UNIFIED SCHOOL DISTRICT #244

Burlington, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2021

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

Report on the Financial Statement
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, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #244 on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District #244 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #244 as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide 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 statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #244 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated September 14, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the fiscal year ended June 30, 2020 basic financial statement. The fiscal year ended June 30, 2020 comparative information was subjected to the auditing procedures applied in the audit of the fiscal year ended June 30,

2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the fiscal year ended June 30, 2020 basic financial statement or to the fiscal year ended June 30, 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the fiscal year ended June 30, 2020 comparative information is fairly stated in all material respects in relation to the fiscal year ended June 30, 2020 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 December 21, 2021, 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

Chanute, Kansas
December 21, 2021

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2021
General	$ -	$ 7,289,035.34	$ 7,288,681.19	$ 354.15	$ 194,666.23	$ 195,020.38
Supplemental General	125,531.83	2,195,183.67	2,158,560.16	162,155.34	3,439.54	165,594.88
Special Purpose Funds:						
Bilingual Education	4,800.00	8,681.10	-	13,481.10	-	13,481.10
Capital Outlay	2,884,203.17	2,654,019.14	2,529,331.47	3,008,890.84	948,823.60	3,957,714.44
Driver Training	34,280.51	9,476.00	6,936.99	36,819.52	-	36,819.52
Food Service	83,294.63	611,080.27	566,337.36	128,037.54	-	128,037.54
Professional Development	178,563.76	30,911.30	47,272.35	162,202.71	31,615.16	193,817.87
Special Education	1,225,637.64	2,221,613.58	2,321,613.58	1,125,637.64	12,380.64	1,138,018.28
Vocational Education	407,662.15	157,739.24	351,910.85	213,490.54	-	213,490.54
KPERS Special Retirement Contributions	-	1,242,011.12	1,242,011.12	-	-	-
4 Year Old At-Risk	49,975.57	41,115.17	51,115.17	39,975.57	-	39,975.57
K-12 At-Risk	354,691.87	266,056.46	328,756.08	291,992.25	-	291,992.25
Pool Construction	142.18	-	142.18	-	-	-
Special Education Cooperative	793,375.46	4,505,461.86	4,118,523.89	1,180,313.43	54,681.43	1,234,994.86
Textbook and Student Materials Revolving	372,346.64	32,335.02	38,972.67	365,708.99	412.50	366,121.49
Title I	-	125,118.00	125,118.00	-	7,040.36	7,040.36
21st Century	1,850.53	73,691.85	75,542.38	-	22,215.01	22,215.01
Elementary and Secondary School Emergency Relief	(6,218.97)	369,336.52	395,264.11	(32,146.56)	13,138.97	(19,007.59)
Teacher Quality	-	17,812.00	17,812.00	-	-	-
Other Federal Grants	65,085.70	35,822.08	39,512.30	61,395.48	-	61,395.48
Gifts and Grants	299,653.55	254,403.05	149,281.46	404,775.14	21,838.39	426,613.53
Daycare	-	295,658.40	295,658.40	-	8,121.13	8,121.13
Contingency Reserve	607,250.49	-	-	607,250.49	-	607,250.49
Recreation Commission	-	1,049,331.26	1,049,331.26	-	-	-
Recreation Commission Employee Benefits and Special Liability	-	96,779.00	96,779.00	-	-	-

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, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2021
Special Purpose Funds: (Continued)						
Gate Receipts	$ 40,735.70	$ 125,170.83	$ 131,816.86	$ 34,089.67	$ -	$ 34,089.67
Special Projects	9,199.87	14,558.20	15,079.03	8,679.04	-	8,679.04
Total Reporting Entity	$ 7,532,062.28	$ 23,722,400.46	$ 23,441,359.86	$ 7,813,102.88	$ 1,318,372.96	$ 9,131,475.84

Composition of Cash	
General Checking Accounts	$ 8,222,258.59
Activity Checking Accounts	169,565.71
Certificates of Deposit	866,956.59
Total Cash	9,258,780.89
Less Agency Funds per Schedule 3	(127,305.05)
Total Reporting Entity	$ 9,131,475.84

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, 2021

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 statements 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, 2021:

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)

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

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, 2021.

At year-end, the District's carrying amount of deposits was $9,258,780.89 and the bank balance was $10,529,332.73. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,592,183.90 was covered by FDIC insurance, and the remaining $8,937,148.83 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. OPERATING LEASES

As of June 30, 2021 the District has entered into an operating leases for space. Total payments for the year ended June 30, 2021, was $6,960.00. Under the current lease agreements, there are no future payments.

5. DEFINED BENEFIT PENSION PLAN

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2050 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

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 $1,242,011.12 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $13,540,785.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

5. DEFINED BENEFIT PENSION PLAN (Continued)

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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

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, 2021, the maximum potential liability for vacation pay is $30,164.90.

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, 2021, the maximum potential liability for banked sick leave is $359,330.02.

