USD 454 - BURLINGAME

Burlingame, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
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VARNEY
& ASSOCIATES, CPAs, LLC

December 7, 2022

Board of Education
USD 454 - Burlingame
Burlingame, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 454 - Burlingame (the District), as of and for the year ended June 30, 2022 and the related notes to the financial statement which collectively comprise the District's basic financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal audit and Accounting Guide (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

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 expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary 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.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated January 10, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://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 was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Other Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated December 7, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Pubic Accountants
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 2,728,492	$ 2,728,492	$ -	$ 237,656	$ 237,656
Supplemental General	38,373	-	811,130	832,333	17,170	58,781	75,951
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	-	-	293,201	292,610	591	-	591
Bilingual Education	-	-	400	400	-	-	-
Capital Outlay	1,043,070	-	112,507	461,323	694,254	33,423	727,677
Driver Education	28,432	-	1,342	572	29,202	-	29,202
Food Service	61,436	-	231,026	234,246	58,216	-	58,216
Parent Education	-	-	3,992	3,992	-	-	-
Professional Development	12,419	-	3,000	8,268	7,151	-	7,151
Special Education	321,525	-	628,753	605,758	344,520	-	344,520
Career and Postsecondary Education	-	-	75,000	75,000	-	-	-
KPERS Special Retirement Contribution	-	-	267,645	267,645	-	-	-
Preschool-Aged At-Risk	-	-	16,471	16,471	-	-	-
Gifts and Grants	-	67	20,005	20,072	-	-	-
Recreation Commission	1,771	-	31,771	33,542	-	-	-
Non-Budgeted							
Title I	-	-	64,873	64,873	-	3,732	3,732
Title II-A	-	-	11,740	11,740	-	-	-
Title IV-A	-	-	13,097	13,097	-	-	-
Textbook Rental	23,309	-	-	6,802	16,507	-	16,507
Contingency Reserve	127,463	-	-	-	127,463	-	127,463
ESSER II	-	-	192,709	192,782	(73)	-	(73)
ESSER II - SPED	-	-	19,854	19,854	-	-	-
ESSER III	-	-	376,018	376,018	-	-	-
District activity funds	17,033	-	78,447	83,134	12,346	-	12,346
Bond and Interest Fund	54,240	-	53	-	54,293	-	54,293
Total Reporting Entity (Excluding Agency Funds)	$ 1,729,071	$ 67	$ 5,981,526	$ 6,349,024	$ 1,361,640	$ 333,592	$ 1,695,232

Composition of Cash	
Checking Accounts	$ 1,032,427
Petty Cash	1,000
Certificates of Deposits	722,856
Total Cash	$ 1,756,283
Less: Agency funds per Schedule 3	(61,051)
Total Reporting Entity (Excluding Agency Funds)	$ 1,695,232

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 454 - BURLINGAME
Burlingame, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2022

Note 1: Summary of Significant Accounting Policies

USD 454 - Burlingame (the District), is a municipal corporation governed by an elected seven member board. The financial statement includes the District only.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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.

Agency fund -- used to report assets held by the District in a purely custodial capacity.

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

The Kansas Municipal Audit and Accounting Guide (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 receipts 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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: 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) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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 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.

Adjustment to Comply with Legal Max - Unified school districts use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits - Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Title I	Contingency Reserve
Title II-A	ESSER II
Title IV-A	ESSER II SPED
Textbook Rental	ESSER III

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

If the District is holding a revenue neutral rate hearing, the budget timeline adoption of the final budget has been adjusted to on or before September 20th.

Note 3: Deposits and Investments

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2022.

At June 30, 2022, the carrying amount of the District's cash and certificates was $1,756,283. The bank balance was $1,903,319. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,000 was secured by FDIC insurance and the remaining $1,653,319 was collateralized by bank pledged securities with a fair market value of $2,229,466.

