	$ 92,322.00	$ (88.44)
Expenditures				
Community Service Operations				
Appropriations	97,266.72	92,233.56	$ 90,000.00	$ 2,233.56
Total Expenditures	97,266.72	92,233.56	$ 90,000.00	$ 2,233.56
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Burlington Elementary School				
BES Student Activities	$ 8,298.41	$ 3,109.71	$ 3,604.77	$ 7,803.35
Burlington Middle School				
Library	3,337.98	991.95	847.11	3,482.82
Sales Tax	8,100.38	2,100.46	-	10,200.84
Student Council	33,215.56	18,187.51	18,893.53	32,509.54
Yearbook	-	2,064.50	2,169.07	(104.57)
Tech	1,312.18	-	-	1,312.18
Burlington High School				
Art Club	129.92	-	-	129.92
BASIC	1,234.53	239.90	542.05	932.38
BRIDGES	1,796.51	4,005.37	5,768.77	33.11
C.O. INT.	3,662.39	4,949.93	5,841.78	2,770.54
Cat Tracks	2,468.23	2,515.00	3,237.00	1,746.23
Champions of Character	1,831.76	473.79	1,622.13	683.42
Class of 2013	190.96	-	190.96	-
Class of 2014	526.90	-	526.90	-
Class of 2015	502.38	-	502.38	-
Class of 2016	160.30	-	160.30	-
Class of 2017	747.52	-	747.52	-
Class of 2018	1,423.65	-	-	1,423.65
Class of 2019	1,382.38	-	-	1,382.38
Class of 2020	800.04	-	-	800.04
Class of 2021	2,173.24		-	2,173.24
Class of 2022	4,184.83	95.00	4,250.00	29.83
Class of 2023	5,074.10	8,089.25	4,460.08	8,703.27
Class of 2024	3,611.64	7,309.30	4,115.66	6,805.28
Class of 2025	-	2,278.37	15.82	2,262.55
Classroom 116	3.08	-	-	3.08
FBLA	1,062.18	435.70	730.69	767.19
FCA	3,389.62	398.00	1,070.88	2,716.74
FCCLA	(1,135.86)	4,095.43	2,168.42	791.15
FFA	13,980.10	27,563.92	35,040.08	6,503.94
FFA Nationals	2,638.39	5,814.44	4,466.58	3,986.25
FFA Scholarships	451.00	-	-	451.00
Forensics	390.23	322.00	-	712.23
Hawkesworth's Room	(22.65)	22.65	-	-
Gay-Straight Alliance	360.00	770.00	385.00	745.00
Gifford's Room	101.64	4,677.00	4,133.18	645.46

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements (Continued)
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Burlington High School (Continued)				
NHS	$ 460.50	$ 1,951.00	$ 1,465.57	$ 945.93
SADD	2,422.66	-	2,422.66	-
Scholars Bowl	76.79		76.79	-
Senior Civil Advocacy Group	296.82	-	108.00	188.82
Spanish	350.64	-	-	350.64
Student Activities	(178.91)	1,317.50	1,109.76	28.83
Student Council	(734.60)	3,719.64	2,701.33	283.71
TSA	2,128.91	-	-	2,128.91
Yearbook	10,678.19	13,967.43	16,478.79	8,166.83
Wildcat Cake and Cookies	205.69	-	205.69	-
Wildcat Trap Club	4,200.00	1,000.00	2,461.63	2,738.37
Wings	14.84	-	-	14.84
Totals	$ 127,305.05	$ 122,464.75	$ 132,520.88	$ 117,248.92

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2022
Gate Receipts						
Middle School						
Athletic	$ 14,472.47	$ 21,710.19	$ 23,976.22	$ 12,206.44	$ -	$ 12,206.44
High School						
Athletic	15,263.81	114,355.94	114,158.59	15,461.16	-	15,461.16
Drama	4,353.39	35,508.19	35,006.76	4,854.82	-	4,854.82
Sub-Total Gate Receipts	34,089.67	171,574.32	173,141.57	32,522.42	-	32,522.42
School Projects						
District						
21st Century Community Learning	215.19	176.65	236.06	155.78	-	155.78
Petty Cash	292.86	4,329.08	4,104.17	517.77	-	517.77
High School						
Sales Tax	346.12	9,554.35	8,981.38	919.09	-	919.09
Special Band	7,824.87	5,502.02	5,390.11	7,936.78	-	7,936.78
Sub-Total Special Projects	8,679.04	19,562.10	18,711.72	9,529.42	-	9,529.42
Total District Activity Funds	$ 42,768.71	$ 191,136.42	$ 191,853.29	$ 42,051.84	$ -	$ 42,051.84