6. 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, 2021 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, 2021, the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount
2022	$ 28,500.00
2023	18,000.00
2024	9,500.00
2025	2,500.00

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.

7. 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.

8. 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.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 1,410,281.00
General	Food Service	K.S.A. 72-5167	64.80
General	Vocational Education	K.S.A. 72-5167	3,490.54
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	41,115.17
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	265,071.46
Supplemental General	Vocational Education	K.S.A. 72-5143	146,268.40
Supplemental General	Special Education	K.S.A. 72-5143	811,332.58
Supplemental General	Professional Development	K.S.A. 72-5143	19,426.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	8,681.10
Special Education	Special Education Cooperative	K.S.A. 72-3422	1,255,995.40

10. CONTINGENCIES

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

11. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Securities (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The Municipality received CRF in the amount of $176,028.00 during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act, and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

12. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

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, 2021

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 7,477,625.00	$ (331,709.00)	$ 142,765.19	$ 7,288,681.19	$ 7,288,681.19	$ -
Supplemental General	2,258,425.00	(99,865.00)	-	2,158,560.00	2,158,560.16	0.16
Special Purpose Funds:						
Bilingual Education	9,300.00	-	-	9,300.00	-	(9,300.00)
Capital Outlay	5,359,005.00	-	-	5,359,005.00	2,529,331.47	(2,829,673.53)
Driver Training	39,156.00	-	-	39,156.00	6,936.99	(32,219.01)
Food Service	568,751.00	-	-	568,751.00	566,337.36	(2,413.64)
Professional Development	196,064.00	-	-	196,064.00	47,272.35	(148,791.65)
Special Education	3,135,497.00	-	-	3,135,497.00	2,321,613.58	(813,883.42)
Vocational Education	832,662.00	-	-	832,662.00	351,910.85	(480,751.15)
KPERS Special Retirement Contributions	1,446,231.00	-	-	1,446,231.00	1,242,011.12	(204,219.88)
4 Year Old At-Risk	74,975.00	-	-	74,975.00	51,115.17	(23,859.83)
K-12 At-Risk	889,691.00	-	-	889,691.00	328,756.08	(560,934.92)
Special Education Cooperative	4,632,601.00	-	-	4,632,601.00	4,118,523.89	(514,077.11)
Recreation Commission	1,021,546.00	-	-	1,021,546.00	1,049,331.26	27,785.26
Recreation Commission Employee Benefits and Special Liability	93,700.00	-	-	93,700.00	96,779.00	3,079.00