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

Note 4: In-Substance Payments

The District received $138,360 subsequent to June 30, 2022 and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 5: Interfund Transfers

The District made the following operating transfers during fiscal year 2022. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 16,471
General	At-Risk (K-12)	K.S.A. 72-5167	228,201
General	Food Service	K.S.A. 72-5167	6,229
General	Professional Development	K.S.A. 72-5167	3,000
General	Parent Education	K.S.A. 72-5167	3,992
General	Special Education	K.S.A. 72-5167	491,353
Supplemental	Bilingual Education	K.S.A. 72-5143	400
Supplemental	Special Education	K.S.A. 72-5143	122,191
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	75,000
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	65,000
		Total Transfers	$ 1,011,837

Note 6: Other Long-Term Obligations from Operations

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the 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 District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Compensated Absences

Vacation Leave. 12-month classified employees receive ten days vacation for years one through ten of employment. After year ten of continuous employment, 12-month classified employees receive 15 days of vacation leave. 9 or 10-month classified employees receive two days per year for years one through ten. After year ten of continuous employment, 9 or 10-month classified employees receive three days per year. The superintendent receives 20 vacation days per year.

Sick Leave. 12-month classified employees receive eight days of sick leave per year. 9 or 10-month employees receive six days per year. Both accumulate to six times the employee annual rate.

Certified Leave/Sick Leave. Certified employees receive ten days of leave per year. At year end, any unused leave days roll to sick leave, up to a maximum of 60 days.

Note 7: Pension Plans

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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.

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 $267,645 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 $2,062,160. 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 publicly available on the website at www.kpers.org or can be obtained as described above.

Note 8: Subsequent Events

The District evaluated subsequent events through December 7, 2022, the date the financial statement is available to be issued.

Note 9: COVID-19

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 risks 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.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the Distric to assist with the risks and help offset incurred costs of the District.

Note 10: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year	Interest Paid
Capital Leases										
Chiller	1-3%	11/5/21	$ 272,763	10/1/28	$ -	$ 272,763	$ 18,811	$ 253,952	$ 253,952	$ 1,927
Total Long-Term Debt					$ -	$ 272,763	$ 18,811	$ 253,952	$ 253,952	$ 1,927

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

	2023	2024	2025	2026	2027	2028-2032	Total
Principal							
Capital Leases	$ 37,243	$ 37,890	$ 38,548	$ 39,219	$ 39,900	$ 61,152	$ 253,952
Total Prinicpal	$ 37,243	$ 37,890	$ 38,548	$ 39,219	$ 39,900	$ 61,152	$ 253,952
Interest							
Capital Leases	$ 4,233	$ 3,586	$ 2,928	$ 2,257	$ 1,576	$ 1,061	$ 15,641
Total Interest	$ 4,233	$ 3,586	$ 2,928	$ 2,257	$ 1,576	$ 1,061	$ 15,641
TOTAL PRINICPAL AND INTEREST	$ 41,476	$ 41,476	$ 41,476	$ 41,476	$ 41,476	$ 62,213	$ 269,593

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 2,738,762	$ (64,813)	$ 54,543	$ 2,728,492	$ 2,728,492	$ -
Supplemental General	841,795	(9,462)	-	832,333	832,333	-
Special Purpose Funds						
At-Risk (K-12)	293,201	-	-	293,201	292,610	(591)
Bilingual	500	-	-	500	400	(100)
Capital Outlay	879,000	-	-	879,000	461,323	(417,677)
Driver Training	24,600	-	-	24,600	572	(24,028)
Food Service	254,500	-	-	254,500	234,246	(20,254)
Parent Education	7,000	-	-	7,000	3,992	(3,008)
Professional Development	11,250	-	-	11,250	8,268	(2,982)
Special Education	692,500	-	-	692,500	605,758	(86,742)
Career and Postsecondary Education	75,000	-	-	75,000	75,000	-
KPERS Special Retirement Contribution	280,302	-	-	280,302	267,645	(12,657)
Preschool-Aged At-Risk	21,000	-	-	21,000	16,471	(4,529)
Gifts and Grants Fund	100,000	-	-	100,000	20,072	(79,928)
Recreation Commission	38,800	-	-	38,800	33,542	(5,258)
Total of all Funds	$ 6,258,210	$ (74,275)	$ 54,543	$ 6,238,478	$ 5,580,724	$ (657,754)