UNIFIED SCHOOL DISTRICT #244
Burlington, 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	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO244	84.010	$ -	$ 112,900.00	$ 112,900.00
Title IV	DO244	84.367	-	18,903.00	18,903.00
Passed through the Southeast Kansas Education Service Center					
Vocational Education - Basic Grants to States - Program Imp.	DO244	84.048	-	4,299.00	5,671.00
Passed through the Kansas Department of Education					
Academic Enrichment	DO244	84.424	-	15,268.00	15,268.00
Special Education Cluster (IDEA)					
Grants to States - IDEA Part B	3234-3050	84.027	-	356,864.00	356,864.00
Grants to States - IDEA Part B - COVID - 19	3234-3050	84.027	-	68,470.00	68,470.00
Grants to States - IDEA Part B - Discretionary	3234-3050	84.027	-	17,741.00	17,741.00
		Total 84.027	-	443,075.00	443,075.00
Preschool Grants - IDEA Preschool	3550-1000	84.173	-	12,926.00	12,926.00
Preschool Grants - IDEA Preschool - COVID - 19	3550-1000	84.173	-	5,939.00	5,939.00
		Total 84.173	-	18,865.00	18,865.00
	Total Special Education Cluster (IDEA)		-	461,940.00	461,940.00
Elementary and Secondary School Emergency Relief Fund - COVID 19	DO244	84.425	-	458,361.00	565,036.06
Passed through USD #245					
Elementary and Secondary School Emergency Relief Fund - COVID 19	DO244	84.425	-	6,333.00	6,333.00
		Total 84.425	-	464,694.00	571,369.06
Passed through the Kansas Department of Education					
21st Century Community Learning Centers	DO244	84.287	-	77,798.00	79,683.00
Passed through Kansas State Treasurer					
Impact Aid	DO244	84.041	-	20,379.10	20,379.10
Total U.S. Department of Education			-	1,176,181.10	1,286,113.16
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster:					
School Breakfast	DO244	10.553		167,440.06	167,440.06
National School Lunch Program	DO244	10.555	-	457,634.18	457,753.72
Summer Food Service Program	DO244	10.559	-	27,111.06	27,111.06
	Total Child Nutrition Cluster:		-	652,185.30	652,304.84

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Cash Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE (Continued)					
Passed through the Kansas Department of Education					
State Pandemic Electronic Benefit Transfer Administrative Costs Grant - COVID - 19	DO244	10.649	$ -	$ 614.00	$ 614.00
Child and Adult Care Food Program	DO244	10.558	-	922.40	922.40
Fresh Fruits and Vegetables	DO244	10.582	-	12,046.72	12,046.72
Total U.S. Department of Agriculture			-	665,768.42	665,887.96
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education					
KDHE COVID Testing Grant - COVID - 19	DO244	93.323	-	18,002.41	34,975.66
Children's Cabinet Preschool Dev	DO244	93.434	-	1,490.00	1,490.00
Cooperative Agreements to Support Comprehensive School 477 Cluster					
Temporary Assistance for Needy Familes	DO244	93.558	-	15,000.00	15,000.00
		Total 477 Cluster	-	15,000.00	15,000.00
Passed through the Kansas Department of Children and Familes					
Child Care Disaster Relief	DO244	93.575	-	60,000.00	60,000.00
Total U.S. Department of Health and Human Services			-	94,492.41	111,465.66
FEDERAL COMMUNICATIONS COMMISSION					
FCC Emergency Connectivity Grant	Not Assigned	32.009	-	28,875.00	28,875.00
Total Federal Communications Commission			-	28,875.00	28,875.00
US DEPARTMENT OF THE TREASURY					
Passed through Coffey County, Kansas					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	Not Assigned	21.027	-	50,185.00	50,185.00
Total U.S. Department of the Treasury			-	50,185.00	50,185.00
TOTAL FEDERAL AWARDS			$ -	$ 2,015,501.93	$ 2,142,526.78

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

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

NOTE B --INDIRECT COST RATE

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

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

Board of Education
Unified School District #244
Burlington, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #244, Burlington, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the Unified School District #244's basic financial statement, and have issued our report thereon dated January 25, 2023.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-01 that we consider to be a significant deficiency.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Unified School District #244's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Unified School District #244's Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the Unified School District #244's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Unified School District #244's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 25, 2023

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

Board of Education
Unified School District #244
Burlington, Kansas

Qualified and Unmodified Opinion
We have audited Unified School District #244's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District #244's major federal programs for the year ended June 30, 2022. Unified School District #244's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Child USDA Nutrition Cluster
In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinion section of our report, Unified School District #244 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Child USDA Nutrition Cluster for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs
In our opinion, Unified School District #244 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other 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 Qualified and Unmodified Opinion
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District #244 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District #244's compliance with the compliance requirements referred to above.

Matter(s) Giving Rise to Qualified Opinion on the Child USDA Nutrition Cluster
As described in the accompanying schedule of findings and questioned costs, *the Child USDA Nutrition Cluster* did not comply with requirements regarding Assistance Listing No. 10.553, 10.555, & 10.559 Child USDA Nutrition Cluster as described in finding numbers 2022-002 for Reporting.