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 20,857.78	$ 19,306.70	$ 19,307.00	$ (0.30)
State Sources				
State Aid	7,165,418.00	7,126,564.00	7,458,318.00	(331,754.00)
Local Sources				
Mineral Tax	44.18	22.19	-	22.19
Reimbursements	-	142,765.19	-	142,765.19
Miscellaneous	-	377.26	-	377.26
Total Receipts	7,186,319.96	7,289,035.34	$ 7,477,625.00	$ (331,732.11)
Expenditures				
Instruction	2,648,409.61	3,069,835.60	$ 2,878,877.00	$ 190,958.60
Support Services				
Student Support	366,815.12	402,404.44	381,051.00	21,353.44
Instructional Support	373,880.48	388,718.83	396,317.00	(7,598.17)
General Administration	259,711.51	254,866.83	283,599.00	(28,732.17)
School Administration	544,176.89	570,122.33	570,074.00	48.33
Central Services	95,503.11	99,693.94	105,962.00	(6,268.06)
Operations and Maintenance	601,196.02	773,266.73	777,060.00	(3,793.27)
Student Transportation Services	527.30	315,936.15	-	315,936.15
Operating Transfers to:				
K-12 At-Risk Fund	185,000.00	-	235,000.00	(235,000.00)
Textbook and Student Materials	-	-	5,000.00	(5,000.00)
Food Service	-	64.80	-	64.80
Professional Development Fund	10,000.00	-	10,000.00	(10,000.00)
Special Education Fund	1,856,099.96	1,410,281.00	1,584,685.00	(174,404.00)
Vocational Education Fund	245,000.00	3,490.54	250,000.00	(246,509.46)
Total Certified Budget			7,477,625.00	(188,943.81)
Adjustments to Budget				
Qualifying Budget Credit			142,765.19	(142,765.19)
Adjustment to Comply with Legal Maximum Budget			(331,709.00)	331,709.00
Total Expenditures	7,186,320.00	7,288,681.19	$ 7,288,681.19	$ -
Receipts Over (Under) Expenditures	(0.04)	354.15		
Unencumbered Cash, Beginning	0.04	-		
Unencumbered Cash, Ending	$ -	$ 354.15		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,164,238.82	$ 2,162,674.00	$ 2,173,197.00	$ (10,523.00)
Delinquent Tax	6,755.06	3,532.00	1,628.00	1,904.00
County Sources				
Motor Vehicle Tax	23,754.65	24,861.65	22,288.00	2,573.65
Recreational Vehicle Tax	994.63	1,088.65	950.00	138.65
Commercial Vehicle Tax	834.88	761.00	586.00	175.00
In Lieu of Taxes	2,276.41	2,266.37	2,341.00	(74.63)
Total Receipts	2,198,854.45	2,195,183.67	$ 2,200,990.00	$ (5,806.33)
Expenditures				
Instruction	629,206.58	514,887.21	$ 664,370.00	$ (149,482.79)
Support Services				
Student Support	55,664.64	4,309.76	57,500.00	(53,190.24)
Instructional Support	14,940.00	18,316.48	22,938.00	(4,621.52)
General Administration	-	3,232.32	-	3,232.32
School Administration	-	10,774.40	-	10,774.40
Operations and Maintenance	251,968.00	276,705.24	312,500.00	(35,794.76)
Student Transportation Services	344,691.97	38,440.04	381,617.00	(343,176.96)
Operating Transfers to:				
Food Service Fund	15,000.00	-	15,000.00	(15,000.00)
Special Education Fund	382,553.81	811,332.58	300,000.00	511,332.58
Vocational Education Fund	90,000.00	146,268.40	175,000.00	(28,731.60)
4 Year Old At-Risk Fund	25,000.00	41,115.17	25,000.00	16,115.17
K-12 At-Risk Fund	390,000.00	265,071.46	300,000.00	(34,928.54)
Bilingual Education Fund	4,500.00	8,681.10	4,500.00	4,181.10
Professional Development Fund	-	19,426.00	-	19,426.00
Total Certified Budget			2,258,425.00	(99,864.84)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(99,865.00)	99,865.00
Total Expenditures	2,203,525.00	2,158,560.16	$ 2,158,560.00	$ 0.16
Receipts Over (Under) Expenditures	(4,670.55)	36,623.51		
Unencumbered Cash, Beginning	130,202.38	125,531.83		
Unencumbered Cash, Ending	$ 125,531.83	$ 162,155.34		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
Supplemental General Fund	$ 4,500.00	$ 8,681.10	$ 4,500.00	$ 4,181.10
Total Receipts	4,500.00	8,681.10	$ 4,500.00	$ 4,181.10
Expenditures				
Instruction	2,500.00	-	$ 9,300.00	$ (9,300.00)
Total Expenditures	2,500.00	-	$ 9,300.00	$ (9,300.00)
Receipts Over (Under) Expenditures	2,000.00	8,681.10		
Unencumbered Cash, Beginning	2,800.00	4,800.00		
Unencumbered Cash, Ending	$ 4,800.00	$ 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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,432,679.22	$ 2,563,210.00	$ 2,498,705.00	$ 64,505.00
Delinquent Tax	6,249.76	3,726.00	1,830.00	1,896.00
Investment Income	134,822.86	17,197.35	-	17,197.35
County Sources				
Motor Vehicle Tax	26,115.87	27,692.50	24,745.00	2,947.50
Recreational Tax	1,094.12	1,211.97	1,054.00	157.97
Commercial Vehicle Tax	920.96	852.00	650.00	202.00
In Lieu of Taxes	2,511.49	2,547.63	2,599.00	(51.37)
Other Receipts				
Miscellaneous	97,372.32	37,581.69	-	37,581.69
Total Receipts	2,701,766.60	2,654,019.14	$ 2,529,583.00	$ 124,436.14
Expenditures				
Instruction	496,485.85	442,899.78	$ 1,104,571.00	$ (661,671.22)
Support Services				
Student Support	158.39	2,099.24	-	2,099.24
Instructional Support	2,218.41	48,871.42	22,500.00	26,371.42
General Administration	10,859.38	1,296.27	36,580.00	(35,283.73)
School Administration	4,841.41	99.00	20,854.00	(20,755.00)
Central Services	166.99	8,503.91	-	8,503.91
Operations and Maintenance	1,210,376.34	1,304,498.11	2,385,750.00	(1,081,251.89)
Student Transportation Services	131,393.98	61,369.66	282,500.00	(221,130.34)
Other Support Services	-	-	15,500.00	(15,500.00)
Capital Outlay	1,140,157.42	659,694.08	1,490,750.00	(831,055.92)
Total Expenditures	2,996,658.17	2,529,331.47	$ 5,359,005.00	$ (2,829,673.53)
Receipts Over (Under) Expenditures	(294,891.57)	124,687.67		
Unencumbered Cash, Beginning	3,179,094.74	2,884,203.17		
Unencumbered Cash, Ending	$ 2,884,203.17	$ 3,008,890.84		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Aid	$ 6,370.00	$ 5,498.00	$ 4,875.00	$ 623.00
Other Receipts				
Miscellaneous	6,921.00	3,978.00	-	3,978.00
Total Receipts	13,291.00	9,476.00	$ 4,875.00	$ 4,601.00
Expenditures				
Instruction	9,820.68	6,936.99	$ 33,566.00	$ (26,629.01)
Support Services				
Operations and Maintenance	1,685.00	-	5,590.00	(5,590.00)
Total Expenditures	11,505.68	6,936.99	$ 39,156.00	$ (32,219.01)
Receipts Over (Under) Expenditures	1,785.32	2,539.01		