USD 454 - BURLINGAME
Burlingame, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Reimbursed expenditures	$ 3,397	$ 54,543	$ -	$ 54,543
State Sources				
General state aid	2,665,447	2,673,949	2,320,762	353,187
Special education aid	-	-	418,000	(418,000)
Total Cash Receipts	$ 2,668,844	$ 2,728,492	$ 2,738,762	$ (10,270)
EXPENDITURES				
Instruction	$ 1,193,747	$ 1,079,853	$ 1,192,022	$ (112,169)
Student support services	39,337	40,865	41,000	(135)
Instructional support staff	10,431	2,129	12,140	(10,011)
General administration	172,535	177,767	183,200	(5,433)
School administration	252,488	250,586	266,800	(16,214)
Central services	63,829	139,170	84,700	54,470
Operations and maintenance	232,740	192,850	186,400	6,450
Student transportation	90,075	97,730	93,000	4,730
Transfers to other funds	613,662	747,542	679,500	68,042
Adjustment to comply with legal maximum	-	-	(64,813)	64,813
Legal general fund budget and expenditures	$ 2,668,844	$ 2,728,492	$ 2,673,949	$ 54,543
Adjustments for qualifying budget credits	-	-	54,543	(54,543)
Total Expenditures	$ 2,668,844	$ 2,728,492	$ 2,728,492	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 228,215	$ 239,449	$ 272,440	$ (32,991)
Delinquent taxes	9,127	6,092	3,543	2,549
County Sources				
Motor vehicle taxes	34,463	32,541	32,409	132
Recreational vehicle taxes	1,068	803	922	(119)
Commercial vehicle tax	786	1,549	476	1,073
State Sources				
Supplemental state aid	525,609	530,696	536,728	(6,032)
Total Cash Receipts	$ 799,268	$ 811,130	$ 846,518	$ (35,388)
EXPENDITURES				
Instruction	$ 208,542	$ 278,356	$ 220,000	$ 58,356
Student support services	13,753	13,893	13,000	893
Instructional support staff	37,381	7,566	2,800	4,766
General administration	-	259	-	259
School administration	622	867	1,000	(133)
Operations and maintenance	236,522	267,097	228,500	38,597
Transfers to other funds	308,958	264,295	376,495	(112,200)
Adjustment to comply with legal maximum	-	-	(9,462)	9,462
Total Expenditures	$ 805,778	$ 832,333	$ 832,333	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,510)	$ (21,203)		
UNENCUMBERED CASH - BEGINNING	44,883	38,373		
UNENCUMBERED CASH - ENDING	$ 38,373	$ 17,170		

USD 454 - BURLINGAME
Burlingame, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 187,894	$ 293,201	$ 263,500	$ 29,701
EXPENDITURES				
Instruction	$ 187,894	$ 292,610	$ 293,201	$ (591)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 591		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 591		

USD 454 - BURLINGAME
Burlingame, Kansas
BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 500	$ 400	$ 500	$ (100)
EXPENDITURES				
Instruction	$ 500	$ 400	$ 500	$ (100)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 56,824	$ 54,128	$ 53,443	$ 685
Delinquent taxes	2,096	1,574	884	690
Interest on idle funds	1,882	1,730	-	1,730
Other	54,320	12,338	-	12,338
County Sources				
Motor vehicle taxes	13,316	6,862	7,431	(569)
Recreational vehicle taxes	436	177	211	(34)
Commercial vehicle tax	187	994	109	885
State Sources				
Capital Outlay State Aid	34,119	34,704	34,729	(25)
Other				
Transfers	-	-	1,000	(1,000)
Total Cash Receipts	$ 163,180	$ 112,507	$ 97,807	$ 14,700
EXPENDITURES				
Instruction	$ -	$ 17,407	$ 120,000	$ (102,593)
Student support services	-	-	25,000	(25,000)
Instructional support staff	-	-	25,000	(25,000)
General administration	-	-	20,000	(20,000)
School administration	-	-	20,000	(20,000)
Central services	-	-	20,000	(20,000)
Operations and maintenance	14,073	43,216	534,000	(490,784)
Facility acquisition and construction	9,750	379,962	115,000	264,962
Debt service	-	20,738	-	20,738
Total Expenditures	$ 23,823	$ 461,323	$ 879,000	$ (417,677)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 139,357	$ (348,816)		
UNENCUMBERED CASH - BEGINNING	903,713	1,043,070		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH - ENDING	$ 1,043,070	$ 694,254		