Compliance with such requirements is necessary, in our opinion, for the Unified School District #244 to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District #244's did federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District #244's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District #244's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District #244's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District #244's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District #244's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters
Government Auditing Standards requires the auditor to perform limited procedures on Unified School District #244's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District #244's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We did identify any material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-02 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District #244's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Unified School District #244's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 25. 2023

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

I. SUMMARY OF AUDITORS' RESULTS

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

Internal Control over Financial Reporting:

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

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?		Yes	X	No
Significant deficiencies identified?	X	Yes		None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #244 expresses a qualified opinion.

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

Identification of major programs:

U.S. DEPARTMENT OF AGRICULTURE	
Child USDA Nutrition Cluster:	
National School Lunch Program	CFDA No. 10.553
Child and Adult Care Food Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559
U.S. DEPARTMENT OF EDUCATION	
Elementary and Secondary School Emergency Relief Fund	CFDA No. 84.425

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

Auditee qualified as a low risk auditee?		Yes	X	No

II. FINANCIAL STATEMENT FINDINGS

Finding 2022-001 – Misreported Checks

Criteria:
Check numbers should be designated for one vendor only and should not be reused to pay a different vendor.

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

Cause:
The Accounts Payable clerk uses split checks to pay for multiple invoices for large projects that have funds encumbered. As the invoices come in, she uses sequential lettered check numbers (for example 1001A, 1001B, etc.) to pay each invoice. After one vendor was paid the amount they were due for all invoices provided to the District, there were encumbered funds left over that were used to pay a different invoice for a different vendor of the District.

Effect or Potential Effect:
It would be possible that a purchase order could be created for a vendor and then subsequently paid to a different vendor or individual than the purchase order.

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

Views of Responsible Officials:
Beginning February 2023, split checks will no longer be used and all current outstanding split check numbers have been reviewed in the accounting software to ensure that the checks have only been written to the appropriate vendor and that those outstanding split checks were only used on the appropriate vendors as stated in the original purchase order

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2022-002 – Meal Reporting - Reporting

Identification of the federal program:

U.S. DEPARTMENT OF AGRICULTURE

Child USDA Nutrition Cluster

School Breakfast Program	CFDA No. 10.553
National School Lunch Program	CFDA No. 10.555
Summer Food Service Program for Children	CFDA No. 10.559

Criteria: 7 CFR section 210.8 states that monthly claims for meal reimbursement includes only the number of free, reduce price and paid lunches served on any day of operation to children currently eligible for such lunches.

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

Cause: The District lacked proper internal controls over meal reporting and the error was not detected.

Effect or Potential Effect: The breakdown of internal controls in this area could adversely affect the amount of reimbursement received by the school as eligible meals were not submitted for reimbursement.

Questioned Costs: None

Context: The over reported meals led to the District having an improper reimbursement.

Repeat Finding: Yes

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

Views of responsible officials: Management is in agreement and will implement a corrective action plan.

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2022

Finding 2021-001 – Meal Reporting - Reporting

Federal Programs:
U.S. Department of Agriculture
Child USDA Nutrition Cluster
National School Lunch Program – CFDA 10.555
Child and Adult Care Food Program– CFDA 10.558
Summer Food Service Program for Children – CFDA 10.559

Condition:
During our testing of meal reporting, we tested two months of meal report claims submitted to the state and traced to individual count sheets per school where it was discovered that for two months, meals were misreported.

Recommendation:
Procedures should be implemented requiring that all count sheets, logs, and state submissions be reviewed by an additional employee to ensure that the correct number of meals are being submitted for reimbursement.

Current Status:
Repeat finding, see 2022-002.

Corrective Action Plan

Unified School District No. 244
301 Neosho
Burlington, KS 66839
620-364-8478

January 25, 2023

Cognizant or Oversight Agency for Audit

Unified School District #244 respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended June 30, 2022.

The findings from the January 25, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding 2022-001 – Misreported Checks
Condition: During our review of Accounts Payable, it was noted that the use of split checks led to a check number designated for supplies being used to pay a different vendor for payroll taxes.

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

Action Taken: Split checks will no longer be used and all current outstanding split check numbers have been reviewed in the accounting software to ensure that the checks have only been written to the appropriate vendor and that those outstanding split checks were only used on the appropriate vendors as stated in the original purchase order.

Anticipated Completion Date: February 2023

Finding: 2022-002 – Meal Reporting
Condition: During our testing of meal reporting, we tested two months of meal report claims submitted to the State and traced to individual count sheets per school. It was discovered in one month three meals were over reported and six meals the second month were over reported.

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

Action Taken: We are in agreement and since the 2022 fiscal audit took place, the District has updated their processes to include a review of all count sheets to ensure that the correct number of meals are being submitted for reimbursement.

Anticipated Completion Date: October 24, 2022

Should the Oversight Agency for Audit have questions regarding this plan, please contact Christy Hess, Business Manager/Board Clerk, at (620) 364-8478.

Sincerely

Unified School District #244

Unified School District #244