Unencumbered Cash, Beginning	32,495.19	34,280.51		
Unencumbered Cash, Ending	$ 34,280.51	$ 36,819.52		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 161,530.74	$ 45,647.56	$ 198,161.00	$ (152,513.44)
Interest Income	3,500.00	-	-	-
Miscellaneous	1,470.70	3,428.96	-	3,428.96
State Sources				
Food Service Aid	4,832.16	5,558.10	3,871.00	1,687.10
Federal Sources				
Child Nutrition Aid	257,902.40	541,518.53	268,424.00	273,094.53
Child and Adult Care Food Program	2,016.53	8,800.32	-	8,800.32
Fresh Fruit and Vegetables	-	6,062.00	-	6,062.00
Operating Transfers from				
General Fund	-	64.80	-	64.80
Supplemental General Fund	15,000.00	-	15,000.00	(15,000.00)
Total Receipts	446,252.53	611,080.27	$ 485,456.00	$ 125,624.27
Expenditures				
Support Services				
Operations and Maintenance	226.24	12,210.83	$ 20,785.00	$ (8,574.17)
Operation of Non-Instructional Services				
Food Service Operations	456,738.46	554,126.53	547,966.00	6,160.53
Total Expenditures	456,964.70	566,337.36	$ 568,751.00	$ (2,413.64)
Receipts Over (Under) Expenditures	(10,712.17)	44,742.91		
Unencumbered Cash, Beginning	94,006.80	83,294.63		
Unencumbered Cash, Ending	$ 83,294.63	$ 128,037.54		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Aid				
Impact Aid	$ 8,616.63	$ 8,274.30	$ -	$ 8,274.30
State Sources				
Professional Development Aid	3,996.00	3,211.00	7,500.00	(4,289.00)
Local Sources				
Miscellaneous	1,072.40	-	-	-
Operating Transfers from				
General Fund	10,000.00	-	10,000.00	(10,000.00)
Supplemental General Fund	-	19,426.00	-	19,426.00
Total Receipts	23,685.03	30,911.30	$ 17,500.00	$ 13,411.30
Expenditures				
Support Services				
Instructional Support	49,221.85	47,272.35	$ 196,064.00	$ (148,791.65)
Total Expenditures	49,221.85	47,272.35	$ 196,064.00	$ (148,791.65)
Receipts Over (Under) Expenditures	(25,536.82)	(16,361.05)		
Unencumbered Cash, Beginning	204,100.58	178,563.76		
Unencumbered Cash, Ending	$ 178,563.76	$ 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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ -	$ -	$ 25,174.00	$ (25,174.00)
Operating Transfers from:				
General Fund	1,856,099.96	$ 1,410,281.00	1,584,685.00	(174,404.00)
Supplemental General Fund	382,553.81	811,332.58	300,000.00	511,332.58
Total Receipts	2,238,653.77	2,221,613.58	$ 1,909,859.00	$ 311,754.58
Expenditures				
Instruction	885,372.51	926,998.51	$ 2,975,162.00	$ (2,048,163.49)
Support Services				
Operations and Maintenance	18,612.94	21,961.45	28,350.00	(6,388.55)
Vehicle Operating Services	113,045.81	116,658.22	131,985.00	(15,326.78)
Operating Transfer to:				
Special Education Cooperative Fund	1,313,066.00	1,255,995.40	-	1,255,995.40
Total Expenditures	2,330,097.26	2,321,613.58	$ 3,135,497.00	$ (813,883.42)
Receipts Over (Under) Expenditures	(91,443.49)	(100,000.00)		
Unencumbered Cash, Beginning	1,317,081.13	1,225,637.64		
Unencumbered Cash, Ending	$ 1,225,637.64	$ 1,125,637.64		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ -	$ 4,950.00	$ -	$ 4,950.00
State Sources				
CTE Transportation Aid	5,699.00	-	-	-
Other Receipts				
Reimbursed Expense	2,554.95	3,030.30	-	3,030.30
Operating Transfers from:				
General Fund	245,000.00	3,490.54	250,000.00	(246,509.46)
Supplemental General Fund	90,000.00	146,268.40	175,000.00	(28,731.60)
Total Receipts	343,253.95	157,739.24	$ 425,000.00	$ (267,260.76)
Expenditures				
Instruction	333,816.97	320,612.82	$ 797,812.00	$ (477,199.18)
Support Services				
Operations and Maintenance	21,847.32	27,039.03	34,850.00	(7,810.97)
Student Transporation Services	-	4,259.00	-	4,259.00
Total Expenditures	355,664.29	351,910.85	$ 832,662.00	$ (480,751.15)
Receipts Over (Under) Expenditures	(12,410.34)	(194,171.61)		
Unencumbered Cash, Beginning	420,072.49	407,662.15		
Unencumbered Cash, Ending	$ 407,662.15	$ 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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 1,337,245.62	$ 1,242,011.12	$ 1,446,231.00	$ (204,219.88)
Total Receipts	1,337,245.62	1,242,011.12	$ 1,446,231.00	$ (204,219.88)
Expenditures				
Instruction	588,593.82	799,855.17	$ 627,667.00	$ 172,188.17
Support Services				
Student Support	272,592.35	-	303,707.00	(303,707.00)
Instructional Support	120,352.10	111,780.99	130,161.00	(18,380.01)
General Administration	72,211.26	67,068.59	78,096.00	(11,027.41)
School Administration	56,164.31	52,164.46	60,742.00	(8,577.54)
Central Services	96,281.69	89,424.80	104,128.00	(14,703.20)
Operations and Maintenance	64,187.78	59,616.54	69,419.00	(9,802.46)
Student Transportation Services	30,756.65	28,566.25	33,263.00	(4,696.75)
Food Service	36,105.66	33,534.32	39,048.00	(5,513.68)
Total Expenditures	1,337,245.62	1,242,011.12	$ 1,446,231.00	$ (204,219.88)
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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
Supplemental General Fund	$ 25,000.00	$ 41,115.17	$ 25,000.00	$ 16,115.17
Total Receipts	25,000.00	41,115.17	$ 25,000.00	$ 16,115.17
Expenditures				
Instruction	29,014.82	51,115.17	$ 71,475.00	$ (20,359.83)
Support Services				
Operations and Maintenance	-	-	3,500.00	(3,500.00)
Total Expenditures	29,014.82	51,115.17	$ 74,975.00	$ (23,859.83)
Receipts Over (Under) Expenditures	(4,014.82)	(10,000.00)		
Unencumbered Cash, Beginning	53,990.39	49,975.57		
Unencumbered Cash, Ending	$ 49,975.57	$ 39,975.57		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ 72.99	$ 985.00	$ -	$ 985.00
Operating Transfers from:				
General Fund	185,000.00	-	235,000.00	(235,000.00)
Supplemental General Fund	390,000.00	265,071.46	300,000.00	(34,928.54)
Total Receipts	575,072.99	266,056.46	$ 535,000.00	$ (268,943.54)
Expenditures				
Instruction	535,648.53	328,756.08	$ 889,691.00	$ (560,934.92)
Total Expenditures	535,648.53	328,756.08	$ 889,691.00	$ (560,934.92)
Receipts Over (Under) Expenditures	39,424.46	(62,699.62)		
Unencumbered Cash, Beginning	315,267.41	354,691.87		
Unencumbered Cash, Ending	$ 354,691.87	$ 291,992.25		