USD 454 - BURLINGAME
Burlingame, Kansas
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Reimbursements	$ 1,200	$ -	$ 2,000	$ (2,000)
State Sources				
State safety aid	3,570	1,342	2,400	(1,058)
Total Cash Receipts	$ 4,770	$ 1,342	$ 4,400	$ (3,058)
EXPENDITURES				
Instruction	$ 7,569	$ 572	$ 8,100	$ (7,528)
Operations and maintenance	466	-	16,500	(16,500)
Total Expenditures	$ 8,035	$ 572	$ 24,600	$ (24,028)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,265)	$ 770		
UNENCUMBERED CASH - BEGINNING	31,697	28,432		
UNENCUMBERED CASH - ENDING	$ 28,432	$ 29,202		

USD 454 - BURLINGAME
Burlingame, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Food service sales	$ 11,458	$ 12,074	$ 19,000	$ (6,926)
State Sources				
School food assistance	1,893	1,576	1,400	176
Federal Sources				
Child nutrition programs	163,540	211,147	177,900	33,247
Other Sources				
Transfers from other funds	38,436	6,229	31,000	(24,771)
Total Cash Receipts	$ 215,327	$ 231,026	$ 229,300	$ 1,726
EXPENDITURES				
Operations and maintenance	$ 3,926	$ 4,468	$ 5,000	$ (532)
Food service	207,266	229,778	249,500	(19,722)
Total Expenditures	$ 211,192	$ 234,246	$ 254,500	$ (20,254)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,135	$ (3,220)		
UNENCUMBERED CASH - BEGINNING	57,301	61,436		
UNENCUMBERED CASH - ENDING	$ 61,436	$ 58,216		

USD 454 - BURLINGAME
Burlingame, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ -	$ 3,992	$ 7,000	$ (3,008)
EXPENDITURES				
Student support services	$ -	$ 3,992	$ 7,000	(3,008)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 444	$ -	$ -	$ -
Other Sources				
Transfers from other funds	2,000	3,000	1,000	2,000
Total Cash Receipts	$ 2,444	$ 3,000	$ 1,000	$ 2,000
EXPENDITURES				
Instruction	$ 2,503	$ -	$ -	$ -
Instructional support staff	-	8,268	11,250	(2,982)
Total Expenditures	$ 2,503	$ 8,268	$ 11,250	$ (2,982)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (59)	$ (5,268)		
UNENCUMBERED CASH - BEGINNING	12,478	12,419		
UNENCUMBERED CASH - ENDING	$ 12,419	$ 7,151		

USD 454 - BURLINGAME
Burlingame, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Federal aid	$ 42,145	$ 15,209	$ 10,000	$ 5,209
Other Sources				
Transfers from other funds	601,216	613,544	640,000	(26,456)
Total Cash Receipts	$ 643,361	$ 628,753	$ 650,000	$ (21,247)
EXPENDITURES				
Instruction	$ 622,773	$ 599,273	$ 680,000	$ (80,727)
Student transportation	14,079	6,485	12,500	(6,015)
Total Expenditures	$ 636,852	$ 605,758	$ 692,500	$ (86,742)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,509	$ 22,995		
UNENCUMBERED CASH - BEGINNING	315,016	321,525		
UNENCUMBERED CASH - ENDING	$ 321,525	$ 344,520		