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
POOL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Interest Income	$ 410.20	$ -
Reimbursed Expenses		
Rec. Commission	1,203,001.08	-
Total Receipts	1,203,411.28	-
Expenditures		
Capital Outlay	-	142.18
Debt Serice		
Principal	1,305,000.00	-
Interest	19,946.21	-
Commissions and Postage	30.00	-
Total Expenditures	1,324,976.21	142.18
Receipts Over (Under) Expenditures	(121,564.93)	(142.18)
Unencumbered Cash, Beginning	121,707.11	142.18
Unencumbered Cash, Ending	$ 142.18	$ -

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
Federal Aid	$ 371,113.00	$ 410,409.00	$ 368,392.00	$ 42,017.00
State Sources				
Medicaid	128,332.82	167,177.70	110,000.00	57,177.70
Other Receipts				
District Assessment Payments	1,853,755.33	2,669,379.78	3,621,614.00	(952,234.22)
Miscellaneous	2,902.42	2,499.98	-	2,499.98
Operating Transfer from:				
Special Education Fund	1,313,066.00	1,255,995.40	-	1,255,995.40
Total Receipts	3,669,169.57	4,505,461.86	$ 4,100,006.00	$ 405,455.86
Expenditures				
Instruction	2,898,137.15	3,053,205.97	$ 3,464,877.00	$ (411,671.03)
Support Services				
Student Support	822,462.16	849,589.73	911,566.00	(61,976.27)
General Administration	-	199.92	-	199.92
School Administration	199,922.54	203,674.94	237,113.00	(33,438.06)
Operations and Maintenance	11,598.74	11,853.33	19,045.00	(7,191.67)
Total Expenditures	3,932,120.59	4,118,523.89	$ 4,632,601.00	$ (514,077.11)
Receipts Over (Under) Expenditures	(262,951.02)	386,937.97		
Unencumbered Cash, Beginning	1,056,326.48	793,375.46		
Unencumbered Cash, Ending	$ 793,375.46	$ 1,180,313.43		

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 25,099.18	$ 16,378.00
Other Receipts		
Miscellaneous	5,482.83	15,957.02
Total Receipts	30,582.01	32,335.02
Expenditures		
Instruction	23,480.25	22,471.19
Support Services		
Instructional Support	20,513.00	16,501.48
Total Expenditures	43,993.25	38,972.67
Receipts Over (Under) Expenditures	(13,411.24)	(6,637.65)
Unencumbered Cash, Beginning	385,757.88	372,346.64
Unencumbered Cash, Ending	$ 372,346.64	$ 365,708.99

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 102,250.00	$ 125,118.00
Total Receipts	102,250.00	125,118.00
Expenditures		
Instruction	102,250.00	125,118.00
Total Expenditures	102,250.00	125,118.00
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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 80,906.00	$ 64,571.00
Local Sources		
Fees	5,927.00	9,083.85
Miscellaneous	1,980.50	37.00
Total Receipts	88,813.50	73,691.85
Expenditures		
Instruction	88,196.20	75,542.38
Operation of Non-Instructional Services		
Food Operations	4,000.00	-
Total Expenditures	92,196.20	75,542.38
Receipts Over (Under) Expenditures	(3,382.70)	(1,850.53)
Unencumbered Cash, Beginning	5,233.23	1,850.53
Unencumbered Cash, Ending	$ 1,850.53	$ -

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 7,540.00	$ 369,336.52
Local Sources		
Miscellaneous	(22.99)	-
Total Receipts	7,517.01	369,336.52
Expenditures		
Instruction	13,758.97	350,936.86
Support Services		
Operations and Maintenance	-	44,327.25
Total Expenditures	13,758.97	395,264.11
Receipts Over (Under) Expenditures	(6,241.96)	(25,927.59)
Unencumbered Cash, Beginning	22.99	(6,218.97)
Unencumbered Cash, Ending	$ (6,218.97)	$ (32,146.56)

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
TEACHER QUALITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 17,237.00	$ 17,812.00
Total Receipts	17,237.00	17,812.00
Expenditures		
Instruction	17,237.00	17,812.00
Total Expenditures	17,237.00	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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 42,196.50	$ 35,822.08
Total Receipts	42,196.50	35,822.08
Expenditures		
Instruction	31,310.27	39,512.30
Total Expenditures	31,310.27	39,512.30
Receipts Over (Under) Expenditures	10,886.23	(3,690.22)
Unencumbered Cash, Beginning	54,199.47	65,085.70
Unencumbered Cash, Ending	$ 65,085.70	$ 61,395.48

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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 153,969.00	$ 16,383.00
State Sources		
Safe and Secure Schools	15,786.00	-
CIF Pre-K Pilot	17,195.00	15,000.00
Local Sources		
Fees	4,125.00	-
Donations	157,796.00	223,020.05
Total Receipts	348,871.00	254,403.05
Expenditures		
Instruction	202,975.19	149,281.46
Total Expenditures	202,975.19	149,281.46
Receipts Over (Under) Expenditures	145,895.81	105,121.59
Unencumbered Cash, Beginning	153,757.74	299,653.55
Unencumbered Cash, Ending	$ 299,653.55	$ 404,775.14

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DAYCARE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ -	$ 295,658.40
Total Receipts	-	295,658.40
Expenditures		
Instruction	-	22,568.80
Support Services		
Operations and Maintenance	-	3,877.82
Operation of Non-Instructional Services		
Food Service Operations	-	53,407.12
Capital Outlay	-	215,804.66
Total Expenditures	-	295,658.40
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating 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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,277,988.12	$ 1,026,233.00	$ 1,000,723.00	$ 25,510.00
Delinquent Tax	5,549.39	2,652.00	960.00	1,692.00
County Sources				
Motor Vehicle Tax	18,526.05	17,842.23	16,921.00	921.23
Recreational Vehicle Tax	842.78	789.54	721.00	68.54
Commercial Vehicle Tax	709.51	478.00	444.00	34.00
Other County Sources	1,605.12	-	-	-
In Lieu of Taxes	1,934.85	1,336.49	1,777.00	(440.51)
Total Receipts	1,307,155.82	1,049,331.26	$ 1,021,546.00	$ 27,785.26
Expenditures				
Community Service Operations				
Appropriations	1,307,155.82	1,049,331.26	$ 1,021,546.00	$ 27,785.26
Total Expenditures	1,307,155.82	1,049,331.26	$ 1,021,546.00	$ 27,785.26
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, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 95,843.31	$ 95,368.00	$ 92,494.00	$ 2,874.00
Delinquent Tax	241.36	147.00	72.00	75.00
County Sources				
Motor Vehicle Tax	1,006.68	1,082.19	967.00	115.19
Recreational Vehicle Tax	42.22	47.43	41.00	6.43
Commercial Vehicle Tax	35.70	34.00	25.00	9.00
In Lieu of Taxes	97.45	100.38	101.00	(0.62)
Total Receipts	97,266.72	96,779.00	$ 93,700.00	$ 3,079.00
Expenditures				
Community Service Operations				
Appropriations	97,266.72	96,779.00	$ 93,700.00	$ 3,079.00
Total Expenditures	97,266.72	96,779.00	$ 93,700.00	$ 3,079.00
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, 2021