USD 454 - BURLINGAME
Burlingame, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 69,117	$ 75,000	$ 75,000	$ -
EXPENDITURES				
Instruction	$ 54,783	$ 58,266	$ 57,500	$ 766
Student transportation	14,334	16,734	17,500	(766)
Total Expenditures	$ 69,117	$ 75,000	$ 75,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State Aid	$ 242,685	$ 267,645	$ 280,302	$ (12,657)
EXPENDITURES				
Instruction	$ 157,028	$ 173,058	$ 172,000	$ 1,058
Student support services	3,653	7,232	9,500	(2,268)
Instructional support staff	1,507	2,778	6,200	(3,422)
General administration	14,969	16,470	15,500	970
School administration	26,022	27,231	25,000	2,231
Central services	8,408	7,854	8,500	(646)
Operations and maintenance	17,447	17,212	23,650	(6,438)
Student transportation	2,117	2,063	8,000	(5,937)
Other support services	-	1,841	-	1,841
Food service	11,534	11,906	11,952	(46)
Total Expenditures	$ 242,685	$ 267,645	$ 280,302	$ (12,657)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 13,707	$ 16,471	$ 21,000	$ (4,529)
EXPENDITURES				
Instruction	$ 13,707	$ 16,471	$ 21,000	$ (4,529)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 42,642	$ 20,005	$ 100,000	$ (79,995)
EXPENDITURES				
Instruction	$ 42,642	$ 20,072	$ 100,000	$ (79,928)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (67)		
UNENCUMBERED CASH - BEGINNING	-	-		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	67		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 28,302	$ 27,063	$ 26,723	$ 340
Delinquent taxes	968	702	442	260
Other	-	-	6,000	(6,000)
County Sources				
Motor vehicle taxes	4,027	3,422	3,707	(285)
Recreational vehicle taxes	125	88	105	(17)
Commercial vehicle tax	86	496	54	442
Total Cash Receipts	$ 33,508	$ 31,771	$ 37,031	$ (5,260)
EXPENDITURES				
District Activities	$ 35,000	$ 33,542	$ 38,800	$ (5,258)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,492)	$ (1,771)		
UNENCUMBERED CASH - BEGINNING	3,263	1,771		
UNENCUMBERED CASH - ENDING	$ 1,771	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022
With Comparative Actual Totals For The Prior Year Ended June 30, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Delinquent taxes	$ 345	$ 53	$ -	$ 53
EXPENDITURES				
Debt Service	$ -	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 345	$ 53		
UNENCUMBERED CASH - BEGINNING	53,895	54,240		
UNENCUMBERED CASH - ENDING	$ 54,240	$ 54,293		

USD 454 - Burlingame
Burlingame, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2022

	Title I	Title II-A	TITLE IV-A	Textbook Rental	Contingency Reserve	ESSER II	ESSER II SPED	ESSER III	TOTAL
RECEIPTS									
Federal Sources									
Federal Aid	$ 64,873	$ 11,740	$ 13,097	$ -	$ -	$ 192,709	$ 19,854	$ 376,018	$ 678,291
EXPENDITURES									
Instruction	$ 64,873	$ 11,740	$ 13,097	6,802	$ -	169,435	19,854	$ -	$ 285,801
Operations and maintenance	-	-	-	-	-	23,347	0	376,018	399,365
Total Expenditures	$ 64,873	$ 11,740	$ 13,097	$ 6,802	$ -	$ 192,782	$ 19,854	$ 376,018	$ 685,166
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ (6,802)	$ -	$ (73)	$ -	$ -	$ (6,875)
UNENCUMBERED CASH - BEGINNING	-	-	-	23,309	127,463	-	-	-	150,772
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ 16,507	$ 127,463	$ (73)	$ -	$ -	$ 143,897