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Burlington Elementary School				
BES Student Activities	$ 6,258.31	$ 5,527.04	$ 3,486.94	$ 8,298.41
Burlington Middle School				
Library	3,024.79	689.47	376.28	3,337.98
Sales Tax	6,644.44	1,455.94	-	8,100.38
Student Council	35,922.61	12,134.13	14,841.18	33,215.56
Tech	1,325.43	-	13.25	1,312.18
Burlington High School				
Art Club	530.63	140.00	540.71	129.92
BASIC	1,308.67	293.50	367.64	1,234.53
BRIDGES	556.58	7,000.63	5,760.70	1,796.51
C.O. INT.	4,149.84	101.46	588.91	3,662.39
Cat Tracks	3,233.66	3,576.40	4,341.83	2,468.23
Champions of Character	2,006.76	525.00	700.00	1,831.76
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	9,762.92	5,397.15	12,986.83	2,173.24
Class of 2022	5,661.50	3,150.55	4,627.22	4,184.83
Class of 2023	1,873.46	3,379.50	178.86	5,074.10
Class of 2024	-	6,980.60	3,368.96	3,611.64
Classroom 116	3.08			3.08
FBLA	1,445.18	95.00	478.00	1,062.18
FCA	3,587.76	498.50	696.64	3,389.62
FCCLA	(844.04)	1,183.28	1,475.10	(1,135.86)
FFA	9,288.78	37,000.75	32,309.43	13,980.10
FFA Nationals	2,049.14	725.25	136.00	2,638.39
FFA Scholarships	4,051.00	-	3,600.00	451.00
Forensics	390.23	-	-	390.23
Hawkesworth's Room	(13.66)	-	8.99	(22.65)
Gay-Straight Alliance	-	360.00	-	360.00
Gifford's Room	232.89	4,830.00	4,961.25	101.64

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Burlington High School (Continued)				
NHS	$ 293.52	$ 1,409.00	$ 1,242.02	$ 460.50
SADD	2,422.66	-	-	2,422.66
Scholars Bowl	270.11	-	193.32	76.79
Senior Civil Advocacy Group	375.47	-	78.65	296.82
Spanish	742.52	208.12	600.00	350.64
Student Activities	201.99	872.00	1,252.90	(178.91)
Student Council	(732.48)	1,057.16	1,059.28	(734.60)
TSA	2,515.16	-	386.25	2,128.91
Yearbook	11,110.58	15,941.15	16,373.54	10,678.19
Wildcat Cake and Cookies	205.69	-	-	205.69
Wildcat Trap Club	4,200.00	-	-	4,200.00
Wings	14.84	-	-	14.84
Totals	$ 129,804.15	$ 114,531.58	$ 117,030.68	$ 127,305.05

Schedule 4

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2021
Gate Receipts						
Middle School						
Athletic	$ 19,244.13	$ 14,568.05	$ 19,339.71	$ 14,472.47	$ -	$ 14,472.47
High School						
Athletic	14,890.84	96,251.68	95,878.71	15,263.81	-	15,263.81
Drama	6,600.73	14,351.10	16,598.44	4,353.39	-	4,353.39
Sub-Total Gate Receipts	40,735.70	125,170.83	131,816.86	34,089.67	-	34,089.67
School Projects						
District						
21st Century Community Learning	228.17	-	12.98	215.19	-	215.19
Petty Cash	770.28	5,707.42	6,184.84	292.86	-	292.86
High School						
Sales Tax	271.18	6,646.90	6,571.96	346.12	-	346.12
Special Band	7,930.24	2,203.88	2,309.25	7,824.87	-	7,824.87
Sub-Total Special Projects	9,199.87	14,558.20	15,079.03	8,679.04	-	8,679.04
Total District Activity Funds	$ 49,935.57	$ 139,729.03	$ 146,895.89	$ 42,768.71	$ -	$ 42,768.71

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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	$ -	$ 111,044.00	$ 111,044.00
Vocational Education - Basic Grants to States - Program Imp.	DO244	84.048	-	543.00	543.00
Passed through the Southeast Kansas Education Service Center					
Vocational Education - Basic Grants to States - Program Imp.	DO244	84.048	-	4,407.00	4,407.00
		Total 84.048	-	4,950.00	4,950.00
Passed through the Kansas Department of Education					
Academic Enrichment	DO244	84.424	-	14,074.00	14,074.00
Improving Teacher Quality State Grants	DO244	84.367	-	17,812.00	17,812.00
Special Education Cluster (IDEA)					
Grants to States - IDEA Part B	3234-3050	84.027	-	353,119.00	353,119.00
Grants to States - IDEA Part B - Discretionary	3234-3050	84.027	-	17,741.00	17,741.00
		Total 84.027	-	370,860.00	370,860.00
Preschool Grants - IDEA Preschool	3550-1000	84.173	-	13,506.00	13,506.00
	Total Special Education Cluster (IDEA)		-	384,366.00	384,366.00
Elementary and Secondary School Emergency Relief Fund	DO244	84.425	-	78,151.00	172,315.69
Passed through USD #243					
Elementary and Secondary School Emergency Relief Fund	DO244	84.425	-	10,311.00	10,311.00
Passed through USD #245					
Elementary and Secondary School Emergency Relief Fund	DO244	84.425	-	3,889.00	3,889.00
		Total 84.425	-	92,351.00	186,515.69
Passed through the Kansas Department of Education					
21st Century Community Learning Centers	DO244	84.287	-	64,571.00	64,571.00
Passed through Kansas State Treasurer					
Impact Aid	DO244	84.041	-	27,581.00	27,581.00
Total U.S. Department of Education			-	716,749.00	810,913.69
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster:					
National School Lunch Program	DO244	10.555	-	82,981.72	82,981.72
Child and Adult Care Food Program	DO244	10.558	-	8,800.32	8,800.32
Summer Food Service Program	DO244	10.559	-	458,536.81	458,536.81
	Total Child Nutrition Cluster:		-	550,318.85	550,318.85

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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					
Fresh Fruits and Vegetables	DO244	10.582	$ -	$ 6,062.00	$ 6,062.00
Total U.S. Department of Agriculture			-	556,380.85	556,380.85
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through the Kansas Department of Education					
Cooperative Agreements to Support Comprehensive School 477 Cluster					
Temporary Assistance for Needy Familes	DO244	93.558	-	16,383.00	15,000.00
		Total 477 Cluster	-	16,383.00	15,000.00
Total U.S. Department of Health and Human Services			-	16,383.00	15,000.00
US DEPARTMENT OF HOMELAND SECURITY					
Passed through Kansas Adjutant General - Division of Emergency Management					
Disaster Grants - Public Assistance	DO244	97.036	-	127,000.52	58,763.42
Total U.S. Department of Homeland Security			-	127,000.52	58,763.42
US DEPARTMENT OF THE TREASURY					
Passed through Coffey County, Kansas					
Coronavirus Relief Funds (SPARKS)	DO244	21.019	-	176,028.00	176,028.00
Total U.S. Department of the Treasury			-	176,028.00	176,028.00
TOTAL FEDERAL AWARDS			$ -	$ 1,592,541.37	$ 1,617,085.96

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 STATEMENTS 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, 2021, 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 December 21, 2021.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the 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 the Unified School District #244's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #244's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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
December 21, 2021

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

Report on Compliance for Each Major Federal Program
We have audited the Unified School District #244, Burlington, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Unified School District #244's major federal programs for the year ended June 30, 2021. Unified School District #244's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility
Our responsibility is to express an opinion on compliance for each of the Unified School District #244's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Unified School District #244's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Unified School District #244's compliance.

Basis for Qualified Opinion on CFDA 10.555, 10.558, & 10.559 Child USDA Nutrition Cluster
As described in the accompanying schedule of findings and questioned costs, the Unified School District #244 did not comply with requirements regarding CFDA 10.555, 10.558, and10.559, Child USDA Nutrition Cluster as described in finding number 2021-001 for Meal 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.

Qualified Opinion on CFDA 10.555, 10.558, & 10.559 Child USDA Nutrition Cluster
In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the 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 the Child USDA Nutrition Cluster for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs
In our opinion, the 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, 2021.

Report on Internal Control over Compliance
Management of the Unified School District #244, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Unified School District #244's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #244's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001 to be significant deficiencies.

Unified School District #244's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. Unified School District #244's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 21, 2021

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

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?	____	Yes	X	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____	Yes	X	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	____	Yes	X	No
Significant deficiencies identified?	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. 10.555
Child and Adult Care Food Program	CFDA No. 10.558
Summer Food Service Program for Children	CFDA No. 10.559
U.S. DEPARTMENT OF THE TREASURY	
Coronavirus Relief Funds	CFDA No. 21.019

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

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

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001 – Meal 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

Compliance requirement: 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 where it was discovered that for two months, meals were misreported.

Context:
The District should report the actual number of meals served that are eligible for reimbursement each month, however in one month, they overstated meals by nine and in the other month, they underreported meals due to using the wrong information from their log sheets.

Effect:
The breakdown of internal controls in this area could adversely affect the amount of reimbursement received by the school due to overreporting of meals in one month and underreporting in the other.

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.

Views of responsible officials and planned corrective action:
See the Corrective Action Plan on page 54 of the current year audit.

UNIFIED SCHOOL DISTRICT #244
Burlington, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2021

NONE

Corrective Action Plan

December 21, 2021

Cognizant or Oversight Agency for Audit

Unified School District #244 respectfully submits the following corrective action plan for the year ended June 30, 2021.

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, 2021.

The findings from the December 21, 2021 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding: 2021-001 – Meal Reporting

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.

Views of responsible officials and planned corrective action:

We are in agreement and the District will have a process to review all count sheets and ensure that the correctly number of meals are being submitted for reimbursement.

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