USD 454 - BURLINGAME
Burlingame, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
District Activity				
Class of 2021	$ 943	$ -	$ 943	$ -
Class of 2022	23,123	8,114	30,707	530
Class of 2023	5,646	18,128	4,675	19,099
Class of 2024	5,422	10,282	5,474	10,230
Class of 2025	-	6,478	1,600	4,878
Wrestling Club	503	-	230	273
Basketball Club	1,335	601	438	1,498
Volleyball Club	2,738	4,186	2,471	4,453
HS Girls Basketball Club	1,002	7,160	6,737	1,425
Touchdown Club	5,732	12,038	15,819	1,951
JHS Girls Basketball Club	7	190	190	7
HS Cheerleaders	497	7,668	7,050	1,115
Girls Softball Club	20	500	286	234
Drama	3,079	2,675	1,637	4,117
Purple Bandit Club	819	-	91	728
FBLA	821	485	198	1,108
Kays	3,028	-	38	2,990
National Honor Society	180	-	-	180
Jr High Cheerleaders	472	1,338	1,319	491
Scholar Bowl	(703)	-	195	(898)
Student Council	(1,093)	-	285	(1,378)
Reading Club	476	-	-	476
Sales Tax	(7)	4,864	4,797	60
Community Service Account	714	123	-	837
Band	6,427	-	-	6,427
Helen Smith Memorial	-	220	-	220
Total Agency Funds	$ 61,181	$ 85,050	$ 85,180	$ 61,051

USD 454 - BURLINGAME
Burlingame, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2022

	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
Gate Receipts						
HS Athletics	$ 130	$ 35,655	$ 35,785	$ -	$ -	$ -
School Projects						
Yearbook	$ 2,379	$ 2,126	$ 4,505	$ -	$ -	$ -
Concessions	(920)	20,323	20,246	(843)	-	(843)
USD 454 Reimb	3,016	12,519	15,385	150	-	150
Greenhouse Supplies	7,289	388	910	6,767	-	6,767
Journalism	2,919	200	200	2,919	-	2,919
Library	5	2,176	2,083	98	-	98
Web Design	190	-	-	190	-	190
Wood Projects	1,236	1,779	3,015	-	-	-
K-6 Student Activities	72	1,127	907	292	-	292
7-12 Student Activities	717	2,154	98	2,773	-	2,773
Subtotal School Projects	$ 16,903	$ 42,792	$ 47,349	$ 12,346	$ -	$ 12,346
Total District Activity Funds	$ 17,033	$ 78,447	$ 83,134	$ 12,346	$ -	$ 12,346

VARNEY
& ASSOCIATES, CPAs, LLC

December 7, 2022

Board of Education
Unified School District No. 454
Burlingame, Kansas

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Unified School District No. 454 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 7, 2022.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the 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 District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

VARNEY
& ASSOCIATES, CPAs, LLC

December 7, 2022

Board of Education
Unified School District No. 454
Burlingame, Kansas

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance In Accordance With The Uniform Guidance

Report on Compliance for Each Major Federal Program

We have audited the compliance of Unified School District No. 454 (the District), with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District'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 requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 District'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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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Report on Internal Control Over Compliance

Management of the District 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 District'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 District's internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

	Assistance Number	Pass-Thru Entity Identifying Number	Federal Award Expenditures	Subrecipient Expenditures
U.S. Department of Agriculture				
Passed through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast	10.553	D0454	$ 30,331	$ -
COVID-19 - National School Lunch Program	10.555	D0454	160,437	-
Summer Food Service Program for Children	10.559	D0454	10,953	-
Cash for Commodities	10.559	D0454	8,812	-
Subtotal Child Nutrition Cluster			$ 210,533	$ -
COVID-19 Coronavirus	10.649	D0454	$ 614	$ -
Total U.S. Department of Agriculture			$ 211,147	$ -
U.S. Department of Education				
Passed through Kansas Department of Education				
Title I Low Income	84.010	D0454	$ 64,873	$ -
Early Childhood Aid	84.367	D0454	11,740	-
Supporting Effective Instruction	84.424A	D0454	13,097	-
COVID-19 - Emergency and Secondary School Emergency Relief	84.425D	D0454	588,654	-
Total U.S. Department of Education			$ 678,364	$ -
TOTAL FEDERAL ASSISTANCE			$ 889,511	$ -

UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Note 1: Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 454 Burlingame, Kansas and is presented on the statutory basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statement.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2022.

Note 5: Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2022.

Note 6: Sub-recipient Grants

No federal awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	_X_ None
Significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	_X_ No
Significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)	___ Yes	_X_ No

Identification of major programs:

Name of Federal Program	CFDA Number
COVID-19 - Elementary and Secondary School Emergency Relief	84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	_X_ No

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported